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# **Central Government Supply Estimates 2012-13**

## **Main Supply Estimates**

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19 April 2012

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# Central Government Supply Estimates 2012-13

## Main Supply Estimates

for the year ending 31 March 2013

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

*Ordered by the House of Commons*

*to be printed on 19 April 2012*

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TREASURY CHAMBERS  
19 April 2012

MARK HOBAN

# 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 2010 – 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.

### 2012-13 Main Supply Estimates

6. The total resource and capital expenditure, for which authority is sought in the 2012-13 Main Estimates presented on 19 April, is £520.5 billion. This spending is 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 2012-13 for Estimates presented on 19 April compared to the provision for 2011-12 and the outturn for 2010-11.

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 2012-13 presented on 19 April; the total provision for 2011-12; and the outturn for 2010-11.

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

	£ million		
	2012-13 †† Plans	2011-12† Provisions	2010-11† Outturn
Total Resource and Capital Departmental Expenditure Limit	313,331	318,244	320,359
Total Resource and Capital Annually Managed Expenditure	150,592	149,869	50,471
<b>Total Net Budget</b>	<b>463,923</b>	<b>468,113</b>	<b>370,830</b>
Total Non-Budget Expenditure	56,634	56,962	65,572
<b>Total Resource and Capital in Estimates</b>	<b>520,556</b>	<b>525,076</b>	<b>436,402</b>
Resource to cash adjustments	-62,576	-67,993	4,686
<b>Total Net cash requirement</b>	<b>457,981</b>	<b>457,082</b>	<b>441,088</b>

† Figures for 2010-11 and 2011-12 are the best available estimates of the outturn and provision in those years adjusted for transfer, classification and machinery of government changes to reflect the 2012-13 Estimate structure.

†† Figures for the Independent Parliamentary Standards Authority (IPSA), Local Government Boundary Commission for England (LGBC) and the Electoral Commission were not available at the time of publication. The Main Estimates 2012-13 for the three bodies will be presented in due course.

9. The 2012-13 Main Estimates are presented in six volumes. This volume covers central government departments. Separate booklets are being presented to Parliament by the House of Commons: Administration, the National Audit Office, the Electoral Commission, the Local Government Boundary Commission for England, and the Independent Parliamentary Standards Authority.

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

10. Parliament votes limits on:

- The net resource DEL requirement;
- The net capital DEL requirement;
- The net resource AME requirement;
- The net capital AME requirement;
- The net non-budget requirement; 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.

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 2012-13 for the Main Estimates presented on 19 April.

15. Administration budgets are set for most civil service departments and their executive agencies and Arms Length Bodies, 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 2012-13 for the Main Estimates presented on 19 April 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 2012-13 for the Main Estimates presented on 19 April.

**Consistency with Budget 2012**

18. The Main Supply Estimates in this booklet have been prepared on a basis consistent with Budget 2012 (HC 1853).





## 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 51 Central Government Main Estimates are presented for 2012–13. There is a single Estimate for each department. Separate Estimates are produced for those public service pension schemes having their own resource accounts. In addition there are five independent Estimates: House of Commons Administration, the National Audit Office, the Electoral Commission, the Independent Parliamentary Standards Authority and the Local Government Boundary Commission for England.

**Structure** 3. Each departmental Estimate is produced in a standard format and consists of an introduction, Part I, Part II and Part III. Departmental Estimates include not only the spending plans of the relevant government department but also those of any other central government bodies (mainly, but not exclusively, NDPBs) 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 attaching 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 Non-Departmental Public Bodies and other 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. Columns 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, removes any non-cash items, adjusts for Non Departmental Public Bodies, 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 detail 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 NDPBs 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. The Government aims to present the Main Estimates as soon as possible after the Budget, subject to Parliament sitting. The Budget normally takes place during March or early April each year.



## 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 increase/reduce the provision sought in the original Estimate, or vary the way in which it is to be allocated.
- Supplementary Estimates** 10. The Government may decide to ask Parliament for a change to net resources, net capital and/or cash during the year. Supplementary Supply Estimates, where necessary, will be presented on a single occasion during the financial year, in January/February. Following any Estimates Day debates and the vote on the necessary Supply Resolution, formal statutory authority for extra funds is provided by a Supply and Appropriation (Anticipation and Adjustments) Act in February/March. This follows presentation of the Supplementary Estimates, the Vote on Account and the Statement of Excesses, which appropriates Supply in respect of any Excess Votes relating to the previous year.
- Contingencies Fund** 11. There is a cash-based Contingencies Fund, which may be used to finance urgent cash expenditure in anticipation of parliamentary approval of Estimates. Total advances outstanding at any one time must not exceed 2 per cent of the previous year's total cash Supply provision. Drawings on the Fund are repaid when Parliament has voted the additional cash (together with any associated resource and/or capital consumption).
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.

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

**Accounts and audit**

14. After the end of the financial year each department and public service pension scheme prepares an account comprising a set of schedules and statements, the most significant of which for parliamentary control of Estimates is the Statement of Parliamentary Supply, which compares outturn with the Estimate for both resource and capital expenditure and the net cash requirement.

15. Each account is audited and a certificate and report on the account is produced by the Comptroller and Auditor General. The account and the Comptroller and Auditor General's certificate and report are then laid before the House of Commons in the summer following the end of the financial year to which they relate.

16. Under the National Audit Act 1983 the Comptroller and Auditor General also carries out value for money studies of department's expenditure. The Public Accounts Committee's examination of departments in these studies substantially enhances the accountability provided through the accounts.

**Excess Votes**

17. If expenditure on any budgetary boundary or the net cash requirement for an Estimate exceeds the final voted provision for the year, the excess will appear in the Statement of Parliamentary Supply of the department's account and will be reported to the Public Accounts Committee by the Comptroller and Auditor General. A similar report is prepared if the administration budget has been exceeded. Subject to that report, the necessary provision is sought in an Excess Vote. The Treasury presents a Statement of Excesses to Parliament, usually in January/February of the following financial year, at the same time as the Supplementary Estimates. The necessary provision is then voted and appropriated in the following Supply and Appropriation (Anticipation and Adjustments) Act, i.e. over 11 months after the end of the financial year to which it relates.

18. Parliament's consideration of individual Estimates is primarily a task for Select Committees concerned with the activities and expenditure of particular departments. A Committee may decide to examine individual Main or Supplementary Estimates, ask the department for more information about some aspects and examine Ministers and officials about particular areas of expenditure. A Committee's conclusions often take the form of a report, which is printed by the House.

**Parliamentary debate**

19. The House of Commons has the opportunity to debate individual Estimates on three Estimates Days in each Parliamentary Session. 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, most payments to the European Communities and the salaries and pensions of certain people who are constitutionally independent of the Executive. These include the Speaker of the House of Commons, the Comptroller and Auditor General, United Kingdom members of the European Parliament and the judiciary.

25. Where appropriate, Consolidated Fund standing services are included within the Estimates as ‘non-voted’ expenditure, and are subject to the public expenditure controls described in Section 2.

26. In addition to CFSS, departments may incur expenditure financed from the National Insurance Fund or other central funds. This expenditure is also shown as non-voted in the Estimates.

## Section 4.

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

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<b>Supply and Appropriation Act</b>	<p>This section sets out rules issued by HM Treasury on the treatment and use (“appropriation”) of income. The rules will govern the appropriation of income when Parliament approves the Supply and Appropriation (Main Estimates) Act 2012.</p> <p>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.</p>
<b>Limitations on types of income</b>	<p>Estimates follow the budgeting treatment of income. Departmental income (accruals) and the associated receipts (cash) have the following characteristics:</p> <ul style="list-style-type: none"><li>• The income is part of budgets, either Departmental expenditure Limit (DEL) or Annually Managed Expenditure (AME);</li><li>• Exceptionally non-budget income may be kept by a department, but the department must have specific Treasury authority to do so; and</li><li>• The income relates to activities performed by the department.</li></ul>
<b>Resource income</b>	<p>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:</p> <ul style="list-style-type: none"><li>• Sales of goods and services. Charges should be set by reference to Managing Public Money principles;</li><li>• Royalties and associated payments to use intellectual property rights (IPR);</li><li>• Sales of licences where there is a significant degree of service to the individual;</li><li>• Any licences and levies, which the National Accounts would treat as a tax, but which the Chief Secretary to the Treasury has agreed may be netted off<sup>2</sup> budgets. Although described as netting off, the income appears in the Estimate in normal income columns;</li><li>• Insurance claims;</li><li>• Compensation (in cases where the Office for National Statistics (ONS) treats the income as impacting on the current budget);</li><li>• Interest and dividends;</li><li>• Rent of buildings and land;</li><li>• Donations (see also capital donations);</li><li>• Income obtained from National Lottery distributing bodies that finances current expenditure;</li><li>• Income from the European Union that finances current expenditure.</li></ul>

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<sup>2</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.

**Capital income** 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:

- Asset sales, the book value on disposal;
- Sale of stocks in the capital budget;
- Capital grants from the private sector, including developer contributions and capital donations;
- Capital royalties;
- Privatisation proceeds (always a benefit to AME);
- Income from overage (i.e. claw-back) agreements;
- Disposal of financial assets.

**Limitation on amounts** In addition to the above types of income there are rules surrounding the amount of income that departments may use.

- The Spending Review settlement set negative DEL income targets. Departments are allowed to retain up to 20 per cent of income receipts above the levels envisaged;
- Any income in excess of the 20 per cent is treated as non-budget and must be surrendered to the Consolidated Fund.

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

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 has agreed it may be treated as either negative DEL or AME;
- Where the department is simply acting as agent for another party (e.g. for the EU), and has no direct policy involvement and carries no risk or reward;
- Income from a completely new activity not included in the Estimate; and
- Where the income is treated as a reduction in expenditure (e.g. the repayment of a grant). In such cases the payment would be credited back to the expenditure subhead, netting off the spending rather than appearing as income.

**Describing the income: ambits**

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>2012-13 Plans</b>	<b>2011-12† Provisions</b>	<b>2010-11† Outturn</b>
<b>Supply Estimates presented by HM Treasury</b>			
Department for Education			
<b>Departmental Expenditure Limit</b>			
Resource	52,451,983	51,342,261	51,257,459
Capital	4,563,000	5,063,856	7,124,314
<b>Annually Managed Expenditure</b>			
Resource	-5,416	1,007	-1,479
Capital			
<b>Total Net Budget</b>			
Resource	52,446,567	51,343,268	51,255,980
Capital	4,563,000	5,063,856	7,124,314
<b>Non-Budget Expenditure</b>			-
<b>Net Cash Requirement</b>	<b>56,920,604</b>	<b>56,394,836</b>	<b>57,991,270</b>
Teachers' Pension Scheme (England & Wales)			
<b>Departmental Expenditure Limit</b>			
Resource			
Capital			
<b>Annually Managed Expenditure</b>			
Resource	10,987,085	11,732,780	-10,413,839
Capital			
<b>Total Net Budget</b>			
Resource	10,987,085	11,732,780	-10,413,839
Capital	-	-	-
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>	<b>3,683,453</b>	<b>3,142,147</b>	<b>2,533,389</b>
Office for Standards in Education, Children's Services and Skills			
<b>Departmental Expenditure Limit</b>			
Resource	174,721	175,343	178,448
Capital	500	300	37
<b>Annually Managed Expenditure</b>			
Resource	-2,771	-6,130	3,505
Capital			
<b>Total Net Budget</b>			
Resource	171,950	169,213	181,953
Capital	500	300	37
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>	<b>170,930</b>	<b>171,385</b>	<b>176,385</b>
Office of Qualifications and Examinations Regulation			
<b>Departmental Expenditure Limit</b>			
Resource	18,058	18,106	15,268
Capital	100	700	2,876
<b>Annually Managed Expenditure</b>			
Resource			
Capital			
<b>Total Net Budget</b>			
Resource	18,058	18,106	15,268
Capital	100	700	2,876
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>	<b>17,330</b>	<b>17,649</b>	<b>17,703</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2012-13 Plans</b>	<b>2011-12† Provisions</b>	<b>2010-11† Outturn</b>
Department of Health			
<b>Departmental Expenditure Limit</b>			
Resource	88,069,604	85,588,847	83,244,061
Capital	4,495,435	4,352,565	4,201,671
<b>Annually Managed Expenditure</b>			
Resource	3,948,792	3,942,954	2,791,478
Capital			7,876
<b>Total Net Budget</b>			
Resource	92,018,396	89,531,801	86,035,539
Capital	4,495,435	4,352,565	4,209,547
<b>Non-Budget Expenditure</b>			-
<b>Net Cash Requirement</b>	<b>89,993,955</b>	<b>87,663,384</b>	<b>85,521,944</b>
National Health Service Pension Scheme			
<b>Departmental Expenditure Limit</b>			
Resource			
Capital			
<b>Annually Managed Expenditure</b>			
Resource	14,008,184	16,465,269	-14,182,439
Capital			
<b>Total Net Budget</b>			
Resource	14,008,184	16,465,269	-14,182,439
Capital	-	-	-
<b>Non-Budget Expenditure</b>			-
<b>Net Cash Requirement</b>	<b>-400,000</b>	<b>-786,457</b>	<b>-1,741,660</b>
Food Standards Agency			
<b>Departmental Expenditure Limit</b>			
Resource	109,045	112,176	85,557
Capital	310	1,057	70
<b>Annually Managed Expenditure</b>			
Resource	9,953	9,953	-12,800
Capital			
<b>Total Net Budget</b>			
Resource	118,998	122,129	72,757
Capital	310	1,057	70
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>	<b>108,253</b>	<b>111,931</b>	<b>96,029</b>
Department for Transport			
<b>Departmental Expenditure Limit</b>			
Resource	6,090,689	5,983,332	5,772,875
Capital	8,031,150	7,710,098	7,621,620
<b>Annually Managed Expenditure</b>			
Resource	1,382,106	1,096,709	312,723
Capital			
<b>Total Net Budget</b>			
Resource	7,472,795	7,080,041	6,085,598
Capital	8,031,150	7,710,098	7,621,620
<b>Non-Budget Expenditure</b>			<b>389,401</b>
<b>Net Cash Requirement</b>	<b>12,815,083</b>	<b>13,291,734</b>	<b>13,432,761</b>

Table 2 Supply Estimates by department

	£'000		
	2012-13 Plans	2011-12† Provisions	2010-11† Outturn
Office of Rail Regulation			
<b>Departmental Expenditure Limit</b>			
Resource	2	2	2
Capital	800	800	296
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital			
<b>Total Net Budget</b>			
Resource	2	2	2
Capital	800	800	296
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>	<b>-159</b>	<b>2,000</b>	<b>-1,831</b>
Department for Communities and Local Government			
<b>Departmental Expenditure Limits - Communities</b>			
Resource	1,797,814	1,950,053	3,709,710
Capital	2,994,855	3,854,997	6,458,741
<b>Departmental Expenditure Limit - Local Government</b>			
Resource	24,019,159	26,651,691	25,957,861
Capital	-	50	-66,793
<b>Annually Managed Expenditure</b>			
Resource	-105,460	511,166	995,161
Capital	946,000	370,000	842,973
<b>Total Net Budget</b>			
Resource	25,711,513	29,112,910	30,662,732
Capital	3,940,855	4,225,047	7,234,921
<b>Non-Budget Expenditure</b>	-	-	1
<b>Net Cash Requirement</b>	<b>29,311,186</b>	<b>33,363,531</b>	<b>36,782,656</b>
Department for Business, Innovation and Skills			
<b>Departmental Expenditure Limit</b>			
Resource	18,248,390	21,367,629	21,290,486
Capital	2,097,726	1,210,844	2,103,660
<b>Annually Managed Expenditure</b>			
Resource	-1,455,033	-1,159,694	-505,230
Capital	6,851,817	6,197,387	4,158,354
<b>Total Net Budget</b>			
Resource	16,793,357	20,207,935	20,785,256
Capital	8,949,543	7,408,231	6,262,014
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>	<b>24,744,227</b>	<b>24,290,328</b>	<b>18,104,932</b>
UK Trade & Investment			
<b>Departmental Expenditure Limit</b>			
Resource	86,500	83,882	85,731
Capital	2,598	3,166	1,066
<b>Annually Managed Expenditure</b>			
Resource	21	21	-
Capital			
<b>Total Net Budget</b>			
Resource	86,521	83,903	85,731
Capital	2,598	3,166	1,066
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>	<b>88,508</b>	<b>88,654</b>	<b>87,558</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2012-13 Plans</b>	<b>2011-12† Provisions</b>	<b>2010-11† Outturn</b>
Export Credits Guarantee Department			
<b>Departmental Expenditure Limit</b>			
Resource	23,158	24,025	23,583
Capital	400	330	517
<b>Annually Managed Expenditure</b>			
Resource	-584	31,024	-227,643
Capital	-31,935	-41,387	-99,772
<b>Total Net Budget</b>			
Resource	22,574	55,049	-204,060
Capital	-31,535	-41,057	-99,255
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-193,215</b>	<b>-173,764</b>	<b>-364,549</b>
Office of Fair Trading			
<b>Departmental Expenditure Limit</b>			
Resource	48,245	57,756	58,688
Capital	669	762	585
<b>Annually Managed Expenditure</b>			
Resource	500	15,500	-249
Capital			
<b>Total Net Budget</b>			
Resource	48,745	73,256	58,439
Capital	669	762	585
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>46,419</b>	<b>56,113</b>	<b>58,679</b>
UK Atomic Energy Authority Pension Schemes			
<b>Departmental Expenditure Limit</b>			
Resource			
Capital			
<b>Annually Managed Expenditure</b>			
Resource	285,325	289,500	-296,969
Capital			
<b>Total Net Budget</b>			
Resource	285,325	289,500	-296,969
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>209,821</b>	<b>164,100</b>	<b>179,935</b>
Royal Mail Statutory Pension Scheme			
<b>Departmental Expenditure Limit</b>			
Resource			
Capital			
<b>Annually Managed Expenditure</b>			
Resource	1,519,000	-	-
Capital			
<b>Total Net Budget</b>			
Resource	1,519,000	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,308,000</b>	-	-



**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2012-13 Plans</b>	<b>2011-12† Provisions</b>	<b>2010-11† Outturn</b>
Home Office			
<b>Departmental Expenditure Limit</b>			
Resource	8,896,447	9,098,100	9,325,050
Capital	501,000	507,756	739,707
<b>Annually Managed Expenditure</b>			
Resource	1,134,118	1,202,545	918,421
Capital			
<b>Total Net Budget</b>			
Resource	10,030,565	10,300,645	10,243,471
Capital	501,000	507,756	739,707
<b>Non-Budget Expenditure</b>			-
<b>Net Cash Requirement</b>	<b>10,195,260</b>	<b>10,521,926</b>	<b>10,061,923</b>
Charity Commission			
<b>Departmental Expenditure Limit</b>			
Resource	26,420	27,579	29,405
Capital	361	493	617
<b>Annually Managed Expenditure</b>			
Resource	190	170	-573
Capital			
<b>Total Net Budget</b>			
Resource	26,610	27,749	28,832
Capital	361	493	617
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>	<b>25,941</b>	<b>26,522</b>	<b>27,451</b>
Ministry of Justice			
<b>Departmental Expenditure Limit</b>			
Resource	8,113,007	8,800,618	8,752,702
Capital	310,500	378,774	540,410
<b>Annually Managed Expenditure</b>			
Resource	59,100	3,358	370,231
Capital			
<b>Total Net Budget</b>			
Resource	8,172,107	8,803,976	9,122,933
Capital	310,500	378,774	540,410
<b>Non-Budget Expenditure</b>	-	-	<b>2,514,019</b>
<b>Net Cash Requirement</b>	<b>7,861,096</b>	<b>8,686,628</b>	<b>8,335,623</b>
Ministry of Justice: Judicial Pensions Scheme			
<b>Departmental Expenditure Limit</b>			
Resource			
Capital			
<b>Annually Managed Expenditure</b>			
Resource	76,637	85,468	-8,590
Capital			
<b>Total Net Budget</b>			
Resource	76,637	85,468	-8,590
Capital	-	-	-
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>	<b>-46,535</b>	<b>-46,482</b>	<b>-58,048</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2012-13 Plans</b>	<b>2011-12† Provisions</b>	<b>2010-11† Outturn</b>
United Kingdom Supreme Court			
<b>Departmental Expenditure Limit</b>			
Resource	3,355	3,498	2,427
Capital	52	101	-
<b>Annually Managed Expenditure</b>			
Resource	1,000	1,000	
Capital			
<b>Total Net Budget</b>			
Resource	4,355	4,498	2,427
Capital	52	101	-
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>	<b>2,325</b>	<b>2,517</b>	<b>1,301</b>
Postal Services Commission			
<b>Departmental Expenditure Limit</b>			
Resource	-	1	1
Capital	-	70	19
<b>Annually Managed Expenditure</b>			
Resource	-	-20	
Capital			
<b>Total Net Budget</b>			
Resource	-	-19	1
Capital	-	70	19
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>	-	<b>3,144</b>	<b>237</b>
The National Archives			
<b>Departmental Expenditure Limit</b>			
Resource	36,950	38,140	38,224
Capital	3,680	3,920	5,849
<b>Annually Managed Expenditure</b>			
Resource	-80	-401	-119
Capital			
<b>Total Net Budget</b>			
Resource	36,870	37,739	38,105
Capital	3,680	3,920	5,849
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>	<b>34,670</b>	<b>36,389</b>	<b>39,160</b>
Crown Prosecution Service			
<b>Departmental Expenditure Limit</b>			
Resource	593,420	611,640	625,929
Capital	2,700	2,620	3,031
<b>Annually Managed Expenditure</b>			
Resource	8,471	7,593	-12,106
Capital			
<b>Total Net Budget</b>			
Resource	601,891	619,233	613,823
Capital	2,700	2,620	3,031
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>	<b>587,220</b>	<b>605,060</b>	<b>618,871</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2012-13 Plans</b>	<b>2011-12† Provisions</b>	<b>2010-11† Outturn</b>
Serious Fraud Office			
<b>Departmental Expenditure Limit</b>			
Resource	33,400	33,189	36,044
Capital	1,600	1,580	2,641
<b>Annually Managed Expenditure</b>			
Resource	1,400	2,000	
Capital			
<b>Total Net Budget</b>			
Resource	34,800	35,189	36,044
Capital	1,600	1,580	2,641
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>	<b>32,708</b>	<b>32,261</b>	<b>36,549</b>
HM Procurator General and Treasury Solicitor			
<b>Departmental Expenditure Limit</b>			
Resource	11,276	11,476	8,494
Capital	1,800	1,800	2,591
<b>Annually Managed Expenditure</b>			
Resource	700	500	-638
Capital			
<b>Total Net Budget</b>			
Resource	11,976	11,976	7,856
Capital	1,800	1,800	2,591
<b>Non-Budget Expenditure</b>			-
<b>Net Cash Requirement</b>	<b>11,146</b>	<b>11,550</b>	<b>8,948</b>
Ministry of Defence			
<b>Departmental Expenditure Limit</b>			
Resource	36,759,408	39,462,243	39,034,896
Capital	9,916,815	9,504,961	9,265,154
<b>Annually Managed Expenditure</b>			
Resource	3,063,760	2,693,536	7,888,097
Capital			-
<b>Total Net Budget</b>			
Resource	39,823,168	42,155,779	46,922,993
Capital	9,916,815	9,504,961	9,265,154
<b>Non-Budget Expenditure</b>	-	-	<b>2,760</b>
<b>Net Cash Requirement</b>	<b>38,651,322</b>	<b>39,603,250</b>	<b>38,279,252</b>
Armed Forces retired pay, pensions etc			
<b>Departmental Expenditure Limit</b>			
Resource			
Capital			
<b>Annually Managed Expenditure</b>			
Resource	5,296,897	7,090,002	-8,766,036
Capital			
<b>Total Net Budget</b>			
Resource	5,296,897	7,090,002	-8,766,036
Capital	-	-	-
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>	<b>2,103,511</b>	<b>1,909,082</b>	<b>1,715,514</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2012-13 Plans</b>	<b>2011-12† Provisions</b>	<b>2010-11† Outturn</b>
Foreign and Commonwealth Office			
<b>Departmental Expenditure Limit</b>			
Resource	2,135,849	2,210,073	2,159,664
Capital	102,000	119,000	155,626
<b>Annually Managed Expenditure</b>			
Resource	80,000	75,000	64,000
Capital			
<b>Total Net Budget</b>			
Resource	2,215,849	2,285,073	2,223,664
Capital	102,000	119,000	155,626
<b>Non-Budget Expenditure</b>			<b>21,000</b>
<b>Net Cash Requirement</b>	<b>2,117,253</b>	<b>2,235,073</b>	<b>2,232,979</b>
Department for International Development			
<b>Departmental Expenditure Limit</b>			
Resource	5,763,445	5,341,294	5,084,788
Capital	1,635,000	1,658,105	1,558,696
<b>Annually Managed Expenditure</b>			
Resource	93,036	211,031	249,330
Capital	-	-1,600	
<b>Total Net Budget</b>			
Resource	5,856,481	5,552,325	5,334,118
Capital	1,635,000	1,656,505	1,558,696
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>	<b>7,231,115</b>	<b>6,619,864</b>	<b>6,626,573</b>
Department for International Development: Overseas Superannuation			
<b>Departmental Expenditure Limit</b>			
Resource			
Capital			
<b>Annually Managed Expenditure</b>			
Resource	55,142	61,495	53,254
Capital			
<b>Total Net Budget</b>			
Resource	55,142	61,495	53,254
Capital	-	-	-
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>	<b>94,995</b>	<b>95,961</b>	<b>98,090</b>
Department of Energy and Climate Change			
<b>Departmental Expenditure Limit</b>			
Resource	2,135,623	2,418,790	1,153,137
Capital	1,956,721	1,740,396	2,014,329
<b>Annually Managed Expenditure</b>			
Resource	434,002	4,891,331	5,219,280
Capital	-77,800	-62,800	-77,800
<b>Total Net Budget</b>			
Resource	2,569,625	7,310,121	6,372,417
Capital	1,878,921	1,677,596	1,936,529
<b>Non-Budget Expenditure</b>			-
<b>Net Cash Requirement</b>	<b>4,113,327</b>	<b>3,833,523</b>	<b>4,098,613</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2012-13 Plans</b>	<b>2011-12† Provisions</b>	<b>2010-11† Outturn</b>
Office of Gas and Electricity Markets			
<b>Departmental Expenditure Limit</b>			
Resource	700	701	697
Capital	1,490	950	742
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital			
<b>Total Net Budget</b>			
Resource	700	701	697
Capital	1,490	950	742
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>	<b>6,135</b>	<b>17,101</b>	<b>1,447</b>
Department for Environment, Food and Rural Affairs			
<b>Departmental Expenditure Limit</b>			
Resource	2,234,262	2,297,769	2,375,824
Capital	380,974	388,150	568,237
<b>Annually Managed Expenditure</b>			
Resource	19,346	341,450	-437,454
Capital	1,000	1,000	861
<b>Total Net Budget</b>			
Resource	2,253,608	2,639,219	1,938,370
Capital	381,974	389,150	569,098
<b>Non-Budget Expenditure</b>	<b>10,000</b>	<b>10,000</b>	<b>-831</b>
<b>Net Cash Requirement</b>	<b>2,455,741</b>	<b>2,907,103</b>	<b>2,554,107</b>
Water Services Regulation Authority			
<b>Departmental Expenditure Limit</b>			
Resource	126	103	-120
Capital	500	470	318
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital			
<b>Total Net Budget</b>			
Resource	126	103	-120
Capital	500	470	318
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>	<b>618</b>	<b>2,500</b>	<b>-493</b>
Department for Culture, Media and Sport			
<b>Departmental Expenditure Limit</b>			
Resource	2,637,533	1,624,013	1,515,913
Capital	538,371	1,276,123	579,633
<b>Annually Managed Expenditure</b>			
Resource	5,716,425	3,262,907	3,095,629
Capital	54,400	191,500	114,000
<b>Total Net Budget</b>			
Resource	8,353,958	4,886,920	4,611,542
Capital	592,771	1,467,623	693,633
<b>Non-Budget Expenditure</b>			<b>5,584,126</b>
<b>Net Cash Requirement</b>	<b>5,631,594</b>	<b>5,854,031</b>	<b>1,955,020</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2012-13 Plans</b>	<b>2011-12† Provisions</b>	<b>2010-11† Outturn</b>
Department for Work and Pensions			
<b>Departmental Expenditure Limit</b>			
Resource	7,340,634	6,815,094	7,755,341
Capital	328,900	311,000	323,487
<b>Annually Managed Expenditure</b>			
Resource	76,133,149	75,301,366	69,371,728
Capital			
<b>Total Net Budget</b>			
Resource	83,473,783	82,116,460	77,127,069
Capital	328,900	311,000	323,487
<b>Non-Budget Expenditure</b>	<b>2,561,145</b>	<b>2,960,977</b>	<b>3,672,481</b>
<b>Net Cash Requirement</b>	<b>85,007,986</b>	<b>84,927,755</b>	<b>82,621,530</b>
Scotland Office and Office of the Advocate General			
<b>Departmental Expenditure Limit</b>			
Resource	7,857	8,156	7,864
Capital	77	89	-
<b>Annually Managed Expenditure</b>			
Resource			
Capital			
<b>Total Net Budget</b>			
Resource	7,857	8,156	7,864
Capital	77	89	-
<b>Non-Budget Expenditure</b>	<b>27,162,064</b>	<b>26,984,655</b>	<b>26,772,500</b>
<b>Net Cash Requirement</b>	<b>27,169,942</b>	<b>26,992,844</b>	<b>26,780,322</b>
Wales Office			
<b>Departmental Expenditure Limit</b>			
Resource	6,166	5,903	5,117
Capital	724	724	130
<b>Annually Managed Expenditure</b>			
Resource	-20	109	
Capital			
<b>Total Net Budget</b>			
Resource	6,146	6,012	5,117
Capital	724	724	130
<b>Non-Budget Expenditure</b>	<b>12,844,485</b>	<b>12,865,791</b>	<b>13,244,000</b>
<b>Net Cash Requirement</b>	<b>12,851,155</b>	<b>12,872,218</b>	<b>13,249,004</b>
Northern Ireland Office			
<b>Departmental Expenditure Limit</b>			
Resource	25,960	25,769	29,832
Capital	341	390	8,280
<b>Annually Managed Expenditure</b>			
Resource	-15	-176	129
Capital			
<b>Total Net Budget</b>			
Resource	25,945	25,593	29,961
Capital	341	390	8,280
<b>Non-Budget Expenditure</b>	<b>14,056,000</b>	<b>14,141,000</b>	<b>13,373,000</b>
<b>Net Cash Requirement</b>	<b>14,088,389</b>	<b>14,165,051</b>	<b>13,408,790</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2012-13 Plans</b>	<b>2011-12† Provisions</b>	<b>2010-11† Outturn</b>
HM Treasury			
<b>Departmental Expenditure Limit</b>			
Resource	179,702	170,689	162,527
Capital	25,540	60,740	42,990
<b>Annually Managed Expenditure</b>			
Resource	-1,470,799	-3,065,150	-13,136,526
Capital	669,242	-3,105,190	-3,015,400
<b>Total Net Budget</b>			
Resource	-1,291,097	-2,894,461	-12,973,999
Capital	694,782	-3,044,450	-2,972,410
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-2,754,312</b>	<b>-4,460,762</b>	<b>-5,455,044</b>
HM Revenue and Customs			
<b>Departmental Expenditure Limit</b>			
Resource	3,380,039	3,418,898	3,394,871
Capital	150,036	261,604	168,407
<b>Annually Managed Expenditure</b>			
Resource	12,679,316	12,291,467	12,359,912
Capital	5,000	98,000	340,673
<b>Total Net Budget</b>			
Resource	16,059,355	15,710,365	15,754,783
Capital	155,036	359,604	509,080
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>15,973,979</b>	<b>15,930,918</b>	<b>16,149,341</b>
National Savings and Investments			
<b>Departmental Expenditure Limit</b>			
Resource	169,950	173,610	168,710
Capital	239	477	1,415
<b>Annually Managed Expenditure</b>			
Resource	5,300	7,300	4,139
Capital			
<b>Total Net Budget</b>			
Resource	175,250	180,910	172,849
Capital	239	477	1,415
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>163,590</b>	<b>173,907</b>	<b>174,199</b>
The Statistics Board			
<b>Departmental Expenditure Limit</b>			
Resource	187,639	331,451	309,441
Capital	17,000	20,939	14,628
<b>Annually Managed Expenditure</b>			
Resource	-3,559	18,195	-3,016
Capital			
<b>Total Net Budget</b>			
Resource	184,080	349,646	306,425
Capital	17,000	20,939	14,628
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>181,639</b>	<b>350,290</b>	<b>310,440</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2012-13 Plans</b>	<b>2011-12† Provisions</b>	<b>2010-11† Outturn</b>
<b>Government Actuary's Department</b>			
<b>Departmental Expenditure Limit</b>			
Resource	220	31	625
Capital	166	336	283
<b>Annually Managed Expenditure</b>			
Resource	-253	-333	3
Capital			
<b>Total Net Budget</b>			
Resource	-33	-302	628
Capital	166	336	283
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>	<b>172</b>	<b>428</b>	<b>1,492</b>
<b>Crown Estate Office</b>			
<b>Departmental Expenditure Limit</b>			
Resource			
Capital			
<b>Annually Managed Expenditure</b>			
Resource	2,365	2,365	2,365
Capital			
<b>Total Net Budget</b>			
Resource	2,365	2,365	2,365
Capital	-	-	-
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>	<b>2,357</b>	<b>2,357</b>	<b>2,357</b>
<b>Cabinet Office</b>			
<b>Departmental Expenditure Limit</b>			
Resource	407,354	476,348	395,959
Capital	20,626	29,296	87,247
<b>Annually Managed Expenditure</b>			
Resource	5,480	5,988	67
Capital			
<b>Total Net Budget</b>			
Resource	412,834	482,336	396,026
Capital	20,626	29,296	87,247
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>441,339</b>	<b>549,744</b>	<b>441,855</b>
<b>Security and Intelligence Agencies</b>			
<b>Departmental Expenditure Limit</b>			
Resource	2,143,540	1,963,874	1,853,224
Capital	384,251	386,155	345,132
<b>Annually Managed Expenditure</b>			
Resource	29,977	26,028	106,945
Capital			
<b>Total Net Budget</b>			
Resource	2,173,517	1,989,902	1,960,169
Capital	384,251	386,155	345,132
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>	<b>2,114,673</b>	<b>2,009,681</b>	<b>1,929,507</b>



Table 2 Supply Estimates by department

	<b>£'000</b>		
	<b>2012-13 Plans</b>	<b>2011-12† Provisions</b>	<b>2010-11† Outturn</b>
Cabinet Office: Civil superannuation			
<b>Departmental Expenditure Limit</b>			
Resource			
Capital			
<b>Annually Managed Expenditure</b>			
Resource	8,168,000	8,737,000	-7,573,154
Capital			
<b>Total Net Budget</b>			
Resource	8,168,000	8,737,000	-7,573,154
Capital	-	-	-
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>	<b>2,377,900</b>	<b>2,198,000</b>	<b>1,371,731</b>
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England			
<b>Departmental Expenditure Limit</b>			
Resource	33,813	33,363	32,845
Capital	725	650	843
<b>Annually Managed Expenditure</b>			
Resource	-400	-150	-
Capital			
<b>Total Net Budget</b>			
Resource	33,413	33,213	32,845
Capital	725	650	843
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>	<b>32,938</b>	<b>32,613</b>	<b>32,183</b>
House of Lords			
<b>Departmental Expenditure Limit</b>			
Resource	96,036	91,756	74,557
Capital	15,170	18,281	17,602
<b>Annually Managed Expenditure</b>			
Resource	5,860	26,107	2,841
Capital			
<b>Total Net Budget</b>			
Resource	101,896	117,863	77,398
Capital	15,170	18,281	17,602
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>	<b>103,255</b>	<b>102,550</b>	<b>92,183</b>
House of Commons: Members			
<b>Departmental Expenditure Limit</b>			
Resource	23,900	23,500	56,791
Capital	200	200	3,460
<b>Annually Managed Expenditure</b>			
Resource	8,100	12,000	-55,041
Capital			
<b>Total Net Budget</b>			
Resource	32,000	35,500	1,750
Capital	200	200	3,460
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>	<b>23,220</b>	<b>22,600</b>	<b>67,888</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2012-13 Plans</b>	<b>2011-12† Provisions</b>	<b>2010-11† Outturn</b>
<b>Total (Supply Estimates presented by HM Treasury)</b>			
<b>Departmental Expenditure Limit</b>			
Resource	274,521,399	278,872,772	276,070,508
Capital	38,485,102	38,875,675	43,900,164
<b>Annually Managed Expenditure</b>			
Resource	142,174,347	146,221,140	48,175,337
Capital	8,417,724	3,646,910	2,271,765
<b>Total Net Budget</b>			
Resource	416,695,746	425,093,912	324,245,845
Capital	46,902,826	42,522,585	46,171,929
<b>Total Non-Budget Expenditure</b>	56,633,694	56,962,423	65,572,457
<b>Total Net cash requirement</b>	457,712,059	456,624,768	440,686,096

**Supply Estimates presented elsewhere**

## House of Commons: Administration

<b>Departmental Expenditure Limit</b>			
Resource	224,000	208,400	146,256
Capital	30,900	20,000	14,509
<b>Annually Managed Expenditure</b>			
Resource	-	-	23,470
Capital			
<b>Total Net Budget</b>			
Resource	224,000	208,400	169,726
Capital	30,900	20,000	14,509
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>	<b>201,600</b>	<b>193,300</b>	<b>180,581</b>

## National Audit Office

<b>Departmental Expenditure Limit</b>			
Resource	68,000	68,720	72,012
Capital	1,100	1,200	1,345
<b>Annually Managed Expenditure</b>			
Resource			-
Capital			
<b>Total Net Budget</b>			
Resource	68,000	68,720	72,012
Capital	1,100	1,200	1,345
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>	<b>66,954</b>	<b>68,679</b>	<b>68,383</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2012-13 Plans</b>	<b>2011-12† Provisions</b>	<b>2010-11† Outturn</b>
Electoral Commission ††			
<b>Departmental Expenditure Limit</b>			
Resource	-	20,813	20,902
Capital	-	420	1,611
<b>Annually Managed Expenditure</b>			
Resource	-	-20	-23
Capital			
<b>Total Net Budget</b>			
Resource	-	20,793	20,879
Capital	-	420	1,611
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>	-	<b>20,183</b>	<b>22,018</b>
Independent Parliamentary Standards Authority ††			
<b>Departmental Expenditure Limit</b>			
Resource	-	171,098	125,928
Capital	-	2,602	3,479
<b>Annually Managed Expenditure</b>			
Resource	-	1,000	
Capital			
<b>Total Net Budget</b>			
Resource	-	172,098	125,928
Capital	-	2,602	3,479
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>	-	<b>172,865</b>	<b>128,978</b>
Local Government Boundary Commission for England ††			
<b>Departmental Expenditure Limit</b>			
Resource	-	2,633	2,460
Capital	-	50	-
<b>Annually Managed Expenditure</b>			
Resource			
Capital			
<b>Total Net Budget</b>			
Resource	-	2,633	2,460
Capital	-	50	-
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>	-	<b>2,652</b>	<b>2,248</b>
<b>Total (Supply Estimates presented elsewhere)</b>			
<b>Departmental Expenditure Limit</b>			
Resource	292,000	471,664	367,558
Capital	32,000	24,272	20,944
<b>Annually Managed Expenditure</b>			
Resource	-	980	23,447
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	292,000	472,644	391,005
Capital	32,000	24,272	20,944
<b>Total Non-Budget Expenditure</b>	-	-	-
<b>Total Net cash requirement</b>	<b>268,554</b>	<b>457,679</b>	<b>402,208</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2012-13 Plans</b>	<b>2011-12† Provisions</b>	<b>2010-11† Outturn</b>
<b>Grand Total</b>			
<b>Departmental Expenditure Limit</b>			
Resource	274,813,399	279,344,436	276,438,066
Capital	38,517,102	38,899,947	43,921,108
<b>Annually Managed Expenditure</b>			
Resource	142,174,347	146,222,120	48,198,784
Capital	8,417,724	3,646,910	2,271,765
<b>Total Net Budget</b>			
Resource	416,987,746	425,566,556	324,636,850
Capital	46,934,826	42,546,857	46,192,873
<b>Total Non-Budget Expenditure</b>	56,633,694	56,962,423	65,572,457
<b>Total Net cash requirement</b>	457,980,613	457,082,447	441,088,304

† Figures for 2010-11 and 2011-12 are the best available estimates of the outturn and provision in those years adjusted for transfer, classification and machinery of government changes to reflect the 2012-13 Estimate structure.

†† Figures for the Independent Parliamentary Standards Authority (IPSA), Local Government Boundary Commission for England (LGBC) and the Electoral Commission were not available at the time of publication. The Main Estimates 2012-13 for the three bodies will be presented in due course.

**Table 3 Resource Departmental Expenditure Limits 2012-13**

	<b>£'000</b>		
	<b>Voted</b>	<b>Non-Voted</b>	<b>Total</b>
<b>Department†</b>			
Department for Education	52,451,983	-	52,451,983
Office for Standards in Education, Children's Services and Skills	174,721	-	174,721
Office of Qualifications and Examinations Regulation	18,058	-	18,058
Department of Health	88,069,604	17,405,391	105,474,995
Food Standards Agency	109,045	-	109,045
Department for Transport	6,090,689	-	6,090,689
Office of Rail Regulation	2	-	2
DCLG - Communities	1,797,814	-	1,797,814
DCLG - Local Government	24,019,159	-	24,019,159
Department for Business, Innovation and Skills	18,248,390	-	18,248,390
UK Trade & Investment	86,500	-	86,500
Export Credits Guarantee Department	23,158	-	23,158
Office of Fair Trading	48,245	-	48,245
Home Office	8,896,447	-	8,896,447
Charity Commission	26,420	-	26,420
Ministry of Justice	8,113,007	138,200	8,251,207
United Kingdom Supreme Court	3,355	2,730	6,085
The National Archives	36,950	-	36,950
Crown Prosecution Service	593,420	-	593,420
Serious Fraud Office	33,400	-	33,400
HM Procurator General and Treasury Solicitor	11,276	-	11,276
Ministry of Defence	36,759,408	-	36,759,408
Foreign and Commonwealth Office	2,135,849	-	2,135,849
Department for International Development	5,763,445	855,000	6,618,445
Department of Energy and Climate Change	2,135,623	-691,000	1,444,623
Office of Gas and Electricity Markets	700	-	700
Department for Environment, Food and Rural Affairs	2,234,262	-	2,234,262
Water Services Regulation Authority	126	-	126
Department for Culture, Media and Sport	2,637,533	-	2,637,533
Department for Work and Pensions	7,340,634	706,107	8,046,741
Scottish Executive	-	25,892,820	25,892,820
Scotland Office and Office of the Advocate General	7,857	-	7,857
National Assembly for Wales	-	13,844,781	13,844,781
Wales Office	6,166	-	6,166
Northern Ireland Executive	-	9,919,063	9,919,063
Northern Ireland Office	25,960	-	25,960
HM Treasury	179,702	12,000	191,702
HM Revenue and Customs	3,380,039	332,949	3,712,988
National Savings and Investments	169,950	-	169,950
The Statistics Board	187,639	-	187,639
Government Actuary's Department	220	-	220
Cabinet Office	407,354	3,143	410,497
Security and Intelligence Agencies	2,143,540	-	2,143,540
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	33,813	187	34,000
House of Lords	96,036	-	96,036
House of Commons: Members	23,900	-	23,900

**Table 3 Resource Departmental Expenditure Limits 2012-13**

	<b>£'000</b>		
	<b>Voted</b>	<b>Non-Voted</b>	<b>Total</b>
House of Commons: Administration	224,000	-	224,000
National Audit Office	68,000	300	68,300
Electoral Commission ††	-	-	-
Independent Parliamentary Standards Authority ††	-	-	-
Local Government Boundary Commission for England ††	-	-	-
<b>Total</b>	<b>274,813,399</b>	<b>68,421,671</b>	<b>343,235,070</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. Any such groupings can be found in the introduction to this booklet.

†† Figures for the Independent Parliamentary Standards Authority (IPSA), Local Government Boundary Commission for England (LGBC) and the Electoral Commission were not available at the time of publication. The Main Estimates 2012-13 for the three bodies will be presented in due course.

**Table 4 Administration Budgets 2012-13**

	<b>£'000</b>		
	<b>Voted</b>	<b>Non-Voted</b>	<b>Total</b>
<b>Department</b>			
Department for Education	407,246	-	407,246
Office for Standards in Education, Children's Services and Skills	22,674	-	22,674
Office of Qualifications and Examinations Regulation	14,946	-	14,946
Department of Health	4,420,662	-	4,420,662
Food Standards Agency	43,327	-	43,327
Department for Transport	264,208	-	264,208
Office of Rail Regulation	2	-	2
DCLG - Communities	393,379	-	393,379
Department for Business, Innovation and Skills	766,949	-	766,949
Export Credits Guarantee Department	23,158	-	23,158
Office of Fair Trading	15,748	-	15,748
Home Office	632,397	-	632,397
Charity Commission	26,420	-	26,420
Ministry of Justice	655,158	-	655,158
United Kingdom Supreme Court	1,254	-	1,254
The National Archives	9,680	-	9,680
Crown Prosecution Service	47,793	-	47,793
Serious Fraud Office	9,973	-	9,973
HM Procurator General and Treasury Solicitor	11,276	-	11,276
Ministry of Defence	2,185,133	-	2,185,133
Foreign and Commonwealth Office	229,998	-	229,998
Department for International Development	133,000	-	133,000
Department of Energy and Climate Change	203,000	-	203,000
Office of Gas and Electricity Markets	700	-	700
Department for Environment, Food and Rural Affairs	642,904	-	642,904
Water Services Regulation Authority	126	-	126
Department for Culture, Media and Sport	178,774	-	178,774
Department for Work and Pensions	1,593,115	-	1,593,115
Scotland Office and Office of the Advocate General	7,400	-	7,400
Wales Office	6,106	-	6,106
Northern Ireland Office	16,147	-	16,147
HM Treasury	156,955	-	156,955
HM Revenue and Customs	879,613	73,566	953,179
National Savings and Investments	169,950	-	169,950
Government Actuary's Department	220	-	220
Cabinet Office	198,651	-	198,651
Security and Intelligence Agencies	73,800	-	73,800
<b>Total</b>	<b>14,441,842</b>	<b>73,566</b>	<b>14,515,408</b>

**Table 5 Capital Departmental Expenditure Limits 2012-13**

£'000

	Voted	Non-Voted	Total
<b>Department†</b>			
Department for Education	4,563,000	-	4,563,000
Office for Standards in Education, Children's Services and Skills	500	-	500
Office of Qualifications and Examinations Regulation	100	-	100
Department of Health	4,495,435	-	4,495,435
Food Standards Agency	310	-	310
Department for Transport	8,031,150	-	8,031,150
Office of Rail Regulation	800	-	800
DCLG - Communities	2,994,855	-	2,994,855
Department for Business, Innovation and Skills	2,097,726	-	2,097,726
UK Trade & Investment	2,598	-	2,598
Export Credits Guarantee Department	400	-	400
Office of Fair Trading	669	-	669
Home Office	501,000	-	501,000
Charity Commission	361	-	361
Ministry of Justice	310,500	-	310,500
United Kingdom Supreme Court	52	-	52
The National Archives	3,680	-	3,680
Crown Prosecution Service	2,700	-	2,700
Serious Fraud Office	1,600	-	1,600
HM Procurator General and Treasury Solicitor	1,800	-	1,800
Ministry of Defence	9,916,815	-	9,916,815
Foreign and Commonwealth Office	102,000	-	102,000
Department for International Development	1,635,000	-	1,635,000
Department of Energy and Climate Change	1,956,721	-6,000	1,950,721
Office of Gas and Electricity Markets	1,490	-	1,490
Department for Environment, Food and Rural Affairs	380,974	-	380,974
Water Services Regulation Authority	500	-	500
Department for Culture, Media and Sport	538,371	-	538,371
Department for Work and Pensions	328,900	-	328,900
Scottish Executive	-	2,552,505	2,552,505
Scotland Office and Office of the Advocate General	77	-	77
National Assembly for Wales	-	1,231,978	1,231,978
Wales Office	724	-	724
Northern Ireland Executive	-	887,920	887,920
Northern Ireland Office	341	-	341
HM Treasury	25,540	-	25,540
HM Revenue and Customs	150,036	-	150,036
National Savings and Investments	239	-	239
The Statistics Board	17,000	-	17,000
Government Actuary's Department	166	-	166
Cabinet Office	20,626	-	20,626
Security and Intelligence Agencies	384,251	-	384,251
Office of the Parliamentary Commissioner for Administration and the Health Service	725	-	725
Commissioner for England			
House of Lords	15,170	-	15,170
House of Commons: Members	200	-	200



**Table 5 Capital Departmental Expenditure Limits 2012-13**

	<b>£'000</b>		
	<b>Voted</b>	<b>Non-Voted</b>	<b>Total</b>
House of Commons: Administration	30,900	-	30,900
National Audit Office	1,100	-	1,100
Electoral Commission ††	-	-	-
Independent Parliamentary Standards Authority ††	-	-	-
Local Government Boundary Commission for England ††	-	-	-
<b>Total</b>	<b>38,517,102</b>	<b>4,666,403</b>	<b>43,183,505</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. Any such groupings can be found in the introduction to this booklet.

†† Figures for the Independent Parliamentary Standards Authority (IPSA), Local Government Boundary Commission for England (LGBC) and the Electoral Commission were not available at the time of publication. The Main Estimates 2012-13 for the three bodies will be presented in due course.

## **Section 6.**

# **Individual Main Estimates**

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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 associated agencies), 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.

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	52,451,983,000	-	52,451,983,000
Capital	4,563,000,000	-	4,563,000,000
<b>Annually Managed Expenditure</b>			
Resource	-5,416,000	-	-5,416,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	52,446,567,000	-	52,446,567,000
Capital	4,563,000,000	-	4,563,000,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>56,920,604,000</b>		

Amounts required in the year ending 31 March 2013 for expenditure by Department for Education on:

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

Capital, recurrent payments and loans and associated non cash items in support of the Department's objectives for primary, secondary, tertiary and international education; children's services, including Early Years and Sure Start; Young Peoples services and welfare; curriculum; qualifications and the inspection regime; workforce development and reform; and pension costs for voluntary services overseas (VSO) participants. Expenditure covers both the Department itself, its Executive Agencies and Arms Length Bodies (ALBs), together with residual costs from ALBs being closed; loans to educational establishments. Expenditure also covers administration costs and associated non cash items, for the Department, its Executive Agencies and ALBs, and for administration of the Teachers' Pension Scheme.

Income arising from:

Contributions towards and receipts from the three National Executives, other Government Departments and other sources (including the EC) in connection with a range of educational, training, children and family projects and initiatives in UK and overseas; Early Intervention Foundation receipts. Income also derives from sales of products and publications; rent, sales receipts and profits from surplus Departmental or former ALB properties, equipment or other assets (including some repayment of proceeds of sale), rental income from properties at the European School at Culham and repayments of grant overpaid in previous years. Receipts associated with the closure of departmental ALB's. General administration receipts, including from Teachers TV, recoveries from services provided to Sure Start, international receipts, Schools Standards Fund receipts and Music Manifesto Champion. Recovery of salaries and associated costs for seconded staff.

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

Take up and maintenance of Departmental, Executive Agencies and ALBs provisions and associated non cash items.

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

**Part I**

£

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete / surrender</b>
<b>Departmental Expenditure Limit</b>			
Resource	52,451,983,000	23,083,691,000	<b>29,368,292,000</b>
Capital	4,563,000,000	2,276,035,000	<b>2,286,965,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-5,416,000	-	<b>-5,416,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>56,920,604,000</b>	<b>25,386,284,000</b>	<b>31,534,320,000</b>

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions	
Resources						Capital			Resources	Capital
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
411,890	-4,644	407,246	52,046,761	-2,024	52,044,737	4,563,000	-	4,563,000	51,342,261	5,063,856
<i>Of which:</i>										
A	Activities to Support all Functions									
290,438	-4,644	285,794	43,809	-	43,809	15,000	-	15,000	295,621	16,000
B	School Infrastructure and Funding of Education (Department)									
-	-	-	1,029,934	-	1,029,934	178,052	-	178,052	949,719	94,856
C	Education Standards, Curriculum and Qualifications (Department)									
-	-	-	378,921	-	378,921	-	-	-	271,962	-
D	Children, Young People and Families (Department)									
-	-	-	2,625,640	-	2,625,640	31,000	-	31,000	2,425,050	148,085
E	Children, Young People and Families (NDPB) (net)									
14,802	-	14,802	112,500	-	112,500	-	-	-	129,421	-
F	Departmental Unallocated Provision									
-	-	-	66,954	-	66,954	-	-	-	-	-
G	Standards and Testing Agency									
5,428	-	5,428	35,700	-	35,700	-	-	-	19,111	-
H	Teaching Agency									
19,394	-	19,394	471,617	-	471,617	-	-	-	677,867	-
I	National College									
11,700	-	11,700	98,537	-2,024	96,513	-	-	-	111,689	-
J	Education Funding Agency - Excluding Academies									
70,128	-	70,128	37,799,998	-	37,799,998	4,029,989	-	4,029,989	40,310,604	4,791,175
K	Academies (Net)									
-	-	-	9,383,151	-	9,383,151	308,959	-	308,959	6,106,960	13,740
<i>Education Standards, Curriculum and Qualifications (NDPB) (net)</i>										
-	-	-	-	-	-	-	-	-	44,257	-
<b>Total Spending in DEL</b>										
<b>411,890</b>	<b>-4,644</b>	<b>407,246</b>	<b>52,046,761</b>	<b>-2,024</b>	<b>52,044,737</b>	<b>4,563,000</b>	<b>-</b>	<b>4,563,000</b>	<b>51,342,261</b>	<b>5,063,856</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-5,416	-	-5,416	-	-	-	1,007	-
<i>Of which:</i>										
L	Activities to Support all Functions (Department)									
-	-	-	-5,416	-	-5,416	-	-	-	1,007	-
<b>Total Spending in AME</b>										
-	-	-	<b>-5,416</b>	-	<b>-5,416</b>	-	-	-	<b>1,007</b>	-
<b>Total for Estimate</b>										
<b>411,890</b>	<b>-4,644</b>	<b>407,246</b>	<b>52,041,345</b>	<b>-2,024</b>	<b>52,039,321</b>	<b>4,563,000</b>	<b>-</b>	<b>4,563,000</b>	<b>51,343,268</b>	<b>5,063,856</b>
<i>Of which:</i>										
Voted expenditure										
411,890	-4,644	407,246	52,041,345	-2,024	52,039,321	4,563,000	-	4,563,000	51,343,268	5,063,856
Non-voted expenditure										
-	-	-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Net Resource Requirement</b>	<b>52,446,567</b>	<b>51,343,268</b>	<b>51,255,980</b>
<b>Net Capital Requirement</b>	<b>4,563,000</b>	<b>5,063,856</b>	<b>7,124,314</b>
<b>Accruals to cash adjustments</b>	<b>-88,963</b>	<b>-12,288</b>	<b>-389,024</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-27,425	-27,344	-28,225
New provisions and adjustments to previous provisions	-	-13,500	-23,561
Departmental Unallocated Provision	-66,954	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-350	-320
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-9,819,412	-6,294,378	-2,924,996
Add cash grant-in-aid	9,819,412	6,310,791	2,478,966
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	1,290
Increase (-) / Decrease (+) in creditors	-	-	94,299
Use of provisions	5,416	12,493	13,523
<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>56,920,604</b>	<b>56,394,836</b>	<b>57,991,270</b>



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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	410,282	408,303	392,473
<i>Less:</i>			
Administration DEL Income	-4,644	-4,353	-7,604
<b>Net Administration Costs</b>	<b>405,638</b>	<b>403,950</b>	<b>384,869</b>
Gross Programme Costs	56,215,040	56,044,907	57,566,843
<i>Less:</i>			
Programme DEL Income	-2,024	-57,733	-133,393
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>56,213,016</b>	<b>55,987,174</b>	<b>57,433,450</b>
<b>Total Net Operating Costs</b>	<b>56,618,654</b>	<b>56,391,124</b>	<b>57,818,319</b>
<i>Of which:</i>			
Resource DEL	52,379,613	51,329,768	51,226,074
Capital DEL	4,239,041	5,047,856	6,562,339
Resource AME	-	13,500	29,906
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	66,954	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-4,239,041	-5,047,856	-6,562,339
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>52,446,567</b>	<b>51,343,268</b>	<b>51,255,980</b>
<i>Of which:</i>			
Resource DEL	52,451,983	51,342,261	51,257,459
Resource AME	-5,416	1,007	-1,479
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>52,446,567</b>	<b>51,343,268</b>	<b>51,255,980</b>

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

£'000

	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL</b>	<b>-6,668</b>	<b>-62,086</b>	<b>-140,997</b>
<i>Of which:</i>			
Administration			
Sale of goods and services	-2,408	-1,198	-2,094
<i>Of which:</i>			
Section A: Activities to Support all Functions	-2,408	-1,198	-2,094
Other income (including receipts)	-2,236	-3,155	-5,510
<i>Of which:</i>			
Section A: Activities to Support all Functions	-2,236	-2,962	-5,039
Section J: Education Funding Agency - Excluding Academies	-	-193	-471
Total Administration	-4,644	-4,353	-7,604
 Programme			
Sale of goods and services	-2,024	-4,971	-4,925
<i>Of which:</i>			
Section A: Activities to Support all Functions	-	-	-3,097
Section D: Children, Young People and Families (Department)	-	-	-3
Section G: Standards and Testing Agency	-	-3,100	-
Section I: National College	-2,024	-1,871	-1,825
Other grant income (including repayments of grants/subsidies)	-	-39,862	-123,412
<i>Of which:</i>			
Section A: Activities to Support all Functions	-	-	-23
Section B: School Infrastructure and Funding of Education (Department)	-	-29,821	-1,472
Section C: Education Standards, Curriculum and Qualifications (Department)	-	-41	-100,946
Section D: Children, Young People and Families (Department)	-	-10,000	-20,971
Interest and dividends	-	-12,269	-720
<i>Of which:</i>			
Section A: Activities to Support all Functions	-	-	-687
Section B: School Infrastructure and Funding of Education (Department)	-	-12,269	-33
Other income (including receipts)	-	-631	-4,336
<i>Of which:</i>			
Section A: Activities to Support all Functions	-	-	-4,219
Section B: School Infrastructure and Funding of Education (Department)	-	-631	-
Section D: Children, Young People and Families (Department)	-	-	-117
Total Programme	-2,024	-57,733	-133,393
<b>Total Voted Resource Income</b>	<b>-6,668</b>	<b>-62,086</b>	<b>-140,997</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Capital DEL</b>	-	-	-259
<i>Of which:</i>			
Administration			
Total Administration	-	-	-
Programme			
Sale of assets	-	-	-259
<i>Of which:</i>			
Section A: Activities to Support all Functions	-	-	-259
Total Programme	-	-	-259
<b>Total Voted Capital Income</b>	-	-	-259

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

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No CFER income or receipts are expected in 2012-13, 2011-12 or 2010-11.

## 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** Mr Chris Wormald

In accordance with Chapter 3 of *Managing Public Money* (issued by the Treasury), the following individuals are NDPB Accounting Officer appointments:

### **NDPB Accounting Officers**

Mr Anthony Douglas Children and Family Court Advisory and Support Service  
Dr Maggie Atkinson Office Children's Commissioner

### **Academy Accounting Officers**

The Head Teacher of each Academy is designated as the Accounting Officer.

### **Federation Academy (Groups) Accounting Officers**

The CEO of each Federation Academy (Academy Group) is designated as Accounting Officer. An individual Head Teacher of an Academy within a Federation is accountable to the Accounting Officer (CEO) of the Federation Academy (Academy Group).

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

In discharging these responsibilities, particular regard is given to:

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

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

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

## Part III: Note E - Non-Departmental Public Bodies

£'000

Section in Part II: Subhead Detail		Body	Resources	Capital	Grant-in-aid
E	Children and Family Court Advisory and Support Service		125,232	-	125,232
E	Children's Commissioner		2,070	-	2,070
K	Academies †		9,383,151	308,959	9,692,110
<b>Total</b>			<b>9,510,453</b>	<b>308,959</b>	<b>9,819,412</b>

† Academies are classified to central government as Arms Length Bodies and are not themselves Non Departmental Public Bodies. The Education Funding Agency has responsibility for financing Academy spend, although the individual academies are responsible for their own expenditure.

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

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Nature of liability	£'000
Non-statutory	
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.	2,100,000

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# Teachers' Pension Scheme (England & Wales)

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## Introduction

1. This Estimate provides for the payments of pensions and lump sum benefits to persons covered by the Teachers' Pension Scheme (TPS). The rules of the scheme are contained in the teachers pension regulations 1997 (as amended). 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 quinquennially by the Government Actuary. Any deficiencies revealed in valuations will fall to be met by supplementary contributions, shared between employers and employees over a period of 15 years.



**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	<b>10,987,085,000</b>	-	10,987,085,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	10,987,085,000	-	10,987,085,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>3,683,453,000</b>		

Amounts required in the year ending 31 March 2013 for expenditure by Teachers' Pension Scheme (England & 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; 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 teacher's scheme members in reimbursement of the cost of premature retirement compensation payments on their behalf by Capita.

**Teachers' Pension Scheme (England & Wales)** will account for this Estimate.

**Part I**

	Voted Total	Allocated in Vote on Account	Balance to complete	£
<b>Departmental Expenditure Limit</b>				
Resource	-	-	-	-
Capital	-	-	-	-
<b>Annually Managed Expenditure</b>				
Resource	10,987,085,000	5,296,437,000	<b>5,690,648,000</b>	
Capital	-	-	-	
<b>Non-Budget Expenditure</b>	-	-	-	
<b>Net cash requirement</b>	<b>3,683,453,000</b>	<b>1,736,340,000</b>	<b>1,947,113,000</b>	

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions	
Resources						Capital			Resources	Capital
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	16,233,890	-5,246,805	10,987,085	-	-	-	11,732,780	-
<i>Of which:</i>										
A Pensions and associated payments										
-	-	-	16,233,890	-5,246,805	10,987,085	-	-	-	11,732,780	-
<b>Total Spending in AME</b>										
-	-	-	<b>16,233,890</b>	<b>-5,246,805</b>	<b>10,987,085</b>	-	-	-	<b>11,732,780</b>	-
<b>Total for Estimate</b>										
-	-	-	<b>16,233,890</b>	<b>-5,246,805</b>	<b>10,987,085</b>	-	-	-	<b>11,732,780</b>	-
<i>Of which:</i>										
Voted expenditure										
-	-	-	16,233,890	-5,246,805	10,987,085	-	-	-	11,732,780	-
Non-voted expenditure										
-	-	-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

	<b>£'000</b>		
	<b>2012-13 Plans</b>	<b>2011-12 Provisions</b>	<b>2010-11 Outturn</b>
<b>Net Resource Requirement</b>	<b>10,987,085</b>	<b>11,732,780</b>	<b>-10,413,839</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-7,303,632</b>	<b>-8,590,633</b>	<b>12,947,228</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-16,231,086	-16,652,148	5,478,419
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	62,677	19,390	20,022
Increase (-) / Decrease (+) in creditors	-31,907	-2,347	-24,178
Use of provisions	8,896,684	8,044,472	7,472,965
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>3,683,453</b>	<b>3,142,147</b>	<b>2,533,389</b>

## Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Programme Costs	16,233,890	16,657,660	-5,475,097
<i>Of which:</i>			
Increases in liability	6,511,891	5,907,094	-15,007,354
Interest on scheme liability	9,719,195	10,745,054	9,528,935
Other expenditure	2,804	5,512	3,322
<i>Less:</i>			
Contributions received	-5,188,722	-4,865,626	-4,868,961
Transfers in	-56,931	-56,460	-68,888
Other income	-1,152	-2,794	-893
<b>Net Programme Costs</b>	<b>10,987,085</b>	<b>11,732,780</b>	<b>-10,413,839</b>
<b>Total Net Operating Costs</b>	<b>10,987,085</b>	<b>11,732,780</b>	<b>-10,413,839</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	10,987,085	11,732,780	-10,413,839
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>10,987,085</b>	<b>11,732,780</b>	<b>-10,413,839</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	10,987,085	11,732,780	-10,413,839
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>10,987,085</b>	<b>11,732,780</b>	<b>-10,413,839</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource AME</b>	<b>-5,246,805</b>	<b>-4,924,880</b>	<b>-4,938,742</b>
<i>Of which:</i>			
Programme			
Pension scheme related income	-5,246,805	-4,924,880	-4,938,742
<i>Of which:</i>			
Section A: Pensions and associated payments	-5,246,805	-4,924,880	-4,938,742
<b>Total Voted Resource Income</b>	<b>-5,246,805</b>	<b>-4,924,880</b>	<b>-4,938,742</b>

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

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No CFER income or receipts are expected in 2012-13, 2011-12 or 2010-11.

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

In discharging these responsibilities, particular regard is given to:

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

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



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

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**Nature of liability****£'000**

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As at March 2011, the following liabilities fell to be met from the estimate:

A very remote contingent liability to make Additional Voluntary Contributions related to pensions.      Unquantifiable  
This would be in the unlikely event of default by the private insurance company.

# 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 achieve excellence in the care of children and young people, and in education and skills for learners of all ages, thereby raising standards and improving lives.
2. Ofsted regulates and inspects childcare and children's social care, and inspects the Children and Family Court Advisory Support Service (Cafcass), schools, colleges, initial teacher training, work-based learning and skills training, adult and community learning and education and training in prisons and other secure establishments. Ofsted assesses council children's services and inspects safeguarding, child protection, and services for looked after children.
3. Ofsted's work impacts on children and learners of all ages, improving the services they use and helping to safeguard the youngest and most vulnerable. Ofsted listens to the views of children and young people, parents and carers, learners and employers, and gives them information and assurance about the services they use. Ofsted shares with those providing services, commissioners and policy makers its analysis of what's working well and where services can improve.
4. Ofsted focuses its inspection and regulation where they will make the greatest difference, reducing demands on high-performing services. Ofsted provides evidence about whether services spend their money wisely and whether investment in services is producing results.
5. This Estimate covers the expenditure of Ofsted.

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	174,721,000	-	174,721,000
Capital	500,000	-	500,000
<b>Annually Managed Expenditure</b>			
Resource	-2,771,000	-	-2,771,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	171,950,000	-	171,950,000
Capital	500,000	-	500,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>170,930,000</b>		

Amounts required in the year ending 31 March 2013 for expenditure by Office for Standards in Education, Children's Services and Skills on:

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

Serving the interests of children, young people, parents, adult learners, employers and the wider community in England by promoting improvement in quality of education, skills and young peoples care through independent inspection, regulation and reporting.

Income arising from:

The registration of childcare providers, inspection for the care and support of children and young people, some maintained, independent schools and further education colleges, and publicly funded adult education and training.

Transactions with departmental and other government bodies: miscellaneous asset sales and recoveries, property charges made to minor occupiers, charges for training of inspectors other than Ofsted staff (including training materials and licences).

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

Provisions and other non-cash items in AME

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

**Part I**

	Voted Total	Allocated in Vote on Account	Balance to complete / surrender
<b>Departmental Expenditure Limit</b>			
Resource	174,721,000	81,073,000	<b>93,648,000</b>
Capital	500,000	-	<b>500,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-2,771,000	-	<b>-2,771,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>170,930,000</b>	<b>79,157,000</b>	<b>91,773,000</b>

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions	
Resources						Capital			Resources	Capital
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
22,674	-	22,674	166,547	-14,500	152,047	500	-	500	175,343	300
<i>Of which:</i>										
A Administration and Inspection										
22,674	-	22,674	166,547	-14,500	152,047	500	-	500	175,343	300
<b>Total Spending in DEL</b>										
<b>22,674</b>	<b>-</b>	<b>22,674</b>	<b>166,547</b>	<b>-14,500</b>	<b>152,047</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>175,343</b>	<b>300</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-2,771	-	-2,771	-	-	-	-6,130	-
<i>Of which:</i>										
B Activities to Support All Functions										
-	-	-	-2,771	-	-2,771	-	-	-	-6,130	-
<b>Total Spending in AME</b>										
<b>-</b>	<b>-</b>	<b>-</b>	<b>-2,771</b>	<b>-</b>	<b>-2,771</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-6,130</b>	<b>-</b>
<b>Total for Estimate</b>										
<b>22,674</b>	<b>-</b>	<b>22,674</b>	<b>163,776</b>	<b>-14,500</b>	<b>149,276</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>169,213</b>	<b>300</b>
<i>Of which:</i>										
Voted expenditure										
22,674	-	22,674	163,776	-14,500	149,276	500	-	500	169,213	300
Non-voted expenditure										
-	-	-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

	<b>£'000</b>		
	<b>2012-13 Plans</b>	<b>2011-12 Provisions</b>	<b>2010-11 Outturn</b>
<b>Net Resource Requirement</b>	<b>171,950</b>	<b>169,213</b>	<b>181,953</b>
<b>Net Capital Requirement</b>	<b>500</b>	<b>300</b>	<b>37</b>
<b>Accruals to cash adjustments</b>	<b>-1,520</b>	<b>1,872</b>	<b>-5,605</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-4,213	-4,173	-2,016
New provisions and adjustments to previous provisions	-943	-1,313	-3,505
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-78	-85	-84
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	3,714	7,443	-
<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>170,930</b>	<b>171,385</b>	<b>176,385</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	22,674	22,753	20,044
<i>Less:</i>			
Administration DEL Income	-	-	-25
<b>Net Administration Costs</b>	<b>22,674</b>	<b>22,753</b>	<b>20,019</b>
Gross Programme Costs	163,776	160,960	176,478
<i>Less:</i>			
Programme DEL Income	-14,500	-14,500	-14,544
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>149,276</b>	<b>146,460</b>	<b>161,934</b>
<b>Total Net Operating Costs</b>	<b>171,950</b>	<b>169,213</b>	<b>181,953</b>
<i>Of which:</i>			
Resource DEL	171,007	167,900	178,448
Capital DEL	-	-	-
Resource AME	943	1,313	3,505
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	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>171,950</b>	<b>169,213</b>	<b>181,953</b>
<i>Of which:</i>			
Resource DEL	174,721	175,343	178,448
Resource AME	-2,771	-6,130	3,505
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>171,950</b>	<b>169,213</b>	<b>181,953</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL</b>	<b>-14,500</b>	<b>-14,500</b>	<b>-14,569</b>
<i>Of which:</i>			
Administration			
Sale of goods and services	-	-	-25
<i>Of which:</i>			
Section A: Administration and Inspection	-	-	-25
Total Administration	-	-	-25
Programme			
Sale of goods and services	-14,500	-14,500	-14,544
<i>Of which:</i>			
Section A: Administration and Inspection	-14,500	-14,500	-14,544
Total Programme	-14,500	-14,500	-14,544
<b>Total Voted Resource Income</b>	<b>-14,500</b>	<b>-14,500</b>	<b>-14,569</b>



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

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No CFER income or receipts are expected in 2012-13, 2011-12 or 2010-11.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer</b>	Sir Michael Wilshaw
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Sir Michael Wilshaw 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. This Estimate provides for expenditure for the Office of Qualifications and Examinations Regulation (Ofqual) on administration and programme costs, capital expenditure and associated non cash items. Further details and analysis of the expenditure covered can be found in the Annual Report and Accounts 2011-12.

2. Ofqual is the independent statutory body with responsibilities for the regulation of qualifications and assessments in England and the regulation of vocational qualifications in Northern Ireland.

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	18,058,000	-	18,058,000
Capital	100,000	-	100,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	18,058,000	-	18,058,000
Capital	100,000	-	100,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>17,330,000</b>		

Amounts required in the year ending 31 March 2013 for expenditure by Office of Qualifications and Examinations Regulation on:

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

Ofqual's undertaking its duties as an independent regulator of qualifications, examinations and statutory assessments in order to secure the standards of regulated qualifications (including through comparison with international qualifications), and to promote standards of regulated assessments and implementation of regulated assessments, promote public confidence in qualifications and assessment arrangements, promote awareness and understanding of regulated qualifications and secure efficiency and value for money in qualifications.

Income arising from:

The Department for Employment and Learning Northern Ireland to reimburse Ofqual's Belfast office expenses; the devolved administrations in Northern Ireland and Wales to contribute towards expenditure on three country regulatory work.

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

**Part I**

£

	Voted Total	Allocated in Vote on Account	Balance to complete
<b>Departmental Expenditure Limit</b>			
Resource	18,058,000	8,148,000	<b>9,910,000</b>
Capital	100,000	100,000	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>17,330,000</b>	<b>7,942,000</b>	<b>9,388,000</b>

**Part II: Subhead detail****£'000**

2012-13 Plans									2011-12 Provisions	
Resources						Capital			Resources	Capital
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
15,481	-535	14,946	3,112	-	3,112	100	-	100	18,106	700
<i>Of which:</i>										
A Regulation of qualifications and statutory assessments										
15,481	-535	14,946	3,112	-	3,112	-	-	-	18,106	-
B Additions										
-	-	-	-	-	-	100	-	100	-	700
<b>Total Spending in DEL</b>										
<b>15,481</b>	<b>-535</b>	<b>14,946</b>	<b>3,112</b>	<b>-</b>	<b>3,112</b>	<b>100</b>	<b>-</b>	<b>100</b>	<b>18,106</b>	<b>700</b>
<b>Total for Estimate</b>										
<b>15,481</b>	<b>-535</b>	<b>14,946</b>	<b>3,112</b>	<b>-</b>	<b>3,112</b>	<b>100</b>	<b>-</b>	<b>100</b>	<b>18,106</b>	<b>700</b>
<i>Of which:</i>										
Voted expenditure										
15,481	-535	14,946	3,112	-	3,112	100	-	100	18,106	700
Non-voted expenditure										
-	-	-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Net Resource Requirement</b>	<b>18,058</b>	<b>18,106</b>	<b>15,268</b>
<b>Net Capital Requirement</b>	<b>100</b>	<b>700</b>	<b>2,876</b>
<b>Accruals to cash adjustments</b>	<b>-828</b>	<b>-1,157</b>	<b>-441</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-966	-1,077	-373
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-62	-80	-68
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-400	-	-
Increase (-) / Decrease (+) in creditors	600	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>17,330</b>	<b>17,649</b>	<b>17,703</b>



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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	15,481	15,623	-
<i>Less:</i>			
Administration DEL Income	-535	-534	-
<b>Net Administration Costs</b>	<b>14,946</b>	<b>15,089</b>	-
Gross Programme Costs	3,112	3,017	16,399
<i>Less:</i>			
Programme DEL Income	-	-	-1,131
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>3,112</b>	<b>3,017</b>	<b>15,268</b>
<b>Total Net Operating Costs</b>	<b>18,058</b>	<b>18,106</b>	<b>15,268</b>
<i>Of which:</i>			
Resource DEL	18,058	18,106	15,268
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	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>18,058</b>	<b>18,106</b>	<b>15,268</b>
<i>Of which:</i>			
Resource DEL	18,058	18,106	15,268
Resource AME	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>18,058</b>	<b>18,106</b>	<b>15,268</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL</b>	<b>-535</b>	<b>-534</b>	<b>-1,131</b>
<i>Of which:</i>			
Administration			
Other grant income (including repayments of grants/subsidies)	-535	-534	-
<i>Of which:</i>			
Section A: Regulation of qualifications and statutory assessments	-535	-534	-
Total Administration	-535	-534	-
Programme			
Other grant income (including repayments of grants/subsidies)	-	-	-1,131
<i>Of which:</i>			
Section A: Regulation of qualifications and statutory assessments	-	-	-1,131
Total Programme	-	-	-1,131
<b>Total Voted Resource Income</b>	<b>-535</b>	<b>-534</b>	<b>-1,131</b>

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

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No CFER income or receipts are expected in 2012-13, 2011-12 or 2010-11.

## 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:

**Principal Accounting Officer** Ms Glenys Stacey

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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Nature of liability	£'000
Recognition of the transfer of a lease to Ofqual from DfE that contains the following clause:	2,290
In order to ensure the continued occupancy of The Office for Qualifications and Examinations Regulation (OFQUAL) a guarantee was given to the landlord that, in the event of OFQUAL ceasing to exist the Secretary of State will be required to take over the lease obligations of the building at Springplace, Coventry. Accordingly Ofqual will take transfer of this ongoing contingent liability from DfE.	

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# Department of Health

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## Introduction

1. The Parliamentary Estimate for 2012-13 follows the Clear Line of Sight principles and consolidates Arms Length Bodies 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 of National Statistics. This means that the expenditure of NHS Trusts, NHS Foundation Trusts and Executive Non-Departmental Public Bodies are included in the Estimate.

b. The Estimate now 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 Group are now included in the Estimate, expenditure has been categorised into the following sectors:

a. Primary Care Trusts (PCT) and Strategic Health Authorities (SHA) administration and programme expenditure – please note PCT and SHA programme expenditure is also recorded in Estimate section I;

b. DH programme spending (NHS related) – this includes programme expenditure on items such as Connecting for Health, Research and Development, Vaccines etc;

c. Special Health Authorities (a full list is provided in the Accounting Officer note Part III d) – this includes administration and programme expenditure;

d. DH Administration and Programme expenditure - this includes all DH administration expenditure and programme expenditure on items such as European Economic Area Medical Costs, Healthy Start etc;

e. Social Care expenditure – Includes the Learning Disabilities and Health Reform grant;

f. NHS Trust expenditure – please note, in accordance with HM Treasury guidance, this Estimate section records the net position of this sector (i.e. gross expenditure less income);

g. NHS Foundation Trust expenditure – please note, in accordance with HM Treasury guidance, this Estimate section records the net position of this sector (i.e. gross expenditure less income);

h. Non Departmental Public Bodies (NDPBs) – please note, in accordance with HM Treasury guidance, this Estimate section records the net position of this sector (i.e. gross expenditure less income). This section includes NDPB administration and programme expenditure. A full list of NDPBs is provided in the Accounting Officer note (Part III d); and

i. DH receives a proportion of National Insurance Contributions (NICs) as set out in the Social Security Act 1992. Following the reforms under Clear Line of Sight, this receipt is to be treated as financing. As the authority for any spending financed by NICs is provided for in legislation, the proportion of NHS costs funded by NICs will be reported as non-voted DEL;

3. The 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 N.

4. The figures in the estimate are based on the forecast consolidated income and expenditure position for each sector. That is after the elimination of the forecast level of transactions between bodies within the DH Group.

## Introduction

5. Subject to Parliamentary approval a number of new bodies will be set up during 2012-13. These include the NHS Trust Development Authority and Health Education England as Special Health Authorities and preparatory work to set up Public Health England. It is expected the status of the NHS Commissioning Board Authority will change from being a Special Health Authority to a Non Departmental Public Body. Further details reflecting these changes and appointment of Accounting Officers will be included in a Supplementary Estimate.

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	<b>88,069,604,000</b>	17,405,391,000	105,474,995,000
Capital	<b>4,495,435,000</b>	-	4,495,435,000
<b>Annually Managed Expenditure</b>			
Resource	<b>3,948,792,000</b>	-	3,948,792,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	92,018,396,000	17,405,391,000	109,423,787,000
Capital	4,495,435,000	-	4,495,435,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>89,993,955,000</b>		

Amounts required in the year ending 31 March 2013 for expenditure by Department of Health on:

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

Revenue and capital expenditure for National Health Services (NHS) bodies including strategic health authorities and primary care trusts under their unified budgets, services provided by NHS Trusts and NHS Foundation Trusts. Expenditure by bodies on research and development. Subsidies and grants to public corporations.

Other centrally managed health and social service expenditure to and on behalf of the NHS, local authorities and other national bodies.

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

Payment to local authorities for use in local area agreements.

Services provided to or on behalf of devolved governments and other government departments. Non departmental public bodies expenditure on health and social care protection, training and regulation functions.

Revenue and capital expenditure on administration of the Department, non departmental public bodies, primary care trusts, special health authorities, strategic health authorities, agencies and certain expenditure on behalf of the Department for Work and Pensions and the NHS.

Centrally managed expenditure on local government services, prison health services, medical, scientific and technical services, services for disabled persons, education and training, grants to voluntary organisations and other bodies, information services, healthy start programme, health promotion activities (including funding through the Department for Culture, Media and Sport).

Grants to local authorities.



## Part I

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

Home Office inspection of laboratories. Payments and subscriptions to international organisations.

Associated depreciation and any other non cash costs falling in DEL items.

### 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 general ophthalmic services; rebates and discounts from manufacturers under the pharmaceutical price regulation scheme and purchasing and supply agency arrangements.

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

Social exclusion programmes and agenda for change programme.

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

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

Income secured by counter fraud services from all sources.

Compensation income including the National Programme for IT.

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

Licence fees and royalties, sales of publications, contributions by members of the public, insurance claims.

Other European Economic Area countries for NHS treatment of their residents. 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.

Sales of land, buildings, surplus vehicles and equipment .

Income collected on behalf of health innovation and education clusters.

## Part I

### Annually Managed Expenditure:

#### Expenditure arising from:

Revenue and capital expenditure for hospital financing under credit guarantee finance. Non cash expenditure by NHS bodies including strategic health authorities and primary care trusts under their unified budgets, services provided by NHS Trusts and NHS Foundation Trusts, central department administration, non departmental public bodies and centrally managed budgets.

Provisions and other non-cash costs falling in AME.

Department of Health will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete
<b>Departmental Expenditure Limit</b>			
Resource	88,069,604,000	38,275,980,000	<b>49,793,624,000</b>
Capital	4,495,435,000	1,993,050,000	<b>2,502,385,000</b>
<b>Annually Managed Expenditure</b>			
Resource	3,948,792,000	1,334,180,000	<b>2,614,612,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>89,993,955,000</b>	<b>39,091,360,000</b>	<b>50,902,595,000</b>

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions	
Resources						Capital			Resources	Capital
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
4,574,838	-154,176	4,420,662	85,530,699	-1,881,757	83,648,942	4,636,634	-141,199	4,495,435	85,588,847	4,352,565
<i>Of which:</i>										
A	PCT & SHA expenditure									
2,946,453	-121,940	2,824,513	18,550,664	-1,657,610	16,893,054	626,182	-64,271	561,911	19,248,281	444,000
B	DH Programme expenditure (NHS)									
-	-	-	2,789,687	-148,613	2,641,074	546,883	-76,928	469,955	1,946,827	649,630
C	Special Health Authorities expenditure									
352,020	-22,236	329,784	1,138,168	-2,451	1,135,717	53,894	-	53,894	1,630,003	30,378
D	DH Programme and Administration expenditure									
1,057,251	-10,000	1,047,251	1,140,130	-73,083	1,067,047	194,010	-	194,010	2,100,751	76,808
E	Social Care expenditure									
-	-	-	1,357,000	-	1,357,000	126,590	-	126,590	1,326,000	123,790
F	NHS Trusts net expenditure									
-	-	-	28,239,995	-	28,239,995	1,306,052	-	1,306,052	28,241,251	1,347,417
G	NHS Foundations Trusts net expenditure									
-	-	-	32,255,055	-	32,255,055	1,645,348	-	1,645,348	30,814,792	1,641,582
H	Non Departmental Public Bodies net expenditure									
219,114	-	219,114	60,000	-	60,000	137,675	-	137,675	280,942	38,960
<b>Non-voted expenditure</b>										
-	-	-	17,405,391	-	17,405,391	-	-	-	16,829,137	-
<i>Of which:</i>										
I	PCT and SHA expenditure financed by N I Contributions									
-	-	-	17,405,391	-	17,405,391	-	-	-	16,829,137	-
<b>Total Spending in DEL</b>										
<b>4,574,838</b>	<b>-154,176</b>	<b>4,420,662</b>	<b>102,936,090</b>	<b>-1,881,757</b>	<b>101,054,333</b>	<b>4,636,634</b>	<b>-141,199</b>	<b>4,495,435</b>	<b>102,417,984</b>	<b>4,352,565</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	3,948,792	-	3,948,792	-	-	-	3,942,954	-
<i>Of which:</i>										
J	PCT & SHA expenditure									
-	-	-	707,275	-	707,275	-	-	-	965,632	-
K	Special Health Authorities expenditure									
-	-	-	2,411,000	-	2,411,000	-	-	-	2,084,385	-
L	DH Programme and Administration expenditure									
-	-	-	230,517	-	230,517	-	-	-	165,514	-
M	NHS Trusts net expenditure									
-	-	-	300,000	-	300,000	-	-	-	428,554	-
N	NHS Foundations Trusts net expenditure									
-	-	-	300,000	-	300,000	-	-	-	301,732	-

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions	
Resources						Capital			Resources	Capital
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11
<i>DH Programme expenditure (NHS)</i>						-	-	-	500	-
<i>Non Departmental Public Bodies net expenditure</i>						-	-	-	-3,363	-
<b>Total Spending in AME</b>						-	-	-	<b>3,942,954</b>	-
<b>Total for Estimate</b>										
<b>4,574,838</b>	<b>-154,176</b>	<b>4,420,662</b>	<b>106,884,882</b>	<b>-1,881,757</b>	<b>105,003,125</b>	<b>4,636,634</b>	<b>-141,199</b>	<b>4,495,435</b>	<b>106,360,938</b>	<b>4,352,565</b>
<i>Of which:</i>										
Voted expenditure										
4,574,838	-154,176	4,420,662	89,479,491	-1,881,757	87,597,734	4,636,634	-141,199	4,495,435	89,531,801	4,352,565
Non-voted expenditure										
-	-	-	17,405,391	-	17,405,391	-	-	-	16,829,137	-

**Part II: Resource to cash reconciliation**

£'000

	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Net Resource Requirement</b>	<b>109,423,787</b>	<b>106,360,938</b>	<b>103,207,562</b>
<b>Net Capital Requirement</b>	<b>4,495,435</b>	<b>4,352,565</b>	<b>4,209,547</b>
<b>Accruals to cash adjustments</b>	<b>-6,519,876</b>	<b>-6,220,982</b>	<b>-4,723,142</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,427,742	-1,344,405	-1,281,698
New provisions and adjustments to previous provisions	-5,389,481	-4,723,483	-3,254,959
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	948	-24,451	-25,426
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-64,463,239	-63,091,867	-2,336,919
Add cash grant-in-aid	62,421,949	60,694,663	934,136
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	484,335	-
Use of provisions	2,337,689	1,784,226	1,241,724
<b>Removal of non-voted budget items</b>	<b>-17,405,391</b>	<b>-16,829,137</b>	<b>-17,172,023</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-17,405,391	-16,829,137	-17,172,023
<b>Net Cash Requirement</b>	<b>89,993,955</b>	<b>87,663,384</b>	<b>85,521,944</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	4,482,574	4,478,411	5,423,040
<i>Less:</i>			
Administration DEL Income	-154,176	-165,553	-3,976
<b>Net Administration Costs</b>	<b>4,328,398</b>	<b>4,312,858</b>	<b>5,419,064</b>
Gross Programme Costs	107,498,024	104,210,756	100,863,759
<i>Less:</i>			
Programme DEL Income	-1,881,757	-1,809,767	-2,502,049
Programme AME Income	-	-23,226	-22,703
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>105,616,267</b>	<b>102,377,763</b>	<b>98,339,007</b>
<b>Total Net Operating Costs</b>	<b>109,944,665</b>	<b>106,690,621</b>	<b>103,758,071</b>
<i>Of which:</i>			
Resource DEL	102,637,306	100,303,012	99,032,186
Capital DEL	520,878	329,683	348,572
Resource AME	6,786,481	6,057,926	4,175,376
Capital AME	-	-	-
Non-budget	-	-	201,937
<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	-520,878	-329,683	-348,572
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	750,243
Other adjustments	-	-	-952,180
<b>Total Resource Budget</b>	<b>109,423,787</b>	<b>106,360,938</b>	<b>103,207,562</b>
<i>Of which:</i>			
Resource DEL	105,474,995	102,417,984	100,416,084
Resource AME	3,948,792	3,942,954	2,791,478
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>109,423,787</b>	<b>106,360,938</b>	<b>103,207,562</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL</b>	<b>-2,035,933</b>	<b>-1,975,320</b>	<b>-2,506,025</b>
<i>Of which:</i>			
Administration			
Sale of goods and services	-154,176	-165,553	-3,976
<i>Of which:</i>			
Section A: PCT & SHA expenditure	-121,940	-127,934	-
Section C: Special Health Authorities expenditure	-22,236	-26,403	-
Section D: DH Programme and Administration expenditure	-10,000	-11,216	-3,976
Total Administration	-154,176	-165,553	-3,976
Programme			
Sale of goods and services	-1,868,398	-1,800,004	-2,481,870
<i>Of which:</i>			
Section A: PCT & SHA expenditure	-1,657,610	-1,579,447	-1,351,333
Section B: DH Programme expenditure (NHS)	-139,360	-119,038	-149,580
Section C: Special Health Authorities expenditure	-2,451	-47,993	-900,829
Section D: DH Programme and Administration expenditure	-68,977	-53,526	-79,664
Section E: Social Care expenditure	-	-	-464
Interest and dividends	-13,359	-9,763	-20,179
<i>Of which:</i>			
Section A: PCT & SHA expenditure	-	-	-18,550
Section B: DH Programme expenditure (NHS)	-9,253	-7,492	-
Section D: DH Programme and Administration expenditure	-4,106	-2,271	-1,629
Total Programme	-1,881,757	-1,809,767	-2,502,049
<b>Voted Resource AME</b>	<b>-</b>	<b>-23,226</b>	<b>-22,703</b>
<i>Of which:</i>			
Programme			
Interest and dividends	-	-23,226	-22,703
<i>Of which:</i>			
Section L: DH Programme and Administration expenditure	-	-23,226	-22,703
<b>Total Voted Resource Income</b>	<b>-2,035,933</b>	<b>-1,998,546</b>	<b>-2,528,728</b>
<b>Voted Capital DEL</b>	<b>-141,199</b>	<b>-145,397</b>	<b>-168,960</b>
<i>Of which:</i>			
Programme			
Sale of assets	-139,035	-144,849	-164,623
<i>Of which:</i>			
Section A: PCT & SHA expenditure	-64,271	-68,672	-99,994
Section B: DH Programme expenditure (NHS)	-74,764	-76,177	-64,346
Section C: Special Health Authorities expenditure	-	-	-283
loan , etc, repayments	-	-	-4,000
<i>Of which:</i>			
Section A: PCT & SHA expenditure	-	-	-4,000
Other income (including receipts)	-2,164	-548	-337
<i>Of which:</i>			
Section B: DH Programme expenditure (NHS)	-2,164	-548	-337
<b>Total Voted Capital Income</b>	<b>-141,199</b>	<b>-145,397</b>	<b>-168,960</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					
	2012-13 Plans		2011-12 Provisions		2010-11 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)	-	-	-	-	-750,243	-735,843
<b>Total</b>	-	-	-	-	<b>-750,243</b>	<b>-735,843</b>

#### Detailed description of CFER sources

	£'000					
	2012-13 Plans		2011-12 Provisions		2010-11 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
National Insurance Contributions	-	-	-	-	-750,243	-735,843
<b>Total</b>	-	-	-	-	<b>-750,243</b>	<b>-735,843</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>	Miss Una O'Brien
<b>Additional Accounting Officers</b>	Sir David Nicholson for sections A, B, C, F, I, J, K, and M

In accordance with Chapter 3 of *Managing Public Money* (issued by the Treasury), the following individuals are NDPB Accounting Officer appointments:

### NDPB Accounting Officers

Harry Cayton	Council for Healthcare Regulatory Excellence.
Janice Scanlan	NHS Appointments Commission.
Penny Thompson	General Social Care Council.
Cynthia Bower	Care Quality Commission.
Justin McCracken	Health Protection Agency.
Peter Thompson	Human Fertilisation and Embryology Authority.
Alan Clamp	Human Tissue Authority.
David Bennett	Office of the Independent Regulator for NHS foundation trusts.

### Special Health Authority Accounting Officers

Paul Hayes	National Treatment Agency
Tim Straughan	NHS Information Centre
Nick Scholte	NHS Business Services Authority
Andrew Dillon	National Institute for Clinical Excellence
Steve Walker	NHS Litigation Authority
Julian Nettel	NHS Institute for Innovation and Improvement
Sarndrah Horsfall	National Patient Safety Agency
Janet Wisely	Health Research Authority
Sir David Nicholson	NHS Commissioning Board Authority

### NHS Foundation Trusts 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.

### Primary Care Trusts and Strategic Health Authority Accountable Officers

Sir David Nicholson appoints the Chief Executives in Primary Care Trusts, Strategic Health Authorities and NHS Trusts as Accountable Officers.

Miss Una O'Brien 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.

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

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), and with their Ministers, together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal/Additional Accounting Officer and the NDPB Accounting Officer(s) is set out in writing.

## Part III: Note E - Non-Departmental Public Bodies

£'000

Section in Part II: Subhead Detail		Body	Resources	Capital	Grant-in-aid
H		Council for Healthcare Regulatory Excellence.	1,474	175	1,649
H		NHS Appointments Commission.	1,700	-	1,700
H		General Social Care Council.	6,871	-	6,871
H		Care Quality Commission.	57,000	12,000	69,000
H		Health Protection Agency.	141,416	125,500	266,916
H		Human Fertilisation and Embryology Authority.	1,440	-	1,440
H		Human Tissue Authority.	859	-	859
H		Office of the Independent Regulator for NHS foundation trusts.	14,400	-	14,400
<b>Total</b>			<b>225,160</b>	<b>137,675</b>	<b>362,835</b>

† The total amount recorded above differs from the amounts shown in Part II: Resource to cash reconciliation as this includes an adjustment for NHS Trusts and NHS Foundation Trusts, which follow similar budgeting rules as NDPBs, but earn their income from trading activities - mainly the provision of healthcare.

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

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

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<b>Section in Part II: Subhead detail and budgetary treatment</b>	<b>Service</b>	<b>£'000</b>
D4-DEL	Family Restoration Fund	1,000

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## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Statutory contingent liabilities exists to meet:	
i) an indemnity to water undertakers in respect of costs, damages, and expenses not otherwise covered by insurance arising from claims or proceedings on the grounds of alleged harm to health arising solely from fluoridation; and	Unquantifiable
ii) overdraft guarantees for NHS trusts	Nil
iii) the Department has issued an exemption certificate to the National Biological Standards Board in respect of any liability to its employees of the kind mentioned in section (1) of the Employers' Liability (Compulsory Insurance) Act 1969.	Unquantifiable
Non-statutory contingent liabilities	
i) the Department has undertaken to meet the legal and other costs of medical and nursing staff engaged on clinical trials approved by the National Blood Authority (NBA) of new blood products manufactured by the Bio-Products Laboratory, a part of the NBA;	Unquantifiable
ii) an indemnity to water undertakers in respect of costs, damages and expenses not otherwise covered by insurance arising from claims or proceedings on the grounds of alleged harm to health arising solely from supplying water which has been fluoridated by another water undertaker and which therefore is not covered by the statutory guarantee;	Unquantifiable
iii) in the event of a nuclear emergency it would be necessary to distribute stable iodine tablets to the general public to prevent take up of radioactive iodine. The Department has undertaken to indemnify those other than qualified medical personnel distributing the tablets against any action resulting from adverse reactions;	Unquantifiable
iv) indemnity into the side effects arising from the use of smallpox vaccine;	£90 million
v) an indemnity for members of the independent inquiry into the backlog of histopathology samples at the Royal National Orthopaedic Hospital NHS Trust. The Department has given an undertaking to grant an indemnity in relation to any legal action against the chairman and members of the inquiry team;	Unquantifiable
vi) indemnity for the Royal College of Physicians (RCP) review of Breakspear Hospital. The Department has given an undertaking to grant an indemnity to any legal action against the members of the review team;	Unquantifiable
vii) to cover any damages arising from NBA research activity. NBA is now NHS Blood and Transplant;	Unquantifiable
viii) Indemnity for the QC conducting the alternative disputes resolution procedure into complaints raised against the NHS. The department has given an undertaking to grant an indemnity in relation to any legal action against the QC conducting the procedure;	Unquantifiable
ix) to underwrite the disposal costs of radio active isotopes for 3 years; and	Unquantifiable
x) indemnity for members of Health Protection Agency Scientific Advisory Committee.	Unquantifiable

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

Section in Part II: Subhead detail and budgetary treatment	Body	£'000
D4-DEL	World Health Organisation	19,500

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# National Health Service Pension Scheme

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## Introduction

1. This Estimate covers the payment of pensions 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 Pensions Scheme Regulations 1995 (as amended) and 2008.
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 payments 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 the payment and receipt of transfer payments in respect of persons moving out of and into employments covered by the scheme.
3. The Estimate includes the increase payable in accordance with the Annual Review Orders made under section 59 of the Social Security Pension act 1975. The scheme is notionally funded for the basic benefits and pensions increase. Part of the scheme's income consists of receipts from contributions (both employer and employee), capitalised payments for early retirements and transfers from other pension schemes. These are used to offset the expenditure of benefits.
4. The NHS Business Services Authority is responsible for administering the scheme. The related running costs are borne on the Department of Health Estimate.



**Part I**

	£		
	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	14,008,184,000	-	14,008,184,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	14,008,184,000	-	14,008,184,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-400,000,000</b>		

Amounts required in the year ending 31 March 2013 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 non-cash items.

Income arising from:

superannuation contributions, inward transfer values, deductions from superannuation contributions and lump sum payments in lieu of graduated contributions, and contributions equivalent premiums (CEPs).

NHS Business Services Authority will account for this Estimate.

	£		
	Voted Total	Allocated in Vote on Account	Balance to complete / surrender
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	14,008,184,000	7,524,289,000	6,483,895,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>-400,000,000</b>	<b>-</b>	<b>-400,000,000</b>

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions	
Resources						Capital			Resources	Capital
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	23,068,720	-9,060,536	14,008,184	-	-	-	16,465,269	-
<i>Of which:</i>										
A Pensions										
-	-	-	23,068,720	-9,060,536	14,008,184	-	-	-	16,465,269	-
<b>Total Spending in AME</b>										
-	-	-	<b>23,068,720</b>	<b>-9,060,536</b>	<b>14,008,184</b>	-	-	-	<b>16,465,269</b>	-
<b>Total for Estimate</b>										
-	-	-	<b>23,068,720</b>	<b>-9,060,536</b>	<b>14,008,184</b>	-	-	-	<b>16,465,269</b>	-
<i>Of which:</i>										
Voted expenditure										
-	-	-	23,068,720	-9,060,536	14,008,184	-	-	-	16,465,269	-
Non-voted expenditure										
-	-	-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Net Resource Requirement</b>	<b>14,008,184</b>	<b>16,465,269</b>	<b>-14,182,439</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-14,408,184</b>	<b>-17,251,726</b>	<b>12,440,779</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-23,068,720	-25,003,891	5,485,782
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	148,077	-30,000	56,144
Increase (-) / Decrease (+) in creditors	-	40,000	-32,495
Use of provisions	8,512,459	7,742,165	6,931,348
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>-400,000</b>	<b>-786,457</b>	<b>-1,741,660</b>

## Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Programme Costs	23,068,720	25,003,891	-5,485,782
<i>Of which:</i>			
Increases in liability	10,694,435	10,503,891	-17,785,782
Interest on scheme liability	12,374,285	14,500,000	12,300,000
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-8,716,036	-8,293,650	-8,398,336
Transfers in	-102,000	-95,327	-167,409
Other income	-242,500	-149,645	-130,912
<b>Net Programme Costs</b>	<b>14,008,184</b>	<b>16,465,269</b>	<b>-14,182,439</b>
<b>Total Net Operating Costs</b>	<b>14,008,184</b>	<b>16,465,269</b>	<b>-14,182,439</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	14,008,184	16,465,269	-14,182,439
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>14,008,184</b>	<b>16,465,269</b>	<b>-14,182,439</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	14,008,184	16,465,269	-14,182,439
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>14,008,184</b>	<b>16,465,269</b>	<b>-14,182,439</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource AME</b>	<b>-9,060,536</b>	<b>-8,538,622</b>	<b>-8,696,657</b>
<i>Of which:</i>			
Programme			
Pension scheme related income	-9,060,536	-8,538,622	-8,696,657
<i>Of which:</i>			
Section A: Pensions	-9,060,536	-8,538,622	-8,696,657
<b>Total Voted Resource Income</b>	<b>-9,060,536</b>	<b>-8,538,622</b>	<b>-8,696,657</b>

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

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No CFER income or receipts are expected in 2012-13, 2011-12 or 2010-11.

## 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>	Nick Scholte
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Nick Scholte 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) which is the national authority responsible for ensuring that food is safe to eat. The Agency's vision is safer food for the nation.

2. The FSA was established as a non-Ministerial department on 1 April 2000. Until 31 March 2010 the FSA had an executive agency, the Meat Hygiene Service, responsible for safeguarding public health and animal welfare at licensed fresh meat premises. From 1 April 2010 the two organisations merged, and the executive agency status of the Meat Hygiene Service ceased to exist.



**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	109,045,000	-	109,045,000
Capital	310,000	-	310,000
<b>Annually Managed Expenditure</b>			
Resource	9,953,000	-	9,953,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	118,998,000	-	118,998,000
Capital	310,000	-	310,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>108,253,000</b>		

Amounts required in the year ending 31 March 2013 for expenditure by Food Standards Agency on:

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

protecting the public from public health risks related to food safety and protecting related consumer interests; staff and overhead costs for both administration and programme support; inspections, animal welfare surveillance, meat hygiene and official controls; controls on primary production; managing research and evidence gathering, food incidents, prosecutions, debt recovery, food and animal feed policy development and enforcement; European Union and international activity on official controls; advice and education, marketing and publications; funding for depreciation, audit fee and other non-cash items.

Income arising from:

meat hygiene inspections; approvals and delivery of official controls and controls on primary production of food and feed hygiene enforcement, wine standards and other food-related activities; risk assessments, evidence and research, testing, sampling, enforcement and surveillance work for other UK Government and European Union bodies; assessments/consultations on radioactive discharges; and sub-letting of accommodation and associated services.

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

creation, adjustment and utilisation of provisions relating to pensions, early retirements, bad debts, onerous leases, personal injury and legal claims; revaluations and write off of bad debts; and other non-cash items.

Food Standards Agency will account for this Estimate.

**Part I**

£

	Voted Total	Allocated in Vote on Account	Balance to complete
<b>Departmental Expenditure Limit</b>			
Resource	109,045,000	51,222,000	<b>57,823,000</b>
Capital	310,000	138,000	<b>172,000</b>
<b>Annually Managed Expenditure</b>			
Resource	9,953,000	4,479,000	<b>5,474,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>108,253,000</b>	<b>50,774,000</b>	<b>57,479,000</b>

## Part II: Subhead detail

£'000

2012-13 Plans										2011-12 Provisions	
Resources						Capital				Resources	Capital
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11	
<b>Spending in Departmental Expenditure Limits (DEL)</b>											
<b>Voted expenditure</b>											
48,026	-4,699	43,327	100,805	-35,087	65,718	310	-	310	112,176	1,057	
<i>Of which:</i>											
A Food Standards Agency Westminster (DEL)											
48,026	-4,699	43,327	100,805	-35,087	65,718	310	-	310	112,176	1,057	
<b>Total Spending in DEL</b>											
<b>48,026</b>	<b>-4,699</b>	<b>43,327</b>	<b>100,805</b>	<b>-35,087</b>	<b>65,718</b>	<b>310</b>	<b>-</b>	<b>310</b>	<b>112,176</b>	<b>1,057</b>	
<b>Spending in Annually Managed Expenditure (AME)</b>											
<b>Voted expenditure</b>											
-	-	-	9,953	-	9,953	-	-	-	9,953	-	
<i>Of which:</i>											
B Food Standards Agency Westminster (AME)											
-	-	-	9,953	-	9,953	-	-	-	9,953	-	
<b>Total Spending in AME</b>											
<b>-</b>	<b>-</b>	<b>-</b>	<b>9,953</b>	<b>-</b>	<b>9,953</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,953</b>	<b>-</b>	
<b>Total for Estimate</b>											
<b>48,026</b>	<b>-4,699</b>	<b>43,327</b>	<b>110,758</b>	<b>-35,087</b>	<b>75,671</b>	<b>310</b>	<b>-</b>	<b>310</b>	<b>122,129</b>	<b>1,057</b>	
<i>Of which:</i>											
Voted expenditure											
48,026	-4,699	43,327	110,758	-35,087	75,671	310	-	310	122,129	1,057	
Non-voted expenditure											
-	-	-	-	-	-	-	-	-	-	-	

**Part II: Resource to cash reconciliation**

£'000

	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Net Resource Requirement</b>	<b>118,998</b>	<b>122,129</b>	<b>72,757</b>
<b>Net Capital Requirement</b>	<b>310</b>	<b>1,057</b>	<b>70</b>
<b>Accruals to cash adjustments</b>	<b>-11,055</b>	<b>-11,255</b>	<b>23,202</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-977	-1,180	-1,208
New provisions and adjustments to previous provisions	-12,530	-12,530	10,183
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-125	-122	-83
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-1,816
Increase (-) / Decrease (+) in creditors	-	-	13,509
Use of provisions	2,577	2,577	2,617
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>108,253</b>	<b>111,931</b>	<b>96,029</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	47,455	49,345	48,443
<i>Less:</i>			
Administration DEL Income	-4,699	-4,591	-3,401
<b>Net Administration Costs</b>	<b>42,756</b>	<b>44,754</b>	<b>45,042</b>
Gross Programme Costs	111,329	111,280	63,360
<i>Less:</i>			
Programme DEL Income	-35,087	-33,905	-35,645
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>76,242</b>	<b>77,375</b>	<b>27,715</b>
<b>Total Net Operating Costs</b>	<b>118,998</b>	<b>122,129</b>	<b>72,757</b>
<i>Of which:</i>			
Resource DEL	106,468	109,599	82,940
Capital DEL	-	-	-
Resource AME	12,530	12,530	-10,183
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	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>118,998</b>	<b>122,129</b>	<b>72,757</b>
<i>Of which:</i>			
Resource DEL	109,045	112,176	85,557
Resource AME	9,953	9,953	-12,800
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>118,998</b>	<b>122,129</b>	<b>72,757</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL</b>	<b>-39,786</b>	<b>-38,496</b>	<b>-39,046</b>
<i>Of which:</i>			
Administration			
Sale of goods and services	-4,699	-4,591	-3,401
<i>Of which:</i>			
Section A: Food Standards Agency Westminster (DEL)	-4,699	-4,591	-3,401
Total Administration	-4,699	-4,591	-3,401
Programme			
Sale of goods and services	-35,087	-33,905	-35,645
<i>Of which:</i>			
Section A: Food Standards Agency Westminster (DEL)	-35,087	-33,905	-35,645
Total Programme	-35,087	-33,905	-35,645
<b>Total Voted Resource Income</b>	<b>-39,786</b>	<b>-38,496</b>	<b>-39,046</b>

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

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No CFER income or receipts are expected in 2012-13, 2011-12 or 2010-11.

## 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>	Tim Smith
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Tim Smith 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 Transport

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## Introduction

1. This Estimate provides for planned budgetary expenditure of the Department for Transport (including its associated agencies: the Driver and Vehicle Licensing Agency, Vehicle and Operator Services Agency, Vehicle Certification Agency, Driving Standards Agency, Highways Agency, Maritime and Coastguard Agency, Government Car and Despatch Agency and non-departmental public 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.
2. 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.
3. The single net cash requirement is not split by DEL/AME or any other budgetary limits.
4. Further details about the expenditure of the Department for Transport can be found in the Annual Report and Accounts 2012 to be published in the summer.

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	6,090,689,000	-	6,090,689,000
Capital	8,031,150,000	-	8,031,150,000
<b>Annually Managed Expenditure</b>			
Resource	1,382,106,000	-	1,382,106,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	7,472,795,000	-	7,472,795,000
Capital	8,031,150,000	-	8,031,150,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>12,815,083,000</b>		

Amounts required in the year ending 31 March 2013 for expenditure by Department for Transport on:

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

losses and special payments relating to the administration of the Department for Transport and its associated Agencies. Support of transport related activities including roads; vehicles and driving; rail; shipping and maritime; mountain rescue; ports; sustainable travel; aviation; local transport; transport security and safety; and highway services. Net spending by non departmental public 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; support for the Olympic and Paralympic Games, administrative costs and associated other non-cash items falling in DEL.

Smart-ticketing and related technology.

Income arising from:

sales of assets; loan repayments; and European grants for transport related activities including roads; vehicle and driving; rail; shipping and maritime; mountain rescue; ports; sustainable travel; aviation; local transport; transport security and safety; highway services; the administration of the Department and payments from other government departments or their agencies in respect of central services.

Shipping and maritime income including, but not limited to Registration fees.

**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. Fuel levy funded expenditure in respect of Renewable Transport Fuel Obligation activities.

## Part I

### Income arising from:

fuel levies in respect of Renewable Transport Fuel Obligation activities.

Department for Transport will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete
<b>£</b>			
<b>Departmental Expenditure Limit</b>			
Resource	6,090,689,000	2,805,010,000	<b>3,285,679,000</b>
Capital	8,031,150,000	3,478,411,000	<b>4,552,739,000</b>
<b>Annually Managed Expenditure</b>			
Resource	1,382,106,000	608,761,000	<b>773,345,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>12,815,083,000</b>	<b>5,850,719,000</b>	<b>6,964,364,000</b>

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions		
Resources						Capital			Resources	Capital	
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11	
<b>Spending in Departmental Expenditure Limits (DEL)</b>											
<b>Voted expenditure</b>											
	302,208	-38,000	264,208	8,443,629	-2,617,148	5,826,481	8,064,325	-33,175	8,031,150	5,983,332	7,710,098
<i>Of which:</i>											
A	Tolled Crossings				-94,864	-94,864		-629	-629	-86,636	-2,846
B	Local Authority Transport										
			242,660			242,660	1,366,750		1,366,750	260,815	1,582,806
C	Highways Agency										
	70,749	-2,200	68,549	1,981,493	-53,361	1,928,132	1,051,023	-15,000	1,036,023	2,015,163	1,287,711
D	Network Rail										
					-207,806	-207,806	3,658,008		3,658,008	-203,314	3,531,000
E	Rail NDPBs (net)										
	11,300		11,300	186,126		186,126	20,605		20,605	103,733	11,292
F	Other railways										
				641,175	-313,845	327,330	45,150		45,150	203,926	43,072
G	Sustainable Travel										
				72,446	-154	72,292	120,420	-360	120,060	52,932	113,940
H	Bus Subsidies & Concessionary Fares										
				456,368		456,368	64,000		64,000	515,928	75,000
I	GLA transport grants										
				2,829,016		2,829,016	352,000		352,000	2,804,075	424,000
J	Crossrail										
							1,205,000		1,205,000		517,000
K	Support for Olympic and Paralympic Games										
				9,643		9,643				12	
L	Aviation, Maritime, Security and Safety										
				110,076	-76,108	33,968	-2,632		-2,632	38,033	12,021
M	Maritime and Coastguard Agency										
	12,031		12,031	150,848	-12,300	138,548	9,475		9,475	144,442	9,265
N	Motoring Agencies										
	20,100	-15,800	4,300	634,866	-411,168	223,698	36,400	-17,186	19,214	251,481	-1,640
O	Science, research and support functions										
				60,799		60,799	877		877	46,668	900
P	Central Administration										
	188,028	-20,000	168,028	16,637		16,637	8,399		8,399	205,399	1,577
Q	Departmental Unallocated Provision										
				316,390		316,390	350		350		
R	Support for Passenger Rail Services										
				731,676	-1,447,542	-715,866				-369,325	
S	High Speed Two										
				3,410		3,410	128,500		128,500		105,000

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions	
Resources						Capital			Resources	Capital
Administration Gross 1	Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11
<b>Non-voted expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-3,803
<i>Of which:</i>										
<i>Aviation, Maritime, Security and Safety</i>										
-	-	-	-	-	-	-	-	-	-	-3,803
<b>Total Spending in DEL</b>										
<b>302,208</b>	<b>-38,000</b>	<b>264,208</b>	<b>8,443,629</b>	<b>-2,617,148</b>	<b>5,826,481</b>	<b>8,064,325</b>	<b>-33,175</b>	<b>8,031,150</b>	<b>5,983,332</b>	<b>7,706,295</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	1,718,659	-336,553	1,382,106	-	-	-	1,096,709	-
<i>Of which:</i>										
T	Highways Agency	-	826,613	-	826,613	-	-	-	650,876	-
U	Other railways	-	282,000	-	282,000	-	-	-	280,148	-
V	GLA transport grants	-	-16	-	-16	-	-	-	-	-
W	Maritime and Coastguard Agency	-	2,200	-	2,200	-	-	-	5,350	-
X	Motoring Agencies	-	-2,400	-	-2,400	-	-	-	51,100	-
Y	Renewable Transport Fuels Obligation	-	336,553	-336,553	-	-	-	-	-	-
Z	Central Administration	-	273,709	-	273,709	-	-	-	-1,965	-
<i>Tolled Crossings</i>										
-	-	-	-	-	-	-	-	-	150,000	-
<i>Rail NDPBs</i>										
-	-	-	-	-	-	-	-	-	-38,800	-
<b>Total Spending in AME</b>										
-	-	-	<b>1,718,659</b>	<b>-336,553</b>	<b>1,382,106</b>	-	-	-	<b>1,096,709</b>	-
<b>Total for Estimate</b>										
<b>302,208</b>	<b>-38,000</b>	<b>264,208</b>	<b>10,162,288</b>	<b>-2,953,701</b>	<b>7,208,587</b>	<b>8,064,325</b>	<b>-33,175</b>	<b>8,031,150</b>	<b>7,080,041</b>	<b>7,706,295</b>
<i>Of which:</i>										
Voted expenditure										
302,208	-38,000	264,208	10,162,288	-2,953,701	7,208,587	8,064,325	-33,175	8,031,150	7,080,041	7,710,098
Non-voted expenditure										
-	-	-	-	-	-	-	-	-	-	-3,803

**Part II: Resource to cash reconciliation**

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Net Resource Requirement</b>	<b>7,472,795</b>	<b>7,080,041</b>	<b>6,685,758</b>
<b>Net Capital Requirement</b>	<b>8,031,150</b>	<b>7,706,295</b>	<b>7,298,710</b>
<b>Accruals to cash adjustments</b>	<b>-2,688,862</b>	<b>-1,498,405</b>	<b>-652,858</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,122,180	-1,736,153	-1,285,130
New provisions and adjustments to previous provisions	-271,730	-357,035	528,666
Departmental Unallocated Provision	-316,740	-	-
Supported capital expenditure (revenue)	-	-	-974,879
Prior Period Adjustments	-	-	-
Other non-cash items	-4,773	-4,798	-3,089
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-218,031	-76,225	-242,871
Add cash grant-in-aid	207,231	106,711	207,941
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-40,633
Increase (+) / Decrease (-) in debtors	-	-	832,292
Increase (-) / Decrease (+) in creditors	-	537,200	270,981
Use of provisions	37,361	31,895	53,864
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>3,803</b>	<b>101,151</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	3,803	101,151
<b>Net Cash Requirement</b>	<b>12,815,083</b>	<b>13,291,734</b>	<b>13,432,761</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	299,963	310,829	303,457
<i>Less:</i>			
Administration DEL Income	-38,000	-39,804	-34,663
<b>Net Administration Costs</b>	<b>261,963</b>	<b>271,025</b>	<b>268,794</b>
Gross Programme Costs	16,697,845	15,380,774	13,124,574
<i>Less:</i>			
Programme DEL Income	-2,642,148	-2,273,520	-1,922,848
Programme AME Income	-336,553	-	-
Non-budget income	-	-	-1,317,810
<b>Net Programme Costs</b>	<b>13,719,144</b>	<b>13,107,254</b>	<b>9,883,916</b>
<b>Total Net Operating Costs</b>	<b>13,981,107</b>	<b>13,378,279</b>	<b>10,152,710</b>
<i>Of which:</i>			
Resource DEL	5,736,938	5,912,637	5,718,927
Capital DEL	6,824,702	6,298,238	4,772,020
Resource AME	1,419,467	1,167,404	588,430
Capital AME	-	-	-
Non-budget	-	-	-926,667
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	316,390	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-6,824,702	-6,298,238	-5,164,520
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	98,423	86,344	116,566
Other adjustments	-98,423	-86,344	1,202,601
<b>Total Resource Budget</b>	<b>7,472,795</b>	<b>7,080,041</b>	<b>6,307,357</b>
<i>Of which:</i>			
Resource DEL	6,090,689	5,983,332	5,806,212
Resource AME	1,382,106	1,096,709	501,145
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	852,035
Other adjustments	-	-	-473,634
<b>Total Resource (Estimate)</b>	<b>7,472,795</b>	<b>7,080,041</b>	<b>6,685,758</b>



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

£'000

	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL</b>	<b>-2,655,148</b>	<b>-2,293,164</b>	<b>-1,718,796</b>
<i>Of which:</i>			
Administration			
Sale of goods and services	-38,000	-39,804	-31,634
<i>Of which:</i>			
Section C: Highways Agency	-2,200	-1,304	-1,369
Section N: Motoring Agencies	-15,800	-17,500	-16,067
Section P: Central Administration	-20,000	-21,000	-14,198
Other income (including receipts)	-	-	-3,029
<i>Of which:</i>			
Section P: Central Administration	-	-	-3,029
Total Administration	-38,000	-39,804	-34,663
 Programme			
Sale of goods and services	-1,003,343	-983,558	-521,963
<i>Of which:</i>			
Section A: Tolloed Crossings	-87,000	-72,427	-71,327
Section C: Highways Agency	-38,361	-35,827	-72,948
Section D: Network Rail	-207,806	-203,314	-186,598
Section F: Other railways	-259,458	-263,897	-159,884
Section L: Aviation, Maritime, Security and Safety	-	-	-1,199
Section M: Maritime and Coastguard Agency	-12,300	-15,482	-13,244
Section N: Motoring Agencies	-398,418	-392,611	-14,509
Section O: Science, research and support functions	-	-	-539
Section P: Central Administration	-	-	-1,715
EU income	-45,000	-61,200	-46,447
<i>Of which:</i>			
Section L: Aviation, Maritime, Security and Safety	-45,000	-61,200	-46,447
Interest and dividends	-65,614	-69,180	-43,934
<i>Of which:</i>			
Section A: Tolloed Crossings	-7,864	-14,484	-14,656
Section C: Highways Agency	-15,000	-18,000	-
Section F: Other railways	-	-	-598
Section H: Bus Subsidies & Concessionary Fares	-	-	-162
Section L: Aviation, Maritime, Security and Safety	-30,000	-30,000	-19,548
Section N: Motoring Agencies	-12,750	-6,696	-7,484
Section R: Support for Passenger Rail Services	-	-	-1,486
Other income (including receipts)	-1,503,191	-1,139,422	-1,071,789
<i>Of which:</i>			
Section A: Tolloed Crossings	-	-	-10
Section F: Other railways	-54,387	-54,400	-177,059
Section G: Sustainable Travel	-154	-162	-11,445
Section H: Bus Subsidies & Concessionary Fares	-	-500	-1,204
Section L: Aviation, Maritime, Security and Safety	-1,108	-1,208	-1,247
Section N: Motoring Agencies	-	-	-86

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Section O: Science, research and support functions	-	-	-37
Section P: Central Administration	-	-	-208
Section R: Support for Passenger Rail Services	-1,447,542	-1,083,152	-880,493
<b>Total Programme</b>	<b>-2,617,148</b>	<b>-2,253,360</b>	<b>-1,684,133</b>
<b>Voted Resource AME</b>	<b>-336,553</b>	-	-
<i>Of which:</i>			
Programme			
Regulatory licences, fines, penalties And taxes	-336,553	-	-
<i>Of which:</i>			
Section Y: Renewable Transport Fuels Obligation	-336,553	-	-
<b>Total Voted Resource Income</b>	<b>-2,991,701</b>	<b>-2,293,164</b>	<b>-1,718,796</b>
<b>Voted Capital DEL</b>	<b>-33,175</b>	<b>-70,426</b>	<b>-81,588</b>
<i>Of which:</i>			
Programme			
EU income	-	-20,160	-
<i>Of which:</i>			
Section G: Sustainable Travel	-	-20,160	-
Other grant income (including repayments of grants/subsidies)	-	-	-800
<i>Of which:</i>			
Section L: Aviation, Maritime, Security and Safety	-	-	-800
Sale of assets	-15,000	-10,000	-6,519
<i>Of which:</i>			
Section C: Highways Agency	-15,000	-10,000	-6,519
loan , etc, repayments	-18,175	-40,266	-74,269
<i>Of which:</i>			
Section A: Tolled Crossings	-629	-2,846	-2,652
Section F: Other railways	-	-	-40,000
Section G: Sustainable Travel	-360	-	-
Section N: Motoring Agencies	-17,186	-37,420	-31,617
<b>Total Voted Capital Income</b>	<b>-33,175</b>	<b>-70,426</b>	<b>-81,588</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					
	2012-13 Plans		2011-12 Provisions		2010-11 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-852,035	-852,035
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-241,000	-241,000
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-98,423	-98,423	-86,344	-86,344	-116,566	-116,566
<b>Total</b>	<b>-98,423</b>	<b>-98,423</b>	<b>-86,344</b>	<b>-86,344</b>	<b>-1,209,601</b>	<b>-1,209,601</b>

#### Detailed description of CFER sources

	£'000					
	2012-13 Plans		2011-12 Provisions		2010-11 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Resource DEL</b>						
Highways Agency	-	-	-	-	-21,328	-21,328
Vehicle and Operator Service Agency	-	-	-	-	-252	-252
Maritime and Coastguard Agency	-	-	-	-	-739	-739
Bus Service Operator Grant	-	-	-	-	-54,387	-54,387
London and Continental Railways	-	-	-	-	-775,329	-775,329
<b>Capital DEL</b>						
London and Continental Railways	-	-	-	-	-241,000	-241,000
<b>Non-Budget</b>						
Driver and Vehicle Licensing Agency	-98,423	-98,423	-86,344	-86,344	-116,566	-116,566
<b>Total</b>	<b>-98,423</b>	<b>-98,423</b>	<b>-86,344</b>	<b>-86,344</b>	<b>-1,209,601</b>	<b>-1,209,601</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer</b>	Philip Rutnam
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In accordance with Chapter 3 of *Managing Public Money* (issued by the Treasury), the following individuals are NDPB Accounting Officer appointments:

### NDPB Accounting Officers

Andrew Figgures, Chief Executive Officer	British Transport Police Authority
Alison Munro, Chief Executive Officer	High Speed Two
Anthony Smith, Chief Executive Officer	Passenger Focus
Michael Holden, Chief Executive Officer	Directly Operated Railways

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

In discharging these responsibilities, particular regard is given to:

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

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

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

## Part III: Note E - Non-Departmental Public Bodies

£'000

Section in Part II: Subhead Detail		Body	Resources	Capital	Grant-in-aid
E, DEL		British Transport Police Authority	27,626	11,605	29,231
E, DEL		Passenger Focus	7,000	-	7,000
E, DEL		High Speed Two	162,800	9,000	171,000
<b>Total</b>			<b>197,426</b>	<b>20,605</b>	<b>207,231</b>

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

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

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Section in Part II: Subhead detail and budgetary treatment	Service	£'000
O, DEL	Government Office Programme Expenditure	485

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## 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	Unquantifiable
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
Land Compensation Act 1973, Part I : Highways Agency: possible obligations in relation to land and property acquisitions	300,000
Railways Act 1993, s 29(5) : Liabilities in direct agreements with rolling stock companies re Environmental Deed of Indemnity	Unquantifiable
Railways Act 1993, s 29(5), Transport Act 2000 and EU Rail Passengers' Rights and Obligations Regs (EC 1371/2007): Contingent liabilities arising from signing of new, replacement and extended passenger rail franchise agreements	5,034,700
Railways Act 2005: Network Rail - Long Term Contingent Support Facility	4,000,000
Merchant Shipping Act 1894 s 466 inquiries; Merchant shipping Act 1995 s268 & 269 Shipping inquiries: formal investigations and re-opened formal investigations	5,000
Merchant Shipping Act 1995 S211: General Lighthouse Authorities' pension fund	361,500
<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	68,100
Possible Highways Agency obligations in relation to engineering and construction services	10,000
Highways Agency third party claims	10,000
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	Unquantifiable

### Part III: Note K - Contingent Liabilities

The Air Travel Trust, which is administered by the Civil Aviation Authority as Trustees, provides protection for air-package holiday makers in the event of a collapse of tour operators whose statutory bonds are insufficient to meet claims. A Government guarantee has been given to the Fund so that the Trustees may borrow from the banks, if the need arises	30,000
	27,000,000
Network Rail Debt Issuance Programme (DIP) - Financial Indemnity provided for holders of debt raised under NR's DIP against any cash shortfall at NR to meet debt service payments	
In 2008 the Secretary of State entered into quantifiable and unquantifiable contingent liabilities under the Crossrail Sponsor's Agreement and the Project Development agreement (between DfT and TfL as joint sponsors and the Project Delivery Agency (Crossrail Limited))	Unquantifiable
International Oil Pollution Compensation Fund Building - obligations under the agreement to fund alternative accommodation in the event of the building becoming partially or completely destroyed	1,000
Other contingent liabilities, including legal claims	36,600



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

<b>Section in Part II: Subhead detail and budgetary treatment</b>	<b>Body</b>	<b>£'000</b>
O, DEL	International Civil Aviation Organisation	3,197
M, DEL	International Maritime Organisation	1,506

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# Office of Rail Regulation

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## Introduction

1. This Estimate provides for expenditure for the Office of Rail Regulation (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. Further details of expenditure contained in this Estimate can be found in ORR's Annual Report and Accounts 2012.

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	2,000	-	2,000
Capital	800,000	-	800,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,000	-	2,000
Capital	800,000	-	800,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-159,000</b>		

Amounts required in the year ending 31 March 2013 for expenditure by Office of Rail Regulation on:

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

- 1) 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,
- 2) The regulation of access to railways,
- 3) The promotion of rail services, efficiencies and economy for those providing railway services,
- 4) Protecting the interests of railway services and railway users.

Income arising from:

- 1) Regulatory licences, concession agreements, levies,
- 2) Charges for courses and officers loaned to other organisations,
- 3) Income from publications and library services,
- 4) Travel costs from the European Community,
- 5) Income from High Speed 1 Limited; Channel Tunnel Intergovernmental Commission; Channel Tunnel Authority,
- 6) Income from recovery actions in connection with the successful legal cases. Charges for administrative services and other activities to other government departments.

**Office of Rail Regulation** will account for this Estimate.

**Part I**

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete/ surrender</b>
<b>£</b>			
<b>Departmental Expenditure Limit</b>			
Resource	2,000	-	<b>2,000</b>
Capital	800,000	360,000	<b>440,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>-159,000</b>	-	<b>-159,000</b>

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions	
Resources						Capital			Resources	Capital
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
30,700	-30,698	2	-	-	-	800	-	800	2	800
<i>Of which:</i>										
A Economic regulation, admin, associated capital and other expenditure										
12,043	-12,042	1	-	-	-	800	-	800	1	800
B Safety Regulation, admin and other expenditure										
18,657	-18,656	1	-	-	-	-	-	-	1	-
<b>Total Spending in DEL</b>										
<b>30,700</b>	<b>-30,698</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>800</b>	<b>-</b>	<b>800</b>	<b>2</b>	<b>800</b>
<b>Total for Estimate</b>										
<b>30,700</b>	<b>-30,698</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>800</b>	<b>-</b>	<b>800</b>	<b>2</b>	<b>800</b>
<i>Of which:</i>										
Voted expenditure										
30,700	-30,698	2	-	-	-	800	-	800	2	800
Non-voted expenditure										
-	-	-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Net Resource Requirement</b>	2	2	2
<b>Net Capital Requirement</b>	800	800	296
<b>Accruals to cash adjustments</b>	<b>-961</b>	<b>1,198</b>	<b>-2,129</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-640	-700	-703
New provisions and adjustments to previous provisions	-273	-338	-38
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-48	-48	-42
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	402
Increase (-) / Decrease (+) in creditors	-	2,064	-2,249
Use of provisions	-	220	501
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>-159</b>	<b>2,000</b>	<b>-1,831</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	30,700	31,012	28,385
<i>Less:</i>			
Administration DEL Income	-30,698	-31,010	-28,383
<b>Net Administration Costs</b>	<b>2</b>	<b>2</b>	<b>2</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>2</b>	<b>2</b>	<b>2</b>
<i>Of which:</i>			
Resource DEL	2	2	2
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	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>2</b>	<b>2</b>	<b>2</b>
<i>Of which:</i>			
Resource DEL	2	2	2
Resource AME	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>2</b>	<b>2</b>	<b>2</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL</b>	<b>-30,698</b>	<b>-31,010</b>	<b>-28,383</b>
<i>Of which:</i>			
Administration			
Regulatory licences, fines, penalties And taxes	-30,698	-31,010	-28,383
<i>Of which:</i>			
Section A: Economic regulation, admin, associated capital and other expenditure	-12,042	-12,189	-10,622
Section B: Safety Regulation, admin and other expenditure	-18,656	-18,821	-17,761
<b>Total Voted Resource Income</b>	<b>-30,698</b>	<b>-31,010</b>	<b>-28,383</b>



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

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No CFER income or receipts are expected in 2012-13, 2011-12 or 2010-11.

## 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>	Richard Price
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Richard Price 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 Communities and Local Government

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## Introduction

1. This Estimate consists of two Departmental Expenditure Limits  
DCLG - Communities (DEL)  
DCLG - Local Government (DEL) and  
one departmental Annually Managed Expenditure (AME)
2. The Estimate provides for expenditure by the Department for Communities and Local Government on Housing; Homelessness; Planning; Local Government; Fire; Civil Resilience; Race and Faith Equalities; Regeneration; Troubled Families; the Big Society in support of local areas and the voluntary sector to improve social and community action; and Integration and related administration costs.
3. The Estimate also includes provision for our executive agencies and our executive and advisory non-departmental public bodies.
4. Further information will be provided in the Annual Report and Accounts.

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit - DCLG Communities</b>			
Resource	1,797,814,000	-	1,797,814,000
Capital	2,994,855,000	-	2,994,855,000
<b>Departmental Expenditure Limit - DCLG Local Govt</b>			
Resource	24,019,159,000	-	24,019,159,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-105,460,000	-	-105,460,000
Capital	946,000,000	-	946,000,000
<b>Total Net Budget</b>			
Resource	25,711,513,000	-	25,711,513,000
Capital	3,940,855,000	-	3,940,855,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>29,311,186,000</b>		

Amounts required in the year ending 31 March 2013 for expenditure by Department for Communities and Local Government on:

**Departmental Expenditure Limit - DCLG Communities:**Expenditure arising from:

responsibility for the fire and rescue services, FiReBuy, the Fire Service College trading fund; decentralising power to citizens and communities and promoting the Big Society, including support to local areas and the voluntary and community sector to improve social and community action, and increase empowerment to local communities; promoting race, gender and faith equality; tackling extremism and promoting sustainable, cohesive and integrated communities;

responsibility for housing to buy and rent; tenant empowerment; homelessness, rough sleepers and supporting people to stay in their homes; building standards; support for homeowners; planning; Planning Inspectorate; encouraging action at neighbourhood level; promoting local environmental improvement including architecture;

responsibility for regeneration and economic growth at the local level; Regional Growth Fund; European Regional Development Fund and Interregional assistance ( INTERREG); Olympics and Olympic Park legacy; Iron Bridge Gorge and other land stabilisation; zero carbon and climate change;

responsibility for Local Services Support Grant; tackling Troubled Families; Weekly Waste Support Scheme; general support for Local Authorities; supporting the implementation of the new rights included within the Localism Act 2011;

## Part I

analytical services; research, monitoring, statistics, advice and consultancies; geographical and statistical data; mapping data and services; the Queen Elizabeth II Conference Centre trading fund; personal injury compensation claims by ex-employees (including those employed by predecessor departments); subscriptions and contributions to international organisations;

administration of the Department for Communities and Local Government, its NDPBs and associated offices; publicity, promotion and publications; communications; purchase, acquisition, hire, lease and rent of land, buildings, plant, equipment, machinery, vehicles and capital assets; special payments;

net spending by NDPBs (Homes and Communities Agency, Leasehold Advisory Service, London Thames Gateway Development Corporation, Thurrock Development Corporation, West Northamptonshire Development Corporation, Building Regulations Advisory Committee); payments to other Government Departments in support of DCLG policy; and associated depreciation and any other non-cash costs falling in DEL.

### Income arising from:

responsibility for the fire and emergency services; inspections by the Crown Property Inspection Group; Fire Service College trading fund;

recovered grants relating to housing and regeneration programmes; the Planning Inspectorate; the European Union; former Single Regeneration Budget programme receipts;

research and administrative services, fee paying enquiries, dissemination and sales of information, royalties; the loan, hire and storage of equipment; seminars, patent rights, conferences and publications (in print and non-print media); sponsorship, including contributions from co-sponsors towards the cost of research, surveys and publicity; the Queen Elizabeth II Conference Centre trading fund; donations; the disposal of land, buildings, water stores, plant, equipment, machinery, vehicles and capital assets; recoveries of seconded staff salaries; receipts for the use of accommodation; rental income and receipts from property and land; legal claims, including extra-contractual claims for defective work, awards of court costs and out of court settlements;

receipts (including fees and charges for services) from Local Authorities and other Government Departments including agencies, non-departmental public bodies and overseas governments. Receipts relating to the Olympic Park.

### **Departmental Expenditure Limit - DCLG Local Govt:**

#### Expenditure arising from:

financial support to Local Authorities, including revenue support grant and national non-domestic rates; council tax freeze, council tax benefit -new burdens, emergency assistance, elected mayors; improvement, transformation and efficiency; intervention action and capacity building in local authorities; local government reviews and revisions to administrative and electoral boundaries; payments to specified bodies; payments to the Valuation Office Agency for rating and valuation services; Audit Commission disbanding costs; GLA General Grant; Private Finance Initiative Special Grant.

net spending by NDPBs (Commission for Local Administration, Standards Board for England, Valuation Tribunals); and associated depreciation and any other non-cash costs falling in DEL.

## Part I

### Annually Managed Expenditure:

#### Expenditure arising from:

fire superannuation; Housing Revenue Account subsidy; overhanging debt payments on disposal of Local Authority housing stock; loan charges; repayments of excess contributions made by Local Authorities in respect of non-domestic rates; Planning Inspectorate;

net spending of NDPBs ( Homes & Communities Agency, London Thames Gateway Development Corporation, Thurrock Development Corporation).

#### Income arising from:

housing revenue receipts from Local Authorities; adjustments to commuted loan charges or residual loan charge grants; receipts relating to the Olympic Park.

**Department for Communities and Local Government** will account for this Estimate.

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
<b>£</b>			
<b>Departmental Expenditure Limit - DCLG Communities</b>			
Resource	1,797,814,000	924,425,000	<b>873,389,000</b>
Capital	2,994,855,000	1,558,170,000	<b>1,436,685,000</b>
<b>Departmental Expenditure Limit - DCLG Local Govt</b>			
Resource	24,019,159,000	11,700,662,000	<b>12,318,497,000</b>
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-105,460,000	23,069,000	<b>-128,529,000</b>
Capital	946,000,000	296,100,000	<b>649,900,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>29,311,186,000</b>	<b>14,385,020,000</b>	<b>14,926,166,000</b>

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions	
Resources						Capital			Resources	Capital
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11
<b>Spending in DEL - DCLG Communities</b>										
<b>Voted expenditure</b>										
424,686	-31,307	393,379	1,668,484	-264,049	1,404,435	3,195,331	-200,476	2,994,855	1,950,053	3,854,997
<i>Of which:</i>										
A Localism										
-	-	-	374,334	-26,809	347,525	953,253	-	953,253	568,449	249,149
B Neighbourhoods										
-	-	-	643,312	-	643,312	193,484	-	193,484	353,640	919,119
C Local Economies, Regeneration & European Programmes										
-	-	-	418,672	-218,200	200,472	586,375	-200,000	386,375	415,455	491,521
D Troubled Families										
-	-	-	118,000	-15,000	103,000	-	-	-	16,524	-
E Research, Data and Trading Funds										
-	-	-	46,324	-2,910	43,414	-	-	-	63,671	-
F DCLG Staff, Building and Infrastructure Costs										
252,506	-17,310	235,196	7,250	-1,000	6,250	10,000	-	10,000	262,446	4,441
G Departmental Unallocated Provision										
-	-	-	59,138	-	59,138	101,784	-	101,784	-	-
H Neighbourhoods (NDPB)(net)										
166,560	-13,997	152,563	5,200	-130	5,070	1,246,441	-476	1,245,965	181,235	1,870,320
I Local Economies, Regeneration & European Programmes (NDPB) (net)										
5,620	-	5,620	-3,746	-	-3,746	103,994	-	103,994	86,915	320,447
<i>Localism (NDPB)(net)</i>										
-	-	-	-	-	-	-	-	-	1,718	-
<b>Total Spending in DEL - DCLG Communities</b>										
<b>424,686</b>	<b>-31,307</b>	<b>393,379</b>	<b>1,668,484</b>	<b>-264,049</b>	<b>1,404,435</b>	<b>3,195,331</b>	<b>-200,476</b>	<b>2,994,855</b>	<b>1,950,053</b>	<b>3,854,997</b>
<b>Spending in DEL - DCLG Local Govt</b>										
<b>Voted expenditure</b>										
-	-	-	24,019,159	-	24,019,159	-	-	-	26,651,691	50
<i>Of which:</i>										
J Revenue Support Grant										
-	-	-	477,407	-	477,407	-	-	-	5,905,455	-
K Non-Domestic Rates Payments										
-	-	-	23,119,000	-	23,119,000	-	-	-	19,000,000	-
L London Governance										
-	-	-	55,313	-	55,313	-	-	-	63,419	-
M Other grants and payments										
-	-	-	170,687	-	170,687	-	-	-	1,466,038	-
N Valuation Services										
-	-	-	149,000	-	149,000	-	-	-	152,000	-
O Audit Commission Disbanding										
-	-	-	24,993	-	24,993	-	-	-	20,090	-



## Part II: Subhead detail

£'000

										2011-12 Provisions		
2012-13 Plans												
Resources						Capital				Resources	Capital	
Gross	Administration	Net	Gross	Programme	Net	Gross	Income	Net	Net	Net		
1	Income	3	4	Income	6	7	8	9	10	11		
P	Local Government (NDPB)(net)											
	-	-	-	22,759	-	22,759	-	-	-	44,689	50	
<b>Total Spending in DEL - DCLG Local Govt</b>												
	-	-	-	24,019,159	-	24,019,159	-	-	-	26,651,691	50	
<b>Spending in Annually Managed Expenditure (AME)</b>												
<b>Voted expenditure</b>												
	-	-	-	1,074,110	-1,179,570	-105,460	946,000	-	946,000	511,166	370,000	
<i>Of which:</i>												
Q	Localism											
	-	-	-	345,303	-	345,303	-	-	-	323,091	-	
R	Neighbourhoods											
	-	-	-	336,028	-1,179,570	-843,542	946,000	-	946,000	-630,172	370,000	
S	Local Economies, Regeneration & European Programmes											
	-	-	-	1	-	1	-	-	-	-	-	
T	Research, Data and Trading Funds											
	-	-	-	4,000	-	4,000	-	-	-	-30,000	-	
U	DCLG Staff, Building and Infrastructure Costs											
	-	-	-	-6,585	-	-6,585	-	-	-	-20,000	-	
V	Non-Domestic Rates Outturn adjustments											
	-	-	-	300,000	-	300,000	-	-	-	750,000	-	
W	Local Government (NDPB)(net)											
	-	-	-	1	-	1	-	-	-	-	-	
X	Neighbourhoods (NDPB)											
	-	-	-	45,362	-	45,362	-	-	-	23,419	-	
Y	Local Economies, Regeneration & European Programmes (NDPB) (net)											
	-	-	-	50,000	-	50,000	-	-	-	94,827	-	
	<i>Localism (NDPB)</i>											
	-	-	-	-	-	-	-	-	-	1	-	
<b>Total Spending in AME</b>												
	-	-	-	1,074,110	-1,179,570	-105,460	946,000	-	946,000	511,166	370,000	
<b>Total for Estimate</b>												
	424,686	-31,307	393,379	26,761,753	-1,443,619	25,318,134	4,141,331	-200,476	3,940,855	29,112,910	4,225,047	
<i>Of which:</i>												
Voted expenditure												
	424,686	-31,307	393,379	26,761,753	-1,443,619	25,318,134	4,141,331	-200,476	3,940,855	29,112,910	4,225,047	
Non-voted expenditure												
	-	-	-	-	-	-	-	-	-	-	-	

**Part II: Resource to cash reconciliation**

£'000

	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Net Resource Requirement</b>	<b>25,711,513</b>	<b>29,112,910</b>	<b>30,662,733</b>
<b>Net Capital Requirement</b>	<b>3,940,855</b>	<b>4,225,047</b>	<b>7,234,921</b>
<b>Accruals to cash adjustments</b>	<b>-341,182</b>	<b>25,574</b>	<b>-1,114,998</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-33,993	-34,734	-53,910
New provisions and adjustments to previous provisions	-189,034	49,683	59,281
Departmental Unallocated Provision	-160,922	-	-
Supported capital expenditure (revenue)	-	-	-945,856
Prior Period Adjustments	-	-	-
Other non-cash items	-30,000	-21,000	-11,670
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-1,576,771	-2,607,528	-4,618,111
Add cash grant-in-aid	1,647,538	2,639,153	4,450,885
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	2,000	-	4,383
<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>29,311,186</b>	<b>33,363,531</b>	<b>36,782,656</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	424,686	406,036	478,422
<i>Less:</i>			
Administration DEL (DCLG Communities) Income	-31,307	-29,017	-54,031
Administration DEL (DCLG Local Govt) Income	-	-	-
<b>Net Administration Costs</b>	<b>393,379</b>	<b>377,019</b>	<b>424,391</b>
Gross Programme Costs	30,355,438	41,644,515	37,761,062
<i>Less:</i>			
Programme DEL (DCLG Communities) Income	-464,525	-570,049	-286,613
Programme DEL (DCLG Local Govt) Income	-	-1,373	-
Programme AME Income	-1,179,570	-8,252,057	-995,534
Non-budget income	-100,000	-6,404,300	-118,477
<b>Net Programme Costs</b>	<b>28,611,343</b>	<b>26,416,736</b>	<b>36,360,438</b>
<b>Total Net Operating Costs</b>	<b>29,004,722</b>	<b>26,793,755</b>	<b>36,784,829</b>
<i>Of which:</i>			
Resource DEL (DCLG Communities)	1,736,676	1,950,053	3,705,443
Resource DEL (DCLG Local Govt)	24,019,159	26,651,691	25,957,861
Capital DEL (DCLG Communities)	2,506,347	3,715,145	5,465,108
Capital DEL (DCLG Local Govt)	-	-	-67,509
Resource AME	-103,460	511,166	999,428
Capital AME	946,000	370,000	842,973
Non-budget	-100,000	-6,404,300	-118,475
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	59,138	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-3,352,347	-3,980,845	-6,122,317
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	100,000	6,404,300	118,477
Other adjustments	-100,000	-104,300	-118,257
<b>Total Resource Budget</b>	<b>25,711,513</b>	<b>29,112,910</b>	<b>30,662,732</b>
<i>Of which:</i>			
Resource DEL (DCLG Communities)	1,797,814	1,950,053	3,709,710
Resource DEL (DCLG Local Govt)	24,019,159	26,651,691	25,957,861
Resource AME	-105,460	511,166	995,161
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	1
<b>Total Resource (Estimate)</b>	<b>25,711,513</b>	<b>29,112,910</b>	<b>30,662,733</b>

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

£'000

	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL - DCLG Communities</b>	<b>-295,356</b>	<b>-290,620</b>	<b>-189,200</b>
<i>Of which:</i>			
Administration			
Sale of goods and services	-31,307	-29,017	-40,505
<i>Of which:</i>			
Section F: DCLG Staff, Building and Infrastructure Costs	-17,310	-19,967	-30,848
Section H: Neighbourhoods (NDPB)(net)	-13,997	-9,050	-9,657
Other grant income (including repayments of grants/subsidies)	-	-	-1,245
<i>Of which:</i>			
Section F: DCLG Staff, Building and Infrastructure Costs	-	-	-1,245
Other income (including receipts)	-	-	-12,281
<i>Of which:</i>			
Section F: DCLG Staff, Building and Infrastructure Costs	-	-	-12,281
Total Administration	-31,307	-29,017	-54,031
Programme			
Sale of goods and services	-1,790	-1,232	-5,575
<i>Of which:</i>			
Section A: Localism	-	-	-2,695
Section B: Neighbourhoods	-	-	-321
Section C: Local Economies, Regeneration & European Programmes	-	-	-679
Section E: Research, Data and Trading Funds	-660	-600	-117
Section F: DCLG Staff, Building and Infrastructure Costs	-1,000	-500	-1,763
Section H: Neighbourhoods (NDPB)(net)	-130	-132	-
EU income	-200,000	-237,221	-118,058
<i>Of which:</i>			
Section C: Local Economies, Regeneration & European Programmes	-200,000	-237,221	-118,058
Other grant income (including repayments of grants/subsidies)	-33,200	-2,000	-1
<i>Of which:</i>			
Section B: Neighbourhoods	-	-2,000	-
Section C: Local Economies, Regeneration & European Programmes	-18,200	-	-
Section D: Troubled Families	-15,000	-	-
Section E: Research, Data and Trading Funds	-	-	-1
Interest and dividends	-2,250	-1,578	-1,853
<i>Of which:</i>			
Section A: Localism	-	-378	-447
Section B: Neighbourhoods	-	-	-206
Section E: Research, Data and Trading Funds	-2,250	-1,200	-1,200
Other income (including receipts)	-26,809	-19,572	-9,682
<i>Of which:</i>			
Section A: Localism	-26,809	-19,572	-8,531
Section B: Neighbourhoods	-	-	-689
Section E: Research, Data and Trading Funds	-	-	-278
Section F: DCLG Staff, Building and Infrastructure Costs	-	-	-184
Total Programme	-264,049	-261,603	-135,169

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL - DCLG Local Govt</b>	-	-1,373	-
<i>Of which:</i>			
Programme			
Sale of goods and services	-	-1,373	-
<i>Of which:</i>			
Section M: Other grants and payments	-	-1,373	-
<b>Voted Resource AME</b>	-1,179,570	-8,252,057	-995,534
<i>Of which:</i>			
Programme			
Other income (including receipts)	-1,179,570	-8,252,057	-995,534
<i>Of which:</i>			
Section R: Neighbourhoods	-1,179,570	-8,252,057	-995,534
<b>Total Voted Resource Income</b>	<b>-1,474,926</b>	<b>-8,544,050</b>	<b>-1,184,734</b>
<b>Voted Capital DEL - DCLG Communities</b>	-200,476	-342,544	-263,396
<i>Of which:</i>			
Programme			
EU income	-200,000	-247,122	-115,551
<i>Of which:</i>			
Section C: Local Economies, Regeneration & European Programmes	-200,000	-247,122	-115,551
Other grant income (including repayments of grants/subsidies)	-476	-56,824	-45,636
<i>Of which:</i>			
Section B: Neighbourhoods	-	-31,091	-40,636
Section C: Local Economies, Regeneration & European Programmes	-	-16,575	-
Section H: Neighbourhoods (NDPB)(net)	-476	-9,158	-5,000
Sale of assets	-	-34,098	-102,209
<i>Of which:</i>			
Section A: Localism	-	-34,098	-102,209
Other income (including receipts)	-	-4,500	-
<i>Of which:</i>			
Section A: Localism	-	-4,500	-
<b>Total Voted Capital Income</b>	<b>-200,476</b>	<b>-342,544</b>	<b>-263,396</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					
	2012-13 Plans		2011-12 Provisions		2010-11 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-100,000	-100,000	-6,404,300	-6,404,300	-118,477	-118,477
<b>Total</b>	<b>-100,000</b>	<b>-100,000</b>	<b>-6,404,300</b>	<b>-6,404,300</b>	<b>-118,477</b>	<b>-118,477</b>

#### Detailed description of CFER sources

	£'000					
	2012-13 Plans		2011-12 Provisions		2010-11 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Capital Pooled Housing Receipts	-100,000	-100,000	-104,300	-104,300	-118,477	-118,477
Housing Revenue Account Subsidy Reform	-	-	-6,300,000	-6,300,000	-	-
<b>Total</b>	<b>-100,000</b>	<b>-100,000</b>	<b>-6,404,300</b>	<b>-6,404,300</b>	<b>-118,477</b>	<b>-118,477</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:

**Principal Accounting Officer** Sir Bob Kerslake

In accordance with Chapter 3 of *Managing Public Money* (issued by the Treasury), the following individuals are NDPB Accounting Officer appointments:

### NDPB Accounting Officers

Pat Ritchie	Homes and Communities Agency
Mike Biles	Independent Housing Ombudsman Limited
Anthony Essien	The Leasehold Advisory Service
Peter Andrew	London Thames Gateway Development Corporation
Niall Lindsay	Thurrock Development Corporation
Peter Mawson	West Northamptonshire Development Corporation
Dr Jane Martin	Commission for Local Administration
Antonio Masella	Valuation Tribunal for England

Sir Bob Kerslake 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), and with their Ministers, together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal/Additional Accounting Officer and the NDPB Accounting Officer(s) is set out in writing.

## Part III: Note E - Non-Departmental Public Bodies

£'000

Section in Part II: Subhead Detail		Body	Resources	Capital	Grant-in-aid
<b>DCLG Communities</b>					
H, I, X, Y	Homes and Communities Agency		196,765	1,337,935	1,606,708
H	Leasehold Advisory Service		1,250	-	1,241
H	West Northamptonshire Development Corporation		2,432	10,000	12,400
I	London Thames Gateway Development Corporation		4,500	-	4,100
I	Thurrock Development Corporation		1,120	-	1,120
H	Building Regulations Advisory Committee		10	-	-
H	Independent Housing Ombudsman Limited		-	-	-
<b>DCLG Local Govt.</b>					
P	Commission for Local Administration		13,859	-	13,463
P	Valuation Tribunals		8,900	-	8,506
<b>Total</b>			<b>228,836</b>	<b>1,347,935</b>	<b>1,647,538</b>



## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<b>STATUTORY</b>	
Homeowners Mortgage Support Scheme (HMSS): Statutory Contingent Liability taken on under the provisions of the Banking Act 2009 in respect of Homeowners Support Scheme.	993
Payments to Local Authorities under the Defective Housing grant scheme. Claims for repair or repurchase of defective Right to Buy homes sold by local authorities between 1980 and 1985.	250-750
<b>NON STATUTORY</b>	
Crossrail – agreement, if certain conditions are met, to pay for a shortfall in the amount raised through a Statutory Planning charge.	10,000-300,000
Treasury Solicitor manages a total of about 220 low liability litigation cases for the Department.	500
Housing Management: Potential contractual liability arising from the Tenant Deposit Protection Scheme.	Unquantifiable
Indemnity given to the Fire and Rescue Services in respect of possible incidents because of mass decontamination.	Unquantifiable
The Department has made commitments to fund pension deficits on certain of its Arms Length Bodies. In the event of the reorganisation or abolition of those bodies, the Department may face liabilities relating to those commitments. The timing and value of any such payments are very difficult to predict. The most significant deficit based on latest valuations relates to the Audit Commission Pension Scheme. It is planned that a Crown Guarantee will be provided to scheme Trustees to avoid early crystallisation of liabilities as a result of the weakening of the employer covenant in the context of the Audit Commission's forthcoming closure.	Unquantifiable
Potential liability for restitution claims in respect of local property enquiry searches	Unquantifiable
Potential losses from the new buy scheme to underwrite a % of mortgage lending risk on new build properties.	capped at 1,000,000,000

# Department for Business, Innovation and Skills

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## Introduction

1. The Department for Business, Innovation and Skills (BIS) undertakes expenditure related to promotion of business, science and innovation, and further and higher education.

2. Non Departmental Public Bodies (NDPBs), international subscriptions and an analysis of Departmental income are listed below in the Notes to the Estimate.

3. BIS issues overall resource-based budgets and makes payments of grants and grants in aid to its partner organisations.

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	18,248,390,000	-	18,248,390,000
Capital	2,097,726,000	-	2,097,726,000
<b>Annually Managed Expenditure</b>			
Resource	-1,455,033,000	-	-1,455,033,000
Capital	6,851,817,000	-	6,851,817,000
<b>Total Net Budget</b>			
Resource	16,793,357,000	-	16,793,357,000
Capital	8,949,543,000	-	8,949,543,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>24,744,227,000</b>		

Amounts required in the year ending 31 March 2013 for expenditure by Department for Business, Innovation and Skills on:

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

The promotion of enterprise, innovation and increased productivity delivered through the portfolios of innovation, international trade and investment, regional investment, 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 promotion of strong, fair and competitive markets at home and abroad; measures to protect investors and to promote the interests of consumers; support for employment relations programmes and measures to promote a skilled and flexible labour market.

The efficient management and discharge of liabilities falling to the Department, including nuclear waste management and decommissioning and liabilities in respect of former shipbuilding 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 including Ofcom; the management and administration of the Royal Mail Statutory Pension Scheme and the realisation of certain pension scheme assets.

The management of miscellaneous programmes, including payments in respect of claims for the restitution of the property of victims of Nazi persecution, compensation for distant water trawlermen and assistance to redundant steelworkers.

## Part I

The payment of subscriptions to international organisations to fulfil international treaty obligations.

The management of Departmental exchange risk and other guarantee losses; payments to other Government Departments and the Devolved Administrations, the expenditure of arms-length organisations and other funding to organisations in relation to programmes supporting BIS objectives, including Non-Departmental Public Bodies and the Department's executive agencies, and payments to the Department for Education.

Education-related expenditure covers 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 and the Devolved Administrations. Expenditure relates primarily to England, but in some cases includes supporting activities in other parts of the United Kingdom and abroad.

Increasing science and research excellence in the UK and maximising its contribution to society through the Research Councils; the Royal Society; the Royal Academy of Engineering; the British Academy; and the Higher Education Funding bodies.

The promotion of Science in Society; Public Sector Research Establishments grants; contributions to the Science and Innovation Network including payments to the Foreign and Commonwealth Office; funding Foresight projects and research base initiatives and obtaining licences for research involving animals.

Helping to build a competitive economy by creating opportunities for everyone to develop their learning and skills through further, higher and other education provision and initiatives for young people and adults; Providing research and related initiatives at institutions delivering higher education; training, skills, enterprise, assessment and advice and guidance provision for young people, adults and employers and related initiatives.

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; reimbursement of fees for qualifying European Union students; post graduate awards; mandatory student awards; education maintenance allowances and childcare and transport support and loans.

Funding initiatives to support, improve and promote education, training, skills and student and trainee support and investments and loans to support Private Finance Initiatives; and programmes supported by the European Union.

The residual costs of the winding up of the Training and Enterprise Councils (TECs); the distribution of residual TEC assets returned to the Secretary of State under the terms of the TEC licence.

The activities of BIS's Partner Organisations: the Regional Development Agencies; the Skills Funding Agency; the Higher Education Funding Council for England; the Student Loans Company; the UK Commission for Employment and Skills; the Office for Fair Access; other Education-related bodies; Industrial Construction Training Boards; the Research Councils and associated bodies; the UK Space Agency; the Technology Strategy Board; Capital for Enterprise; the Advisory, Conciliation and Arbitration Service, Consumer Focus, the Competition Service, the Competition Commission, the Insolvency Service, the National Measurement Office and the United Kingdom Atomic Energy Authority.

Making payments to Local Authorities in respect of Local Area Agreements and New Burdens responsibilities; funding administration costs including a share of the costs of UK Trade & Investment, the expenses of the Office of Manpower Economics and other partner organisations.

## Part I

Providing financial assistance to Land Registry, Ordnance Survey and the Meteorological Office, and expenditure on the activities of the Learning and Skills Improvement Service, the Wave Hub, MRC Technology, the Ufi Charitable Trust, and subsidiaries and shares in joint ventures of the Research Councils, the Regional Development Agencies and BIS, the public weather service and mapping services.

Non cash items associated with the above activities.

### Income arising from:

Contributions from other Government Departments supplying resources which BIS will use to fund Partner Organisations; miscellaneous receipts from other Government Departments.

The Advisory, Conciliation and Arbitration Service, the Insolvency Service, legal services, consultancy, publications, secondments, departmental administration costs, central services, executive agencies and trading funds.

Ofcom receipts, receipts from Ofcom and the Office of Gas and Electricity Markets to cover the costs of the relevant consumer bodies. Receipts from the realisation of certain pension scheme assets related to the Royal Mail Statutory Pension scheme.

Receipts from licences and levies; Launch Investment receipts, Capital Venture Funds receipts; premium income and other receipts from Financial Guarantee schemes, and of dividends; equity withdrawals; interest on loans and loan repayments from the Land Registry, Ordnance Survey and Meteorological Office, UK Intellectual Property Office and Companies House.

Contributions from the Department of Health towards the UK Centre for Medical Research and Innovation.

The Department for Education for 14-19 programmes; contributions from the National Assembly for Wales; receipts to support the UK Commission for Employment and Skills; contributions from the Scottish Executive, the National Assembly for Wales, the Northern Ireland Executive and others towards education programmes and international programmes.

Contributions from other Government Departments and other sources towards the cost of promoting UK education and training overseas; London Challenge receipts; receipts from the Department of Health; student loan interest receivable; student support receipts; further and higher education receipts from the Department for Education; receipts from the Home Office for offender education; receipts from the Department for Communities and Local Government for Faith Leader project; the Further Education improvement programme, the Skills for Life programme and the Learning and Skills Improvement Service.

European Fast Stream receipts; repayment and default recoveries by banks in respect of career development loans; receipts for student support; 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 covering the return of assets from the Training and Enterprise Councils (TECs) as part of their winding-up process; receipts from the wind-down of Individual Learning Accounts; receipts and profit from the sale of surplus land, buildings and equipment; rental income from BIS properties including three domestic properties on the estate of the European School of Culture at Culham, Oxfordshire and from the National Physical Laboratory.

Receipts from the Land Registry, Ordnance Survey and the Meteorological Office, the Learning and Skills Improvement Service, the Wave Hub, MRC Technology, the Ufi Charitable Trust, and subsidiaries and shares in joint ventures of the Research Councils, the Regional Development Agencies and BIS, the public weather service and mapping services.

## Part I

### Annually Managed Expenditure:

#### Expenditure arising from:

Bad debts, impairments and provisions including those in relation to BIS's Partner Organisations: the Regional Development Agencies; the Skills Funding Agency; the Higher Education Funding Council for England; the Student Loans Company; the UK Commission for Employment and Skills; the Office for Fair Access; the Research Councils, the UK Space Agency, the Design Council, the Technology Strategy Board, Capital for Enterprise, the Local Better Regulation Office, Consumer Focus, the Competition Service, the Competition Commission, the Advisory, Conciliation and Arbitration Service, the Insolvency Service, the National Measurement Office and the United Kingdom Atomic Energy Authority.

The Redundancy Payments Service.

Bad debts, impairments and provisions in relation to: 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 employment relations programmes and measures to promote a skilled and flexible labour market; miscellaneous programmes, including payments in respect of claims for the restitution of the property of victims of Nazi persecution, compensation for distant water trawlermen and assistance to redundant steelworkers.

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

The provision of repayable credit facilities for Royal Mail and Post Office Ltd; contributions to the Research Councils' Pension Scheme and the provision of Paternity Pay.

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

The expenditure of the Industrial Training Boards.  
Other non cash items.

Providing financial assistance to the Land Registry, Ordnance Survey and the Meteorological Office, and expenditure on the Learning and Skills Improvement Service, the Financial Reporting Council, the Wave Hub, MRC Technology, the Ufi Charitable Trust, and subsidiaries and shares in joint ventures of the Research Councils, the Regional Development Agencies and BIS, the public weather service and Ordnance Survey.

#### Income arising from:

Receipt of interest on loans and loan repayments from Royal Mail and Post Office Ltd; repayment of principal on student loans; receipts of, and levies from, the Construction Industry Training Board and the Engineering Construction Industry Training Board; repayments of student loans and receipts in respect of the charitable National Endowment for Science, Technology and the Arts.

Receipts from Land Registry, Ordnance Survey and the Meteorological Office.

Receipts from the realisation of certain pension scheme assets related to the Royal Mail Statutory Pension scheme.

**Department for Business, Innovation and Skills** will account for this Estimate.

**Part I**

£

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete / surrender</b>
<b>Departmental Expenditure Limit</b>			
Resource	18,248,390,000	8,326,656,000	<b>9,921,734,000</b>
Capital	2,097,726,000	530,073,000	<b>1,567,653,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-1,455,033,000	-	<b>-1,455,033,000</b>
Capital	6,851,817,000	2,910,654,000	<b>3,941,163,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>24,744,227,000</b>	<b>10,253,214,000</b>	<b>14,491,013,000</b>

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions	
Resources						Capital			Resources	Capital
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
847,765	-80,816	766,949	18,967,961	-1,486,520	17,481,441	30,272,426	-28,174,700	2,097,726	21,367,629	1,210,844
<i>Of which:</i>										
A	Science and Research									
67,057	-65,000	2,057	479,450	-3,198	476,252	35,453	-	35,453	496,317	34,426
B	Innovation, Enterprise and Business									
2,688	-	2,688	453,118	-43,460	409,658	383,444	-174,200	209,244	114,594	-77,808
C	Market Frameworks									
5,379	-	5,379	263,081	-183,925	79,156	15,200	-500	14,700	64,116	7,600
D	Higher Education									
-	-	-	3,780,272	-	3,780,272	-	-	-	6,278,067	-
E	Further Education									
-	-	-	147,261	-1,239,219	-1,091,958	-	-	-	-793,880	5,110
F	Capability									
361,709	-15,816	345,893	37,603	-1,988	35,615	5,500	-	5,500	921,224	8,500
G	Government as Shareholder									
-	-	-	404,770	-14,730	390,040	28,839,600	-28,000,000	839,600	194,925	-
H	Innovation, Enterprise and Business (NDPB) (net)									
25,859	-	25,859	266,141	-	266,141	37,782	-	37,782	547,524	47,170
I	Market Frameworks (NDPB) net									
17,639	-	17,639	73,046	-	73,046	1,600	-	1,600	73,651	1,600
J	Science and Research (NDPB) net									
147,048	-	147,048	4,457,511	-	4,457,511	566,647	-	566,647	4,443,448	689,756
K	Higher Education (NDPB) net									
66,312	-	66,312	3,875,569	-	3,875,569	108,300	-	108,300	4,712,874	95,400
L	Further Education (NDPB) net									
154,074	-	154,074	4,730,139	-	4,730,139	278,900	-	278,900	4,314,769	399,090
<b>Total Spending in DEL</b>										
847,765	-80,816	766,949	18,967,961	-1,486,520	17,481,441	30,272,426	-28,174,700	2,097,726	21,367,629	1,210,844
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-848,033	-607,000	-1,455,033	15,335,817	-8,484,000	6,851,817	-1,159,694	6,197,387
<i>Of which:</i>										
M	Science and Research									
-	-	-	62,389	-	62,389	-	-	-	45,984	-
N	Innovation, Enterprise and Business									
-	-	-	-39,171	-	-39,171	-	-	-	-64,876	-
O	Market Frameworks									
-	-	-	451,556	-	451,556	-	-	-	479,988	-
P	Higher Education									
-	-	-	-1,221,963	-603,000	-1,824,963	7,578,000	-1,484,000	6,094,000	-1,737,134	5,443,000
Q	Further Education									
-	-	-	-27	-	-27	-	-	-	-28	-



## Part II: Subhead detail

£'000

2012-13 Plans										2011-12 Provisions		
Resources						Capital				Resources	Capital	
Administration		Net 3	Programme			Gross 7	Income		Net 9	Net 10	Net 11	
Gross 1	Income 2		Gross 4	Income 5	Net 6		Income 8					
R	Capability	-	-	-	-42,446	-	-42,446	-	-	-	-44,364	-
S	Government as Shareholder	-	-	-	3,273	-4,000	-727	7,750,000	-7,000,000	750,000	273	750,000
T	Science and Research (NDPB) net	-	-	-	-45,785	-	-45,785	-	-	-	67,181	-
U	Market Frameworks (NDPB) net	-	-	-	1,530	-	1,530	-	-	-	4,869	-
V	Higher Education (NDPB) net	-	-	-	-19,970	-	-19,970	-	-	-	-19,970	-
W	Further Education (NDPB) net	-	-	-	2,581	-	2,581	7,817	-	7,817	-20,864	4,387
	<i>Innovation, Enterprise and Business (NDPB) (net)</i>	-	-	-	-	-	-	-	-	-	129,247	-
<b>Total Spending in AME</b>												
		-	-	-	-848,033	-607,000	-1,455,033	15,335,817	-8,484,000	6,851,817	-1,159,694	6,197,387
<b>Total for Estimate</b>												
		847,765	-80,816	766,949	18,119,928	-2,093,520	16,026,408	45,608,243	-36,658,700	8,949,543	20,207,935	7,408,231
<i>Of which:</i>												
	Voted expenditure	847,765	-80,816	766,949	18,119,928	-2,093,520	16,026,408	45,608,243	-36,658,700	8,949,543	20,207,935	7,408,231
	Non-voted expenditure	-	-	-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Net Resource Requirement</b>	<b>16,793,357</b>	<b>20,207,935</b>	<b>20,785,256</b>
<b>Net Capital Requirement</b>	<b>8,949,543</b>	<b>7,408,231</b>	<b>6,262,014</b>
<b>Accruals to cash adjustments</b>	<b>-998,673</b>	<b>-3,325,838</b>	<b>-8,942,338</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-95,867	-100,132	-113,725
New provisions and adjustments to previous provisions	-777,210	-3,593,113	-4,408,094
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-10,415	3,465	-107,192
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-14,752,740	-15,490,132	-17,848,021
Add cash grant-in-aid	14,502,925	15,688,159	13,200,314
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	4,786
Increase (-) / Decrease (+) in creditors	-	-	221,820
Use of provisions	134,634	165,915	107,774
<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>24,744,227</b>	<b>24,290,328</b>	<b>18,104,932</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	799,270	919,864	432,445
<i>Less:</i>			
Administration DEL Income	-80,816	-82,617	-30,363
<b>Net Administration Costs</b>	<b>718,454</b>	<b>837,247</b>	<b>402,082</b>
Gross Programme Costs	19,133,342	22,773,919	25,961,744
<i>Less:</i>			
Programme DEL Income	-29,504,320	-1,829,517	-2,254,501
Programme AME Income	-607,000	-683,000	-1,668,301
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>-10,977,978</b>	<b>20,261,402</b>	<b>22,038,942</b>
<b>Total Net Operating Costs</b>	<b>-10,259,524</b>	<b>21,098,649</b>	<b>22,441,024</b>
<i>Of which:</i>			
Resource DEL	18,067,259	21,161,809	21,177,163
Capital DEL	-27,090,881	815,548	1,624,267
Resource AME	-1,235,902	-878,708	-328,406
Capital AME	-	-	-32,000
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	27,090,881	-815,548	-1,592,267
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-38,000	-75,166	-63,501
<b>Total Resource Budget</b>	<b>16,793,357</b>	<b>20,207,935</b>	<b>20,785,256</b>
<i>Of which:</i>			
Resource DEL	18,248,390	21,367,629	21,290,486
Resource AME	-1,455,033	-1,159,694	-505,230
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>16,793,357</b>	<b>20,207,935</b>	<b>20,785,256</b>

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

£'000

	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL</b>	<b>-1,567,336</b>	<b>-1,685,934</b>	<b>-1,693,611</b>
<i>Of which:</i>			
Administration			
Sale of goods and services	-72,750	-72,578	-16,724
<i>Of which:</i>			
Section A: Science and Research	-65,000	-65,000	-
Section C: Market Frameworks	-	-	-9,800
Section F: Capability	-7,750	-7,578	-6,924
Regulatory licences, fines, penalties And taxes	-	-2,151	-
<i>Of which:</i>			
Section C: Market Frameworks	-	-2,151	-
Other income (including receipts)	-8,066	-7,888	-13,639
<i>Of which:</i>			
Section F: Capability	-8,066	-7,888	-13,639
Total Administration	-80,816	-82,617	-30,363
Programme			
Sale of goods and services	-219,349	-284,422	-233,800
<i>Of which:</i>			
Section A: Science and Research	-3,136	-3,390	-52
Section B: Innovation, Enterprise and Business	-16,300	-16,000	-15,291
Section C: Market Frameworks	-167,925	-121,300	-163,575
Section D: Higher Education	-	-7,000	-50,627
Section E: Further Education	-30,000	-130,000	-4,042
Section F: Capability	-1,988	-6,732	-213
Regulatory licences, fines, penalties And taxes	-41,260	-35,204	-75,061
<i>Of which:</i>			
Section B: Innovation, Enterprise and Business	-27,160	-23,255	-74,717
Section C: Market Frameworks	-14,100	-11,949	-
Section F: Capability	-	-	-344
EU income	-350,062	-167,530	-1,156
<i>Of which:</i>			
Section A: Science and Research	-62	-62	-
Section D: Higher Education	-	-	-62
Section E: Further Education	-350,000	-167,468	-1,094
Other grant income (including repayments of grants/subsidies)	-859,219	-1,099,288	-1,321,173
<i>Of which:</i>			
Section A: Science and Research	-	-	-18,861
Section B: Innovation, Enterprise and Business	-	-301,665	-506,616
Section E: Further Education	-859,219	-797,623	-793,196
Section G: Government as Shareholder	-	-	-2,500
Interest and dividends	-16,630	-16,873	-16,951
<i>Of which:</i>			
Section A: Science and Research	-	-14,973	-
Section B: Innovation, Enterprise and Business	-	-	-292
Section C: Market Frameworks	-1,900	-1,900	-2,098
Section G: Government as Shareholder	-14,730	-	-14,561

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Other income (including receipts)	-	-	-15,107
<i>Of which:</i>			
Section B: Innovation, Enterprise and Business	-	-	-874
Section C: Market Frameworks	-	-	-57
Section D: Higher Education	-	-	-14,123
Section E: Further Education	-	-	-53
Total Programme	-1,486,520	-1,603,317	-1,663,248
<b>Voted Resource AME</b>	<b>-607,000</b>	<b>-683,000</b>	<b>-1,636,301</b>
<i>Of which:</i>			
Programme			
Interest and dividends	-607,000	-683,000	-248,166
<i>Of which:</i>			
Section P: Higher Education	-603,000	-680,000	-246,574
Section S: Government as Shareholder	-4,000	-3,000	-1,592
Other income (including receipts)	-	-	-1,388,135
<i>Of which:</i>			
Section N: Innovation, Enterprise and Business	-	-	-60,034
Section P: Higher Education	-	-	-1,328,101
<b>Total Voted Resource Income</b>	<b>-2,174,336</b>	<b>-2,368,934</b>	<b>-3,329,912</b>
<b>Voted Capital DEL</b>	<b>-28,174,700</b>	<b>-537,572</b>	<b>-743,094</b>
<i>Of which:</i>			
Programme			
Other grant income (including repayments of grants/subsidies)	-28,017,800	-226,200	-591,253
<i>Of which:</i>			
Section B: Innovation, Enterprise and Business	-17,800	-226,200	-555,363
Section D: Higher Education	-	-	-616
Section E: Further Education	-	-	-35,274
Section G: Government as Shareholder	-28,000,000	-	-
Sale of assets	-	-	-3,704
<i>Of which:</i>			
Section B: Innovation, Enterprise and Business	-	-	-100
Section C: Market Frameworks	-	-	-1,692
Section F: Capability	-	-	-1,912
loan , etc, repayments	-500	-1,272	-15,237
<i>Of which:</i>			
Section A: Science and Research	-	-1,105	-
Section B: Innovation, Enterprise and Business	-	-167	-7,040
Section C: Market Frameworks	-500	-	-2,500
Section G: Government as Shareholder	-	-	-5,697
Other income (including receipts)	-156,400	-310,100	-132,900
<i>Of which:</i>			
Section B: Innovation, Enterprise and Business	-156,400	-310,100	-132,900

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Capital AME</b>	<b>-8,484,000</b>	<b>-8,211,000</b>	<b>-8,440,958</b>
<i>Of which:</i>			
Programme loan , etc, repayments	-8,484,000	-8,211,000	-8,408,958
<i>Of which:</i>			
Section P: Higher Education	-1,484,000	-1,211,000	-1,402,958
Section S: Government as Shareholder	-7,000,000	-7,000,000	-7,006,000
Other income (including receipts)	-	-	-32,000
<i>Of which:</i>			
Section S: Government as Shareholder	-	-	-32,000
<b>Total Voted Capital Income</b>	<b>-36,658,700</b>	<b>-8,748,572</b>	<b>-9,184,052</b>

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

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No CFER income or receipts are expected in 2012-13, 2011-12 or 2010-11.

## 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 Donnelly

In accordance with Chapter 3 of *Managing Public Money* (issued by the Treasury), the following individuals are NDPB Accounting Officer appointments:

### NDPB Accounting Officers

John Doherty	Advantage West Midlands (RDA)
John Taylor	Advisory Conciliation & Arbitration Service (ACAS)
Mary-Anne Geary	Arts and Humanities Research Council (AHRC)
Prof Douglas Kell	Biotechnology & Biological Sciences Research Council
Geraldine Swanton	British Hallmarking Council
Rory Earley	Capital for Enterprise Ltd
Charles Dhanowa OBE	Competition Service
David Saunders	Competition Commission
Mark Farrar	Construction Industry Training Board
Mike O'Connor	Consumer Focus
Glenn Harris	East Midlands Development Agency
David Hipple	East of England Development Agency
Prof Paul Boyle	Economic & Social Research Council
Prof David Delpy	Engineering & Physical Sciences Research Council
David Edwards	Engineering Construction Industry Training Board (ECITB)
Iain Smith	Film Industry Training Board
Sir Alan Langlands	Higher Education Funding Council for England (HEFCE)
Sir John Savill	Medical Research Council
Geoff Mulgan	National Endowment for Science, Technology and the Arts (NESTA)
Professor Duncan Wingham	Natural Environment Research Council
Duncan Gray	North West Development Agency
Sir Martin Harris	Office for Fair Access (OFFA)
Trevor Waggett	One North East (RDA)
Prof John Womersley	Science and Technology Facilities Council
Chris Budleigh	South East England Development Agency
Catherine Pollard	South West of England Regional Development Agency
Ed Lester	Student Loans Company
Iain Gray	Technology Strategy Board (TSB)
Steve Cowley	UK Atomic Energy Authority
Michael Davis	UK Commission for Employment and Skills (plus 23 SSCs)
Trevor Shaw	Yorkshire Forward (RDA)

Martin Donnelly 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;



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

- 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), and with their Ministers, together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal/Additional Accounting Officer and the NDPB Accounting Officer(s) is set out in writing.

**Part III: Note E - Non-Departmental Public Bodies****£'000**

<b>Section in Part II:</b>					
<b>Subhead Detail</b>	<b>Body</b>	<b>Resources</b>	<b>Capital</b>	<b>Grant-in-aid</b>	
H	Technology Strategy Board	271,944	29,642	383,406	
H	Capital for Enterprise	6,979	8,140	15,119	
I	ACAS (Advisory, Conciliation and Arbitration Service)	51,635	1,100	48,837	
I	Consumer Focus	15,914	-	16,801	
I	Competition Service	3,986	-	3,932	
I	Competition Commission	19,150	500	18,190	
J	United Kingdom Atomic Energy Authority	7,371	-	7,142	
H	Regional Development Agencies	13,077	-	9,103	
J	Arts and Humanities Research Council	98,535	-	100,370	
J	Biotechnology and Biological Sciences Research Council	367,371	36,700	396,171	
J	Economic and Social Research Council	153,635	13,700	167,019	
J	Engineering and Physical Sciences Research Council	759,150	85,000	833,150	
J	Medical Research Council	595,092	29,000	575,243	
J	Natural Environment Research Council	335,129	29,800	326,929	
J	Research Councils projects	146,818	138,907		
J	Science and Technology Facilities Council	441,880	78,193	449,602	
J	Higher Education Funding Council for England (HEFCE) - Science	1,699,578	155,347	1,934,578	
K	Higher Education Funding Council for England (HEFCE) - Education	3,842,187	108,300	4,014,640	
K	Office for Fair Access to Higher Education	1,000	-	1,000	
K	Student Loans Company	98,694	-	96,494	
L	Skills Funding Agency	4,812,587	278,658	5,033,904	
L	UK Commission for Employment and Skills	71,626	242	71,295	
T	Biotechnology and Biological Sciences Research Council	900	-	-	
T	Economic and Social Research Council	-1,000	-	-	
T	Engineering and Physical Sciences Research Council	-1,090	-	-	
T	Medical Research Council	-11,000	-	-	
T	Natural Environment Research Council	-15,350	-	-	
T	Arts and Humanities Research Council	-1,475	-	-	
T	Science and Technology Facilities Council	-12,370	-	-	

## Part III: Note E - Non-Departmental Public Bodies

£'000

Section in Part II:				
Subhead Detail	Body	Resources	Capital	Grant-in-aid
T	United Kingdom Atomic Energy Authority	-4,400	-	-
U	ACAS (Advisory, Conciliation and Arbitration Service)	933	-	-
U	Competition Commission	100	-	-
U	Competition Service	5	-	-
U	Consumer Focus	492	-	-
V	Higher Education Funding Council for England (HEFCE) - Education	-22,000	-	-
V	Student Loans Company	2,030	-	-
W	Skills Funding Agency	3,500	-	-
W	Construction Industry Training Board	-1,196	7,567	-
W	Engineering Construction Industry Training Board	277	250	-
<b>Total</b>		<b>13,751,694</b>	<b>1,001,046</b>	<b>14,502,925</b>

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

In accordance with the 2012-13 FReM, only Public Dividend Capital should be reported at historical cost less any impairment. Loans and formal investments in other public bodies that do not meet the criteria for consolidation should be reported in accordance with IAS 39 Financial Instruments: Recognition and Measurement.

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

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

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<b>Section in Part II: Subhead detail and budgetary treatment</b>	<b>Service</b>	<b>£'000</b>
C4-DEL	Trade Policy: other resource expenditure	1,374
C4-DEL	Trade Policy: international subscriptions	6,400

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## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<b>As at 31 December 2011 the following liabilities fell to be met from the Department's Estimate:</b>	
<b>Statutory Liabilities Charged to Resource Estimates:</b>	
Liabilities that arise from the transfer of Training and Enterprise Councils (TEC)/Chambers of Commerce Training and Enterprise Councils (CCTE) functions to successors, including from staff who have transferred or been made redundant, and who as a result of the transfer seek redress through the Employment Tribunal.	1,000
The Department is responsible for liabilities arising from deeds of indemnity given to liquidators of TECs, covering the funds that they have returned to the Department as part of the dissolution process.	1,400
European Patent Office: the UK, as one of the contracting states, has a potential liability under Article 40 of the European Patent Convention of 1973.	Unquantifiable
World Intellectual Property Organisation: the UK, as a contracting state to the Patent Co-operation Treaty of 1970, has a potential liability under Article 57 of the Treaty.	Unquantifiable
Liabilities relating to the issue of licences to operators of satellites and other space objects.	Unquantifiable
Home Shipbuilding Credit Guarantee Scheme.	3,038
A guarantee has been given to the Financial Reporting Council that if the amount held in the Legal Costs Fund falls below £1 million in any year, an additional grant will be made to cover legal costs subsequently incurred in that year.	Unquantifiable
Any liabilities imposed by section 9, British Aerospace Act 1980.	Unquantifiable
Local Network Indemnities.	3,484
Callable capital subscription for the Common Fund for Commodities.	1,960
Paid in capital subscription for the Common Fund for Commodities.	2,240
The Department has a range of civil nuclear liabilities arising through its association with the United Kingdom Atomic Energy Authority and British Nuclear Fuels Limited as well as ensuring that the Government complies with its obligations under the various international nuclear agreements and treaties.	Unquantifiable
Indemnities given to the UK Atomic Energy Authority by the Secretary of State to cover certain indemnities given by the Authority to carriers and British Nuclear Fuels Limited against certain claims for damage caused by nuclear matter in the course of carriage.	Unquantifiable
Incidents/Accidents Insurance claims for exposure to ionising radiation pursued outside the existing UKAEA insurance scheme.	Unquantifiable

## Part III: Note K - Contingent Liabilities

Outstanding claims under the Enemy Property Claim Scheme are still being considered.	Unquantifiable
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There is a possibility that other liabilities exist in relation to nationalised, and former nationalised, industries that, if they crystallised, may fall to the Department.	Unquantifiable
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Indemnities equivalent to those given to civil servants under the Civil Service Management Code have been given to persons appointed to the Board of the Office of Fair Trading, including the Chairman.	Unquantifiable
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Indemnities given to Bankers of the Insolvency Services against certain liabilities arising in respect of non-transferable "account payee" cheques due to insolvent estates and paid into the Insolvency Service's account.	Unquantifiable
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The Police Information Technology Organisation (Home Office) provides BIS with access to data from the Police National Computer (PNC). BIS has indemnified the police against any liabilities which they might incur as a result of providing that access.	Unquantifiable
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### Non-Statutory Liabilities Charged to Resource Estimates:

The Cabinet Secretary has provided a Government wide indemnity to Independent Public Appointment Assessors (IPAAs). This will ensure that IPAAs will not have to meet any personal civil liability incurred in the execution of their IPAA functions. BIS carries out around 200 appointments per annum which are scrutinised by IPAAs.	Unquantifiable
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Post Office Limited: the department has since October 2003 made available to Post Office Limited a revolving loan facility of up to £1.15 billion. This is to help the company fund its working capital cash requirements in branch to the extent that they are connected with the provision of services of general economic interest. The package was agreed against the background of the migration of State benefits payments to a system of direct payment, alongside a Government commitment that benefit recipients will still be able to collect their benefit, in cash and in full, from Post Office branches. Post Office Ltd began utilising this facility on 1 December 2003. The facility matures on 31 March 2016 subject to state aid clearance.	Unquantifiable
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British Shipbuilders: There are contingent liabilities that arise from the Department's assurances and guarantees to British Shipbuilders.	Unquantifiable
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The House of Lords announced in 2007 that pleural plaques were not a "compensatable" injury. This is the current position in England and Wales as the House of Lords judgement still stands. In Scotland the Damages (Asbestos Related Conditions) (Scotland) Act 2009 was introduced to reverse the House of Lords decision. An initial challenge by the insurers was dismissed by the Court of Session in January 2010 on the grounds that the legislation did not satisfy the standard of 'irrationality' as would be required to invalidate a primary act of legislation. On 12 April 2011, the Court of Session rejected the insurer's appeal. The Association of British Insurers have indicated that it is their intention to make an appeal to the UK Supreme Court. Following an actuarial review in November 2010 pleural plaques claims in Scotland are valued at £5.8 million (2009-10: £5.3 million).

### Part III: Note K - Contingent Liabilities

<p>The Damages (Scotland) Bill received Royal Assent on Thursday 7 April 2011. The substantive provisions of the Act are not yet in force. As specified in section 19 (3) of the Act, those provisions “come into force on such day as the Scottish Ministers may by order made by statutory instrument appoint”. It is anticipated that such a statutory instrument will be made in due course. First estimates are of increased costs totalling approximately £41 million or on average £1.5 million per year over the next 28 years.</p>	Up to 41,000
<p>The Enterprise Finance Guarantee commenced in 2009 and will continue in 2012-13. The exposure exists for the life of the loan, which can be up to 10 years.</p>	Up to 100,000
<p>On 27 January 2009, the Secretary of State announced support for the automotive sector, including the loan guarantees which could enable up to £2.3bn in lending to Britain's automotive manufacturers and suppliers. Under State Aid rules, guarantees had to be granted before 31 December 2010 and could not exceed 90% of the loan. There is an outstanding loan guarantee of £378 million in respect of a £450 million loan made in 2010-11.</p>	Up to 378,000
<p>A contingent liability in respect of risk associated with the Department assuming responsibility for uplifts in pension contributions for the UK Atomic Energy Authority's non-actives.</p>	Unquantifiable



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

<b>Section in Part II: Subhead detail and budgetary treatment</b>	<b>Body</b>	<b>£'000</b>
A4-DEL	UK Space Agency	178,000
C4-DEL	World Trade Organisation	6,400
F4-DEL	External Legal Fees	120
D4-DEL	EUI Bursaries	274
D4-DEL	EUI Subscriptions	4,089
J4-DEL	Science and Technology Facilities Council	150,000

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# UK Trade & Investment

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## Introduction

1. This Estimate covers programme expenditure for the purpose of trade development and promotion and inward investment, including grants. The work of UK Trade & Investment is reported in its own Annual Report and Accounts as well as the Annual Report and Accounts of the Department for Business, Innovation and Skills and the Foreign and Commonwealth Office.

2. UK Trade & Investment is a joint operation of the Foreign and Commonwealth Office and the Department for Business, Innovation and Skills. The administrative costs relating to this programme expenditure are reflected in the Main Estimates of those departments.

**Part I**

	£		
	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	86,500,000	-	86,500,000
Capital	2,598,000	-	2,598,000
<b>Annually Managed Expenditure</b>			
Resource	21,000	-	21,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	86,521,000	-	86,521,000
Capital	2,598,000	-	2,598,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>88,508,000</b>		

Amounts required in the year ending 31 March 2013 for expenditure by UK Trade & Investment on:

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

Trade development and promotion and inward investment, including grants, associated capital and other related expenditure and non-cash items.

Income arising from:

The sale of goods and services relating to trade development and promotion and inward investment; asset sales; insurance claims; recovery of costs incurred on behalf of others; recovery of overpayments.

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

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

UK Trade & Investment will account for this Estimate.

	£		
	Voted Total	Allocated in Vote on Account	Balance to complete
<b>Departmental Expenditure Limit</b>			
Resource	86,500,000	46,165,000	40,335,000
Capital	2,598,000	2,309,000	289,000
<b>Annually Managed Expenditure</b>			
Resource	21,000	9,000	12,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>88,508,000</b>	<b>48,145,000</b>	<b>40,363,000</b>

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions	
Resources						Capital			Resources	Capital
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
-	-	-	105,541	-19,041	86,500	2,598	-	2,598	83,882	3,166
<i>Of which:</i>										
A Trade development and promotion and inward investment										
-	-	-	105,541	-19,041	86,500	2,598	-	2,598	83,882	3,166
<b>Total Spending in DEL</b>										
-	-	-	105,541	-19,041	86,500	2,598	-	2,598	83,882	3,166
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	21	-	21	-	-	-	21	-
<i>Of which:</i>										
B Trade development and promotion and inward investment										
-	-	-	21	-	21	-	-	-	21	-
<b>Total Spending in AME</b>										
-	-	-	21	-	21	-	-	-	21	-
<b>Total for Estimate</b>										
-	-	-	105,562	-19,041	86,521	2,598	-	2,598	83,903	3,166
<i>Of which:</i>										
Voted expenditure										
-	-	-	105,562	-19,041	86,521	2,598	-	2,598	83,903	3,166
Non-voted expenditure										
-	-	-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Net Resource Requirement</b>	<b>86,521</b>	<b>83,903</b>	<b>85,731</b>
<b>Net Capital Requirement</b>	<b>2,598</b>	<b>3,166</b>	<b>1,066</b>
<b>Accruals to cash adjustments</b>	<b>-611</b>	<b>1,585</b>	<b>761</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,111	-1,111	-1,009
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	696	-596
Increase (-) / Decrease (+) in creditors	500	2,000	2,366
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>88,508</b>	<b>88,654</b>	<b>87,558</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	-	-	-
Gross Programme Costs	105,562	92,944	92,020
<i>Less:</i>			
Programme DEL Income	-19,041	-9,041	-6,289
Programme AME Income	-	-	-
Non-budget income	-	-	-625
<b>Net Programme Costs</b>	<b>86,521</b>	<b>83,903</b>	<b>85,106</b>
<b>Total Net Operating Costs</b>	<b>86,521</b>	<b>83,903</b>	<b>85,106</b>
<i>Of which:</i>			
Resource DEL	86,500	83,882	85,731
Capital DEL	-	-	-
Resource AME	21	21	-
Capital AME	-	-	-
Non-budget	-	-	-625
<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	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	625
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>86,521</b>	<b>83,903</b>	<b>85,731</b>
<i>Of which:</i>			
Resource DEL	86,500	83,882	85,731
Resource AME	21	21	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>86,521</b>	<b>83,903</b>	<b>85,731</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL</b>	<b>-19,041</b>	<b>-9,041</b>	<b>-6,289</b>
<i>Of which:</i>			
Programme			
Sale of goods and services	-19,041	-9,041	-6,289
<i>Of which:</i>			
Section A: Trade development and promotion and inward investment	-19,041	-9,041	-6,289
<b>Total Voted Resource Income</b>	<b>-19,041</b>	<b>-9,041</b>	<b>-6,289</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					
	2012-13 Plans		2011-12 Provisions		2010-11 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)	-	-	-	-	-625	-105
<b>Total</b>	-	-	-	-	<b>-625</b>	<b>-105</b>

### Detailed description of CFER sources

	£'000					
	2012-13 Plans		2011-12 Provisions		2010-11 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Excess Operating Income	-	-	-	-	-625	-105
<b>Total</b>	-	-	-	-	<b>-625</b>	<b>-105</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>	Nick Baird
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Nick Baird 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*.

# 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 DEL requested is to cover the running costs of the Department and is a net expense.
3. Income received by ECGD in the course of supporting exporters scores against its Annually Managed Expenditure (AME). In 2012-13 income will predominately be premium earned, interest on claims and the recovery of the interest and principal of the loan to GEFCO (Guaranteed Export Finance Corporation).

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	23,158,000	-	23,158,000
Capital	400,000	-	400,000
<b>Annually Managed Expenditure</b>			
Resource	-584,000	-	-584,000
Capital	-31,935,000	-	-31,935,000
<b>Total Net Budget</b>			
Resource	22,574,000	-	22,574,000
Capital	-31,535,000	-	-31,535,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-193,215,000</b>		

Amounts required in the year ending 31 March 2013 for expenditure by Export Credits Guarantee Department on:

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

The running of ECGD's operational activities (operating costs of the Department).

Income arising from:

The sub-let of surplus office space and some underwriting activity.

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

Arrangements made by ECGD in connection with exports of goods and services and overseas investments and expenditure arising from the creation of and increase in provisions related to ECGD's operational activities.

Income arising from:

Arrangements made by ECGD in connection with exports of goods and services and overseas investors from the UK and income arising from the release of and decrease in provisions related to ECGD's operational activities.

**Export Credits Guarantee Department** will account for this Estimate.

**Part I**

	Voted Total	Allocated in Vote on Account	Balance to complete / surrender
<b>£</b>			
<b>Departmental Expenditure Limit</b>			
Resource	23,158,000	10,845,000	<b>12,313,000</b>
Capital	400,000	115,000	<b>285,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-584,000	-	<b>-584,000</b>
Capital	-31,935,000	-	<b>-31,935,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>-193,215,000</b>	-	<b>-193,215,000</b>

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions		
Resources						Capital			Resources	Capital	
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11	
<b>Spending in Departmental Expenditure Limits (DEL)</b>											
<b>Voted expenditure</b>											
	29,052	-5,894	23,158	-	-	400	-	400	24,025	330	
<i>Of which:</i>											
A	Export Credit Guarantees and Investments										
	29,052	-5,894	23,158	-	-	400	-	400	24,025	330	
<b>Total Spending in DEL</b>											
	<b>29,052</b>	<b>-5,894</b>	<b>23,158</b>	<b>-</b>	<b>-</b>	<b>400</b>	<b>-</b>	<b>400</b>	<b>24,025</b>	<b>330</b>	
<b>Spending in Annually Managed Expenditure (AME)</b>											
<b>Voted expenditure</b>											
	-	-	-	121,091	-121,675	-584	-	-31,935	-31,935	31,024	-41,387
<i>Of which:</i>											
B	Export Credits										
	-	-	-	112,618	-109,186	3,432	-	-	-	34,055	-
C	Fixed Rate Export Finance / Export Finance Assistance										
	-	-	-	7,000	-696	6,304	-	-	-	7,138	-
D	GEFCO Loans and interest equalisation										
	-	-	-	1,473	-11,793	-10,320	-	-31,935	-31,935	-10,669	-41,387
<i>Provisions</i>											
	-	-	-	-	-	-	-	-	-	500	-
<b>Total Spending in AME</b>											
	<b>-</b>	<b>-</b>	<b>-</b>	<b>121,091</b>	<b>-121,675</b>	<b>-584</b>	<b>-</b>	<b>-31,935</b>	<b>-31,935</b>	<b>31,024</b>	<b>-41,387</b>
<b>Total for Estimate</b>											
	<b>29,052</b>	<b>-5,894</b>	<b>23,158</b>	<b>121,091</b>	<b>-121,675</b>	<b>-584</b>	<b>400</b>	<b>-31,935</b>	<b>-31,535</b>	<b>55,049</b>	<b>-41,057</b>
<i>Of which:</i>											
Voted expenditure											
	29,052	-5,894	23,158	121,091	-121,675	-584	400	-31,935	-31,535	55,049	-41,057
Non-voted expenditure											
	-	-	-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Net Resource Requirement</b>	22,574	55,049	-204,060
<b>Net Capital Requirement</b>	-31,535	-41,057	-99,255
<b>Accruals to cash adjustments</b>	-184,254	-187,756	-61,234
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-800	-800	-412
New provisions and adjustments to previous provisions	-73,273	-112,477	1,173
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-37,673	-245	-21,454
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	19,949	-122,672	580
Increase (-) / Decrease (+) in creditors	-92,457	48,438	-41,121
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>-193,215</b>	<b>-173,764</b>	<b>-364,549</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	29,052	26,322	24,440
<i>Less:</i>			
Administration DEL Income	-5,894	-2,297	-857
<b>Net Administration Costs</b>	<b>23,158</b>	<b>24,025</b>	<b>23,583</b>
Gross Programme Costs	121,091	139,183	61,276
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-121,675	-108,159	-288,919
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>-584</b>	<b>31,024</b>	<b>-227,643</b>
<b>Total Net Operating Costs</b>	<b>22,574</b>	<b>55,049</b>	<b>-204,060</b>
<i>Of which:</i>			
Resource DEL	23,158	24,025	23,583
Capital DEL	-	-	-
Resource AME	-584	31,024	-227,643
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	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>22,574</b>	<b>55,049</b>	<b>-204,060</b>
<i>Of which:</i>			
Resource DEL	23,158	24,025	23,583
Resource AME	-584	31,024	-227,643
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>22,574</b>	<b>55,049</b>	<b>-204,060</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL</b>	<b>-5,894</b>	<b>-2,297</b>	<b>-857</b>
<i>Of which:</i>			
Administration			
Sale of goods and services	-5,000	-790	-59
<i>Of which:</i>			
Section A: Export Credit Guarantees and Investments	-5,000	-790	-59
Other income (including receipts)	-894	-1,507	-798
<i>Of which:</i>			
Section A: Export Credit Guarantees and Investments	-894	-1,507	-798
<b>Voted Resource AME</b>	<b>-121,675</b>	<b>-108,159</b>	<b>-288,919</b>
<i>Of which:</i>			
Programme			
Sale of goods and services	-89,932	-56,989	-95,697
<i>Of which:</i>			
Section B: Export Credits	-89,932	-56,989	-95,697
Interest and dividends	-31,743	-51,170	-112,179
<i>Of which:</i>			
Section B: Export Credits	-19,254	-22,618	-59,040
Section C: Fixed Rate Export Finance / Export Finance Assistance	-696	-16,069	-36,742
Section D: GEFCO Loans and interest equalisation	-11,793	-12,483	-16,397
Other income (including receipts)	-	-	-81,043
<i>Of which:</i>			
Section B: Export Credits	-	-	-81,043
<b>Total Voted Resource Income</b>	<b>-127,569</b>	<b>-110,456</b>	<b>-289,776</b>
<b>Voted Capital AME</b>	<b>-31,935</b>	<b>-41,387</b>	<b>-99,772</b>
<i>Of which:</i>			
Programme			
loan , etc, repayments	-31,935	-41,387	-99,772
<i>Of which:</i>			
Section D: GEFCO Loans and interest equalisation	-31,935	-41,387	-99,772
<b>Total Voted Capital Income</b>	<b>-31,935</b>	<b>-41,387</b>	<b>-99,772</b>



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

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No CFER income or receipts are expected in 2012-13, 2011-12 or 2010-11.

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

In discharging these responsibilities, particular regard is given to:

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

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



# Office of Fair Trading

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## Introduction

1. The Office of Fair Trading (OFT) is an independent consumer protection and competition authority. Its goal is to make markets work well for consumers. This is achieved by enforcing competition and consumer protection law, investigating markets and through an active communications strategy. This Estimate covers the planned budgetary expenditure and income of the Office of Fair Trading.

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	48,245,000	-	48,245,000
Capital	669,000	-	669,000
<b>Annually Managed Expenditure</b>			
Resource	500,000	-	500,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	48,745,000	-	48,745,000
Capital	669,000	-	669,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>46,419,000</b>		

Amounts required in the year ending 31 March 2013 for expenditure by Office of Fair Trading on:

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

Advancing and safeguarding the economic interests of UK consumers; enforcing competition and consumer law; analysing and monitoring markets; merger control; licensing and supervision work in the consumer credit and estate agency markets, including anti-money laundering supervision; advocacy; information, education and advice; administrative and operational costs; associated depreciation and any other non-cash items falling in DEL.

Income arising from:

Recovery of legal costs, fees for common services provided to other departments, contributions from other departments towards the costs of market studies, recoveries of VAT, recoveries of salaries of staff on loan or seconded to outside bodies, sale of plant and machinery, Consumer Credit Licence fees, Anti Money Laundering fees, BIS funding for Consumer Direct or some legacy income related to Consumer Direct, payments from Home Office under the recovered assets incentivisation scheme, payments for information and publications, private telephone calls, vending machines, postal and bank charge recoveries and income from short-term office space rental.

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

Provisions and other non-cash costs.

**Office of Fair Trading** will account for this Estimate.

**Part I**

£

	Voted Total	Allocated in Vote on Account	Balance to complete
<b>Departmental Expenditure Limit</b>			
Resource	48,245,000	22,391,000	<b>25,854,000</b>
Capital	669,000	298,000	<b>371,000</b>
<b>Annually Managed Expenditure</b>			
Resource	500,000	225,000	<b>275,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>46,419,000</b>	<b>25,533,000</b>	<b>20,886,000</b>

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions	
Resources						Capital			Resources	Capital
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
19,748	-4,000	15,748	42,004	-9,507	32,497	669	-	669	57,756	762
<i>Of which:</i>										
A Administration										
19,748	-4,000	15,748	42,004	-9,507	32,497	669	-	669	57,756	762
<b>Total Spending in DEL</b>										
<b>19,748</b>	<b>-4,000</b>	<b>15,748</b>	<b>42,004</b>	<b>-9,507</b>	<b>32,497</b>	<b>669</b>	<b>-</b>	<b>669</b>	<b>57,756</b>	<b>762</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	500	-	500	-	-	-	15,500	-
<i>Of which:</i>										
B Provisions in AME										
-	-	-	500	-	500	-	-	-	15,500	-
<b>Total Spending in AME</b>										
<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,500</b>	<b>-</b>
<b>Total for Estimate</b>										
<b>19,748</b>	<b>-4,000</b>	<b>15,748</b>	<b>42,504</b>	<b>-9,507</b>	<b>32,997</b>	<b>669</b>	<b>-</b>	<b>669</b>	<b>73,256</b>	<b>762</b>
<i>Of which:</i>										
Voted expenditure										
19,748	-4,000	15,748	42,504	-9,507	32,997	669	-	669	73,256	762
Non-voted expenditure										
-	-	-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Net Resource Requirement</b>	<b>48,745</b>	<b>73,256</b>	<b>58,439</b>
<b>Net Capital Requirement</b>	<b>669</b>	<b>762</b>	<b>585</b>
<b>Accruals to cash adjustments</b>	<b>-2,995</b>	<b>-17,905</b>	<b>-345</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,495	-2,405	-2,937
New provisions and adjustments to previous provisions	-500	-15,500	-661
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-82
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	2,425
Use of provisions	-	-	910
<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>46,419</b>	<b>56,113</b>	<b>58,679</b>



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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	19,748	20,794	67,120
<i>Less:</i>			
Administration DEL Income	-4,000	-4,000	-11,625
<b>Net Administration Costs</b>	<b>15,748</b>	<b>16,794</b>	<b>55,495</b>
Gross Programme Costs	42,504	66,262	2,944
<i>Less:</i>			
Programme DEL Income	-9,507	-9,800	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>32,997</b>	<b>56,462</b>	<b>2,944</b>
<b>Total Net Operating Costs</b>	<b>48,745</b>	<b>73,256</b>	<b>58,439</b>
<i>Of which:</i>			
Resource DEL	48,245	57,756	57,778
Capital DEL	-	-	-
Resource AME	500	15,500	661
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	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>48,745</b>	<b>73,256</b>	<b>58,439</b>
<i>Of which:</i>			
Resource DEL	48,245	57,756	58,688
Resource AME	500	15,500	-249
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>48,745</b>	<b>73,256</b>	<b>58,439</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL</b>	<b>-13,507</b>	<b>-13,800</b>	<b>-11,625</b>
<i>Of which:</i>			
Administration			
Sale of goods and services	-4,000	-4,000	-11,625
<i>Of which:</i>			
Section A: Administration	-4,000	-4,000	-11,625
Total Administration	-4,000	-4,000	-11,625
Programme			
Sale of goods and services	-9,507	-9,800	-
<i>Of which:</i>			
Section A: Administration	-9,507	-9,800	-
Total Programme	-9,507	-9,800	-
<b>Total Voted Resource Income</b>	<b>-13,507</b>	<b>-13,800</b>	<b>-11,625</b>

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

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No CFER income or receipts are expected in 2012-13, 2011-12 or 2010-11.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer</b>	John Fingleton
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John Fingleton 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*.



# UK Atomic Energy Authority Pension Schemes

## Introduction

1. This Estimate covers the provision of pensions and lump sums to retired members or their dependants, transfer values for members transferring to other schemes and repayments of contributions under the UK Atomic Energy Authority pension schemes.

2. There are three schemes: the Combined Scheme (CPS), the Principal Non-Industrial Superannuation Scheme (PNISS), and the Protected Persons Superannuation Scheme (PPSS). The schemes cover employees of the UK Atomic Energy Authority, the Civil Nuclear Police Authority, National Nuclear Laboratories, International Nuclear services, former employees of British Nuclear Fuels plc and some employees of the Health Protection Agency, the Engineering and Physical Sciences Research Council, the Science and Technology Facilities Council, and former UK Atomic Energy Authority employees who transferred to the Ministry of Defence Atomic Weapons Establishment (AWE). The PNISS and PPSS are closed to new entrants.

3. The income consists of contributions from employers and employees, and transfer values in respect of staff joining from other schemes.

4. Assumptions for 2012-13 compared to 2011-12 are:

	2011-12			2012-13		
	Average pension			Average pension		
	Number	Annual	Weekly	Number	Annual	Weekly
Pensioners	16,225	£9,582	£184.27	15,237	£10,271	£197.52
Dependents	6,037	£4,836	£93.00	6,008	£5,078	£97.65

5. Associated administrative costs are borne by the UKAEA who recover the appropriate proportion from the other participating employers.

**Part I**

	£		
	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	285,325,000	-	285,325,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	285,325,000	-	285,325,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>209,821,000</b>		

Amounts required in the year ending 31 March 2013 for expenditure by UK Atomic Energy Authority Pension Schemes on:

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

Payment of pensions etc to members of the United Kingdom Atomic Energy Authority pension schemes, related expenditure and non-cash items.

Income arising from:

Receipts of employees' and employers' contributions and inward transfers.

**Department for Business, Innovation and Skills** will account for this Estimate.

	£		
	Voted Total	Allocated in Vote on Account	Balance to complete
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	285,325,000	129,347,000	<b>155,978,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>209,821,000</b>	<b>80,267,000</b>	<b>129,554,000</b>

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions	
Resources						Capital			Resources	Capital
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	309,771	-24,446	285,325	-	-	-	289,500	-
<i>Of which:</i>										
A Pensions, transfer values, repayments of contributions										
-	-	-	309,771	-24,446	285,325	-	-	-	289,500	-
<b>Total Spending in AME</b>										
-	-	-	<b>309,771</b>	<b>-24,446</b>	<b>285,325</b>	-	-	-	<b>289,500</b>	-
<b>Total for Estimate</b>										
-	-	-	<b>309,771</b>	<b>-24,446</b>	<b>285,325</b>	-	-	-	<b>289,500</b>	-
<i>Of which:</i>										
Voted expenditure										
-	-	-	309,771	-24,446	285,325	-	-	-	289,500	-
Non-voted expenditure										
-	-	-	-	-	-	-	-	-	-	-



**Part II: Resource to cash reconciliation**

	<b>£'000</b>		
	<b>2012-13 Plans</b>	<b>2011-12 Provisions</b>	<b>2010-11 Outturn</b>
<b>Net Resource Requirement</b>	<b>285,325</b>	<b>289,500</b>	<b>-296,969</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-75,504</b>	<b>-125,400</b>	<b>476,904</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-309,771	-329,200	275,267
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-12
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-79
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	234,267	203,800	201,728
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>209,821</b>	<b>164,100</b>	<b>179,935</b>

## Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Programme Costs	309,771	329,200	-275,255
<i>Of which:</i>			
Increases in liability	26,813	46,200	-527,887
Interest on scheme liability	282,958	283,000	252,620
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-23,751	-21,500	-20,967
Transfers in	-695	-18,200	-747
Other income	-	-	-
<b>Net Programme Costs</b>	<b>285,325</b>	<b>289,500</b>	<b>-296,969</b>
<b>Total Net Operating Costs</b>	<b>285,325</b>	<b>289,500</b>	<b>-296,969</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	285,325	289,500	-296,969
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>285,325</b>	<b>289,500</b>	<b>-296,969</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	285,325	289,500	-296,969
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>285,325</b>	<b>289,500</b>	<b>-296,969</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource AME</b>	-24,446	-39,700	-21,714
<i>Of which:</i>			
Programme			
Pension scheme related income	-24,446	-39,700	-21,714
<i>Of which:</i>			
Section A: Pensions, transfer values, repayments of contributions	-24,446	-39,700	-21,714
<b>Total Voted Resource Income</b>	<b>-24,446</b>	<b>-39,700</b>	<b>-21,714</b>

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

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No CFER income or receipts are expected in 2012-13, 2011-12 or 2010-11.

## 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>	Martin Donnelly
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Martin Donnelly 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*.

# Royal Mail Statutory Pension Scheme

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## Introduction

1. This Estimate covers the provision of pensions and lump sums to retired members and dependants and transfer values for members transferring to other schemes by the Royal Mail Statutory Pension Scheme.
2. The income arises from the transfer over time to the Royal Mail Statutory Pension Scheme of certain money purchase benefits from the Royal Mail Pension Plan.
3. Approximate estimates of pension payments for 2012-13 are:

	<b>Average pension</b>		
	<b>Number</b>	<b>Annual</b>	<b>Weekly</b>
Pensioners	144,634	£5,903	£113.53
Dependents	43,145	£2,688	£51.68

4. Associated administrative costs are borne by the Department for Business, Innovation and Skills.

**Part I**

	£		
	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	1,519,000,000	-	1,519,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,519,000,000	-	1,519,000,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>1,308,000,000</b>		

Amounts required in the year ending 31 March 2013 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.

Income arising from:

Income arising from the transfer over time to the Royal Mail Statutory Pension Scheme of certain benefits from the Royal Mail pension plan.

**Department for Business, Innovation and Skills** will account for this Estimate.

	£		
	Voted Total	Allocated in Vote on Account	Balance to complete
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	1,519,000,000	585,000,000	<b>934,000,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>1,308,000,000</b>	<b>585,000,000</b>	<b>723,000,000</b>

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions	
Resources						Capital			Resources	Capital
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	1,524,000	-5,000	1,519,000	-	-	-	-	-
<i>Of which:</i>										
A RMSPS Pension Scheme										
-	-	-	1,524,000	-5,000	1,519,000	-	-	-	-	-
<b>Total Spending in AME</b>										
-	-	-	<b>1,524,000</b>	<b>-5,000</b>	<b>1,519,000</b>	-	-	-	-	-
<b>Total for Estimate</b>										
-	-	-	<b>1,524,000</b>	<b>-5,000</b>	<b>1,519,000</b>	-	-	-	-	-
<i>Of which:</i>										
Voted expenditure										
-	-	-	1,524,000	-5,000	1,519,000	-	-	-	-	-
Non-voted expenditure										
-	-	-	-	-	-	-	-	-	-	-



**Part II: Resource to cash reconciliation**

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Net Resource Requirement</b>	<b>1,519,000</b>	-	-
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-211,000</b>	-	-
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-1,524,000	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	1,313,000	-	-
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,308,000</b>	-	-

## Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Programme Costs	1,524,000	-	-
<i>Of which:</i>			
Increases in liability	-	-	-
Interest on scheme liability	1,524,000	-	-
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-	-	-
Transfers in	-5,000	-	-
Other income	-	-	-
<b>Net Programme Costs</b>	<b>1,519,000</b>	-	-
<b>Total Net Operating Costs</b>	<b>1,519,000</b>	-	-
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	1,519,000	-	-
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>1,519,000</b>	-	-
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	1,519,000	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>1,519,000</b>	-	-

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource AME</b>	<b>-5,000</b>	-	-
<i>Of which:</i>			
Programme			
Pension scheme related income	-5,000	-	-
<i>Of which:</i>			
Section A: RMSPS Pension Scheme	-5,000	-	-
<b>Total Voted Resource Income</b>	<b>-5,000</b>	-	-

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

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No CFER income or receipts are expected in 2012-13, 2011-12 or 2010-11.

## 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:

**Principal Accounting Officer**     Martin Donnelly

Martin Donnelly 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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# Home Office

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## Introduction

The Estimate provides for expenditure by and income of the Home Office on the departmental structural reform priorities, which are to:

1. empower the public to hold the police to account for their role in cutting crime
2. free up the police to fight crime more effectively and efficiently
3. create a more integrated Criminal Justice System
4. secure our borders and reduce immigration
5. protect people's freedoms and civil liberties
6. protect our citizens from terrorism
7. build a fairer and more equal society

The Estimate includes provision for the Home Office's executive agencies and non-departmental public bodies, as well as provision for business support services facilitating the delivery of the strategic priorities.

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	8,896,447,000	-	8,896,447,000
Capital	501,000,000	-	501,000,000
<b>Annually Managed Expenditure</b>			
Resource	1,134,118,000	-	1,134,118,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	10,030,565,000	-	10,030,565,000
Capital	501,000,000	-	501,000,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>10,195,260,000</b>		

Amounts required in the year ending 31 March 2013 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.

Identity management; passports.

Emergency planning; counter-terrorism and intelligence.

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

Safeguarding children and vulnerable adults; registration of forensic practitioners; grants to, and other expenditure on behalf of the Forensic Science Service and associated entities.

Government Equalities Office: Grants, payments and programme expenditure associated with gender and wider equalities policy, information, support and advice on equality; administration costs; and other non-cash costs.

National Fraud Authority: Administration, investigation, prosecution, cyber crime and other non-cash items.

Net spending by Non Departmental Public Bodies (Serious Organised Crime Agency, National Policing Improvement Agency, Independent Police Complaints Commission, Security Industry Authority, Independent Safeguarding Authority, Office of the Immigration Service Commissioner, Commission for Equality and Human Rights). 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.

Counter-terrorism work, and intelligence.

Cyber crime.

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

Safeguarding children and vulnerable people.

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

The provision of equality based information and guidance.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

Pensions; and other non-cash items.

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

	Voted Total	Allocated in Vote on Account	Balance to complete
<b>£</b>			
<b>Departmental Expenditure Limit</b>			
Resource	8,896,447,000	4,159,767,000	<b>4,736,680,000</b>
Capital	501,000,000	226,501,000	<b>274,499,000</b>
<b>Annually Managed Expenditure</b>			
Resource	1,134,118,000	647,104,000	<b>487,014,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>10,195,260,000</b>	<b>4,659,082,000</b>	<b>5,536,178,000</b>



## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions		
Resources						Capital			Resources	Capital	
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11	
<b>Spending in Departmental Expenditure Limits (DEL)</b>											
<b>Voted expenditure</b>											
	732,595	-100,198	632,397	9,960,979	-1,696,929	8,264,050	501,000	-	501,000	9,098,100	507,756
<i>Of which:</i>											
A	Crime and Policing Group										
	43,572	-1,293	42,279	5,146,072	-132,850	5,013,222	130,000	-	130,000	5,611,794	95,106
B	Office for Security and Counter Terrorism										
	57,492	-	57,492	1,308,016	-221,500	1,086,516	105,400	-	105,400	891,182	125,400
C	UK Border Agency										
	183,922	-224	183,698	1,688,833	-871,931	816,902	87,800	-	87,800	1,436,544	175,830
D	Criminal Records Bureau										
	12,000	-12,000	-	99,000	-99,000	-	-	-	-	-1,160	-
E	Identity and passport Service										
	61,148	-57,663	3,485	352,292	-349,335	2,957	20,000	-	20,000	-27,075	23,900
F	Central Home Office										
	203,104	-28,091	175,013	138,117	-19,091	119,026	18,200	-	18,200	227,798	18,976
G	NDPB's (net)										
	120,246	-	120,246	721,741	-	721,741	46,900	-	46,900	881,754	68,310
H	Area Based Grants										
	-	-	-	30,000	-	30,000	-	-	-	59,300	-
I	DUP										
	30,197	-	30,197	12,994	-	12,994	41,900	-	41,900	-	-
J	National Fraud Authority										
	1,403	-	1,403	2,170	-	2,170	-	-	-	6,546	234
K	Government Equalities Office										
	8,377	-	8,377	11,000	-	11,000	-	-	-	11,415	-
L	European solidarity mechanism (net)										
	-	-	-	1	-	1	-	-	-	1	-
M	Border Force										
	11,134	-927	10,207	450,743	-3,222	447,521	50,800	-	50,800	-	-
	<i>Central Home Office (net)</i>										
	-	-	-	-	-	-	-	-	-	1	-
<b>Total Spending in DEL</b>											
	732,595	-100,198	632,397	9,960,979	-1,696,929	8,264,050	501,000	-	501,000	9,098,100	507,756

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions	
Resources						Capital			Resources	Capital
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	1,134,118	-	1,134,118	-	-	-	1,202,545	-
<i>Of which:</i>										
N	AME charges	-	8,489	-	8,489	-	-	-	64,401	-
O	Police superannuation	-	1,125,629	-	1,125,629	-	-	-	1,132,000	-
	<i>AME charges NDPB's (net)</i>	-	-	-	-	-	-	-	6,144	-
<b>Total Spending in AME</b>										
-	-	-	1,134,118	-	1,134,118	-	-	-	1,202,545	-
<b>Total for Estimate</b>										
732,595	-100,198	632,397	11,095,097	-1,696,929	9,398,168	501,000	-	501,000	10,300,645	507,756
<i>Of which:</i>										
Voted expenditure										
732,595	-100,198	632,397	11,095,097	-1,696,929	9,398,168	501,000	-	501,000	10,300,645	507,756
Non-voted expenditure										
-	-	-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Net Resource Requirement</b>	<b>10,030,565</b>	<b>10,300,645</b>	<b>10,243,471</b>
<b>Net Capital Requirement</b>	<b>501,000</b>	<b>507,756</b>	<b>739,707</b>
<b>Accruals to cash adjustments</b>	<b>-336,305</b>	<b>-286,475</b>	<b>-921,255</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-164,210	-171,919	-455,169
New provisions and adjustments to previous provisions	-2,227	-138,283	-116,384
Departmental Unallocated Provision	-85,091	-	-
Supported capital expenditure (revenue)	-	-	-73,000
Prior Period Adjustments	-	-	-
Other non-cash items	-840	-943	-897
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-888,887	-956,208	-1,009,205
Add cash grant-in-aid	801,543	867,104	946,427
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-1,783
Increase (+) / Decrease (-) in debtors	-	-	-348,473
Increase (-) / Decrease (+) in creditors	-	28,503	137,018
Use of provisions	3,407	85,271	211
<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>10,195,260</b>	<b>10,521,926</b>	<b>10,061,923</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	661,479	589,603	819,820
<i>Less:</i>			
Administration DEL Income	-100,198	-53,831	-141,957
<b>Net Administration Costs</b>	<b>561,281</b>	<b>535,772</b>	<b>677,863</b>
Gross Programme Costs	11,440,981	11,773,957	11,697,766
<i>Less:</i>			
Programme DEL Income	-1,740,398	-1,692,424	-1,579,137
Programme AME Income	-	-	-
Non-budget income	-76,800	-63,500	-73,420
<b>Net Programme Costs</b>	<b>9,623,783</b>	<b>10,018,033</b>	<b>10,045,209</b>
<b>Total Net Operating Costs</b>	<b>10,185,064</b>	<b>10,553,805</b>	<b>10,723,072</b>
<i>Of which:</i>			
Resource DEL	8,680,426	8,820,554	9,322,820
Capital DEL	228,411	201,396	333,468
Resource AME	1,137,525	1,291,922	920,651
Capital AME	-	-	-
Non-budget	138,702	239,933	146,133
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	43,191	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-228,411	-201,396	-333,468
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	76,800	63,500	65,563
Other adjustments	-46,079	-115,264	-211,696
<b>Total Resource Budget</b>	<b>10,030,565</b>	<b>10,300,645</b>	<b>10,243,471</b>
<i>Of which:</i>			
Resource DEL	8,896,447	9,098,100	9,325,050
Resource AME	1,134,118	1,202,545	918,421
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>10,030,565</b>	<b>10,300,645</b>	<b>10,243,471</b>

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

£'000

	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL</b>	<b>-1,797,127</b>	<b>-1,599,494</b>	<b>-1,699,397</b>
<i>Of which:</i>			
Administration			
Sale of goods and services	-42,535	-43,742	-141,957
<i>Of which:</i>			
Section A: Crime and Policing Group	-1,293	-1,000	-
Section B: Office for Security and Counter Terrorism	-	-	-5
Section C: UK Border Agency	-224	-	-
Section D: Criminal Records Bureau	-12,000	-4,098	-121,153
Section F: Central Home Office	-28,091	-38,644	-20,799
Section M: Border Force	-927	-	-
Regulatory licences, fines, penalties And taxes	-57,663	-	-
<i>Of which:</i>			
Section E: Identity and passport Service	-57,663	-	-
Other grant income (including repayments of grants/subsidies)	-	-8,164	-
<i>Of which:</i>			
Section F: Central Home Office	-	-8,164	-
Other income (including receipts)	-	-1,925	-
<i>Of which:</i>			
Section F: Central Home Office	-	-1,925	-
<b>Total Administration</b>	<b>-100,198</b>	<b>-53,831</b>	<b>-141,957</b>
<b>Programme</b>			
Sale of goods and services	-1,014,762	-1,010,008	-1,060,015
<i>Of which:</i>			
Section A: Crime and Policing Group	-850	-3,000	-80,008
Section B: Office for Security and Counter Terrorism	-	-32,357	-10,610
Section C: UK Border Agency	-871,931	-819,000	-833,227
Section D: Criminal Records Bureau	-99,000	-101,553	-4,742
Section E: Identity and passport Service	-20,668	-19,018	-25,451
Section F: Central Home Office	-19,091	-35,080	-105,977
Section M: Border Force	-3,222	-	-
Regulatory licences, fines, penalties And taxes	-460,667	-525,655	-490,550
<i>Of which:</i>			
Section A: Crime and Policing Group	-132,000	-161,000	-156,312
Section E: Identity and passport Service	-328,667	-364,655	-334,238
Other income (including receipts)	-221,500	-10,000	-6,875
<i>Of which:</i>			
Section B: Office for Security and Counter Terrorism	-221,500	-	-6,136
Section C: UK Border Agency	-	-10,000	-
Section J: National Fraud Authority	-	-	-739
<b>Total Programme</b>	<b>-1,696,929</b>	<b>-1,545,663</b>	<b>-1,557,440</b>
<b>Total Voted Resource Income</b>	<b>-1,797,127</b>	<b>-1,599,494</b>	<b>-1,699,397</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Capital DEL</b>	-	-3,000	-4,915
<i>Of which:</i>			
Programme			
Other grant income (including repayments of grants/subsidies)	-	-3,000	-524
<i>Of which:</i>			
Section A: Crime and Policing Group	-	-	-240
Section C: UK Border Agency	-	-	-284
Section E: Identity and passport Service	-	-3,000	-
Sale of assets	-	-	-4,391
<i>Of which:</i>			
Section C: UK Border Agency	-	-	-591
Section F: Central Home Office	-	-	-3,800
<b>Total Voted Capital Income</b>	-	-3,000	-4,915

### 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					
	2012-13 Plans		2011-12 Provisions		2010-11 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)	-76,800	-76,800	-63,500	-63,500	-65,563	-65,563
<b>Total</b>	<b>-76,800</b>	<b>-76,800</b>	<b>-63,500</b>	<b>-63,500</b>	<b>-65,563</b>	<b>-65,563</b>

#### Detailed description of CFER sources

	£'000					
	2012-13 Plans		2011-12 Provisions		2010-11 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Consular premium	-75,200	-75,200	-63,500	-63,500	-63,906	-63,906
Animal license fees	-1,600	-1,600	-	-	-1,657	-1,657
<b>Total</b>	<b>-76,800</b>	<b>-76,800</b>	<b>-63,500</b>	<b>-63,500</b>	<b>-65,563</b>	<b>-65,563</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** Dame Helen Ghosh

In accordance with Chapter 3 of *Managing Public Money* (issued by the Treasury), the following individuals are NDPB Accounting Officer appointments:

### NDPB Accounting Officers

Nick Gargan	National Policing Improvement Agency
Trevor Pearce	Serious Organised Crime Agency
Jane Furniss	Independent Police Complaints Commission
Suzanne McCarthy	Office of the Immigration Services Commissioner
Bill Butler	Security Industry Authority
Adrian McAllister	Independent Safeguarding Authority
Mark Hammond	Equality and Human Rights Commission

Dame Helen Ghosh 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), and with their Ministers, together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal/Additional Accounting Officer and the NDPB Accounting Officer(s) is set out in writing.



## Part III: Note E - Non-Departmental Public Bodies

£'000

Section in Part II: Subhead Detail		Body	Resources	Capital	Grant-in-aid
G	Independent Police Complaints Commission		31,250	2,500	32,310
G	Serious Organised Crime Agency		394,335	20,400	374,735
G	Office of the Immigration Service Commissioner		3,877		3,877
G	National Policing Improvement Agency		360,356	22,800	336,756
G	Independent Safeguarding Authority		16,304		17,000
G	Security Industry Authority		-	200	-
G	Equality and Human Rights Commission		35,865	1,000	36,865
<b>Total</b>			<b>841,987</b>	<b>46,900</b>	<b>801,543</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 39 since the likelihood of a transfer of economic benefit in settlement is too remote.</p>	
<b>Non-statutory liabilities</b>	
Indemnity provided to <b>British Airports Authority</b> (BAA) in respect of damage or injury caused to third parties from the UK Border Agency (UKBA) in their use of vehicles operating airside while transporting immigration officers between airside locations.	52,000
Indemnity provided to <b>British Airports Authority</b> (BAA) in respect of damage or injury caused to third parties from negligence of Home Office staff in their use of vehicles operating airside. (Minute dated 19 November 2008)	50,000
The <b>Home Office Central London Accommodation</b> (HOCLAS) Project for redundancy costs incurred in the relocation of Home Office accommodation to Marsham Street. (Minute dated 23 January 2002)	1,000
Potential costs incurred if the <b>Sirius</b> IT contract was terminated.	12,000
Indemnity in respect of rolling out the <b>Airwave</b> contract in the London Underground (amount capped per incident). (Minute dated 15 Oct 2009)	100,000
Guarantee to the <b>Forensic Science Service</b> (FSS) to meet obligations under its tenancy agreement. (Minute dated 27 July 2009)	21,000
Claims arising from the <b>Simplifying Passenger Travel</b> Interest Group (SPT) not exceeding £5m. (Minute dated 8 July 2008)	5,000
Indemnity granted in relation to <b>Cyclamen</b> programme. (Minute dated 17 July 2009)	8,742

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% to any resulting costs eg, redundancy payment or property cost.

### Indemnities

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

## Part III: Note K - Contingent Liabilities

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

### **UKBA New Detection Technology in Belgium and Eire** (Minute dated 10 September 2003)

All NDT equipment is loaned by the United Kingdom Immigration Service to recipients:

- Zeebrugge: Heartbeat equipment and building. Zeebrugge: One Passive Millimetric Wave Imager Truck;

### **UKBA New Detection Technology in Belgium, Holland and Germany** (Minute dated 18 December 2003)

All NDT equipment is loaned by the United Kingdom Immigration Service to recipients:

- Zeebrugge: Further heartbeat equipment and building;
- Ostend and Zeebrugge: Heartbeat equipment and shelters;
- Vlissingen: Heartbeat equipment and shelters.

### **UKBA New Detection Technology in France** (Minute dated 18 December 2003)

All NDT equipment is loaned by the United Kingdom Immigration Service to recipients Action with UK and French Memorandum of Understanding

- i) Calais: heartbeat equipment and building and Passive Millimetric Wave Imager trucks.
- ii) Coquelles: heartbeat detection unit at the Euro tunnel operated in the juxtaposed control zone by the UKIS. Passive Millimetric Wave Imager trucks

Action since English/French convention signed 24 November 2003:

- i) Calais: Heartbeat equipment and two buildings in juxtaposed control zone commenced Spring 2004.
- ii) Dunkerque: Heartbeat building commenced Summer 2005. Heartbeat equipment and building operated by the UKIS in the juxtaposed control zone and commenced operation in Spring 2004.
- iii) St. Malo: CO2 probes to be operated by French operators.

### **UKBA New Detection Technology in France and Austria** (Minute dated 16 March 2004)

All NDT equipment is loaned by the United Kingdom Immigration service to recipients.

- Coquelles: Shelter for and heartbeat detection equipment which is under control of, and operated by, the United Kingdom Immigration Service in the juxtaposed control zone;

### **UKBA New Detection Technology in Europe** (Minute dated 2 July 2004)

Indemnity in respect of the deployment and/or demonstration of New Detection Technology by the United Kingdom Immigration Service 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; those North African and Middle Eastern countries with which OSCE has special relationships (Algeria, Egypt, Israel, Jordan, Morocco & Tunisia); and those countries which participate in Euro-Mediterranean dialogue with the Council of Europe (Libya, Syria, Lebanon and the Palestinian Authority).

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## Part III: Note K - Contingent Liabilities

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### **Kent Police and Kent Police Authority** (Minute dated 10 October 2005)

Indemnity for Kent Police, and the Kent Police Authority, in respect of any financial liability arising from their giving evidence in respect of the Euro Tunnel arbitration claim.

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

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

### **Serious Organised Crime Squad** (Minute dated 11 October 2011)

Indemnities issued to third parties for the use of their facilities for firearms training, with the maximum exposure limited to £50m

### **CIFAS – Fraud Protection Service** (Minute dated 23 November 2011)

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

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

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

### **The UK Border Agency use of Foreign & Commonwealth Office (FCO) premises**

Commitment to conditional support provided to the FCO against all third party claims arising out of, or in connection with, the agency's occupation of the premises.

### **Chief Inspector of UKBA**

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



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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 (the Commission) for 2012-13.

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	26,420,000	-	26,420,000
Capital	361,000	-	361,000
<b>Annually Managed Expenditure</b>			
Resource	190,000	-	190,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	26,610,000	-	26,610,000
Capital	361,000	-	361,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>25,941,000</b>		

Amounts required in the year ending 31 March 2013 for expenditure by Charity Commission on:

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

Revenue and Capital expenditure in relation to the registration and regulation of charities. Expenditure in connection with depreciation and other non-cash items in DEL.

Income arising from:

Providing services, in both the UK and abroad, relating to our knowledge and expertise in the field of registration and regulation of charities. Shared working approaches with other Government Departments.

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

The creation of provisions and other non-cash items in AME

**Charity Commission** will account for this Estimate.

**Part I**

£

	Voted Total	Allocated in Vote on Account	Balance to complete
<b>Departmental Expenditure Limit</b>			
Resource	26,420,000	12,591,000	<b>13,829,000</b>
Capital	361,000	161,000	<b>200,000</b>
<b>Annually Managed Expenditure</b>			
Resource	190,000	77,000	<b>113,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>25,941,000</b>	<b>12,054,000</b>	<b>13,887,000</b>



## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions	
Resources						Capital			Resources	Capital
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
27,920	-1,500	26,420	-	-	-	361	-	361	27,579	493
<i>Of which:</i>										
A Giving the public confidence in the integrity of charity										
27,920	-1,500	26,420	-	-	-	361	-	361	27,579	493
<b>Total Spending in DEL</b>										
27,920	-1,500	26,420	-	-	-	361	-	361	27,579	493
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	190	-	190	-	-	-	170	-
<i>Of which:</i>										
B Provisions within AME										
-	-	-	190	-	190	-	-	-	170	-
<b>Total Spending in AME</b>										
-	-	-	190	-	190	-	-	-	170	-
<b>Total for Estimate</b>										
27,920	-1,500	26,420	190	-	190	361	-	361	27,749	493
<i>Of which:</i>										
Voted expenditure										
27,920	-1,500	26,420	190	-	190	361	-	361	27,749	493
Non-voted expenditure										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Net Resource Requirement</b>	<b>26,610</b>	<b>27,749</b>	<b>28,832</b>
<b>Net Capital Requirement</b>	<b>361</b>	<b>493</b>	<b>617</b>
<b>Accruals to cash adjustments</b>	<b>-1,030</b>	<b>-1,720</b>	<b>-1,998</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-770	-1,480	-1,707
New provisions and adjustments to previous provisions	-240	-1,170	-226
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-70	-70	-59
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	264
Increase (-) / Decrease (+) in creditors	-	-	-1,069
Use of provisions	50	1,000	799
<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>25,941</b>	<b>26,522</b>	<b>27,451</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	27,870	27,579	29,558
<i>Less:</i>			
Administration DEL Income	-1,500	-1,000	-952
<b>Net Administration Costs</b>	<b>26,370</b>	<b>26,579</b>	<b>28,606</b>
Gross Programme Costs	240	1,170	226
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>240</b>	<b>1,170</b>	<b>226</b>
<b>Total Net Operating Costs</b>	<b>26,610</b>	<b>27,749</b>	<b>28,832</b>
<i>Of which:</i>			
Resource DEL	26,370	26,579	28,606
Capital DEL	-	-	-
Resource AME	240	1,170	226
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	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>26,610</b>	<b>27,749</b>	<b>28,832</b>
<i>Of which:</i>			
Resource DEL	26,420	27,579	29,405
Resource AME	190	170	-573
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>26,610</b>	<b>27,749</b>	<b>28,832</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL</b>	<b>-1,500</b>	<b>-1,000</b>	<b>-952</b>
<i>Of which:</i>			
Administration			
Sale of goods and services	-1,500	-1,000	-952
<i>Of which:</i>			
Section A: Giving the public confidence in the integrity of charity	-1,500	-1,000	-952
<b>Total Voted Resource Income</b>	<b>-1,500</b>	<b>-1,000</b>	<b>-952</b>

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

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No CFER income or receipts are expected in 2012-13, 2011-12 or 2010-11.

## 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>	Sam Younger
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Sam Younger 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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# Ministry of Justice

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## Introduction

1. This Estimate covers costs of the Ministry of Justice, Policy, Corporate Services and the associated offices, including Justice policy, the National Offender Management Service, Her Majesty's Courts and Tribunals Services, the administration of private monies through the Office of the Public Guardian.
2. It covers costs of the Legal Services Commission, Youth Justice Board, Criminal Injuries Compensation Authority, Parole Board, Criminal Cases Review Commission, Judicial Appointments Commission, Information Commissioners' Office, Office of Legal Complaints and Legal Services Board
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 £138,200,000 for 2012-13. Total voted and non voted judicial costs is estimated at £468,680,000.
5. Further details of the expenditure contained in this Estimate can be found in the Ministry of Justice 2011-12 Annual Report and Accounts.
6. Departmental budgets exclude planned expenditure for certain items which will only be drawn if needed in year, so totals are subject to change.



**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	8,113,007,000	138,200,000	8,251,207,000
Capital	310,500,000	-	310,500,000
<b>Annually Managed Expenditure</b>			
Resource	59,100,000	-	59,100,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	8,172,107,000	138,200,000	8,310,307,000
Capital	310,500,000	-	310,500,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>7,861,096,000</b>		

Amounts required in the year ending 31 March 2013 for expenditure by Ministry of Justice on:

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

Administration of Ministry of Justice HQ and associated offices; administration of judicial pay; administration of the Judicial pension scheme; costs of operating the Office of the Information Commissioner and the Judicial Appointments Commission; costs of operating the Legal Services Board and the Office of Legal Complaints and the associated Levy. Payment of grant and grant in aid and the related expenditure for organisations promoting Ministry of Justice objectives including executive and advisory NDPBs; Wider Markets Initiatives; payments and grants to Local Authorities, loan charge payments to Local Authorities, payments to other government departments and associated depreciation and any other non-cash costs falling in DEL.

HM Courts and Tribunals Service; Court of Protection; the Office of the Public Guardian; Offices of Court Funds, Official Solicitor and Public Trustee; administration of legal aid criminal and civil; administration for the Legal Services Commission; costs paid from central funds; the Administrative Justices and Tribunals Council. Reimbursement of Lord Lieutenants' expenses; costs in relation to judicial training, The Judicial Office which includes the Judicial College, the Civil Justice Council, the Family Justice Council and the Office for Judicial Complaints, costs in relation to continued liaison with the Supreme Court. Criminal Injuries Compensation Authority, Criminal Cases Review Commission, Victims Commissioner, Judicial Appointments Commission Ombudsman, Law Commission, compensation payments for victims of overseas terrorism; administration of and payments in respect of pleural plaques. Joint initiatives in the Criminal Justice System and other legal services.

Human rights workshops and surveys; promotion of information rights, citizen and youth engagement. Conduct of MoJ's European and international business in the justice and home affairs field and the management of the UK's relationship with the Crown Dependencies. UK payments to the Hague Conference on Private International Law. Judicial Exchange programmes; sponsorship of the British Institute of International and Comparative Law and bilateral training projects with other national governments. Policy on coroner and cremation services and associated support to Local Authorities; applications for exhumations, cremated repatriated remains and the closing of burial grounds. Payments in respect of the July 2005 bombings inquest; payments in respect of public inquiries.

## Part I

Criminal policy and programmes including, administration of the National Offender Management Service, payments to Probation Trusts, Payments in respect of the Electronic Monitoring and Prison Escort and Custody Service (PECS), Her Majesty's Inspectorate of Prisons, Her Majesty's Inspectorate of Probation, Prisons & Probation Services Ombudsman. The prevention and treatment of drug abuse; counter terrorism and intelligence; secure accommodation placements, public and private prisons, Prison Service College, the Parole Board, Youth Justice Board, grants to 'prisoners abroad', welfare to work schemes.

### Income arising from:

Civil Court fee income; fine income, tribunals fee income from Asylum and Immigration Tribunals, netting off and receipts retained in accordance with the fine incentive scheme; receipts relating to the asset recovery incentive scheme; receipts under the victims surcharge; pre-1990 loan charges debt payments; receipts retained in relation to the costs of enforcement of fines. Fees charged by the Public Trustee, recoveries by the Official Solicitor, fees charged by the Office of the Public Guardian and Court of Protection; recoveries from the Debt Management Office for the cost of administering funds in court; contributions paid by legally aided defendants in the higher courts; Receipts in relation to legal aid contributions received from assisted clients, receipts in relation to costs and damages received, including recoveries via the statutory charge, by the legal fund in relation to assisted clients; Grants from other third parties received to the legal aid fund, receipts in relation to the use of Deputy District Judges as prison adjudicators.

Recoveries from the National Insurance Fund for the cost of Social Security Commissioners, income from National Insurance Fund received by HM Courts and Tribunals Service , receipts in relation to tribunals received by HM Courts and Tribunals Service ; receipts in relation to the Scottish Criminal Injuries Compensation Appeals Panel remitted to the HM Courts and Tribunals Service.

Fees relating to the Office of the Information Commissioner and receipts in relation to data protection enquiries. Fees charged for Subject Access Requests under the Data Protection Act. Receipts in relation to Legal Services Complaints Commission; receipts in relation to Claims Management Regulation; recovery from the investment managers for the cost of administering the Commons Investment Schemes, recoveries for research and recommendation work undertaken by the Law Commission. Payments from other departments for legal services and other recoveries associated with the work of the MoJ.

Share of gross profits from prison shops and from services purchased by staff etc from the activities of prison industries and farms from the supply of inmate labour and from other goods and services. Income in relation to Prisoner's earnings. Receipts in relation to Probation Trusts income; receipts from the Youth Justice Board; Receipts from agricultural subsidies, from advertisements in the Prison Service News and from the sale of waste.

Receipts in respect of judicial superannuation contributions and receipts from the Judicial Pensions supply estimate to fund administrative costs. Receipts from the European Commission, receipts from Royal Licences; receipts in relation to the devolution Service Level Agreement; receipts in relation to the Territorial Offices; receipts in respect of the Crown Office fees. European fast stream receipts from the Cabinet Office, subsidies under the welfare for work programmes; contributions towards grant programmes and training services; payments from health authorities, receipts in relation to the Scottish Executive, Northern Ireland Executive and the Welsh Assembly Government, Payments from the Skills Funding Agency, the Heritage Lottery Fund and Sport England.

Receipts under the New Deal Scheme and receipts from Wider Markets Initiatives. Receipts from other government departments, sale of vehicles, plant, machinery, land and buildings, sale of equipment and scrap, tax rebates, recovery of staff costs for staff on loan or seconded to outside bodies, repayment services, payments for information and publications, private telephone calls, vending machines, telex, postal and bank charge recoveries. Receipts of VAT refunds on contracted out services. Profit on the sales of capital assets, compensation and insurance, contributions towards criminal justice systems initiatives, rebates and commission from service contracts, fees from nursery facilities and other fees; receipts from rents and receipts of premia on assignment of leases; service charges and site usage; recovery from the subletting of magistrates accommodation, other charges and receipts received.

## Part I

### Annually Managed Expenditure:

#### Expenditure arising from:

Corporation tax, Pensions, provisions for the Criminal Injuries Compensation Authority, Central Funds and Legal Aid; other areas of the MoJ business, including arms length bodies; impairment of land and buildings; and provisions and other non-cash costs falling in AME.

Ministry of Justice will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete
<b>Departmental Expenditure Limit</b>			
Resource	8,113,007,000	3,828,706,000	<b>4,284,301,000</b>
Capital	310,500,000	193,185,000	<b>117,315,000</b>
<b>Annually Managed Expenditure</b>			
Resource	59,100,000	34,901,000	<b>24,199,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>7,861,096,000</b>	<b>3,800,849,000</b>	<b>4,060,247,000</b>

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions	
Resources						Capital			Resources	Capital
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
666,472	-11,314	655,158	8,594,322	-1,136,473	7,457,849	377,500	-67,000	310,500	8,800,618	378,774
<i>Of which:</i>										
A	Policy, Corporate Services and Associated Offices									
355,077	-7,611	347,466	800,761	-131,086	669,675	206,967	-67,000	139,967	1,014,134	247,174
B	Central Funds									
-	-	-	87,500	-	87,500	-	-	-	90,500	-
C	National Offender Management Service									
134,196	-3,103	131,093	3,582,846	-398,257	3,184,589	30,000	-	30,000	3,595,357	33,896
D	HM Courts and Tribunals Service									
32,481	-600	31,881	1,566,526	-566,530	999,996	105,000	-	105,000	1,070,355	59,515
E	Office of the Public Guardian									
-	-	-	39,956	-40,600	-644	6,910	-	6,910	-457	10,214
F	Legal Services Commission Administration (net)									
105,900	-	105,900	-	-	-	17,100	-	17,100	107,400	19,000
G	Legal Aid Fund : Criminal (net)									
-	-	-	1,025,600	-	1,025,600	-	-	-	1,131,400	-
H	Legal Aid Fund : Civil (net)									
-	-	-	940,865	-	940,865	-	-	-	934,800	-
I	Youth Justice Board (net)									
17,000	-	17,000	344,819	-	344,819	9,000	-	9,000	394,064	4,500
J	Criminal Injuries Compensation Authority (net)									
15,511	-	15,511	186,523	-	186,523	-	-	-	437,398	600
K	Parole Board (net)									
1,137	-	1,137	9,630	-	9,630	-	-	-	10,167	175
L	Criminal Cases Review Commission (net)									
1,041	-	1,041	3,742	-	3,742	43	-	43	5,394	100
M	Judicial Appointments Commission (net)									
729	-	729	4,491	-	4,491	1,000	-	1,000	5,520	1,100
N	Information Commissioners Office (net)									
3,400	-	3,400	1,063	-	1,063	850	-	850	4,586	1,050
O	Office of Legal Complaints									
-	-	-	-	-	-	600	-	600	-	1,450
P	Legal Services Board									
-	-	-	-	-	-	30	-	30	-	-
<b>Non-voted expenditure</b>										
-	-	-	138,200	-	138,200	-	-	-	138,200	-
<i>Of which:</i>										
Q	Higher Judiciary Judicial Salaries									
-	-	-	138,200	-	138,200	-	-	-	138,200	-
<b>Total Spending in DEL</b>										
<b>666,472</b>	<b>-11,314</b>	<b>655,158</b>	<b>8,732,522</b>	<b>-1,136,473</b>	<b>7,596,049</b>	<b>377,500</b>	<b>-67,000</b>	<b>310,500</b>	<b>8,938,818</b>	<b>378,774</b>

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions		
Resources						Capital			Resources	Capital	
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11	
<b>Spending in Annually Managed Expenditure (AME)</b>											
<b>Voted expenditure</b>											
-	-	-	59,100	-	59,100	-	-	-	3,358	-	
<i>Of which:</i>											
R	Policy Corporate Services and Associated Offices		-	9,625	-	9,625	-	-	-	-1,716	-
S	National Offender Management HQ		-	60,000	-	60,000	-	-	-	60,000	-
T	Legal Services Commission Administration (net)		-	7,614	-	7,614	-	-	-	7,800	-
U	Legal Aid : Criminal (net)		-	4,571	-	4,571	-	-	-	-10,000	-
V	Legal Aid : Civil (net)		-	4,571	-	4,571	-	-	-	10,000	-
W	Criminal Injuries Compensation Authority (net)		-	-22,600	-	-22,600	-	-	-	-218,347	-
X	Criminal Cases Review Commission		-	319	-	319	-	-	-	361	-
Y	HM Courts and Tribunals Service		-	-5,000	-	-5,000	-	-	-	-4,740	-
	<i>HM Courts and Tribunals Service AME Impairment</i>		-	-	-	-	-	-	-	60,000	-
	<i>National Offender Management Service Impairment</i>		-	-	-	-	-	-	-	100,000	-
<b>Total Spending in AME</b>											
-	-	-	59,100	-	59,100	-	-	-	3,358	-	
<b>Total for Estimate</b>											
666,472	-11,314	655,158	8,791,622	-1,136,473	7,655,149	377,500	-67,000	310,500	8,942,176	378,774	
<i>Of which:</i>											
Voted expenditure											
666,472	-11,314	655,158	8,653,422	-1,136,473	7,516,949	377,500	-67,000	310,500	8,803,976	378,774	
Non-voted expenditure											
-	-	-	138,200	-	138,200	-	-	-	138,200	-	

## Part II: Resource to cash reconciliation

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Net Resource Requirement</b>	<b>8,310,307</b>	<b>8,942,176</b>	<b>9,266,136</b>
<b>Net Capital Requirement</b>	<b>310,500</b>	<b>378,774</b>	<b>540,410</b>
<b>Accruals to cash adjustments</b>	<b>-621,511</b>	<b>-496,122</b>	<b>-1,327,720</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-517,554	-632,263	-387,344
New provisions and adjustments to previous provisions	-211,533	-303,339	-385,766
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-65	-5,035	-34,113
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-2,684,549	-2,848,518	-3,148,257
Add cash grant-in-aid	2,645,282	3,043,238	2,514,019
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	146,908	249,795	113,741
<b>Removal of non-voted budget items</b>	<b>-138,200</b>	<b>-138,200</b>	<b>-143,203</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-138,200	-138,200	-143,203
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>7,861,096</b>	<b>8,686,628</b>	<b>8,335,623</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	665,181	726,593	434,481
<i>Less:</i>			
Administration DEL Income	-11,314	-15,099	-14,559
<b>Net Administration Costs</b>	<b>653,867</b>	<b>711,494</b>	<b>419,922</b>
Gross Programme Costs	8,792,913	9,407,910	9,931,271
<i>Less:</i>			
Programme DEL Income	-1,136,473	-1,172,464	-1,083,669
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>7,656,440</b>	<b>8,235,446</b>	<b>8,847,602</b>
<b>Total Net Operating Costs</b>	<b>8,310,307</b>	<b>8,946,940</b>	<b>9,267,524</b>
<i>Of which:</i>			
Resource DEL	5,937,677	6,184,025	6,345,408
Capital DEL	-	4,764	1,388
Resource AME	2,372,630	2,758,151	2,920,728
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-4,764	-1,388
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>8,310,307</b>	<b>8,942,176</b>	<b>9,266,136</b>
<i>Of which:</i>			
Resource DEL	8,251,207	8,938,818	8,895,905
Resource AME	59,100	3,358	370,231
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>8,310,307</b>	<b>8,942,176</b>	<b>9,266,136</b>

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

£'000

	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL</b>	<b>-1,147,787</b>	<b>-1,187,563</b>	<b>-1,098,228</b>
<i>Of which:</i>			
Administration			
Sale of goods and services	-11,314	-15,099	-14,510
<i>Of which:</i>			
Section A: Policy, Corporate Services and Associated Offices	-7,611	-10,273	-9,019
Section C: National Offender Management Service	-3,103	-4,826	-5,069
Section D: HM Courts and Tribunals Service	-600	-	-422
Section : HM Courts Service	-	-	-
Section : Tribunals Service	-	-	-
Pension scheme related income	-	-	-49
<i>Of which:</i>			
Section D: HM Courts and Tribunals Service	-	-	-49
Total Administration	-11,314	-15,099	-14,559
Programme			
Sale of goods and services	-1,136,473	-1,172,464	-1,083,669
<i>Of which:</i>			
Section A: Policy, Corporate Services and Associated Offices	-131,086	-125,096	-26,209
Section C: National Offender Management Service	-398,257	-427,620	-361,053
Section D: HM Courts and Tribunals Service	-566,530	-585,148	-
Section E: Office of the Public Guardian	-40,600	-34,600	-24,189
Section : HM Courts Service	-	-	-607,921
Section : Tribunals Service	-	-	-64,297
Total Programme	-1,136,473	-1,172,464	-1,083,669
<b>Total Voted Resource Income</b>	<b>-1,147,787</b>	<b>-1,187,563</b>	<b>-1,098,228</b>
<b>Voted Capital DEL</b>	<b>-67,000</b>	<b>-58,000</b>	<b>-62,559</b>
<i>Of which:</i>			
Programme			
Sale of assets	-67,000	-58,000	-62,559
<i>Of which:</i>			
Section A: Policy, Corporate Services and Associated Offices	-67,000	-	-56,724
Section C: National Offender Management Service	-	-	-815
Section D: HM Courts and Tribunals Service	-	-58,000	-
Section : HM Courts Service	-	-	-5,020
Section : Tribunals Service	-	-	-
<b>Total Voted Capital Income</b>	<b>-67,000</b>	<b>-58,000</b>	<b>-62,559</b>



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

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No CFER income or receipts are expected in 2012-13, 2011-12 or 2010-11.

## 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:

### Principal Accounting Officer

Sir Suma Chakrabarti

In accordance with Chapter 3 of *Managing Public Money* (issued by the Treasury), the following individuals are NDPB Accounting Officer appointments:

### NDPB Accounting Officers

Karen Kneller, Interim Chief Executive	Criminal Cases Review Commission
Carole Oatway, Chief Executive	Criminal Injuries Compensation Authority
Christopher Graham, Information Commissioner	Information Commissioner's Office
Nigel Reeder, Interim Chief Executive	Judicial Appointments Commission
Chris Kenny, Chief Executive	Legal Services Board
Matthew Coats, Chief Executive	Legal Services Commission
Adam Sampson, Chief Ombudsman	Office of Legal Complaints
Claire Bassett, Chief Executive	Parole Board
John Drew, Chief Executive	Youth Justice Board

Sir Suma Chakrabarti 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), and with their Ministers, together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal/Additional Accounting Officer and the NDPB Accounting Officer(s) is set out in writing.

## Part III: Note E - Non-Departmental Public Bodies

£'000

Section in Part II: Subhead Detail		Body	Resources	Capital	Grant-in-aid
F,T	Legal Services Commission Administration		113,514	17,100	112,100
G,U	Legal Aid Fund: Criminal		1,030,171	-	940,865
H,V	Legal Aid Fund: Civil		945,436	-	1,025,600
I	Youth Justice Board		361,819	9,000	340,700
J,W	Criminal Injuries Compensation Authority		179,434	-	199,913
K	Parole Board		10,767	-	10,414
L,X	Criminal Cases Review Commission		5,102	43	5,320
M	Judicial Appointments Commission		5,220	1,000	6,120
N	Information Commissioners' Office		4,463	850	4,250
O	Legal Services Board		-	600	-
P	Office of Legal Complaints		-	30	-
<b>Total</b>			<b>2,655,926</b>	<b>28,623</b>	<b>2,645,282</b>

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
An Indemnity of up to £50m, in respect of any one accident, has been given to the British Airports Authority (BAA). This is in respect of damage or injury caused to third parties arising out of the negligence of HM Prison Service in their use of vehicles.	50,000
The Ministry of Justice has indemnified the members of the central Council of Magistrates' Courts Committees to the tune of £0.56m against future legal action against them as individuals. Potential future exposure is actually expected to be limited to £0.03m (Minute laid on 27th June 2006).	560
As at 31 December 2010 a contingent liability of £0.997 was reported in relation to individuals who have made a claim against the department for personal injury. This is currently made up of about 90 individuals representing employees and clients.	997
As at 31 December 2010 a contingent liability claim in the sum of £1.706m in regards to a dilapidation claim by the South east Region in relation to Cambridge County Court.	1,706
HMCTS is involved in a number of legal cases dealing with ex gratia, compensation and other claims. The estimated cost of settlement for HMCTS is £1.8m (2010-11: £7.8m).	1,800
In addition, as part of the court closure initiative, HMCTS may terminate a number of leases prior to their expiry dates. The expected cost of these terminations, should they occur, is £1.7m (2010-11: £1.7m).	1,700
HMCS Property transfer:- the result of the July 2005 High Court challenge meant that HMCTS has not been able to gain control of a number of properties intended to come within the 31 March 2005 Property Transfer Scheme. HMCTS faces a contingent accommodation liability for the properties that it is yet to control. If HMCTS is not able to effect a transfer of ownership and control of these properties it faces potential accommodation obligations to the parties who ultimately own the property rights and will control the underlying economic benefits. Based on the rental value of the properties as of 31 March 2007, it is estimated that HMCTS could be exposed to additional costs of up to £0.3m per annum (2010-11: £0.3m) with a total maximum contingent liability since 1 April 2005 of £2.3m (2010-11: £2.0m).	2,300
NOMS legal claims: Claims for injury to staff, prisoners and the public amounting to £19.8m have been lodged, where the likelihood of a liability arising is possible but not likely. Where staff have transferred location under the public expense transfer scheme, requiring a house sale, the agency is liable for the difference between the market value and actual sale price. This is currently a contingent liability as it is not quantifiable.	Unquantifiable
The Prisons service would be liable to meet any uninsured costs incurred by the privately managed prisons.	Unquantifiable

## Part III: Note K - Contingent Liabilities

<p>The National Probation Service has reported the Provision of Indemnity to members of the thirty five local area Probation Trusts to maintain the same status of indemnity that was provided by local authorities. The government has agreed that an individual trust member should be indemnified against legal damages and costs arising from advice given, or actions done, honestly and in good faith in the execution of his or her board functions, except where the member has acted recklessly (Minute of 6th June 2005).</p>	Unquantifiable
<p>Mubarek Inquiry team Indemnity in relation to any legal action taken against the chairman or members of the Independent Inquiry into the death of Zahid Mubarek at the Feltham Young Offenders Institution (Minute 10th March 2006).</p>	Unquantifiable
<p>The Ministry of Justice will indemnify Acting Returning Officers in respect of the 2010 General Election for any costs which fall outside of the scope of the insurance cover which they have arranged locally and where all other forms of recourse have been exhausted. It will be largely confined to covering "Acts of God" and unforeseen circumstances which are not included under the insurance policies which the Acting Returning Officers have in place.</p>	Unquantifiable
<p>This indemnity will be limited to the extent that :- a) it will not cover costs which arise in whole or part from any deliberate or wilful negligence by an Acting Returning Officer; b) it will not generally cover any excess costs which the Acting returning officer has negotiated on his/her insurance policy (although individual claims for excess costs will be judged on their merit); and c) it will not cover situations where the Acting Returning Officer's insurance policy offers an alternative means of cover. The indemnity will remain in place until 3rd July 2011, being 13 months after the latest possible date for the 2010 general election to have been called. The indemnity covers all claims made within that period, regardless of when they are finally settled.</p>	Unquantifiable
<p>Fee Paid Judicial Office Holders' Pension Rights: The MoJ is involved in a number of Employment Tribunal cases relating to fee paid judicial office holders claiming retrospective pension rights. There are currently 12 separate claims. The lead case was heard in the Supreme Court in June 2010 and a decision is expected in October 2010. It is possible that the Supreme Court will refer the case to the European Court.</p>	Unquantifiable
<p>The following two further actions are stayed behind this case:</p>	
<p>1) Scottish Fee Paid Employment Tribunals Service Chairmen: Scottish fee paid Employment Tribunals Service chairmen are also claiming pension rights, increases in daily fees and general parity in terms and conditions.</p>	
<p>2) Part Time Worker Regulations: A claim has been brought under the Part Time Worker Regulations challenging the level of payment for training and writing up fees, the lack of entitlement to holiday and sick pay and cancellation fees where bookings are not honoured.</p>	
<p>Pay Deals – Equal Pay and Age Discrimination: The MoJ is involved in five test tribunal cases relating to claims regarding age discrimination. The MoJ has also responded to a class action grievance on grounds of equal pay.</p>	Unquantifiable
<p>Headquarters legal claims: There are around 70 outstanding legal claims against core MoJ, some of which involve possible financial liabilities.</p>	Unquantifiable

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## Part III: Note K - Contingent Liabilities

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Land Charge fees. MoJ may have to share in payments to local authorities for local land charge searches deemed unlawful from 1/1/2005 and for future income foregone. This is an unexpected consequence of the Environmental Information Regulations 2004.	Unquantifiable
Rating Appeal for 102 Petty France; Legal action in train.	Unquantifiable
Overseas Voting Rights – A judicial review is being sought in regard to the loss of UK voting rights as a result of the claimant living abroad for over 15 years.	Unquantifiable
Employment Tribunals - MoJ is currently defending a number of Employment Tribunal claims at various stages.	Unquantifiable
Public Participation Directive - European Commission has referred the UK to the European Court of Justice (ECJ) for non-compliance in transposing the Public Participation Directive correctly into domestic legislation.	Unquantifiable
OBJ Ltd v UK - OBJ Ltd took the UK Government to the European Court of Human Rights (ECtHR) to challenge the law of England and Wales on the irrecoverability of economic loss in the tort of conversion, arguing that the law is in breach of article 1 of protocol 1 to the ECtHR. Written arguments have been submitted but the ECtHR has not made a decision on admissibility or the merits.	Unquantifiable

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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).
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 its 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 (i.e. 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; and
  - c) The increase in the value of the future pension liability (for pension increases only), earned during the period but payable in the future, with respect to currently serving members of the judiciary whose salaries are met directly from the Consolidated Fund.
3. The Scheme's Appointing Bodies meet the costs of pension cover for their Judicial Office Holders by payments of set charges on an accrual basis. These charges are known as "Accruing Superannuation Liability Charges (ASLC's)". These charges, along with scheme members' contributions, are netted off on this Estimate.
4. This Estimate assumes that ASLC rate remains constant at 32.15 per cent, as recommended by the Government Actuary's Department, and that the scheme members' contribution rates for spouses remain constant at 2.4 per cent and 1.8 per cent.
5. For 2012-13 scheme members will also contribute 1.28 per cent for their own pension (personal pension contributions).



**Part I**

	£		
	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	76,637,000	70,800,000	147,437,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	76,637,000	70,800,000	147,437,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-46,535,000</b>		

Amounts required in the year ending 31 March 2013 for expenditure by Ministry of Justice: Judicial Pensions Scheme on:

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

Pensions etc, in respect of members of 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 / Surrender
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	76,637,000	36,963,000	<b>39,674,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>-46,535,000</b>	-	<b>-46,535,000</b>

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions	
Resources						Capital			Resources	Capital
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	162,600	-85,963	76,637	-	-	-	85,468	-
<i>Of which:</i>										
A Judicial Pension Scheme										
-	-	-	162,600	-85,963	76,637	-	-	-	85,468	-
<b>Non-voted expenditure</b>										
-	-	-	70,800	-	70,800	-	-	-	69,000	-
<i>Of which:</i>										
B Judicial Pension Scheme										
-	-	-	70,800	-	70,800	-	-	-	69,000	-
<b>Total Spending in AME</b>										
-	-	-	<b>233,400</b>	<b>-85,963</b>	<b>147,437</b>	-	-	-	<b>154,468</b>	-
<b>Total for Estimate</b>										
-	-	-	<b>233,400</b>	<b>-85,963</b>	<b>147,437</b>	-	-	-	<b>154,468</b>	-
<i>Of which:</i>										
Voted expenditure										
-	-	-	162,600	-85,963	76,637	-	-	-	85,468	-
Non-voted expenditure										
-	-	-	70,800	-	70,800	-	-	-	69,000	-

**Part II: Resource to cash reconciliation**

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Net Resource Requirement</b>	<b>147,437</b>	<b>154,468</b>	<b>-43,990</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-123,172</b>	<b>-131,950</b>	<b>-49,458</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-162,200	-170,000	-81,400
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	39,028	38,050	31,942
<b>Removal of non-voted budget items</b>	<b>-70,800</b>	<b>-69,000</b>	<b>35,400</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-70,800	-69,000	35,400
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>-46,535</b>	<b>-46,482</b>	<b>-58,048</b>

## Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Programme Costs	233,400	239,400	46,400
<i>Of which:</i>			
Increases in liability	47,200	46,000	-133,400
Interest on scheme liability	115,000	124,000	105,000
Other expenditure	71,200	69,400	74,800
<i>Less:</i>			
Contributions received	-85,963	-84,932	-90,390
Transfers in	-	-	-
Other income	-	-	-
<b>Net Programme Costs</b>	<b>147,437</b>	<b>154,468</b>	<b>-43,990</b>
<b>Total Net Operating Costs</b>	<b>147,437</b>	<b>154,468</b>	<b>-43,990</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	147,437	154,468	-43,990
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>147,437</b>	<b>154,468</b>	<b>-43,990</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	147,437	154,468	-43,990
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>147,437</b>	<b>154,468</b>	<b>-43,990</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource AME</b>	<b>-85,963</b>	<b>-84,932</b>	<b>-90,390</b>
<i>Of which:</i>			
Programme			
Pension scheme related income	-85,963	-84,932	-90,390
<i>Of which:</i>			
Section A: Judicial Pension Scheme	-85,963	-84,932	-90,390
<b>Total Voted Resource Income</b>	<b>-85,963</b>	<b>-84,932</b>	<b>-90,390</b>

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

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No CFER income or receipts are expected in 2012-13, 2011-12 or 2010-11.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer</b>	Sir Suma Chakrabarti
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Sir Suma Chakrabarti 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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# United Kingdom Supreme Court

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## Introduction

1. The Supreme Court was established as a non-Ministerial department on 1 October 2009.
2. This Estimate provides for the cost of administering the United Kingdom Supreme Court, including salaries of staff, provision and maintenance of Court and office accommodation and general administrative expenditure. Provision is also made for the costs of specially Qualified Advisers where they are required in particular cases.
3. The Estimate also provides for the provision of appropriate support to the Judicial Committee of the Privy Council.
4. Direct expenditure from the Consolidated Fund on the salaries of the Judiciary of the Supreme Court is estimated at £2,730,000 in 2012/13
5. Further details of the expenditure contained in this Estimate can be found in The Supreme Court Business Plan.



**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	3,355,000	2,730,000	6,085,000
Capital	52,000	-	52,000
<b>Annually Managed Expenditure</b>			
Resource	1,000,000	-	1,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	4,355,000	2,730,000	7,085,000
Capital	52,000	-	52,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>2,325,000</b>		

Amounts required in the year ending 31 March 2013 for expenditure by United Kingdom Supreme Court on:

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

Operation of the UK Supreme Court (UKSC), Judicial Committee of the Privy Council (JCPC) and Judicial Exchange programme; Education & Outreach activities on the United Kingdom Supreme Court, JCPC and the United Kingdom's legal and constitutional systems; Cost of running selection commissions for the appointment of Justices; and Maintenance of links with other Supreme Courts.

Income arising from:

Judicial fees and receipts; Contributions from the devolved government and court services in England & Wales, Scotland, and Northern Ireland; Contributions from the Ministry of Justice to cover the support provided to the Judicial Committee of the Privy Council; Receipts of VAT refunds on contracted out services and receipts from Wider Market Initiatives; Receipts in relation to data protection inquiries; recovery of staff costs for staff on loan or seconded to outside bodies, payments for information and publications, private telephone calls, vending machines, telex, postal and bank charge recoveries, receipts from shop sales, and any other miscellaneous income.

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

Diminution in value of assets.

**United Kingdom Supreme Court** will account for this Estimate.

**Part I**

	Voted Total	Allocated in Vote on Account	Balance to complete
<b>Departmental Expenditure Limit</b>			
Resource	3,355,000	1,877,000	<b>1,478,000</b>
Capital	52,000	23,000	<b>29,000</b>
<b>Annually Managed Expenditure</b>			
Resource	1,000,000	450,000	<b>550,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>2,325,000</b>	<b>1,413,000</b>	<b>912,000</b>

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions		
Resources						Capital			Resources	Capital	
Administration		Net	Programme		Net	Gross	Income	Net	Net	Net	
Gross	Income		Gross	Income							
1	2	3	4	5	6	7	8	9	10	11	
<b>Spending in Departmental Expenditure Limits (DEL)</b>											
<b>Voted expenditure</b>											
	1,384	-130	1,254	9,392	-7,291	2,101	52	-	52	3,498	101
<i>Of which:</i>											
A	United Kingdom Supreme Court										
	1,384	-130	1,254	9,392	-7,291	2,101	52	-	52	3,498	101
<b>Non-voted expenditure</b>											
	-	-	-	2,730	-	2,730	-	-	-	2,530	-
<i>Of which:</i>											
B	UK Supreme Court Non-Voted										
	-	-	-	2,730	-	2,730	-	-	-	2,530	-
<b>Total Spending in DEL</b>											
	<b>1,384</b>	<b>-130</b>	<b>1,254</b>	<b>12,122</b>	<b>-7,291</b>	<b>4,831</b>	<b>52</b>	<b>-</b>	<b>52</b>	<b>6,028</b>	<b>101</b>
<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>											
	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>
<b>Total for Estimate</b>											
	<b>1,384</b>	<b>-130</b>	<b>1,254</b>	<b>13,122</b>	<b>-7,291</b>	<b>5,831</b>	<b>52</b>	<b>-</b>	<b>52</b>	<b>7,028</b>	<b>101</b>
<i>Of which:</i>											
Voted expenditure											
	1,384	-130	1,254	10,392	-7,291	3,101	52	-	52	4,498	101
Non-voted expenditure											
	-	-	-	2,730	-	2,730	-	-	-	2,530	-

**Part II: Resource to cash reconciliation**

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Net Resource Requirement</b>	<b>7,085</b>	<b>7,028</b>	<b>5,146</b>
<b>Net Capital Requirement</b>	<b>52</b>	<b>101</b>	<b>-</b>
<b>Accruals to cash adjustments</b>	<b>-2,082</b>	<b>-2,082</b>	<b>-1,126</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,041	-2,041	-1,085
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-41	-41	-41
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-2,730</b>	<b>-2,530</b>	<b>-2,719</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-2,730	-2,530	-2,719
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,325</b>	<b>2,517</b>	<b>1,301</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	1,384	1,209	-
<i>Less:</i>			
Administration DEL Income	-130	-100	-
<b>Net Administration Costs</b>	<b>1,254</b>	<b>1,109</b>	-
Gross Programme Costs	13,122	12,724	12,114
<i>Less:</i>			
Programme DEL Income	-7,291	-6,805	-6,968
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>5,831</b>	<b>5,919</b>	<b>5,146</b>
<b>Total Net Operating Costs</b>	<b>7,085</b>	<b>7,028</b>	<b>5,146</b>
<i>Of which:</i>			
Resource DEL	6,085	6,028	5,146
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	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>7,085</b>	<b>7,028</b>	<b>5,146</b>
<i>Of which:</i>			
Resource DEL	6,085	6,028	5,146
Resource AME	1,000	1,000	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>7,085</b>	<b>7,028</b>	<b>5,146</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL</b>	<b>-7,421</b>	<b>-6,905</b>	<b>-6,968</b>
<i>Of which:</i>			
Administration			
Sale of goods and services	-130	-100	-
<i>Of which:</i>			
Section A: United Kingdom Supreme Court	-130	-100	-
Total Administration	-130	-100	-
Programme			
Sale of goods and services	-7,291	-6,805	-6,968
<i>Of which:</i>			
Section A: United Kingdom Supreme Court	-7,291	-6,805	-6,968
Total Programme	-7,291	-6,805	-6,968
<b>Total Voted Resource Income</b>	<b>-7,421</b>	<b>-6,905</b>	<b>-6,968</b>

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

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No CFER income or receipts are expected in 2012-13, 2011-12 or 2010-11.

## 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>	Jenny Rowe
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Jenny Rowe 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 records 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 practice, setting standards and ensuring compliance across the public sector and managing Crown and Parliamentary copyright and delivering cost effective publishing services and advice across government.

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	36,950,000	-	36,950,000
Capital	3,680,000	-	3,680,000
<b>Annually Managed Expenditure</b>			
Resource	-80,000	-	-80,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	36,870,000	-	36,870,000
Capital	3,680,000	-	3,680,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>34,670,000</b>		

Amounts required in the year ending 31 March 2013 for expenditure by The National Archives on:

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

ensuring the UK public record - past and future - remains authentic, available and accessible to all including; providing leadership and support to the archive sector across England and Wales; leading on policy and best practice in knowledge and information management for the public sector; setting standards and driving forward the public sector information re-use agenda; official publishing services for the whole of government including publishing all UK legislation and making it accessible online; managing Crown and Parliamentary copyright; administration of The National Archives and other non-cash items.

Income arising from:

sale of copies of documents; sale of publications and other items and services; professional fees; fees receivable from service providers; sale of non current assets; grants received to carry out specific projects; reproduction fees and royalties for the publication of images; Crown copyright fees and royalties; fees for the management of third parties' copyright; fees for the management of the Office of the Queen's Printer for Scotland; income from contractual arrangements for official publishing and partnerships to make historical records electronically accessible; and sales and recovery of costs for goods/services provided to other government departments, public bodies and the general public.

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

early retirement provisions for staff and other AME non-cash items.

**The National Archives** will account for this Estimate.

**Part I**

£

	Voted Total	Allocated in Vote on Account	Balance to complete
<b>Departmental Expenditure Limit</b>			
Resource	36,950,000	17,033,000	<b>19,917,000</b>
Capital	3,680,000	1,764,000	<b>1,916,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-80,000	-	<b>-80,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>34,670,000</b>	<b>16,250,000</b>	<b>18,420,000</b>

## Part II: Subhead detail

£'000

2012-13 Plans										2011-12 Provisions	
Resources						Capital				Resources	Capital
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11	
<b>Spending in Departmental Expenditure Limits (DEL)</b>											
<b>Voted expenditure</b>											
9,730	-50	9,680	36,270	-9,000	27,270	3,680	-	3,680	38,140	3,920	
<i>Of which:</i>											
A The National Archives (DEL)											
9,730	-50	9,680	36,270	-9,000	27,270	3,680	-	3,680	38,140	3,920	
<b>Total Spending in DEL</b>											
<b>9,730</b>	<b>-50</b>	<b>9,680</b>	<b>36,270</b>	<b>-9,000</b>	<b>27,270</b>	<b>3,680</b>	<b>-</b>	<b>3,680</b>	<b>38,140</b>	<b>3,920</b>	
<b>Spending in Annually Managed Expenditure (AME)</b>											
<b>Voted expenditure</b>											
-	-	-	-80	-	-80	-	-	-	-401	-	
<i>Of which:</i>											
B The National Archives (AME)											
-	-	-	-80	-	-80	-	-	-	-401	-	
<b>Total Spending in AME</b>											
<b>-</b>	<b>-</b>	<b>-</b>	<b>-80</b>	<b>-</b>	<b>-80</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-401</b>	<b>-</b>	
<b>Total for Estimate</b>											
<b>9,730</b>	<b>-50</b>	<b>9,680</b>	<b>36,190</b>	<b>-9,000</b>	<b>27,190</b>	<b>3,680</b>	<b>-</b>	<b>3,680</b>	<b>37,739</b>	<b>3,920</b>	
<i>Of which:</i>											
Voted expenditure											
9,730	-50	9,680	36,190	-9,000	27,190	3,680	-	3,680	37,739	3,920	
Non-voted expenditure											
-	-	-	-	-	-	-	-	-	-	-	

## Part II: Resource to cash reconciliation

£'000

	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Net Resource Requirement</b>	<b>36,870</b>	<b>37,739</b>	<b>38,105</b>
<b>Net Capital Requirement</b>	<b>3,680</b>	<b>3,920</b>	<b>5,849</b>
<b>Accruals to cash adjustments</b>	<b>-5,880</b>	<b>-5,270</b>	<b>-4,794</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-5,900	-5,600	-5,620
New provisions and adjustments to previous provisions	-	-	-33
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-60	-60	-52
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-38
Increase (+) / Decrease (-) in debtors	-	-	-767
Increase (-) / Decrease (+) in creditors	-	-	1,564
Use of provisions	80	390	152
<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>34,670</b>	<b>36,389</b>	<b>39,160</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	9,730	9,150	10,221
<i>Less:</i>			
Administration DEL Income	-50	-150	-38
<b>Net Administration Costs</b>	<b>9,680</b>	<b>9,000</b>	<b>10,183</b>
Gross Programme Costs	36,190	38,421	37,161
<i>Less:</i>			
Programme DEL Income	-9,000	-9,682	-9,239
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>27,190</b>	<b>28,739</b>	<b>27,922</b>
<b>Total Net Operating Costs</b>	<b>36,870</b>	<b>37,739</b>	<b>38,105</b>
<i>Of which:</i>			
Resource DEL	36,870	37,750	38,072
Capital DEL	-	-	-
Resource AME	-	-11	33
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	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>36,870</b>	<b>37,739</b>	<b>38,105</b>
<i>Of which:</i>			
Resource DEL	36,950	38,140	38,224
Resource AME	-80	-401	-119
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>36,870</b>	<b>37,739</b>	<b>38,105</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL</b>	<b>-9,050</b>	<b>-9,832</b>	<b>-9,277</b>
<i>Of which:</i>			
Administration			
Sale of goods and services	-50	-150	-38
<i>Of which:</i>			
Section A: The National Archives (DEL)	-50	-150	-38
Total Administration	-50	-150	-38
Programme			
Sale of goods and services	-9,000	-9,682	-9,239
<i>Of which:</i>			
Section A: The National Archives (DEL)	-9,000	-9,682	-9,239
Total Programme	-9,000	-9,682	-9,239
<b>Total Voted Resource Income</b>	<b>-9,050</b>	<b>-9,832</b>	<b>-9,277</b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-</b>	<b>-7</b>
<i>Of which:</i>			
Administration			
Total Administration	-	-	-
Programme			
Sale of assets	-	-	-7
<i>Of which:</i>			
Section A: The National Archives (DEL)	-	-	-7
Total Programme	-	-	-7
<b>Total Voted Capital Income</b>	<b>-</b>	<b>-</b>	<b>-7</b>



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

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No CFER income or receipts are expected in 2012-13, 2011-12 or 2010-11.

## 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>	Oliver Morley
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Oliver Morley 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*.



# Crown Prosecution Service

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## Introduction

1. The Estimate provides for expenditure by the Crown Prosecution Service (CPS).
2. It covers the administrative, operational and capital costs incurred by the CPS in prosecuting criminal cases in England and Wales.
3. It provides information relating to a budget transfer from the Department for Work and Pensions (DWP) to CPS arising as a result of the transfer of DWP's prosecution function to CPS.
4. The Crown Prosecution Service Annual Report and Accounts 2011-12 will contain further details.

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	593,420,000	-	593,420,000
Capital	2,700,000	-	2,700,000
<b>Annually Managed Expenditure</b>			
Resource	8,471,000	-	8,471,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	601,891,000	-	601,891,000
Capital	2,700,000	-	2,700,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>587,220,000</b>		

Amounts required in the year ending 31 March 2013 for expenditure by Crown Prosecution Service on:

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

administrative costs including the hire of agents; prosecution costs; costs of confiscating the proceeds of crime; capacity building in the Criminal Justice System; support of voluntary sector organisations within the Criminal Justice System; and associated depreciation and any other non-cash costs falling in DEL.

Income arising from:

costs awarded to CPS in court; the Recovered Assets Incentivisation Scheme; refund of costs for seconded staff; letting, disposal, vacation or occupation of property or accommodation; collaborative working with partner organisations; shared services; the Access to Work Scheme; and other administrative income.

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

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

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

**Part I**

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	Voted Total	Allocated in Vote on Account	Balance to complete
<b>Departmental Expenditure Limit</b>			
Resource	593,420,000	276,048,000	<b>317,372,000</b>
Capital	2,700,000	1,179,000	<b>1,521,000</b>
<b>Annually Managed Expenditure</b>			
Resource	8,471,000	3,417,000	<b>5,054,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>587,220,000</b>	<b>273,087,000</b>	<b>314,133,000</b>

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions	
Resources						Capital			Resources	Capital
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
49,429	-1,636	47,793	603,627	-58,000	545,627	2,700	-	2,700	611,640	2,620
<i>Of which:</i>										
A Administration Costs in HQ and on Central Services										
49,429	-1,636	47,793	-	-	-	-	-	-	42,574	-
B Crown Prosecutions and Legal Services										
-	-	-	603,627	-58,000	545,627	2,700	-	2,700	569,066	2,620
<b>Total Spending in DEL</b>										
<b>49,429</b>	<b>-1,636</b>	<b>47,793</b>	<b>603,627</b>	<b>-58,000</b>	<b>545,627</b>	<b>2,700</b>	<b>-</b>	<b>2,700</b>	<b>611,640</b>	<b>2,620</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	8,471	-	8,471	-	-	-	7,593	-
<i>Of which:</i>										
C CPS voted AME Charges										
-	-	-	8,471	-	8,471	-	-	-	7,593	-
<b>Total Spending in AME</b>										
<b>-</b>	<b>-</b>	<b>-</b>	<b>8,471</b>	<b>-</b>	<b>8,471</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,593</b>	<b>-</b>
<b>Total for Estimate</b>										
<b>49,429</b>	<b>-1,636</b>	<b>47,793</b>	<b>612,098</b>	<b>-58,000</b>	<b>554,098</b>	<b>2,700</b>	<b>-</b>	<b>2,700</b>	<b>619,233</b>	<b>2,620</b>
<i>Of which:</i>										
Voted expenditure										
49,429	-1,636	47,793	612,098	-58,000	554,098	2,700	-	2,700	619,233	2,620
Non-voted expenditure										
-	-	-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Net Resource Requirement</b>	<b>601,891</b>	<b>619,233</b>	<b>612,581</b>
<b>Net Capital Requirement</b>	<b>2,700</b>	<b>2,620</b>	<b>3,031</b>
<b>Accruals to cash adjustments</b>	<b>-17,371</b>	<b>-16,793</b>	<b>2,017</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-8,900	-9,200	-7,076
New provisions and adjustments to previous provisions	-8,199	-8,048	4,122
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-3,000	-3,000	-2,766
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	2,728	3,455	7,737
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>1,242</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	1,242
<b>Net Cash Requirement</b>	<b>587,220</b>	<b>605,060</b>	<b>618,871</b>



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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	49,429	43,374	46,314
<i>Less:</i>			
Administration DEL Income	-1,636	-800	-7,130
<b>Net Administration Costs</b>	<b>47,793</b>	<b>42,574</b>	<b>39,184</b>
Gross Programme Costs	610,754	636,681	638,411
<i>Less:</i>			
Programme DEL Income	-58,000	-60,900	-65,212
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>552,754</b>	<b>575,781</b>	<b>573,199</b>
<b>Total Net Operating Costs</b>	<b>600,547</b>	<b>618,355</b>	<b>612,383</b>
<i>Of which:</i>			
Resource DEL	562,190	579,695	588,421
Capital DEL	-	-	-
Resource AME	11,199	11,048	-4,369
Capital AME	-	-	-
Non-budget	27,158	27,612	28,331
<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	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	1,344	878	198
<b>Total Resource Budget</b>	<b>601,891</b>	<b>619,233</b>	<b>612,581</b>
<i>Of which:</i>			
Resource DEL	593,420	611,640	624,687
Resource AME	8,471	7,593	-12,106
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>601,891</b>	<b>619,233</b>	<b>612,581</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL</b>	<b>-59,636</b>	<b>-61,700</b>	<b>-71,100</b>
<i>Of which:</i>			
Administration			
Sale of goods and services	-1,636	-800	-6,930
<i>Of which:</i>			
Section A: Administration Costs in HQ and on Central Services	-1,636	-800	-6,930
Total Administration	-1,636	-800	-6,930
Programme			
Sale of goods and services	-58,000	-60,900	-64,170
<i>Of which:</i>			
Section B: Crown Prosecutions and Legal Services	-58,000	-60,900	-64,170
Total Programme	-58,000	-60,900	-64,170
<b>Total Voted Resource Income</b>	<b>-59,636</b>	<b>-61,700</b>	<b>-71,100</b>

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

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No CFER income or receipts are expected in 2012-13, 2011-12 or 2010-11.

## 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:

**Principal Accounting Officer**      Keir Starmer QC

**Additional Accounting Officers**   Peter Lewis for sections A, B and C

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

In discharging these responsibilities, particular regard is given to:

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

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

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



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# Serious Fraud Office

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## Introduction

1. This Estimate covers the administration costs, capital costs and operational costs incurred by the Serious Fraud Office (SFO). Included are the costs of staff, fees to Counsel and outside accountants, witness expenses, use of information technology to improve presentation of evidence, other investigation and prosecution costs, expenditure on capacity building in the Criminal Justice system and defendant's costs ordered by the court to be paid by the SFO. Further details of the expenditure of the SFO are provided in the 2011-12 Annual Report and Accounts.

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	33,400,000	-	33,400,000
Capital	1,600,000	-	1,600,000
<b>Annually Managed Expenditure</b>			
Resource	1,400,000	-	1,400,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	34,800,000	-	34,800,000
Capital	1,600,000	-	1,600,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>32,708,000</b>		

Amounts required in the year ending 31 March 2013 for expenditure by Serious Fraud Office on:

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

administration of The Serious Fraud Office (SFO) offices; capital costs and operational costs incurred including costs of staff, fees to Counsel and outside accountants, witness expenses, use of information technology to improve presentation of evidence, other investigation and prosecution costs, expenditure on capacity building in the Criminal Justice System and defendant's costs ordered by the court to be paid by the SFO, and associated non-cash costs falling in DEL

Income arising from:

recovery of income awarded to the SFO in court, and the Asset Recovery Incentivisation Scheme; and receipts for services provided by the SFO.

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

increases to and utilisation of provisions including early departure, staff severance and accommodation related costs; and provisions and other non-cash costs falling in AME.

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

**Part I**

£

	Voted Total	Allocated in Vote on Account	Balance to complete
<b>Departmental Expenditure Limit</b>			
Resource	33,400,000	15,237,000	<b>18,163,000</b>
Capital	1,600,000	700,000	<b>900,000</b>
<b>Annually Managed Expenditure</b>			
Resource	1,400,000	300,000	<b>1,100,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>32,708,000</b>	<b>14,500,000</b>	<b>18,208,000</b>



## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions	
Resources						Capital			Resources	Capital
Administration Gross 1	Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
9,973	-	9,973	25,927	-2,500	23,427	1,600	-	1,600	33,189	1,580
<i>Of which:</i>										
A Investigations and Prosecution										
9,973	-	9,973	25,927	-2,500	23,427	1,600	-	1,600	33,189	1,580
-	-	-	-	-	-	-	-	-	-	-
<b>Total Spending in DEL</b>										
9,973	-	9,973	25,927	-2,500	23,427	1,600	-	1,600	33,189	1,580
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	1,400	-	1,400	-	-	-	2,000	-
<i>Of which:</i>										
B New Provisions and Adjustment to existing provisions										
-	-	-	1,400	-	1,400	-	-	-	2,000	-
<b>Total Spending in AME</b>										
-	-	-	1,400	-	1,400	-	-	-	2,000	-
<b>Total for Estimate</b>										
9,973	-	9,973	27,327	-2,500	24,827	1,600	-	1,600	35,189	1,580
<i>Of which:</i>										
Voted expenditure										
9,973	-	9,973	27,327	-2,500	24,827	1,600	-	1,600	35,189	1,580
Non-voted expenditure										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Net Resource Requirement</b>	<b>34,800</b>	<b>35,189</b>	<b>36,044</b>
<b>Net Capital Requirement</b>	<b>1,600</b>	<b>1,580</b>	<b>2,641</b>
<b>Accruals to cash adjustments</b>	<b>-3,692</b>	<b>-4,508</b>	<b>-2,136</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,292	-2,508	-2,136
New provisions and adjustments to previous provisions	-2,000	-2,000	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	600	-	-
<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>32,708</b>	<b>32,261</b>	<b>36,549</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	9,373	9,389	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	<b>9,373</b>	<b>9,389</b>	-
Gross Programme Costs	27,927	28,300	39,945
<i>Less:</i>			
Programme DEL Income	-2,500	-2,500	-3,901
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>25,427</b>	<b>25,800</b>	<b>36,044</b>
<b>Total Net Operating Costs</b>	<b>34,800</b>	<b>35,189</b>	<b>36,044</b>
<i>Of which:</i>			
Resource DEL	32,800	33,189	36,044
Capital DEL	-	-	-
Resource AME	2,000	2,000	-
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	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>34,800</b>	<b>35,189</b>	<b>36,044</b>
<i>Of which:</i>			
Resource DEL	33,400	33,189	36,044
Resource AME	1,400	2,000	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>34,800</b>	<b>35,189</b>	<b>36,044</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL</b>	<b>-2,500</b>	<b>-2,500</b>	<b>-3,901</b>
<i>Of which:</i>			
Administration			
Total Administration	-	-	-
Programme			
Sale of goods and services	-2,500	-2,500	-
<i>Of which:</i>			
Section A: Investigations and Prosecution	-2,500	-2,500	-
Other income (including receipts)	-	-	-3,901
<i>Of which:</i>			
Section A: Investigations and Prosecution	-	-	-3,901
Total Programme	-2,500	-2,500	-3,901
<b>Total Voted Resource Income</b>	<b>-2,500</b>	<b>-2,500</b>	<b>-3,901</b>

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

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No CFER income or receipts are expected in 2012-13, 2011-12 or 2010-11.

## 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 Green
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David Green 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 Treasury Solicitor's Department Agency (TSDA) within DEL (section A), which includes capital DEL expenditure. This section also covers disbursement costs of the Treasury Solicitor's Department Agency. Disbursement costs arise on the provision of legal services to government departments. Except for those associated with centrally funded services, these costs are fully recovered from client departments as disbursements on legal cases. The principal areas of this expenditure are adverse costs, counsel fees, expert witnesses and solicitors' agents.

2. Section B covers the administration costs of the Attorney General's Office including the salaries of two Ministers of the Crown. Section C covers the costs of HM Crown Prosecution Service Inspectorate.

3. Further details of the Department's administration costs are provided in the 2011 -12 Annual Report and Accounts due to be published in June 2012.

4. The Treasury Solicitor's Department, which became an Agency on 1 April 1996, 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, the Treasury Solicitor's Department Agency 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	11,276,000	-	11,276,000
Capital	1,800,000	-	1,800,000
<b>Annually Managed Expenditure</b>			
Resource	700,000	-	700,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	11,976,000	-	11,976,000
Capital	1,800,000	-	1,800,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>11,146,000</b>		

Amounts required in the year ending 31 March 2013 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 Treasury Solicitor's Department Agency, the Attorney General's Office and HM Crown Prosecution Service Inspectorate and costs and fees for legal and related services, residual matters following the closure of the Government Property Lawyers Agency and other non-cash items in DEL

Income arising from:

Recovery of costs from other government departments including costs recovered through legal and administrative services provided and receipts from secondments of staff; favourable 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 operations; subscription charges; photocopying charges; receipts from sales of fixed assets and non capital items; rent and rate rebates; recovery of old debts; receipts from staff and other administrative income.

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

Write off and changes in allowances for irrecoverable debt; provisions for future liabilities; and other non cash items.

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

**Part I**

£

	Voted Total	Allocated in Vote on Account	Balance to complete
<b>Departmental Expenditure Limit</b>			
Resource	11,276,000	5,164,000	<b>6,112,000</b>
Capital	1,800,000	810,000	<b>990,000</b>
<b>Annually Managed Expenditure</b>			
Resource	700,000	225,000	<b>475,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>11,146,000</b>	<b>5,198,000</b>	<b>5,948,000</b>

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions	
Resources						Capital			Resources	Capital
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
	123,418	-112,142	11,276	-	-	1,800	-	1,800	11,476	1,800
<i>Of which:</i>										
A	TSD Administration									
	115,140	-111,764	3,376	-	-	1,700	-	1,700	3,475	1,700
B	AGO Administration									
	4,878	-378	4,500	-	-	100	-	100	4,500	100
C	CPSI Administration									
	3,400	-	3,400	-	-	-	-	-	3,501	-
<b>Total Spending in DEL</b>										
	123,418	-112,142	11,276	-	-	1,800	-	1,800	11,476	1,800
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
	-	-	-	700	-	700	-	-	500	-
<i>Of which:</i>										
D	Provisions									
	-	-	-	700	-	700	-	-	500	-
<b>Total Spending in AME</b>										
	-	-	-	700	-	700	-	-	500	-
<b>Total for Estimate</b>										
	123,418	-112,142	11,276	700	-	700	1,800	-	1,800	11,976
<i>Of which:</i>										
Voted expenditure										
	123,418	-112,142	11,276	700	-	700	1,800	-	1,800	11,976
Non-voted expenditure										
	-	-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Net Resource Requirement</b>	<b>11,976</b>	<b>11,976</b>	<b>7,856</b>
<b>Net Capital Requirement</b>	<b>1,800</b>	<b>1,800</b>	<b>2,591</b>
<b>Accruals to cash adjustments</b>	<b>-2,630</b>	<b>-2,226</b>	<b>-1,499</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,800	-2,600	-2,019
New provisions and adjustments to previous provisions	-700	-500	246
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-130	-126	-81
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,000	1,000	-
Use of provisions	-	-	355
<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>11,146</b>	<b>11,550</b>	<b>8,948</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	123,418	123,340	109,379
<i>Less:</i>			
Administration DEL Income	-112,142	-111,864	-101,240
<b>Net Administration Costs</b>	<b>11,276</b>	<b>11,476</b>	<b>8,139</b>
Gross Programme Costs	700	500	-283
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>700</b>	<b>500</b>	<b>-283</b>
<b>Total Net Operating Costs</b>	<b>11,976</b>	<b>11,976</b>	<b>7,856</b>
<i>Of which:</i>			
Resource DEL	11,276	11,476	8,139
Capital DEL	-	-	-
Resource AME	700	500	-283
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	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>11,976</b>	<b>11,976</b>	<b>7,856</b>
<i>Of which:</i>			
Resource DEL	11,276	11,476	8,494
Resource AME	700	500	-638
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>11,976</b>	<b>11,976</b>	<b>7,856</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL</b>	<b>-112,142</b>	<b>-111,864</b>	<b>-101,240</b>
<i>Of which:</i>			
Administration			
Sale of goods and services	-109,321	-110,215	-95,378
<i>Of which:</i>			
Section A: TSD Administration	-109,321	-110,215	-95,144
Section B: AGO Administration	-	-	-234
Other income (including receipts)	-2,821	-1,649	-5,862
<i>Of which:</i>			
Section A: TSD Administration	-2,443	-1,549	-5,776
Section B: AGO Administration	-378	-100	-86
<b>Total Voted Resource Income</b>	<b>-112,142</b>	<b>-111,864</b>	<b>-101,240</b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-</b>	<b>-54</b>
<i>Of which:</i>			
Programme			
Sale of assets	-	-	-54
<i>Of which:</i>			
Section A: TSD Administration	-	-	-54
<b>Total Voted Capital Income</b>	<b>-</b>	<b>-</b>	<b>-54</b>

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

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No CFER income or receipts are expected in 2012-13, 2011-12 or 2010-11.

## 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** Paul Jenkins QC

In accordance with Chapter 3 of *Managing Public Money* (issued by the Treasury), the following individuals are Other Accounting Officer appointments:

**Other Accounting Officers**  
Michael Fuller HM Crown Prosecution Service Inspectorate

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

In discharging these responsibilities, particular regard is given to:

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

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

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





# 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. Operation and Peacekeeping in support of government endorsed peacekeeping operations and for global 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

4. The Departmental Annual Report and Accounts 2012-13 will be published later in 2012.

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	36,759,408,000	-	36,759,408,000
Capital	9,916,815,000	-	9,916,815,000
<b>Annually Managed Expenditure</b>			
Resource	3,063,760,000	-	3,063,760,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	39,823,168,000	-	39,823,168,000
Capital	9,916,815,000	-	9,916,815,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>38,651,322,000</b>		

Amounts required in the year ending 31 March 2013 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 by Search and Rescue, administration of cadet forces, costs of assistance to other Government Departments and agencies. Defence diplomacy, and the department's support of wider British interests. Delivering military capability, including costs of front line troops, attributed costs of logistical and personnel support costs. Research on the equipment and non-equipment programme. Defence Estates and business infrastructure. To support Ministers and Parliament. Strategic management and corporate services.

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

Land and buildings works services. Services provided by other Government Departments. Sundry services, subscriptions, grants and other payments including those abroad via assistance to Foreign and Commonwealth Governments for defence-related purposes. UK youth community projects. Set-up costs and loans to Trading Funds. Spending by defence-related Non-Departmental Public Bodies (NDPBs).

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

## Part I

### Income arising from:

Provision of services to foreign Governments and other government departments. Payments for services provided by Trading Funds. Dividends and loan repayments from Trading Funds. 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:

pensions and other payments/allowances for disablement or death arising out of war or service in the Armed Forces after 2 September 1939. Awards to surviving members of British groups held prisoner by the Japanese during the Second World War (Far Eastern Prisoners of War) or their surviving spouse and pensions and other payments in respect of service in the Armed Forces at other times, excluding claims under the Armed Forces Compensation Scheme and Armed Forces pension scheme. The creation and revaluation of provisions; impairments due to the revaluation of fixed assets, unforeseen obsolescence and losses caused by catastrophic events. Bad debts and some Foreign exchange gains and losses. Costs associated with decommissioning.

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

	Voted Total	Allocated in Vote on Account	Balance to complete
<b>Departmental Expenditure Limit</b>			
Resource	36,759,408,000	16,259,231,000	<b>20,500,177,000</b>
Capital	9,916,815,000	4,514,169,000	<b>5,402,646,000</b>
<b>Annually Managed Expenditure</b>			
Resource	3,063,760,000	1,690,500,000	<b>1,373,260,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>38,651,322,000</b>	<b>17,532,923,000</b>	<b>21,118,399,000</b>

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions	
Resources						Capital			Resources	Capital
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
2,185,133	-	2,185,133	35,758,651	-1,184,376	34,574,275	9,983,815	-67,000	9,916,815	39,462,243	9,504,961
<i>Of which:</i>										
A	Provision of Defence Capability Service Personnel Costs									
-	-	-	9,547,851	-	9,547,851	-	-	-	9,748,371	-
B	Provision of Defence Capability Civilian Personnel Costs									
2,160,642	-	2,160,642	118,675	-	118,675	-	-	-	2,876,919	-
C	Provision of Defence Capability Infrastructure costs									
-	-	-	4,160,724	-	4,160,724	-	-	-	4,222,354	-
D	Provision of Defence Capability Inventory Consumption									
-	-	-	1,485,994	-	1,485,994	-	-	-	1,647,246	-
E	Provision of Defence Capability Equipment Support Costs									
-	-	-	5,600,218	-	5,600,218	-	-	-	5,417,796	-
F	Provision of Defence Capability Other Costs and Services (see details)									
24,491	-	24,491	1,604,366	-	1,604,366	-	-	-	1,903,508	-
G	Provision of Defence Capability Receipts and other Income									
-	-	-	-	-1,156,415	-1,156,415	-	-	-	-1,306,138	-
H	Provision of Defence Capability Depreciation and Impairment Costs									
-	-	-	8,677,012	-	8,677,012	-	-	-	10,271,336	-
I	Provision of Defence Capability Cash Release of Provisions Costs									
-	-	-	242,868	-	242,868	-	-	-	321,033	-
J	Provision of Defence Capability Capital Single Use Military Equipment									
-	-	-	-	-	-	5,888,370	-	5,888,370	-	4,918,500
K	Provision of Defence Capability Other Capital (Fiscal)									
-	-	-	-	-	-	3,346,752	-	3,346,752	-	3,582,013
L	Provision of Defence Capability Asset / Estate Disposal Costs									
-	-	-	-	-	-	-	-67,000	-67,000	-	-185,612
M	Provision of Defence Capability New Loans and Loan Repayment									
-	-	-	-	-	-	-5,000	-	-5,000	-	5,591
N	Operations Service Personnel Staff Cost									
-	-	-	246,770	-	246,770	-	-	-	269,186	-
O	Operations and Peacekeeping Civilian Personnel Staff Costs									
-	-	-	32,192	-	32,192	-	-	-	35,871	-
P	Operations Infrastructure Costs									
-	-	-	239,496	-	239,496	-	-	-	266,875	-
Q	Operations Inventory Consumption									
-	-	-	720,701	-	720,701	-	-	-	804,818	-
R	Operations Equipment Support Costs									
-	-	-	665,413	-	665,413	-	-	-	743,154	-
S	Operations Other Costs and Services									
-	-	-	490,855	-	490,855	-	-	-	547,069	-
T	Operations Receipts and other Income									
-	-	-	-	-27,961	-27,961	-	-	-	-34,657	-

## Part II: Subhead detail

£'000

										2011-12 Provisions		
2012-13 Plans												
Resources						Capital				Resources	Capital	
Administration		Net		Programme					Net	Net		
Gross	Income		Gross	Income	Net	Gross	Income	Net	10	11		
1	2	3	4	5	6	7	8	9				
U	Operations Depreciation and Impairment Costs											
	-	-	-	519,617	-	519,617	-	-	-	609,716	-	
V	Operations Cash Release of Provisions Costs											
	-	-	-	5,734	-	5,734	-	-	-	6,390	-	
W	Operations Capital Single Use Military Equipment											
	-	-	-	-	-	-	421,340	-	421,340	-	662,594	
X	Operations Other Capital (Fiscal)											
	-	-	-	-	-	-	329,660	-	329,660	-	519,652	
Y	Conflict Pools Resource Costs											
	-	-	-	52,200	-	52,200	-	-	-	46,253	-	
Z	Non Departmental Public Bodies Costs											
	-	-	-	171,443	-	171,443	2,693	-	2,693	176,320	2,223	
AA	Provision of Defence Capability Research and Development Costs											
	-	-	-	1,176,522	-	1,176,522	-	-	-	888,823	-	
<b>Total Spending in DEL</b>												
	2,185,133	-	2,185,133	35,758,651	-1,184,376	34,574,275	9,983,815	-67,000	9,916,815	39,462,243	9,504,961	
<b>Spending in Annually Managed Expenditure (AME)</b>												
<b>Voted expenditure</b>												
	-	-	-	3,063,760	-	3,063,760	-	-	-	2,693,536	-	
<i>Of which:</i>												
AB	Provision of Defence Capability Depreciation and Impairment Costs											
	-	-	-	1,664,430	-	1,664,430	-	-	-	2,043,861	-	
AC	Provision of Defence Capability Provisions Costs											
	-	-	-	457,271	-	457,271	-	-	-	-243,817	-	
AD	Provision of Defence Cash Release of Provisions Costs											
	-	-	-	-242,868	-	-242,868	-	-	-	-300,053	-	
AE	Movement on Fair Value of Financial Instruments											
	-	-	-	252,627	-	252,627	-	-	-	218,879	-	
AF	Operations											
	-	-	-	15,056	-	15,056	-	-	-	15,056	-	
AG	Operations Cash Release of Provisions Costs											
	-	-	-	-5,734	-	-5,734	-	-	-	-6,390	-	
AH	War Pensions Benefits Programme costs											
	-	-	-	922,978	-	922,978	-	-	-	966,000	-	
<b>Total Spending in AME</b>												
	-	-	-	3,063,760	-	3,063,760	-	-	-	2,693,536	-	
<b>Total for Estimate</b>												
	2,185,133	-	2,185,133	38,822,411	-1,184,376	37,638,035	9,983,815	-67,000	9,916,815	42,155,779	9,504,961	
<i>Of which:</i>												
Voted expenditure												
	2,185,133	-	2,185,133	38,822,411	-1,184,376	37,638,035	9,983,815	-67,000	9,916,815	42,155,779	9,504,961	
Non-voted expenditure												
	-	-	-	-	-	-	-	-	-	-	-	

**Part II: Resource to cash reconciliation**

£'000

	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Net Resource Requirement</b>	<b>39,823,168</b>	<b>42,155,779</b>	<b>46,925,753</b>
<b>Net Capital Requirement</b>	<b>9,916,815</b>	<b>9,504,961</b>	<b>9,265,154</b>
<b>Accruals to cash adjustments</b>	<b>-11,088,661</b>	<b>-12,057,490</b>	<b>-17,911,655</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-11,113,686	-13,140,898	-17,656,684
New provisions and adjustments to previous provisions	-472,327	207,781	-67,843
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-2,907	-16,200
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-174,136	-178,543	-187,054
Add cash grant-in-aid	173,148	177,879	170,026
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	290,338	352,123	499,990
Increase (+) / Decrease (-) in debtors	285,125	304,253	241,471
Increase (-) / Decrease (+) in creditors	-325,725	-104,601	-1,149,052
Use of provisions	248,602	327,423	253,691
<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>38,651,322</b>	<b>39,603,250</b>	<b>38,279,252</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	2,185,133	2,785,180	2,212,215
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	<b>2,185,133</b>	<b>2,785,180</b>	<b>2,212,215</b>
Gross Programme Costs	38,822,411	40,711,500	41,902,893
<i>Less:</i>			
Programme DEL Income	-1,184,376	-1,340,901	-1,314,207
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>37,638,035</b>	<b>39,370,599</b>	<b>40,588,686</b>
<b>Total Net Operating Costs</b>	<b>39,823,168</b>	<b>42,155,779</b>	<b>42,800,901</b>
<i>Of which:</i>			
Resource DEL	36,510,806	39,134,820	38,781,205
Capital DEL	-	-	-
Resource AME	3,312,362	3,020,959	8,141,788
Capital AME	-	-	-
Non-budget	-	-	83,881
<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	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	4,122,092
<b>Total Resource Budget</b>	<b>39,823,168</b>	<b>42,155,779</b>	<b>46,922,993</b>
<i>Of which:</i>			
Resource DEL	36,759,408	39,462,243	39,034,896
Resource AME	3,063,760	2,693,536	7,888,097
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	2,760
<b>Total Resource (Estimate)</b>	<b>39,823,168</b>	<b>42,155,779</b>	<b>46,925,753</b>



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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL</b>	<b>-1,184,376</b>	<b>-1,340,901</b>	<b>-1,314,207</b>
<i>Of which:</i>			
Programme			
Sale of goods and services	-942,376	-1,098,901	-1,009,805
<i>Of which:</i>			
Section G: Provision of Defence Capability Receipts and other Income	-914,415	-1,064,138	-975,847
Section T: Operations Receipts and other Income	-27,961	-34,657	-33,173
Section Y: Conflict Pools Resource Costs	-	-106	-785
Other grant income (including repayments of grants/subsidies)	-	-	-1
<i>Of which:</i>			
Section G: Provision of Defence Capability Receipts and other Income	-	-	-1
Interest and dividends	-	-	-35,376
<i>Of which:</i>			
Section G: Provision of Defence Capability Receipts and other Income	-	-	-35,329
Section T: Operations Receipts and other Income	-	-	-47
Other income (including receipts)	-242,000	-242,000	-269,025
<i>Of which:</i>			
Section G: Provision of Defence Capability Receipts and other Income	-242,000	-242,000	-269,000
Section T: Operations Receipts and other Income	-	-	-25
<b>Total Voted Resource Income</b>	<b>-1,184,376</b>	<b>-1,340,901</b>	<b>-1,314,207</b>
<b>Voted Capital DEL</b>	<b>-67,000</b>	<b>-192,187</b>	<b>-104,057</b>
<i>Of which:</i>			
Programme			
Sale of assets	-67,000	-183,473	-32,154
<i>Of which:</i>			
Section L: Provision of Defence Capability Asset / Estate Disposal Costs	-67,000	-183,473	-32,154
loan , etc, repayments	-	-	-5,379
<i>Of which:</i>			
Section M: Provision of Defence Capability New Loans and Loan Repayment	-	-	-5,379
Other income (including receipts)	-	-8,714	-66,524
<i>Of which:</i>			
Section M: Provision of Defence Capability New Loans and Loan Repayment	-	-8,714	-66,524
<b>Total Voted Capital Income</b>	<b>-67,000</b>	<b>-192,187</b>	<b>-104,057</b>

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

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No CFER income or receipts are expected in 2012-13, 2011-12 or 2010-11.

## 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>	Ursula Brennan
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In accordance with Chapter 3 of *Managing Public Money* (issued by the Treasury), the following individuals are NDPB Accounting Officer appointments:

### NDPB Accounting Officers

Mr Paul Hatt	Royal Hospital, Chelsea
Mr Dominic Tweddle	National Museum of the Royal Navy and other naval museums
Mrs Janice Murray	National Army Museum
AVM P D Luker	Royal Air Force Museum
Mr Peter Dye	Council of Reserve Forces and Cadet associations
Mr Alan Pateman-Jones	Commonwealth War Graves Commission
Major General Sir Evelyn Webb- Carter KCVO OBE DL	Army Benevolent Fund

Ursula Brennan 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), and with their Ministers, together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal/Additional Accounting Officer and the NDPB Accounting Officer(s) is set out in writing.

## Part III: Note E - Non-Departmental Public Bodies

£'000

Section in Part II: Subhead Detail		Body	Resources	Capital	Grant-in-aid
Z - DEL		Army Benevolent Fund	-	-	-
Z - DEL		Council for Reserve Forces and Cadets Association	95,613	2,077	97,690
Z - DEL		Royal Hospital Chelsea	11,364	-	11,276
Z - DEL		National Army Museum	5,450	-	5,450
Z - DEL		RAF Museum	7,935	-	7,935
Z - DEL		National Museum of the Royal Navy	4,386	616	4,102
Z - DEL		Commonwealth War Graves Commission	46,695	-	46,695
<b>Total</b>			<b>171,443</b>	<b>2,693</b>	<b>173,148</b>

## **Part III: Note I - Gifts**

For the Financial Year 2012-13 a sum of £ 34,000 has been allocated to the offices of Ministers and certain senior staff to present gifts to overseas, or UK-based, non-governmental dignitaries from whom they receive, or to whom they make, visits.

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

For the Financial Year 2012-13 TLB holders have delegated authority to make special bonus payments to civil 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. Awards will not exceed £2,000 per person, and will not exceed 0.4% of the civilian paybill for the TLB in total. TLB holders are also able to authorise non-cash awards, which include such items as retail outlet or theatre ticket vouchers. Individual awards will not exceed £50 and nor will they in total exceed 0.1% of the civilian pay bill for the TLB

## Part III: Note K - Contingent Liabilities

Nature of liability	£' M
Contingent liabilities valued in excess of £100,000, are as follows:	
<b><u>Statutory Liabilities Charged To Resource Estimates</u></b>	
1. Statutory liabilities in relation to the operation of International Military Services Limited.	Statutory Limit £50M (£100M with Commons approval)
<b><u>Non-Statutory Liabilities Charged To Resource Estimates</u></b>	
2. Liability arising from the sale of Married Quarters estate to the Annington Group: to continue to provide utilities - mainly electricity, gas, water and sewerage services on repayment terms to sites that are surrendered in the first 25 to 28 years which depend on adjacent bases for this service; and to contribute to the cost of installing public utility services up to a maximum of £25M across the estate.	£M £18M
3. Indemnity 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
4. Liabilities arising from insurance risk of exhibits on loan to the Army, Navy and RAF Museums.	£3M
5. Indemnity to BAe Systems (formerly GEC Marconi and Vickers Shipbuilding & Engineering Limited (VSEL), Barrow) for third party claims.	Up to £140M per incident
6. Indemnity to the Babcock Group in respect of nuclear risks under the Nuclear Installations Act 1965.	Unquantifiable
7. Indemnity to the Babcock Group in respect of nuclear risks under the Nuclear Installations Act 1965.	Unquantifiable
8. Residual liability for the remediation of unidentified contamination in parts of the former Rosyth Naval Base which has been sold to Rosyth 2000 PLC..	Up to £1M
9. 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
10. Contractorisation of Atomic Weapons Establishment (AWE): in respect of nuclear risks under the Nuclear Installations Act 1965.	Unquantifiable

## Part III: Note K - Contingent Liabilities

11. Contractorisation of AWE: Indemnity to AWE Management Ltd and AWE PLC in respect of Non-Nuclear Installations Act 1965 nuclear risks resulting from claims for damage to property or death and personal injury to a third party.	Unquantifiable
12. Contractorisation of AWE: Indemnity to AWE Management Ltd in respect of non-nuclear risks covering employer's liability, property damage and business interruption, public and product liability.	Unquantifiable
13. Contractorisation of AWE: Indemnity to AWE Management Ltd and AWE Plc in respect of an employee having a claim on a personal insurance policy repudiated because of that employee's involvement with Nuclear Accident Response Team activities.	Unquantifiable
14. Indemnity to Rolls Royce Power Engineering, Derby for risks associated with the handling of fissile materials.	Up to £140M per incident
15. Non-insurance of the Rolls Royce Core Factory and associated Neptune Test reactor facility for third party risks.	Unquantifiable
16. Standard shipbuilding indemnity (in lieu of insurance) to GEC Marconi as part of the ASTUTE Class contract against loss damage and liability incurred by the submarine builder.	Unquantifiable
17. Standard indemnity to BAe Systems (formerly GEC Marconi and VSEL) in respect of fissile material intended for use on the VANGUARD and ASTUTE Classes contract.	Unquantifiable
18. Residual commercial contract claims liability arising out of the disbanding of DERA as a MOD trading agency and the formation of QinetiQ on 1 July 2001.	Unquantifiable
19. Residual employee disease liability arising out of the disbanding of DERA as a MOD trading agency and the formation of QinetiQ on 1 July 2001.	Unquantifiable
20. Residual public liability arising out of the disbanding of DERA as a MOD trading agency and the formation of QinetiQ on 1 July 2001.	Unquantifiable
21. Environmental losses incurred by QinetiQ arising from certain defined materials at specific properties before the formation of QinetiQ on 1 July 2001.	Unquantifiable
22. Excavation of the potential wreck of the Warship <i>Sussex</i>	£2M



### Part III: Note K - Contingent Liabilities

23. Indemnity to Navy, Army and Air Force Institute against certain losses which they might incur as a result of MOD actions	Unquantifiable
24. Underwriting of costs associated with the Defence Training Review	£4M
25. Remediation costs associated with the discovery of unknown environmental contamination at the Fleetlands site	£14M
26. "Unexpected employees" in relation to agency workers on the sites who may claim entitlement to TUPE status	Unquantifiable
27. Service Life insurance cover for Service personnel	Unquantifiable
28. Indemnity to Help for Heroes and Royal British Legion If recovery centres have a change of use within ten years	£29M
29. Indemnity to DII Commercial Partner (ATLAS) for future redundancy payments to be made to staff TUPE'd across to ATLAS for Increment 1a/2a & 3a	£27M
30. Future redundancy payments to be made to staff TUPE'd across to Boeing Defence UK (Log NEC Delivery Partner)	£5M
31. The Queen Elizabeth Class Aircraft Carrier manufacturing contract was awarded to BAE Systems Surface Ships (then BVT Surface Fleet) in July 2008. The contract included a third party indemnity clause covering all Industrial Participants (Babcock Marine, BAE Systems and Thales Naval) and their indemnified sub-contractors against claims by third parties indemnified sub-contractors against claims by third parties post contract acceptance date.	Unquantifiable
32. Indemnity for redundancies of staff employed by SMIT International for performance of the Range Safety and Aircrew Training PFI contract.	£1M
33. Indemnity for redundancies of staff employed by SERCO under the Marine Services PFI contract over and above the contractually agreed programmed	£7M
34. Indemnity for any losses and costs due to the unintended detonation of explosives while being handled in performance of the Marine Service PFI contract by SERCO.	Unquantifiable

## Part III: Note L - International Subscriptions

Section in Part II: Subhead detail and budgetary treatment	Body	£'000
F-DEL	NATO Military Budgets	73,876
F-DEL	NATO Infrastructure	85,387
F-DEL	UK Contribution to the Comprehensive Test Ban Treaty verification scheme	5,454
F-DEL	NATO Maintenance and Supply Agency (NAMSA)	920
F-DEL	Western European Union Centre	1,721



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# Armed Forces retired pay, pensions etc

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## Introduction

1. This Estimate provides for the payment of retired pay, pensions and lump sum benefits to persons covered by the Armed Forces Pension Scheme (AFPS 75), the rules for which are set out in the Royal Navy Orders in Council the Army Pensions Warrant and the Queen's Regulations for the Royal Air Force. This Estimate also incorporates the two schemes: the Armed Forces Pension Scheme (AFPS 05) and Armed Forces Compensation Scheme (AFCS). The rules governing both these schemes are set out in the Armed Forces (Pensions and Compensation) Act, 2004.
2. The Ministry of Defence is responsible for administering the AFPS; the related staff and other costs are borne on the Ministry of Defence Estimate.
3. Further details of spending covered by this Estimate can be found in the Annual Reports and Accounts 2012.

**Part I**

	£		
	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	5,296,897,000	-	5,296,897,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,296,897,000	-	5,296,897,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>2,103,511,000</b>		

Amounts required in the year ending 31 March 2013 for expenditure by Armed Forces retired pay, pensions etc on:

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

Payment of pensions, lump sum benefits, transfers out and associated non-cash items to persons covered by the scheme. Provision is also made for:

- payment of those benefits outside the scheme: Short Service Gratuities, Resettlement Grants and Criminal injuries Compensation Overseas.

Income arising from:

MOD employer contributions (Superannuation Contributions Adjusted for Past Experience), Transfers In from other schemes and the purchases of added years.

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

**Part I**

£

	Voted Total	Allocated in Vote on Account	Balance to complete
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	5,296,897,000	2,587,501,000	<b>2,709,396,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>2,103,511,000</b>	<b>706,087,000</b>	<b>1,397,424,000</b>

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions	
Resources						Capital			Resources	Capital
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	7,372,199	-2,075,302	5,296,897	-	-	-	7,090,002	-
<i>Of which:</i>										
A Retired pay, pensions and other payments to service pers										
-	-	-	7,372,199	-2,075,302	5,296,897	-	-	-	7,090,002	-
<b>Total Spending in AME</b>										
-	-	-	<b>7,372,199</b>	<b>-2,075,302</b>	<b>5,296,897</b>	-	-	-	<b>7,090,002</b>	-
<b>Total for Estimate</b>										
-	-	-	<b>7,372,199</b>	<b>-2,075,302</b>	<b>5,296,897</b>	-	-	-	<b>7,090,002</b>	-
<i>Of which:</i>										
Voted expenditure										
-	-	-	7,372,199	-2,075,302	5,296,897	-	-	-	7,090,002	-
Non-voted expenditure										
-	-	-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Net Resource Requirement</b>	<b>5,296,897</b>	<b>7,090,002</b>	<b>-8,766,036</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-3,193,386</b>	<b>-5,180,920</b>	<b>10,481,550</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-7,372,199	-9,221,926	6,906,965
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-951	482	773
Increase (-) / Decrease (+) in creditors	-28,353	-17,423	-21,740
Use of provisions	4,208,117	4,057,947	3,595,552
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,103,511</b>	<b>1,909,082</b>	<b>1,715,514</b>



## Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Programme Costs	7,372,199	9,221,926	-6,906,965
<i>Of which:</i>			
Increases in liability	2,354,055	3,610,803	-11,941,086
Interest on scheme liability	5,018,144	5,611,123	5,034,121
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-2,074,246	-2,130,181	-1,857,016
Transfers in	-1,056	-1,743	-2,026
Other income	-	-	-29
<b>Net Programme Costs</b>	<b>5,296,897</b>	<b>7,090,002</b>	<b>-8,766,036</b>
<b>Total Net Operating Costs</b>	<b>5,296,897</b>	<b>7,090,002</b>	<b>-8,766,036</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	5,296,897	7,090,002	-8,766,036
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>5,296,897</b>	<b>7,090,002</b>	<b>-8,766,036</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	5,296,897	7,090,002	-8,766,036
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>5,296,897</b>	<b>7,090,002</b>	<b>-8,766,036</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource AME</b>	<b>-2,075,302</b>	<b>-2,131,924</b>	<b>-1,859,071</b>
<i>Of which:</i>			
Programme			
Pension scheme related income	-2,075,302	-2,131,924	-1,859,071
<i>Of which:</i>			
Section A: Retired pay, pensions and other payments to service pers	-2,075,302	-2,131,924	-1,859,071
<b>Total Voted Resource Income</b>	<b>-2,075,302</b>	<b>-2,131,924</b>	<b>-1,859,071</b>

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

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No CFER income or receipts are expected in 2012-13, 2011-12 or 2010-11.

## 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>	Ursula Brennan
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Ursula Brennan 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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# Foreign and Commonwealth Office

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## Introduction

1. This Estimate covers the cost of running the Foreign and Commonwealth Office including UK Trade and Investment, net expenditure of the BBC World Service and Non-Departmental Public Bodies (NDPBs), subscriptions to international organisations, conflict prevention and peacekeeping and the other FCO programmes and grants including gifts of equipment and services mainly in Africa, Asia, the Caribbean, Eastern Europe, Latin America and the overseas territories; the Government's grant in aid to FCO Services, the FCO's contribution towards the expenses of the British Council; and on associated non-cash items.

2. The Estimate also provides for the refund of certain UK taxes and duties paid by certain Foreign and Commonwealth governments and international organisations.

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	2,135,849,000	-	2,135,849,000
Capital	102,000,000	-	102,000,000
<b>Annually Managed Expenditure</b>			
Resource	80,000,000	-	80,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,215,849,000	-	2,215,849,000
Capital	102,000,000	-	102,000,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>2,117,253,000</b>		

Amounts required in the year ending 31 March 2013 for expenditure by Foreign and Commonwealth Office on:

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

administration of UK Trade and Investment, Wilton Park Executive Agency, net expenditure of NDPBs, hospitality and facilities, international organisations, scholarships, information services and sponsored visits, special payments and assistance programmes supporting foreign policy objectives including human rights, good governance, international security and the fight against the illicit drug trade, the BBC World Service for broadcasting, the British Council.

Conflict prevention, early warning, crisis management, conflict resolution/peacemaking, peacekeeping and peace-building activity and on associated strengthening of international and regional systems and capacity and associated depreciation and any other non-cash costs falling in DEL.

Income arising from:

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

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

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

**Part I**

Foreign and Commonwealth Office will account for this Estimate.

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete</b>
<b>Departmental Expenditure Limit</b>			
Resource	2,135,849,000	963,532,000	<b>1,172,317,000</b>
Capital	102,000,000	48,150,000	<b>53,850,000</b>
<b>Annually Managed Expenditure</b>			
Resource	80,000,000	33,750,000	<b>46,250,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>2,117,253,000</b>	<b>964,882,000</b>	<b>1,152,371,000</b>



## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross 7	Income 8	Net 9	Net 10	Net 11
Gross 1	Income 2	Net 3	Gross 4	Income 5	Net 6					
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
309,998	-80,000	229,998	2,115,851	-210,000	1,905,851	112,000	-10,000	102,000	2,210,073	119,000
<i>Of which:</i>										
A Administration and programme expenditure										
299,998	-80,000	219,998	962,662	-210,000	752,662	69,000	-10,000	59,000	1,024,957	79,000
B Programme and international organisation grants										
-	-	-	207,500	-	207,500	21,000	-	21,000	237,691	11,000
C BBC World Service Broadcasting										
-	-	-	251,596	-	251,596	-	-	-	231,000	-
D British Council										
-	-	-	165,000	-	165,000	-	-	-	173,500	-
E BBC World Service - Capital										
-	-	-	-	-	-	16,000	-	16,000	-	22,000
F British Council - Capital grant										
-	-	-	-	-	-	6,000	-	6,000	-	7,000
G Net Funding for NDPBs										
-	-	-	5,693	-	5,693	-	-	-	5,693	-
H Conflict Prevention Programme expenditure										
-	-	-	122,400	-	122,400	-	-	-	118,232	-
I Peacekeeping										
-	-	-	401,000	-	401,000	-	-	-	419,000	-
J Departmental Unallocated Provision										
10,000	-	10,000	-	-	-	-	-	-	-	-
<b>Total Spending in DEL</b>										
<b>309,998</b>	<b>-80,000</b>	<b>229,998</b>	<b>2,115,851</b>	<b>-210,000</b>	<b>1,905,851</b>	<b>112,000</b>	<b>-10,000</b>	<b>102,000</b>	<b>2,210,073</b>	<b>119,000</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	80,000	-	80,000	-	-	-	75,000	-
<i>Of which:</i>										
K AME Programme										
-	-	-	50,000	-	50,000	-	-	-	50,000	-
L Reimbursement of certain duties taxes and licence fees										
-	-	-	25,000	-	25,000	-	-	-	25,000	-
M BBC World Service Broadcasting										
-	-	-	5,000	-	5,000	-	-	-	-	-
<b>Total Spending in AME</b>										
<b>-</b>	<b>-</b>	<b>-</b>	<b>80,000</b>	<b>-</b>	<b>80,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75,000</b>	<b>-</b>
<b>Total for Estimate</b>										
<b>309,998</b>	<b>-80,000</b>	<b>229,998</b>	<b>2,195,851</b>	<b>-210,000</b>	<b>1,985,851</b>	<b>112,000</b>	<b>-10,000</b>	<b>102,000</b>	<b>2,285,073</b>	<b>119,000</b>
<i>Of which:</i>										
Voted expenditure										
309,998	-80,000	229,998	2,195,851	-210,000	1,985,851	112,000	-10,000	102,000	2,285,073	119,000
Non-voted expenditure										
-	-	-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

	<b>£'000</b>		
	<b>2012-13 Plans</b>	<b>2011-12 Provisions</b>	<b>2010-11 Outturn</b>
<b>Net Resource Requirement</b>	<b>2,215,849</b>	<b>2,285,073</b>	<b>2,248,664</b>
<b>Net Capital Requirement</b>	<b>102,000</b>	<b>119,000</b>	<b>155,626</b>
<b>Accruals to cash adjustments</b>	<b>-200,596</b>	<b>-169,000</b>	<b>-167,311</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-159,977	-168,977	-153,061
New provisions and adjustments to previous provisions	-20,000	-20,000	-14,000
Departmental Unallocated Provision	-10,000	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-250
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-278,289	-5,693	-
Add cash grant-in-aid	247,670	5,670	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	20,000	20,000	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-4,000</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-4,000
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,117,253</b>	<b>2,235,073</b>	<b>2,232,979</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	279,998	307,880	403,197
<i>Less:</i>			
Administration DEL Income	-80,000	-80,000	-80,998
<b>Net Administration Costs</b>	<b>199,998</b>	<b>227,880</b>	<b>322,199</b>
Gross Programme Costs	2,242,851	2,317,193	2,237,111
<i>Less:</i>			
Programme DEL Income	-210,000	-220,000	-257,599
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>2,032,851</b>	<b>2,097,193</b>	<b>1,979,512</b>
<b>Total Net Operating Costs</b>	<b>2,232,849</b>	<b>2,325,073</b>	<b>2,301,711</b>
<i>Of which:</i>			
Resource DEL	2,105,849	2,190,073	2,163,664
Capital DEL	27,000	40,000	53,047
Resource AME	100,000	95,000	64,000
Capital AME	-	-	-
Non-budget	-	-	21,000
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	10,000	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-27,000	-40,000	-53,047
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	2,401
Other adjustments	-	-	-23,401
<b>Total Resource Budget</b>	<b>2,215,849</b>	<b>2,285,073</b>	<b>2,227,664</b>
<i>Of which:</i>			
Resource DEL	2,135,849	2,210,073	2,193,664
Resource AME	80,000	75,000	34,000
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	21,000
<b>Total Resource (Estimate)</b>	<b>2,215,849</b>	<b>2,285,073</b>	<b>2,248,664</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL</b>	<b>-290,000</b>	<b>-300,000</b>	<b>-338,597</b>
<i>Of which:</i>			
Administration			
Sale of goods and services	-80,000	-80,000	-80,998
<i>Of which:</i>			
Section A: Administration and programme expenditure	-80,000	-80,000	-80,998
Total Administration	-80,000	-80,000	-80,998
Programme			
Sale of goods and services	-210,000	-220,000	-251,000
<i>Of which:</i>			
Section A: Administration and programme expenditure	-210,000	-220,000	-251,000
Other income (including receipts)	-	-	-6,599
<i>Of which:</i>			
Section A: Administration and programme expenditure	-	-	-6,599
Total Programme	-210,000	-220,000	-257,599
<b>Total Voted Resource Income</b>	<b>-290,000</b>	<b>-300,000</b>	<b>-338,597</b>
<b>Voted Capital DEL</b>	<b>-10,000</b>	<b>-50,000</b>	<b>-25,863</b>
<i>Of which:</i>			
Programme			
Sale of assets	-10,000	-50,000	-25,863
<i>Of which:</i>			
Section A: Administration and programme expenditure	-10,000	-50,000	-25,863
<b>Total Voted Capital Income</b>	<b>-10,000</b>	<b>-50,000</b>	<b>-25,863</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					
	2012-13 Plans		2011-12 Provisions		2010-11 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)	-	-	-	-	-2,401	-2,401
<b>Total</b>	-	-	-	-	-2,401	-2,401

#### Detailed description of CFER sources

	£'000					
	2012-13 Plans		2011-12 Provisions		2010-11 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Consular Fees	-	-	-	-	-2,401	-2,401
<b>Total</b>	-	-	-	-	-2,401	-2,401

## 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 Fraser
<b>NDPB Accounting Officers</b>	
Peter Horrocks	BBC World Service
Dr. John Hughes	Marshall Aid Commemoration Commission
Katie Lee	Great Britain China Centre
Tina Fahm	Westminster Foundation for Democracy

Simon Fraser 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), and with their Ministers, together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal/Additional Accounting Officer and the NDPB Accounting Officer(s) is set out in writing.

## Part III: Note E - Non-Departmental Public Bodies

£'000

Section in Part II: Subhead Detail		Body	Resources	Capital	Grant-in-aid
C, E		BBC World Service	256,596	16,000	242,000
G		Westminster Foundation for Democracy	3,518	-	3,500
G		Marshall Aid Commemoration Commission	1,900	-	1,900
G		Great Britain China Centre	275	-	270
<b>Total</b>			<b>262,289</b>	<b>16,000</b>	<b>247,670</b>

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

The net budget of BBC World Service has been consolidated into the Main Estimate from 1 April 2012.



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

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Nature of liability	£'000
British Council - indemnities given by the British Council to the owners of objects exhibited overseas against loss or damage.	20,100

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

<b>Section in Part II: Subhead detail and budgetary treatment</b>	<b>Body</b>	<b>£'000</b>
B - DEL	UN Regular Budget	105,500
B - DEL	Commonwealth Secretariat	5,300
B - DEL	OECD	12,900
B - DEL	Western European Union	2,000
B - DEL	North Atlantic Treaty Organisation (NATO) Civil Budget	23,000
B - DEL	North Atlantic Treaty Organisation (NATO) HQ Project	13,000
B - DEL	Council of Europe	26,800
B - DEL	OSCE	5,200



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# Department for International Development

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## Introduction

1. This Estimate provides for expenditure by the Department for International Development (DFID) on the United Kingdom's international development programme including international climate finance (jointly with the Department of Energy and Climate Change and Department for Environment, Food and Rural Affairs), conflict prevention and stabilisation (jointly with the Foreign and Commonwealth Office and the Ministry of Defence) and related administration costs and capital expenditure. The Estimate also provides for expenditure by DFID's Non Departmental Public Bodies (NDPB's), the Commonwealth Scholarship Commission (CSC) and the Independent Commission for Aid Impact (ICAI).

2. Further information on the department's expenditure can be found in DFID's Resource Accounts.

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	5,763,445,000	855,000,000	6,618,445,000
Capital	1,635,000,000	-	1,635,000,000
<b>Annually Managed Expenditure</b>			
Resource	93,036,000	-	93,036,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,856,481,000	855,000,000	6,711,481,000
Capital	1,635,000,000	-	1,635,000,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>7,231,115,000</b>		

Amounts required in the year ending 31 March 2013 for expenditure by Department for International Development on:

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

Development and humanitarian assistance under the International Development Act 2002 through financial and technical assistance to governments, institutions, voluntary agencies and individuals for activities including: wealth creation (generating growth, stimulating trade and improving infrastructure); direct delivery of Millennium Development Goals (MDGs) (health and nutrition, education, water and sanitation, humanitarian assistance and food aid); governance and security (peace building, conflict prevention, stabilisation and the Conflict Pool, public financial management, human rights); climate change (mitigating and adapting to the impact of climate change); global partnerships (core funding for and capital subscriptions to multilateral organisations which provide country level and global assistance, core funding for civil society organisations and research partnerships); continued assistance to UK Overseas Territories; costs relating to investments in public corporations and shareholdings in private sector companies; spending by NDPBs (Commonwealth Scholarship Commission (CSC) on scholarships to individuals from Commonwealth countries, and the Independent Commission for Aid Impact (ICAI), an advisory NDPB which provides independent scrutiny of UK Aid in order to promote the delivery of value for money for British taxpayers and the maximisation of the impact of aid); related capital expenditure, administration costs and associated depreciation and other non-cash costs falling in DEL.

Income arising from:

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

## Part I

### 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.

Department for International Development will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete / Surrender
<b>£</b>			
<b>Departmental Expenditure Limit</b>			
Resource	5,763,445,000	2,542,653,000	<b>3,220,792,000</b>
Capital	1,635,000,000	627,300,000	<b>1,007,700,000</b>
<b>Annually Managed Expenditure</b>			
Resource	93,036,000	98,341,000	<b>-5,305,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>7,231,115,000</b>	<b>3,120,477,000</b>	<b>4,110,638,000</b>

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions		
Resources						Capital			Resources	Capital	
Administration		Net 3	Programme			Gross 7	Income 8	Net 9	Net 10	Net 11	
Gross 1	Income 2		Gross 4	Income 5	Net 6						
<b>Spending in Departmental Expenditure Limits (DEL)</b>											
<b>Voted expenditure</b>											
	141,079	-8,079	133,000	5,633,053	-2,608	5,630,445	1,655,000	-20,000	1,635,000	5,341,294	1,658,105
<i>Of which:</i>											
A	Departmental Unallocated Provision										
	1,869	-	1,869	112,824	-	112,824	31,357	-	31,357	-	-
B	CSC (NDPB) (net) scholarships relating to developing countries										
	1,980	-	1,980	19,410	-	19,410	-	-	-	19,111	-
C	Wealth Creation										
	-	-	-	485,463	-	485,463	129,798	-	129,798	514,441	97,472
D	Climate Change										
	-	-	-	362,252	-	362,252	113,719	-	113,719	237,547	46,605
E	Governance and Security										
	-	-	-	602,045	-	602,045	14,182	-	14,182	673,796	27,290
F	Direct Delivery of Millennium Development Goals										
	-	-	-	2,733,683	-	2,733,683	141,643	-	141,643	3,063,497	235,961
G	Global Partnerships										
	-	-	-	940,874	-	940,874	1,104,182	-	1,104,182	576,247	1,242,777
H	Total Operating Costs										
	136,832	-8,079	128,753	114,708	-608	114,100	-	-	-	221,200	-
I	Central Programmes										
	-	-	-	5,566	-2,000	3,566	20,000	-20,000	-	12,770	8,000
J	Joint Conflict Pool										
	-	-	-	68,400	-	68,400	-	-	-	19,420	-
K	Independent Commission for Aid Impact (NDPB) (net)										
	398	-	398	2,237	-	2,237	-	-	-	2,635	-
L	No Specific Pillar										
	-	-	-	185,591	-	185,591	100,119	-	100,119	-	-
	<i>CSC (NDPB) (net) scholarships relating to developed countries</i>										
	-	-	-	-	-	-	-	-	-	630	-
<b>Non-voted expenditure</b>											
	-	-	-	855,000	-	855,000	-	-	-	867,900	-
<i>Of which:</i>											
M	European Union Attributed Aid										
	-	-	-	855,000	-	855,000	-	-	-	867,900	-
<b>Total Spending in DEL</b>											
	141,079	-8,079	133,000	6,488,053	-2,608	6,485,445	1,655,000	-20,000	1,635,000	6,209,194	1,658,105
<b>Spending in Annually Managed Expenditure (AME)</b>											
<b>Voted expenditure</b>											
	-	-	-	93,036	-	93,036	-	-	-	211,031	-1,600
<i>Of which:</i>											
N	Wealth Creation										
	-	-	-	-2,087	-	-2,087	-	-	-	-2,705	-
O	Direct Delivery of Millennium Development Goals										
	-	-	-	50,379	-	50,379	-	-	-	182,253	-

## Part II: Subhead detail

£'000

2012-13 Plans										2011-12 Provisions		
Resources						Capital				Resources	Capital	
Administration		Net 3	Programme			Gross 7	Income		Net 9	Net 10	Net 11	
Gross 1	Income 2		Gross 4	Income 5	Net 6		Income 8	Net 9				
P	Total Operating Costs											
	-	-	-	-2,543	-	-2,543	-	-	-	-3,528	-	
Q	Central Programmes											
	-	-	-	47,287	-	47,287	-	-	-	35,011	-1,600	
<b>Total Spending in AME</b>												
	-	-	-	<b>93,036</b>	-	<b>93,036</b>	-	-	-	<b>211,031</b>	<b>-1,600</b>	
<b>Total for Estimate</b>												
	<b>141,079</b>	<b>-8,079</b>	<b>133,000</b>	<b>6,581,089</b>	<b>-2,608</b>	<b>6,578,481</b>	<b>1,655,000</b>	<b>-20,000</b>	<b>1,635,000</b>	<b>6,420,225</b>	<b>1,656,505</b>	
<i>Of which:</i>												
Voted expenditure												
	141,079	-8,079	133,000	5,726,089	-2,608	5,723,481	1,655,000	-20,000	1,635,000	5,552,325	1,656,505	
Non-voted expenditure												
	-	-	-	855,000	-	855,000	-	-	-	867,900	-	



**Part II: Resource to cash reconciliation**

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Net Resource Requirement</b>	<b>6,711,481</b>	<b>6,420,225</b>	<b>6,179,163</b>
<b>Net Capital Requirement</b>	<b>1,635,000</b>	<b>1,656,505</b>	<b>1,558,696</b>
<b>Accruals to cash adjustments</b>	<b>-260,366</b>	<b>-588,966</b>	<b>-266,241</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-21,000	-21,000	-21,216
New provisions and adjustments to previous provisions	-154,053	-264,400	-303,681
Departmental Unallocated Provision	-146,050	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-50,280	-40,300	-6,295
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-24,025	-22,376	-
Add cash grant-in-aid	24,025	19,741	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-354,000	-
Use of provisions	111,017	93,369	64,951
<b>Removal of non-voted budget items</b>	<b>-855,000</b>	<b>-867,900</b>	<b>-845,045</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-855,000	-867,900	-845,045
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>7,231,115</b>	<b>6,619,864</b>	<b>6,626,573</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	135,467	134,289	152,774
<i>Less:</i>			
Administration DEL Income	-8,079	-6,000	-5,975
<b>Net Administration Costs</b>	<b>127,388</b>	<b>128,289</b>	<b>146,799</b>
Gross Programme Costs	7,220,651	7,086,771	6,962,755
<i>Less:</i>			
Programme DEL Income	-2,608	-6,630	-5,512
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>7,218,043</b>	<b>7,080,141</b>	<b>6,957,243</b>
<b>Total Net Operating Costs</b>	<b>7,345,431</b>	<b>7,208,430</b>	<b>7,104,042</b>
<i>Of which:</i>			
Resource DEL	5,537,735	5,247,925	5,019,837
Capital DEL	1,603,643	1,656,105	1,769,924
Resource AME	204,053	304,400	314,281
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	114,693	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-1,603,643	-1,656,105	-1,769,924
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	855,000	867,900	845,045
<b>Total Resource Budget</b>	<b>6,711,481</b>	<b>6,420,225</b>	<b>6,179,163</b>
<i>Of which:</i>			
Resource DEL	6,618,445	6,209,194	5,929,833
Resource AME	93,036	211,031	249,330
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>6,711,481</b>	<b>6,420,225</b>	<b>6,179,163</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL</b>	<b>-10,687</b>	<b>-12,630</b>	<b>-11,487</b>
<i>Of which:</i>			
Administration			
Sale of goods and services	-8,079	-6,000	-5,975
<i>Of which:</i>			
Section H: Total Operating Costs	-8,079	-6,000	-5,975
Other income (including receipts)	-	-	-
Total Administration	-8,079	-6,000	-5,975
Programme			
Sale of goods and services	-2,608	-6,000	-5,512
<i>Of which:</i>			
Section H: Total Operating Costs	-608	-	-
Section I: Central Programmes	-2,000	-6,000	-5,512
Other grant income (including repayments of grants/subsidies)	-	-630	-
<i>Of which:</i>			
Section I: Central Programmes	-	-630	-
Interest and dividends	-	-	-
Other income (including receipts)	-	-	-
Total Programme	-2,608	-6,630	-5,512
<b>Total Voted Resource Income</b>	<b>-10,687</b>	<b>-12,630</b>	<b>-11,487</b>
<b>Voted Capital DEL</b>	<b>-20,000</b>	<b>-17,000</b>	<b>-252,316</b>
<i>Of which:</i>			
Programme			
loan , etc, repayments	-20,000	-17,000	-252,316
<i>Of which:</i>			
Section C: Wealth Creation	-	-	-29,900
Section I: Central Programmes	-20,000	-17,000	-222,416
<b>Voted Capital AME</b>	<b>-</b>	<b>-1,600</b>	<b>-</b>
<i>Of which:</i>			
Programme			
Other income (including receipts)	-	-1,600	-
<i>Of which:</i>			
Section Q: Central Programmes	-	-1,600	-
<b>Total Voted Capital Income</b>	<b>-20,000</b>	<b>-18,600</b>	<b>-252,316</b>

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

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No CFER income or receipts are expected in 2012-13, 2011-12 or 2010-11.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer** Mark Lowcock, Permanent Secretary / Accounting Officer

**Additional Accounting Officers** Professor Tim Unwin, Commonwealth Scholarship Commission

Mark Lowcock, Permanent Secretary / Accounting Officer has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

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

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

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

## Part III: Note E - Non-Departmental Public Bodies

£'000

Section in Part II: Subhead Detail		Body	Resources	Capital	Grant-in-aid
B	Commonwealth Scholarship Commission		21,390	-	21,390
K	Independent Commission for Aid Impact		2,635	-	2,635
<b>Total</b>			<b>24,025</b>	<b>-</b>	<b>24,025</b>

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

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Nature of liability	£'000
Callable element of capital subscription : International Bank for Reconstruction and Development	5,132,200
Callable element of capital subscription : other International Financial Institutions	5,537,450
UK share of EU member states collective guarantee of lending by EIB under Lome	103,532
UK National Guarantee of EIB lending to UK overseas territories	344
UK National Guarantee of lending by a non UK overseas territory	169,000
Contributions to international financial institutions - promissory notes still to be deposited	2,952,650

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# Department for International Development: Overseas Superannuation

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## Introduction

1. This Estimate covers the payments of pensions and grants under various superannuation schemes relating to service overseas. The main components are pensions, including UK supplements and increases, of former officers of the India, Pakistan and Burma civil and military services and their dependants, and of former colonial public servants and their dependants; pensions for beneficiaries of certain former overseas pension funds for which the UK assumed responsibility; 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 is for the interest cost arising during the year from the increases in the present value of the discounted provision for scheme liability because the benefits are one year closer to settlement. The schemes are closed with no active members and there is therefore no resource provision for current service costs.
3. The Net Cash Requirement reflects planned payments to pensioners during the year.
4. The administration costs associated with the Estimate are met from the Department for International Development Estimate.



**Part I**

	£		
	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	55,142,000	-	55,142,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	55,142,000	-	55,142,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>94,995,000</b>		

Amounts required in the year ending 31 March 2013 for expenditure by Department for International Development: Overseas Superannuation on:

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

Pension and superannuation payments, grants and compensation payments, etc. in respect of overseas services; pensions for beneficiaries of certain former overseas pension funds for which the UK assumed responsibility; contributions to pensions 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.

Income arising from:

Miscellaneous income relating to the scheme.

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

	£		
	Voted Total	Allocated in Vote on Account	Balance to complete
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	55,142,000	27,335,000	<b>27,807,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>94,995,000</b>	<b>43,182,000</b>	<b>51,813,000</b>

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions	
Resources						Capital			Resources	Capital
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	55,147	-5	55,142	-	-	-	61,495	-
<i>Of which:</i>										
A Interest on liabilities and other expenses										
-	-	-	55,147	-5	55,142	-	-	-	61,495	-
<b>Total Spending in AME</b>										
-	-	-	55,147	-5	55,142	-	-	-	61,495	-
<b>Total for Estimate</b>										
-	-	-	55,147	-5	55,142	-	-	-	61,495	-
<i>Of which:</i>										
Voted expenditure										
-	-	-	55,147	-5	55,142	-	-	-	61,495	-
Non-voted expenditure										
-	-	-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Net Resource Requirement</b>	<b>55,142</b>	<b>61,495</b>	<b>53,254</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>39,853</b>	<b>34,466</b>	<b>44,836</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-55,147	-61,500	-53,254
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	95,000	95,966	98,090
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>94,995</b>	<b>95,961</b>	<b>98,090</b>

## Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Programme Costs	55,147	61,500	53,254
<i>Of which:</i>			
Increases in liability	-	-	-
Interest on scheme liability	55,147	61,500	53,254
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-	-	-
Transfers in	-	-	-
Other income	-5	-5	-
<b>Net Programme Costs</b>	<b>55,142</b>	<b>61,495</b>	<b>53,254</b>
<b>Total Net Operating Costs</b>	<b>55,142</b>	<b>61,495</b>	<b>53,254</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	55,142	61,495	53,254
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>55,142</b>	<b>61,495</b>	<b>53,254</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	55,142	61,495	53,254
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>55,142</b>	<b>61,495</b>	<b>53,254</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource AME</b>	-5	-5	-
<i>Of which:</i>			
Programme			
Pension scheme related income	-5	-5	-
<i>Of which:</i>			
Section A: Interest on liabilities and other expenses	-5	-5	-
<b>Total Voted Resource Income</b>	<b>-5</b>	<b>-5</b>	<b>-</b>

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

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No CFER income or receipts are expected in 2012-13, 2011-12 or 2010-11.

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

Section in Part II: Subhead detail and budgetary treatment	Service	£'000
A - AME	Payments to pensioners for service with the Cotton Research Corporation	14
A - AME	Grants to certain former civil servants of the Republic of Yemen and its predecessors and to former civil servants of Burma, Guyana, Jamaica, Somaliland, Tanzania, Uganda, Zanzibar and the East African Community under the Carr/Robertson Assurance 1964	187
A - AME	Pensions to and in respect of certain officers and warrant officers of the former British India and Burma armed forces analogous to the pensions payable to British armed forces personnel under the Naval, Military and Air Forces (Disablement and Death) Service Pensions Order, as amended	310
A - AME	Pensions in respect of certain Palestine Police personnel analagous to the pensions payable to British civilians under the Personal Injuries Civilian Scheme	24



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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	123,000

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# Department of Energy and Climate Change

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## Introduction

1. This Estimate covers the planned budgetary expenditure of the Department of Energy and Climate Change (including its associated Non Departmental Public Bodies: the Nuclear Decommissioning Authority (NDA), including the Site Licensing Companies who are accountable to the NDA through arms length commercial contracts; the Coal Authority; the Civil Nuclear Police Authority; the Committee on Climate Change).

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	2,135,623,000	-691,000,000	1,444,623,000
Capital	1,956,721,000	-6,000,000	1,950,721,000
<b>Annually Managed Expenditure</b>			
Resource	434,002,000	-	434,002,000
Capital	-77,800,000	-	-77,800,000
<b>Total Net Budget</b>			
Resource	2,569,625,000	-691,000,000	1,878,625,000
Capital	1,878,921,000	-6,000,000	1,872,921,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>4,113,327,000</b>		

Amounts required in the year ending 31 March 2013 for expenditure by Department of Energy and Climate Change on:

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

Respond to fuel poverty needs;

measures to improve energy efficiency, security and environmental practice.

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.

Work towards international agreement on climate change;

promote and support actions to reduce national and global greenhouse gas emissions;

climate modelling and risk assessment.

Safety, environment and social impact programmes relating to nuclear sites in Central and Eastern Europe and the former Soviet Union and other countries where future G8 Global Partnership related initiatives may be pursued; inspections and compliance in accordance with EU regulatory requirements and recovery of expenditure through cost sharing arrangements;

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

Efficient discharge of liabilities falling to the Department, including nuclear waste management and decommissioning and for former coal industry employees.

Specialist support services, staff management and development; other departmental administration and non-cash costs; exchange risk and other guarantee losses; publicity, promotion, publications, knowledge sharing initiatives and departmental research and development; surveys, monitoring, statistics, advice and consultancies; contributions to fund cross government initiatives; payments to HM Treasury towards the cost of Infrastructure UK.

Expenditure by the Nuclear Decommissioning Authority and its subsidiaries, Coal Authority, Civil Nuclear Police Authority, Committee on Climate Change, Carbon Trust, and Energy Savings Trust.

## Part I

### Income arising from:

Receipts from other Government Departments and devolved administrations;

grant income from the Department for Business, Innovation and Skills for the Low Carbon Buildings Programme; the repayment of loans and investments; repayment of capital grants;

government carbon offsetting scheme receipts;

receipts relating to the oil and gas industries (including petroleum licensing); Project Camelot Levy Receipts;

income relating to legal services, consultancy, publications, public enquiries, information, secondments,

departmental administration costs, central services, rental income and repayments; occupancy charge; administrative and professional services; EU receipts; the sale of surplus land and buildings; refund of input VAT not claimed in previous years on departmental expenditure; non-cash income.

Receipts relating to the Nuclear Decommissioning Authority.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

Efficient discharge of liabilities falling to the Department, including nuclear waste management and decommissioning and for former coal industry employees.

Expenditure by the Nuclear Decommissioning Authority, Coal Authority, Civil Nuclear Police Authority and Committee on Climate Change.

Renewable Heat Incentive including Renewable Heat Premium Payments.

Energy levy-funded expenditure including Renewables Obligation, Feed-In Tariffs and Warm Home Discount (Social Price Support).

#### Income arising from:

Income relating to repayment and recoveries of compensation and legal costs, distribution of surpluses from coal industry pension scheme, coal privatisation receipts and BNFL/Urenco dividend income;

refund of input VAT not claimed in previous years on departmental expenditure.

Income from Energy levies including Renewables Obligation, Feed-In Tariffs and Warm Home Discount (Social Price Support).

Receipts relating to the Nuclear Decommissioning Authority.

**Department of Energy and Climate Change** will account for this Estimate.

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	Voted Total	Allocated in Vote on Account	Balance to complete
<b>Departmental Expenditure Limit</b>			
Resource	2,135,623,000	679,510,000	<b>1,456,113,000</b>
Capital	1,956,721,000	677,556,000	<b>1,279,165,000</b>
<b>Annually Managed Expenditure</b>			
Resource	434,002,000	250,664,000	<b>183,338,000</b>
Capital	-77,800,000	-	<b>-77,800,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>4,113,327,000</b>	<b>1,725,085,000</b>	<b>2,388,242,000</b>

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions	
Resources						Capital			Resources	Capital
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
204,176	-1,176	203,000	1,945,752	-13,129	1,932,623	1,992,721	-36,000	1,956,721	2,418,790	1,740,396
<i>Of which:</i>										
A	Save energy with the Green Deal and support vulnerable consumers	-	63,385	-	63,385	130,000	-36,000	94,000	99,591	145,404
B	Deliver secure energy on the way to a low carbon energy future	-	39,660	-8,629	31,031	-	-	-	22,197	-
C	Drive ambitious action on climate change at home and abroad	-	11,890	-	11,890	215,000	-	215,000	17,445	107,895
D	Manage our energy legacy responsibly and cost-effectively	-	349,691	-	349,691	2,700	-	2,700	338,771	7,240
E	Deliver the capability DECC needs to achieve its goals	149,558	-1,176	148,382	26,605	-4,500	22,105	80,971	-	80,971
F	NDA and SLC expenditure (NDPB)	47,000	-	47,000	1,427,540	-	1,427,540	1,556,000	-	1,556,000
G	Coal Authority (NDPB) (net)	4,956	-	4,956	26,981	-	26,981	7,550	-	7,550
H	Civil Nuclear Police Authority (NDPB) (net)	-	-	-	-	-	-	500	-	500
I	Committee on Climate Change (NDPB) (net)	2,662	-	2,662	-	-	-	-	-	-
<b>Non-voted expenditure</b>										
-	-	-	-	-691,000	-691,000	-	-6,000	-6,000	-1,025,000	-255,000
<i>Of which:</i>										
J	Nuclear Decommissioning Authority Income (CFER)	-	-	-	-691,000	-691,000	-	-6,000	-6,000	-1,025,000
<b>Total Spending in DEL</b>										
204,176	-1,176	203,000	1,945,752	-704,129	1,241,623	1,992,721	-42,000	1,950,721	1,393,790	1,485,396
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	3,061,002	-2,627,000	434,002	-	-77,800	-77,800	4,891,331	-62,800
<i>Of which:</i>										
K	Manage our energy legacy responsibly and cost-effectively	-	-178,535	-	-178,535	-	-77,800	-77,800	-40,981	-77,800
L	Nuclear Decommissioning Authority (NDPB)	-	486,475	-	486,475	-	-	-	4,884,408	-
M	Coal Authority (NDPB) (net)	-	-7,000	-	-7,000	-	-	-	-730	-
N	Civil Nuclear Police Authority (NDPB) (net)	-	62	-	62	-	-	-	62	-
O	Renewables Obligation	-	2,191,000	-2,191,000	-	-	-	-	-	-

## Part II: Subhead detail

£'000

										2011-12 Provisions		
2012-13 Plans												
Resources						Capital				Resources	Capital	
Gross	Administration	Net	Gross	Programme	Net	Gross	Income	Net	Net	Net		
1	Income	3	4	Income	6	7	8	9	10	11		
P	Feed-In Tariffs	-	161,000	-161,000	-	-	-	-	-	-		
Q	Warm Home Discount	-	275,000	-275,000	-	-	-	-	-	-		
R	Renewable Heat Incentive	-	133,000	-	133,000	-	-	-	41,000	15,000		
	<i>Committee on Climate Change (NDPB) (net)</i>	-	-	-	-	-	-	-	110	-		
	<i>Save energy with the Green Deal and support vulnerable consumers</i>	-	-	-	-	-	-	-	7,462	-		
<b>Total Spending in AME</b>												
		-	3,061,002	-2,627,000	434,002	-	-77,800	-77,800	4,891,331	-62,800		
<b>Total for Estimate</b>												
		204,176	-1,176	203,000	5,006,754	-3,331,129	1,675,625	1,992,721	-119,800	1,872,921	6,285,121	1,422,596
<i>Of which:</i>												
	Voted expenditure	204,176	-1,176	203,000	5,006,754	-2,640,129	2,366,625	1,992,721	-113,800	1,878,921	7,310,121	1,677,596
	Non-voted expenditure	-	-	-	-	-691,000	-691,000	-	-6,000	-6,000	-1,025,000	-255,000

**Part II: Resource to cash reconciliation**

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Net Resource Requirement</b>	<b>1,878,625</b>	<b>6,285,121</b>	<b>6,372,417</b>
<b>Net Capital Requirement</b>	<b>1,872,921</b>	<b>1,422,596</b>	<b>1,936,529</b>
<b>Accruals to cash adjustments</b>	<b>-335,219</b>	<b>-5,154,194</b>	<b>-4,210,333</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,094	-2,984	-2,961
New provisions and adjustments to previous provisions	-123,670	-274,107	-204,856
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-7,662	-255
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-3,552,726	-8,150,992	-7,096,636
Add cash grant-in-aid	3,020,283	2,952,545	2,748,330
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	323,988	329,006	346,045
<b>Removal of non-voted budget items</b>	<b>697,000</b>	<b>1,280,000</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	697,000	1,280,000	-
<b>Net Cash Requirement</b>	<b>4,113,327</b>	<b>3,833,523</b>	<b>4,098,613</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	204,176	199,784	210,707
<i>Less:</i>			
Administration DEL Income	-1,176	-1,784	-12,720
<b>Net Administration Costs</b>	<b>203,000</b>	<b>198,000</b>	<b>197,987</b>
Gross Programme Costs	5,414,029	7,494,420	6,952,215
<i>Less:</i>			
Programme DEL Income	-704,129	-1,047,579	-46,687
Programme AME Income	-2,627,000	-26,140	-22,629
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>2,082,900</b>	<b>6,420,701</b>	<b>6,882,899</b>
<b>Total Net Operating Costs</b>	<b>2,285,900</b>	<b>6,618,701</b>	<b>7,080,886</b>
<i>Of which:</i>			
Resource DEL	1,116,718	1,082,478	856,740
Capital DEL	407,275	318,580	708,469
Resource AME	761,907	5,202,643	5,515,677
Capital AME	-	15,000	-
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	-407,275	-333,580	-708,469
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	1,976
Other adjustments	-	-	-1,976
<b>Total Resource Budget</b>	<b>1,878,625</b>	<b>6,285,121</b>	<b>6,372,417</b>
<i>Of which:</i>			
Resource DEL	1,444,623	1,393,790	1,153,137
Resource AME	434,002	4,891,331	5,219,280
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	691,000	1,025,000	-
Other adjustments	-691,000	-1,025,000	-
<b>Total Resource (Estimate)</b>	<b>1,878,625</b>	<b>6,285,121</b>	<b>6,372,417</b>



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

£'000

	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL</b>	<b>-14,305</b>	<b>-24,363</b>	<b>-23,579</b>
<i>Of which:</i>			
Administration			
Sale of goods and services	-761	-394	-11,347
<i>Of which:</i>			
Section A: Save energy with the Green Deal and support vulnerable consumers	-	-	-9,594
Section B: Deliver secure energy on the way to a low carbon energy future	-	-	-113
Section E: Deliver the capability DECC needs to achieve its goals	-761	-394	-1,640
Other grant income (including repayments of grants/subsidies)	-415	-1,390	-1,373
<i>Of which:</i>			
Section E: Deliver the capability DECC needs to achieve its goals	-415	-1,390	-1,373
<b>Total Administration</b>	<b>-1,176</b>	<b>-1,784</b>	<b>-12,720</b>
Programme			
Sale of goods and services	-13,129	-17,992	-6,679
<i>Of which:</i>			
Section A: Save energy with the Green Deal and support vulnerable consumers	-	-	-26
Section B: Deliver secure energy on the way to a low carbon energy future	-8,629	-6,921	-6,585
Section C: Drive ambitious action on climate change at home and abroad	-	-6,571	-
Section E: Deliver the capability DECC needs to achieve its goals	-4,500	-4,500	-68
Other grant income (including repayments of grants/subsidies)	-	-	-895
<i>Of which:</i>			
Section C: Drive ambitious action on climate change at home and abroad	-	-	-31
Section D: Manage our energy legacy responsibly and cost-effectively	-	-	-260
Section E: Deliver the capability DECC needs to achieve its goals	-	-	-604
Other income (including receipts)	-	-4,587	-3,285
<i>Of which:</i>			
Section A: Save energy with the Green Deal and support vulnerable consumers	-	-4,587	-3,285
<b>Total Programme</b>	<b>-13,129</b>	<b>-22,579</b>	<b>-10,859</b>
<b>Voted Resource AME</b>	<b>-2,627,000</b>	<b>-26,140</b>	<b>-22,629</b>
<i>Of which:</i>			
Programme			
Sale of goods and services	-	-	-1,011
<i>Of which:</i>			
Section K: Manage our energy legacy responsibly and cost-effectively	-	-	-1,011
Regulatory licences, fines, penalties And taxes	-2,627,000	-	-
<i>Of which:</i>			
Section O: Renewables Obligation	-2,191,000	-	-
Section P: Feed-In Tariffs	-161,000	-	-
Section Q: Warm Home Discount	-275,000	-	-

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

	<b>£'000</b>		
	<b>2012-13 Plans</b>	<b>2011-12 Provisions</b>	<b>2010-11 Outturn</b>
Interest and dividends	-	-26,140	-21,618
<i>Of which:</i>			
Section K: Manage our energy legacy responsibly and cost-effectively	-	-26,140	-21,618
<b>Total Voted Resource Income</b>	<b>-2,641,305</b>	<b>-50,503</b>	<b>-46,208</b>
<b>Voted Capital DEL</b>	<b>-36,000</b>	<b>-36,000</b>	<b>-54,452</b>
<i>Of which:</i>			
Programme			
Other grant income (including repayments of grants/subsidies)	-	-	-35,828
<i>Of which:</i>			
Section A: Save energy with the Green Deal and support vulnerable consumers	-	-	-32,763
Section B: Deliver secure energy on the way to a low carbon energy future	-	-	-3,065
loan , etc, repayments	-36,000	-36,000	-18,624
<i>Of which:</i>			
Section A: Save energy with the Green Deal and support vulnerable consumers	-36,000	-36,000	-18,624
<b>Voted Capital AME</b>	<b>-77,800</b>	<b>-77,800</b>	<b>-77,800</b>
<i>Of which:</i>			
Programme			
loan , etc, repayments	-30,800	-30,800	-30,800
<i>Of which:</i>			
Section K: Manage our energy legacy responsibly and cost-effectively	-30,800	-30,800	-30,800
Other income (including receipts)	-47,000	-47,000	-47,000
<i>Of which:</i>			
Section K: Manage our energy legacy responsibly and cost-effectively	-47,000	-47,000	-47,000
<b>Total Voted Capital Income</b>	<b>-113,800</b>	<b>-113,800</b>	<b>-132,252</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					
	2012-13 Plans		2011-12 Provisions		2010-11 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-691,000	-691,000	-1,025,000	-1,025,000	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-6,000	-6,000	-255,000	-255,000	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-1,976	-1,976
<b>Total</b>	<b>-697,000</b>	<b>-697,000</b>	<b>-1,280,000</b>	<b>-1,280,000</b>	<b>-1,976</b>	<b>-1,976</b>

#### Detailed description of CFER sources

	£'000					
	2012-13 Plans		2011-12 Provisions		2010-11 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Resource DEL</b>						
Nuclear Decommissioning Authority	-691,000	-691,000	-1,025,000	-1,025,000	-	-
<b>Capital DEL</b>						
Nuclear Decommissioning Authority	-6,000	-6,000	-255,000	-255,000	-	-
<b>Non-Budget</b>						
Receipts from the Coal Authority	-	-	-	-	-728	-728
Non-nuclear energy miscellaneous receipts	-	-	-	-	-1,248	-1,248
<b>Total</b>	<b>-697,000</b>	<b>-697,000</b>	<b>-1,280,000</b>	<b>-1,280,000</b>	<b>-1,976</b>	<b>-1,976</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>	Moira Wallace
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In accordance with Chapter 3 of *Managing Public Money* (issued by the Treasury), the following individuals are NDPB Accounting Officer appointments:

### NDPB Accounting Officers

John Clarke	Nuclear Decommissioning Authority
Philip Lawrence	Coal Authority
Richard Thompson	Civil Nuclear Police Authority
David Kennedy	Committee on Climate Change

### Site Licensing Company Accountability

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

Moira Wallace 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), and with their Ministers, together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal/Additional Accounting Officer and the NDPB Accounting Officer(s) is set out in writing.

## Part III: Note E - Non-Departmental Public Bodies

£'000

Section in Part II: Subhead Detail		Body	Resources	Capital	Grant-in-aid
F & L		Nuclear Decommissioning Authority †	728,475	196,000	2,982,540
F		Site Licensing Companies	1,232,540	1,360,000	-
G & M		Coal Authority	24,937	7,550	34,631
H & N		Civil Nuclear Police Authority	62	500	500
I		Committee on Climate Change	2,662	-	2,612
<b>Total</b>			<b>1,988,676</b>	<b>1,564,050</b>	<b>3,020,283</b>

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

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

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

Section in Part II: Subhead detail and budgetary treatment	Service	£'000
D4-DEL	Non-proliferation, and Nuclear Energy : international subscriptions	23,297
C4-DEL	International Energy, and Climate Change: international subscriptions	5,705

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
As at 31 March 2011 the following liabilities fell to be met from the Department's Estimate:-	
Statutory Guarantees	
– Guarantee for Carbon Trust Directors – prevent Director liabilities	5,818
– Guarantee for Energy Saving Trust Directors – prevent Director liabilities	500
Statutory Indemnities	
– Indemnity in respect of National Grid Company's liabilities re: the interconnector linking the UK and France;	Unquantifiable
Indemnities to Directors	
– Nuclear Liabilities Fund – Secretary of State Trustee Indemnities: Indemnities have been given to the three Trustees of the NLF appointed by the Secretary of State. These indemnities are against personal liability following any legal action against the Fund.	Unquantifiable
– Nuclear Liabilities Fund – British Energy Trustee Back Up Indemnities: Given to the two BE appointed Trustees of the Nuclear Liabilities Fund. These indemnities are against personal liability following any legal action against the Fund. These indemnities can only be used following failed recourse to an indemnity given by British Energy.	Unquantifiable
– Indemnities have been given to the Directors appointed by the Department to Enrichment Holdings Limited, Enrichment Investments Limited and Urenco Limited against personal liability following any legal action against the Company.	Unquantifiable
Other	
– Statutory liability for third party claims in excess of the operator's liability in the event of a nuclear accident in the UK.	Unquantifiable
– Quality Assurance for Combined Heat and Power contractors wrongly assessing a scheme	Unquantifiable
– High Activity Sealed Sources (HASS) Directive	Unquantifiable
– Radioactive contaminated land remediation: under section 9 of The Radioactive Contaminated Land (Modification of Enactments) (England) (Amendment) Regulations 2007 SI 2007/3245 the Secretary of State is deemed to be the appropriate person to bear responsibility for remediation of land contaminated by a nuclear occurrence under the part 2A contaminated land regime.	Unquantifiable
– Energy Research Partnership: an indemnity for loss or damage caused to other Parties to the consortium agreement.	Unquantifiable
– Coal Industry Act 1994: Responsibility for compensation claims relating to personal injuries suffered by former British Coal mineworkers transferred to the Department on 1 January 1998 by a restructuring scheme under the Coal Industry Act 1994. The timing and amounts of any liability are uncertain, depending on the nature of any injury and whether the courts decide that compensation is due.	Unquantifiable

## Part III: Note K - Contingent Liabilities

<p>– Deed Relating to the British Coal Staff Superannuation Scheme under Paragraph 2(9) of Schedule 5 to the Coal Industry Act 1994 and Deed Relating to the Mineworkers' Pension 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 Trustees and the Secretary of State for Energy and Climate Change. The Guarantees ensure that the benefits earned by Scheme members during their employment with British Coal, and any benefit improvements from surpluses which were awarded prior to 31 October 1994, will always be paid and will be increased each year in line with the Retail Prices Index. The 1994 arrangements provided for the following notional sub-funds to be established within each overall fund: Guaranteed Fund; Bonus Augmentation Fund; Guarantor's Fund; and Investment Reserve.</p>	Unquantifiable
<p>If at any periodic valuation the assets of the Guaranteed Fund were to be insufficient to meet its liabilities, the assets must be increased to bring the Fund back into balance. This might necessitate one or more of the following steps: transfer of assets from the Investment Reserve; equal transfers from the Guarantor's Fund and the Bonus Augmentation Fund; payments from the Government under the terms of the Guarantees. This is a long term contingent liability dependent on the performance of the schemes' investments and their mortality experience.</p>	
<p>– Site restoration liabilities inherited from British Coal: The Department has inherited liabilities from British Coal to reimburse certain third parties with the costs necessary to meet statutory environmental standards in the restoration of particular coal-related sites. In addition to specific claims already provided for it remains possible that the Department will be held responsible for further environmental liabilities. The timing and amounts of any liability are uncertain.</p>	Unquantifiable
<p>– Other: There are a number of potential liabilities to the Department in respect of claims from suppliers and employees, which depend on actual or potential proceedings. The timing and amounts of any liability are uncertain.</p>	Unquantifiable
<p>– Sandside Beach restoration (NDA): A contingent liability exists in relation to the costs of clean-up of Sandside Beach in Caithness. The liability is subject to resolution</p>	Unquantifiable
<p>– Inventories: At 31 March 2011 the NDA held inventories of reprocessed plutonium and uranic material. These materials are currently held at nil value, due to uncertainty over their future use. Following recent consultation the Government is expected to clarify its policy regarding the future use of such materials which may necessitate recognition of these inventories either as an asset or as a liability</p>	Unquantifiable
<p>– Pension Schemes - Deficits: Whilst not the lead employer, the NDA is the lead organisation and has ultimate responsibility for certain nuclear industry pension schemes, including the Combined Nuclear Pension Plan, the Magnox section of the ESPS, and the GPS pension scheme. Provisions for known deficits are included within NDA Nuclear Provisions, however, movements in financial markets may adversely impact the actuarial valuations of the schemes, resulting in an increase in scheme deficits</p>	Unquantifiable
<p>– Indemnities: The NDA has non-quantifiable contingent liabilities arising from indemnities given as part of the contracts for the management of the Low Level Waste Repository and Sellafield. 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. These are not treated as contingent liabilities within the meaning of IAS 37 since the possibility of a transfer of economic benefit in settlement is considered too remote.</p>	Unquantifiable



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## Part III: Note K - Contingent Liabilities

<p>– Subsidence Damage liabilities: Licensees of mining operations are required to provide security to the Coal Authority to cover the future costs of settling subsidence damage liabilities within their Areas of Responsibility. Outside the Areas of Responsibility of the holders of licences under Part II of the 1994 Act, the Authority is responsible for making good subsidence damage. Where an Area of Responsibility is extinguished the Authority would become responsible for the discharge of outstanding subsidence liabilities. The Authority also has an ongoing liability to secure and keep secured most 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.)</p>	Unquantifiable
<p>– Restructuring Scheme: Where liabilities transferred under the various Coal Authority Restructuring Schemes (CARS) have crystallised due to planning conditions, agreements, claims etc, provision has been made. It has not, however, been possible to quantify contingent liabilities that may arise out of indemnities or warranties that may materialise in the future.</p>	Unquantifiable
<p>– Legal claims: The Coal Authority is subject to various claims and legal actions in the ordinary course of its activities, for which provision is made in the accounts, where appropriate, on the basis of information available</p>	Unquantifiable

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

<b>Section in Part II: Subhead detail and budgetary treatment</b>	<b>Body</b>	<b>£'000</b>
D4-DEL	International Atomic Energy Agency	19,120
D4-DEL	Organisation for the Prohibition of Chemical Weapons	4,027
C4-DEL	UN Framework Convention on Climate Change	2,500
C4-DEL	International Energy Agency	1,505
C4-DEL	International Renewable Energy Agency	1,200



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# Office of Gas and Electricity Markets

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## Introduction

1. This Estimate covers the resource, capital and cash expenditure of the Office of Gas and Electricity Markets.
2. The Office of Gas and Electricity Markets (OFGEM) comprises the Gas and Electricity Markets Authority and was set up in December 2000 under the provisions of the Utilities Act 2000. OFGEM's principal aim is to protect the interests of consumers, by promoting competition, wherever appropriate, and regulating the monopoly companies which run the gas and electricity networks.
3. Monies collected on behalf of the Secretary of State, either on behalf of consumer advocacy functions, or in respect of the Secretary of State's own costs are shown as payments to the Department for Business, Innovation and Skills (BIS).
4. Monies collected in respect of metrology functions are shown as payments to the National Measurement Office (NMO).
5. Central expenditure is offset mainly by income from Other Government Departments, recharges in respect of the Offshore Transmission Tender regime, and licence fees recovered from the gas and electricity industries.

**Part I**

	Voted	Non-Voted	Total
			£
<b>Departmental Expenditure Limit</b>			
Resource	700,000	-	700,000
Capital	1,490,000	-	1,490,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	700,000	-	700,000
Capital	1,490,000	-	1,490,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>6,135,000</b>		

Amounts required in the year ending 31 March 2013 for expenditure by Office of Gas and Electricity Markets on:

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

administrative and operational costs; payments to other government departments; co-operation with international regulators; services to other government and energy related organisations; administration of energy efficiency, offshore transmission and other environmental schemes; regulation of and participation in the Smart Meter programme; adjustments to provisions; depreciation and other non-cash items in DEL.

Income arising from:

gas and electricity licence fees; receipts in respect of the administration of the Offshore Tender regime and Fossil Fuel Levy; income from fees and charges levied under the Gas Act 1986 and the Electricity Act 1989, as amended by the Utilities Act 2000; receipts in respect of letting, disposal, vacation or occupation of accommodation; income from services to other government and energy related organisations; and other cost recovery receipts.

**Office of Gas and Electricity Markets** will account for this Estimate.

**Part I**

	Voted Total	Allocated in Vote on Account	Balance to complete
<b>Departmental Expenditure Limit</b>			
Resource	700,000	315,000	<b>385,000</b>
Capital	1,490,000	428,000	<b>1,062,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>6,135,000</b>	<b>3,195,000</b>	<b>2,940,000</b>

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions	
Resources						Capital			Resources	Capital
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
	82,247	-81,547	700	-	-	1,500	-10	1,490	701	950
<i>Of which:</i>										
A	Gas and Electricity Markets Authority : Administration									
	59,913	-59,913	-	-	-	1,500	-10	1,490	1	950
B	Ofgem E-Serve : Administration									
	22,334	-21,634	700	-	-	-	-	-	700	-
<b>Total Spending in DEL</b>										
	<b>82,247</b>	<b>-81,547</b>	<b>700</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>-10</b>	<b>1,490</b>	<b>701</b>	<b>950</b>
<b>Total for Estimate</b>										
	<b>82,247</b>	<b>-81,547</b>	<b>700</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>-10</b>	<b>1,490</b>	<b>701</b>	<b>950</b>
<i>Of which:</i>										
Voted expenditure										
	82,247	-81,547	700	-	-	1,500	-10	1,490	701	950
Non-voted expenditure										
	-	-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

	<b>£'000</b>		
	<b>2012-13 Plans</b>	<b>2011-12 Provisions</b>	<b>2010-11 Outturn</b>
<b>Net Resource Requirement</b>	<b>700</b>	<b>701</b>	<b>697</b>
<b>Net Capital Requirement</b>	<b>1,490</b>	<b>950</b>	<b>742</b>
<b>Accruals to cash adjustments</b>	<b>3,945</b>	<b>15,450</b>	<b>8</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,400	-1,200	-1,220
New provisions and adjustments to previous provisions	-	-	-11
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-55	-50	-51
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	5,000	12,300	5,688
Increase (-) / Decrease (+) in creditors	-	3,700	-4,741
Use of provisions	400	700	343
<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>6,135</b>	<b>17,101</b>	<b>1,447</b>



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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	82,247	72,046	58,765
<i>Less:</i>			
Administration DEL Income	-81,547	-71,345	-58,068
<b>Net Administration Costs</b>	<b>700</b>	<b>701</b>	<b>697</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>700</b>	<b>701</b>	<b>697</b>
<i>Of which:</i>			
Resource DEL	700	701	697
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	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>700</b>	<b>701</b>	<b>697</b>
<i>Of which:</i>			
Resource DEL	700	701	697
Resource AME	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>700</b>	<b>701</b>	<b>697</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL</b>	<b>-81,547</b>	<b>-71,345</b>	<b>-58,068</b>
<i>Of which:</i>			
Administration			
Sale of goods and services	-21,634	-44,759	-
<i>Of which:</i>			
Section B: Ofgem E-Serve : Administration	-21,634	-44,759	-
Regulatory licences, fines, penalties And taxes	-59,913	-26,586	-58,068
<i>Of which:</i>			
Section A: Gas and Electricity Markets Authority : Administration	-59,913	-26,586	-58,068
<b>Total Voted Resource Income</b>	<b>-81,547</b>	<b>-71,345</b>	<b>-58,068</b>
<b>Voted Capital DEL</b>	<b>-10</b>	<b>-50</b>	<b>-</b>
<i>Of which:</i>			
Administration			
Total Administration	-	-	-
Programme			
Sale of assets	-10	-50	-
<i>Of which:</i>			
Section A: Gas and Electricity Markets Authority : Administration	-10	-50	-
Total Programme	-10	-50	-
<b>Total Voted Capital Income</b>	<b>-10</b>	<b>-50</b>	<b>-</b>

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

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No CFER income or receipts are expected in 2012-13, 2011-12 or 2010-11.

## 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>	Alistair Buchanan
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Alistair Buchanan 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 Environment, Food and Rural Affairs

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## Introduction

1. This Estimate provides for expenditure by Defra, its Executive Agencies, its Non-Departmental Public Bodies (NDPBs) and the Forestry Commission in England (including Forest Enterprise England) and its Great Britain wide functions (including the Executive Agency Forest Research).
2. The Estimate is based on the three priorities and two risks as identified by the Department's Business Plan, plus a further section covering Departmental operating costs. The Department's NDPBs are shown on separate Estimate lines based around the same risks and priorities as the Department. The Estimate is further sub-divided between Departmental Expenditure Limit (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 NDPBs, subsidies to Public Corporations, research and development, payments to agencies, as well as reimbursable costs and offsetting EU receipts.
4. Defra has five Executive Agencies - the Animal Health and Veterinary Laboratories Agency (AHVLA), the Veterinary Medicines Directorate (VMD), the Centre for Environment, Fisheries and Aquaculture Science (CEFAS), the Rural Payments Agency (RPA) and the Food and Environment Research Agency (FERA).
5. Defra has nine NDPBs 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 - Non-Departmental Public Bodies.
6. The Forestry Commission is responsible for forestry throughout Great Britain with statutory duties and powers which it exercises separately in England, Scotland and Wales. Each country has a separate and distinct forestry policy, and funding of forestry activities in each of the countries is provided by their relevant administrations. The Westminster Vote covers the promotion of forestry and supports the planting, management and conservation of forests and woodlands within England, including the operation of the Commission's Estate by its agency, Forest Enterprise England. In addition it funds the GB-wide functions covering sustainable forestry policy, forestry standards, cross border relations, plant health and forestry research.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	2,234,262,000	-	2,234,262,000
Capital	380,974,000	-	380,974,000
<b>Annually Managed Expenditure</b>			
Resource	19,346,000	-	19,346,000
Capital	1,000,000	-	1,000,000
<b>Total Net Budget</b>			
Resource	2,253,608,000	-	2,253,608,000
Capital	381,974,000	-	381,974,000
<b>Non-Budget Expenditure</b>	10,000,000		
<b>Net cash requirement</b>	2,455,741,000		

Amounts required in the year ending 31 March 2013 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 supply, support for management of inland waterways and obligations under the Water Act 2003. Support terrestrial, marine, waterway environments and protection of water bodies. Support protection of species, wildlife management, habitat protection and conservation. Support national and global biodiversity, geodiversity and research. Support for rural and regional development. Better waste management. Promotion and support for sustainable development, consumption and production. Supporting development of farming and cost-sharing initiatives, payments, losses and penalties relating to the administration of EU schemes including disallowance. EU compensation payments to producers and support for agriculture. Champion hygienic production, marketing, delivery and processing in the agriculture, fisheries and food industries. Support bee and fish conservation, UK's responsibilities under the Convention on International Trade in Endangered Species (CITES) and fishing industry. Support keeping, movement tracing, international trade, health and welfare of animals, animal products and by-products, dairy hygiene and marketing. Support a sustainable, secure and healthy food supply; food labelling and composition policy.

Flood risk management and development implications, land drainage and sewerage. Exotic and endemic animal and plant disease policy portfolio and eradication. Regulatory systems for chemicals, veterinary medicines and pesticides. Radioactive waste management, pollution emergency response services, noise mapping and manage other environmental risks. Consultation on town, urban and country developments. Climate modelling, risk assessment and adaptation.

## Part I

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; licensing, approvals and certification; inspections; compliance and enforcement in accordance with regulatory requirements.

### Income arising from:

Income from devolved administrations and European Commission (EC); delivery body funding contributions; provision of employee and financial shared services to other public sector bodies; surveys; receipts from sale of carcasses and vaccines; income from licensing; approvals; investments; interest gained; donations and bequests; commercial activities; certification; publications; public inquiries; information; inspections; registrations; supervision and extensification; administration of grant; waste disposal; capital loan schemes; commissioned surveys; research; studies and advice; rental income and repayments; occupancy charge; administrative training and professional services; pension and redundancy contributions and knowledge-sharing initiatives.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

Levy collection; publicity, promotion, awareness and publications; research and development; market and supply chain analysis and support; packaging recovery support; licensing, approvals and certification. Specialist support services; staff management and development; delivery body funding contributions; surveys; monitoring; statistics; advice and consultancies; provision for future liabilities; bad debts; revaluations and impairment losses; legacy and residual delivery body costs.

#### Income arising from:

Levies from the meat; dairy; forestry; horticulture; shellfish; fish; cereals; agriculture industries; delivery body funding contributions; packaging recovery support; surveys; EU funding; investment and commercial income.

### **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.



**Part I**

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
<b>Departmental Expenditure Limit</b>			
Resource	2,234,262,000	1,055,815,000	<b>1,178,447,000</b>
Capital	380,974,000	167,850,000	<b>213,124,000</b>
<b>Annually Managed Expenditure</b>			
Resource	19,346,000	21,893,000	<b>-2,547,000</b>
Capital	1,000,000	4,793,000	<b>-3,793,000</b>
<b>Non-Budget Expenditure</b>	10,000,000	2,250,000	<b>7,750,000</b>
<b>Net cash requirement</b>	2,455,741,000	1,106,539,000	<b>1,349,202,000</b>

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions	
Resources						Capital			Resources	Capital
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
782,253	-139,349	642,904	3,988,672	-2,397,314	1,591,358	396,650	-15,676	380,974	2,297,769	388,150
<i>Of which:</i>										
A	Support and develop British Farming									
176,369	-29,713	146,656	2,045,852	-1,800,527	245,325	-	-	-	352,219	5,301
B	Help to enhance the environment and biodiversity									
67,425	-25,102	42,323	902,523	-570,782	331,741	14,500	-	14,500	408,920	23,682
C	Support a strong and sustainable green economy									
14,979	-	14,979	157,150	-	157,150	19,974	-	19,974	200,700	8,000
D	Prepare for and manage risk from animal and plant diseases									
76,426	-68,102	8,324	223,154	-8,005	215,149	-	-	-	216,634	12,841
E	Prepare for and manage risk from environmental emergencies									
1,778	-	1,778	49,342	-18,000	31,342	2,200	-11,676	-9,476	11,625	-9,000
F	Departmental Operating Costs									
204,689	-16,432	188,257	28,537	-	28,537	83,790	-4,000	79,790	251,288	14,538
G	Support and develop British Farming (NDPB)(net)									
1,418	-	1,418	-	-	-	-	-	-	1,935	-
H	Help to enhance the environment and biodiversity (NDPB)(net)									
160,915	-	160,915	328,422	-	328,422	3,000	-	3,000	515,100	42,788
I	Support a strong and sustainable green economy (NDPB)(net)									
500	-	500	-	-	-	-	-	-	600	-
J	Prepare for and manage risk from environmental emergencies (NDPB)(net)									
77,754	-	77,754	253,692	-	253,692	273,186	-	273,186	338,748	290,000
<b>Total Spending in DEL</b>										
<b>782,253</b>	<b>-139,349</b>	<b>642,904</b>	<b>3,988,672</b>	<b>-2,397,314</b>	<b>1,591,358</b>	<b>396,650</b>	<b>-15,676</b>	<b>380,974</b>	<b>2,297,769</b>	<b>388,150</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	32,626	-13,280	19,346	1,000	-	1,000	341,450	1,000
<i>Of which:</i>										
K	Support and develop British Farming									
-	-	-	-4,000	-	-4,000	-	-	-	52,000	-
L	Help to enhance the environment and biodiversity									
-	-	-	-32,534	-	-32,534	-	-	-	-48,458	-
M	Support a strong and sustainable green economy									
-	-	-	13,280	-13,280	-	-	-	-	-278	-
N	Departmental Operating Costs									
-	-	-	50,000	-	50,000	-	-	-	48,831	-
O	Support and develop British Farming (NDPB)(net)									
-	-	-	-3,290	-	-3,290	1,000	-	1,000	-1,309	1,000

## Part II: Subhead detail

£'000

2012-13 Plans										2011-12 Provisions		
Resources						Capital				Resources	Capital	
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11		
P	Help to enhance the environment and biodiversity (NDPB)(net)											
	-	-	-	9,170	-	9,170	-	-	-	10,664	-	
	<i>Prepare for and manage risk from environmental emergencies (NDPB)(net)</i>											
	-	-	-	-	-	-	-	-	-	280,000	-	
<b>Total Spending in AME</b>												
	-	-	-	32,626	-13,280	19,346	1,000	-	1,000	341,450	1,000	
<b>Non-Budget spending</b>												
<b>Voted expenditure</b>												
	-	-	-	1,319,110	-1,309,110	10,000	-	-	-	10,000	-	
<i>Of which:</i>												
Q	Support and develop British Farming											
	-	-	-	1,319,110	-1,309,110	10,000	-	-	-	10,000	-	
<b>Total Non-Budget spending</b>												
	-	-	-	1,319,110	-1,309,110	10,000	-	-	-	10,000	-	
<b>Total for Estimate</b>												
	782,253	-139,349	642,904	5,340,408	-3,719,704	1,620,704	397,650	-15,676	381,974	2,649,219	389,150	
<i>Of which:</i>												
Voted expenditure												
	782,253	-139,349	642,904	5,340,408	-3,719,704	1,620,704	397,650	-15,676	381,974	2,649,219	389,150	
Non-voted expenditure												
	-	-	-	-	-	-	-	-	-	-	-	

**Part II: Resource to cash reconciliation**

	<b>£'000</b>		
	<b>2012-13 Plans</b>	<b>2011-12 Provisions</b>	<b>2010-11 Outturn</b>
<b>Net Resource Requirement</b>	<b>2,263,608</b>	<b>2,649,219</b>	<b>1,937,539</b>
<b>Net Capital Requirement</b>	<b>381,974</b>	<b>389,150</b>	<b>569,098</b>
<b>Accruals to cash adjustments</b>	<b>-189,841</b>	<b>-131,266</b>	<b>47,470</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-92,491	-120,203	-95,479
New provisions and adjustments to previous provisions	-196,100	-186,576	-35,674
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-227	-10,029	-11,549
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-1,105,767	-1,479,526	-1,078,269
Add cash grant-in-aid	1,022,110	1,120,587	1,126,253
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	400,000	-146,211
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	182,634	144,481	288,399
<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>2,455,741</b>	<b>2,907,103</b>	<b>2,554,107</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	775,453	825,523	819,584
<i>Less:</i>			
Administration DEL Income	-139,349	-99,246	-81,205
<b>Net Administration Costs</b>	<b>636,104</b>	<b>726,277</b>	<b>738,379</b>
Gross Programme Costs	5,597,285	5,827,022	4,929,016
<i>Less:</i>			
Programme DEL Income	-2,408,990	-2,343,052	-2,194,189
Programme AME Income	-13,280	-13,280	-
Non-budget income	-1,309,110	-1,309,110	-1,155,343
<b>Net Programme Costs</b>	<b>1,865,905</b>	<b>2,161,580</b>	<b>1,579,484</b>
<b>Total Net Operating Costs</b>	<b>2,502,009</b>	<b>2,887,857</b>	<b>2,317,863</b>
<i>Of which:</i>			
Resource DEL	2,035,286	2,137,352	2,078,427
Capital DEL	238,401	238,638	380,324
Resource AME	218,322	501,867	-140,057
Capital AME	-	-	-
Non-budget	10,000	10,000	-831
<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	-238,401	-238,638	-380,324
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-10,000	-10,000	831
<b>Total Resource Budget</b>	<b>2,253,608</b>	<b>2,639,219</b>	<b>1,938,370</b>
<i>Of which:</i>			
Resource DEL	2,234,262	2,297,769	2,375,824
Resource AME	19,346	341,450	-437,454
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	10,000	10,000	-831
<b>Total Resource (Estimate)</b>	<b>2,263,608</b>	<b>2,649,219</b>	<b>1,937,539</b>

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

£'000

	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL</b>	<b>-2,536,663</b>	<b>-2,442,298</b>	<b>-2,275,394</b>
<i>Of which:</i>			
Administration			
Sale of goods and services	-136,747	-96,528	-80,550
<i>Of which:</i>			
Section A: Support and develop British Farming	-29,713	-29,799	-26,385
Section B: Help to enhance the environment and biodiversity	-22,500	-20,300	-19,112
Section C: Support a strong and sustainable green economy	-	-	-56
Section D: Prepare for and manage risk from animal and plant diseases	-68,102	-33,229	-25,651
Section E: Prepare for and manage risk from environmental emergencies	-	-	-146
Section F: Departmental Operating Costs	-16,432	-13,200	-9,200
EU income	-	-	-1
<i>Of which:</i>			
Section D: Prepare for and manage risk from animal and plant diseases	-	-	-1
Other grant income (including repayments of grants/subsidies)	-2,602	-2,718	-
<i>Of which:</i>			
Section B: Help to enhance the environment and biodiversity	-2,602	-2,718	-
Interest and dividends	-	-	-654
<i>Of which:</i>			
Section C: Support a strong and sustainable green economy	-	-	-654
<b>Total Administration</b>	<b>-139,349</b>	<b>-99,246</b>	<b>-81,205</b>
<b>Programme</b>			
Sale of goods and services	-17,835	-16,564	-44,770
<i>Of which:</i>			
Section A: Support and develop British Farming	-1,900	-956	-117
Section B: Help to enhance the environment and biodiversity	-7,930	-7,517	-7,387
Section C: Support a strong and sustainable green economy	-	-	-487
Section D: Prepare for and manage risk from animal and plant diseases	-8,005	-8,005	-26,543
Section F: Departmental Operating Costs	-	-86	-10,236
EU income	-2,320,853	-2,258,686	-2,109,319
<i>Of which:</i>			
Section A: Support and develop British Farming	-1,798,627	-1,798,627	-1,741,355
Section B: Help to enhance the environment and biodiversity	-522,226	-460,059	-367,534
Section D: Prepare for and manage risk from animal and plant diseases	-	-	-107
Section F: Departmental Operating Costs	-	-	-323
Other grant income (including repayments of grants/subsidies)	-39,500	-40,802	-6
<i>Of which:</i>			
Section B: Help to enhance the environment and biodiversity	-21,500	-23,737	-
Section E: Prepare for and manage risk from environmental emergencies	-18,000	-17,065	-
Section F: Departmental Operating Costs	-	-	-6

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Interest and dividends	-19,126	-27,000	-40,094
<i>Of which:</i>			
Section A: Support and develop British Farming	-	-	-2,030
Section B: Help to enhance the environment and biodiversity	-19,126	-27,000	-37,567
Section C: Support a strong and sustainable green economy	-	-	-20
Section F: Departmental Operating Costs	-	-	-477
Total Programme	-2,397,314	-2,343,052	-2,194,189
<b>Voted Resource AME</b>	<b>-13,280</b>	<b>-13,280</b>	<b>-</b>
<i>Of which:</i>			
Programme			
Sale of goods and services	-13,280	-13,280	-
<i>Of which:</i>			
Section M: Support a strong and sustainable green economy	-13,280	-13,280	-
<b>Total Voted Resource Income</b>	<b>-2,549,943</b>	<b>-2,455,578</b>	<b>-2,275,394</b>
<b>Voted Capital DEL</b>	<b>-15,676</b>	<b>-15,000</b>	<b>-7,315</b>
<i>Of which:</i>			
Programme			
Other grant income (including repayments of grants/subsidies)	-11,676	-	-
<i>Of which:</i>			
Section E: Prepare for and manage risk from environmental emergencies	-11,676	-	-
Sale of assets	-4,000	-15,000	-7,315
<i>Of which:</i>			
Section A: Support and develop British Farming	-	-	-2,236
Section B: Help to enhance the environment and biodiversity	-	-	-27
Section D: Prepare for and manage risk from animal and plant diseases	-	-	-218
Section E: Prepare for and manage risk from environmental emergencies	-	-9,000	-
Section F: Departmental Operating Costs	-4,000	-6,000	-4,834
<b>Total Voted Capital Income</b>	<b>-15,676</b>	<b>-15,000</b>	<b>-7,315</b>

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

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No CFER income or receipts are expected in 2012-13, 2011-12 or 2010-11.



## 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:

**Principal Accounting Officer** Bronwyn Hill

**Additional Accounting Officers** Tim Rollinson (Forestry Commission)

In accordance with Chapter 3 of *Managing Public Money* (issued by the Treasury), the following individuals are NDPB Accounting Officer appointments:

### NDPB Accounting Officers

Jon Carling	Commission for Rural Communities
Tony Smith	Consumer Council for Water
Dr Paul Leinster	Environment Agency
Ian Livsey	Gangmasters Licensing Authority
Marcus Yeo	Joint Nature Conservation Committee
James Cross	Marine Management Organisation
Sophie Churchill	National Forest Company
Dave Webster	Natural England
Prof Stephen Hopper	Royal Botanic Gardens – Kew
Tom Taylor	Agriculture & Horticulture Development Board
Paul Williams	Sea Fish Industry Authority

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

In discharging these responsibilities, particular regard is given to:

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

## Part III: Note E - Non-Departmental Public Bodies

£'000

Section in Part II: Subhead Detail		Body	Resources	Capital	Grant-in-aid
I		Commission for Rural Communities	500		500
H		Consumer Council for Water	5,101	-	5,101
H, J, P		Environment Agency	581,318	273,186	762,398
G		Gangmasters Licensing Authority	1,418	-	1,418
H		Joint Nature Conservation Committee	9,763	-	9,739
H		Marine Management Organisation	30,468	-	29,574
H		National Forest Company	3,096	-	3,007
H, P		Natural England	182,943	-	195,117
H		Royal Botanic Gardens, Kew	17,512	3,000	15,256
O		Agriculture & Horticulture Development Board	-3,290	1,000	-
P		Sea Fish Industry Authority	-248	-	-
<b>Total</b>			<b>828,581</b>	<b>277,186</b>	<b>1,022,110</b>

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

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

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<b>Section in Part II: Subhead detail and budgetary treatment</b>	<b>Service</b>	<b>£'000</b>
A to F - DEL	Payments for Committees and Tribunals	100

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## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<u>Core Department</u>	
Liability for landfill sites that do not reach the standards required by Pollution Prevention and Control regulations if the licence holder becomes insolvent.	15,000 - 30,000
Infringements of the Urban Waste Water Treatment Directive could lead to substantial fines from the EU.	Unquantifiable
Investment guarantees related to the Waste and Resources Action Programme (WRAP), together with various liabilities concerning WRAP lease commitments, due in stages to 2012.	2,200
Potential future claims for pollution that may arise from Foot and Mouth Disease Farm Burial Grounds.	2,000
A writ has been received seeking damages from the Department and IBM, relating to an alleged breach of software licensing conditions.	4,300
A contractual liability for dilapidations arises to the extent that the tenant fails to repair, maintain or decorate in accordance with the terms of the lease. A liability for reinstatement arises where a leased building is altered by the tenant at the request of the tenant. These obligations cannot be reliably estimated at inception. Provision is made where the landlord has notified an intention to enforce a claim and the amount of such a claim can be assessed. A contingent liability therefore exists for potential claims over and above the existing provision.	Unquantifiable
The Government has an obligation under Article 14.2 of an agreement of 1988, registered with the UN, to support the Commonwealth Agricultural Bureau International (CABI). For the year to 31 December 2006, Defra provided 35% of the member contributions towards CABI's costs. Under the Agreement, the Government is required to underwrite any future deficit or recover any surplus on winding up of CABI in the same proportion as its members' contributions. Defra considers that, on the basis of the assessment of CABI's management, the liabilities gap is currently falling.	5,000
Possible European Court of Justice fines relating to alleged failure to transpose the Wild Birds Directive.	7,000 - 8,000
Possible enhanced pension liability if former Defra employees, having transferred to Interserve take early redundancy.	2,000
<u>Food and Environment Research Agency</u>	
Fera has received a professional negligence claim which seeks an indemnity to pay for future claims. This is being defended.	Unquantifiable
Indemnity against all actions, costs and expenses made against the National Institute of Agricultural Botany (NIAB) arising from their contract with Defra. The value of any such possible future actions is not quantifiable but, to minimise liability, the contract requires NIAB to take out a £5m professional insurance.	Unquantifiable

## Part III: Note K - Contingent Liabilities

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### Rural Payments Agency

The European Commission have acknowledged that sugar levy rates, advised by regulation, were incorrect leading to overcharged levies during the period 2002 to 2006. The European Commission has issued new regulations which are being challenged by sugar producers with the EU. Unquantifiable

The European Commission can apply financial corrections if Defra (through RPA) does not comply with European Commission regulations for payments funded by the European Agricultural Guarantee Fund. Any amounts disallowed (and hence funded by Defra instead) will depend on the assessed severity of the breach of regulations and on subsequent clarification negotiations with the European Commission in accordance with the European Commission's clearance of accounts procedure. There is an ongoing potential liability in respect of financial corrections. Unquantifiable

### Environment Agency

Potential obligations for remedial work on contaminated assets should the Environment Agency dispose of the assets and legal claims are made by third parties. 4,100

### Forestry Commission

The Forestry Commission had two liabilities in respect of actions by ex-employees of the Forest Research Agency. Unquantifiable

### Core Department and Network bodies

Potential liabilities arising from small claims against Defra and its network bodies. 6,800

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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 Defra's consolidated accounts.

	<b>£'000</b>
<u>Taxes, fines and charges</u>	
Rural Payments Agency	11,000
Environment Agency	<u>10</u>
	<u>11,010</u>



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# Water Services Regulation Authority

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## Introduction

1. As set out in Water Industry Act 1991, Water Services Act 1991 and Water Act 2003, Water Services Regulation Authority is responsible for the economic regulation of the water industry in England and Wales.
2. Water Services Regulation Authority is largely funded through licence fees received from the water and sewerage companies and partly through Supply voted by Parliament.
3. This Estimate covers Water Services Regulation Authority's resource, capital, provisions and cash expenditure including pension's costs, which is subject to cost controls.



**Part I**

	£		
	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	126,000	-	126,000
Capital	500,000	-	500,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	126,000	-	126,000
Capital	500,000	-	500,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>618,000</b>		

Amounts required in the year ending 31 March 2013 for expenditure by Water Services Regulation Authority on:

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

administration and operation costs; depreciation, pension payments, provisions and other non-cash items in DEL

Income arising from:

water industry regulatory licences, fines and penalties as set out in the Water Industry Act 1991 and the Water Act 2003; receipts in respect of publication sales; contributions toward former Directors General pension payments and other cost recovery receipts.

Water Services Regulation Authority will account for this Estimate.

	£		
	Voted Total	Allocated in Vote on Account	Balance to complete
<b>Departmental Expenditure Limit</b>			
Resource	126,000	-	126,000
Capital	500,000	180,000	320,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>618,000</b>	<b>540,000</b>	<b>78,000</b>

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions	
Resources						Capital			Resources	Capital
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
	19,326	-19,200	126	-	-	500	-	500	103	470
<i>Of which:</i>										
A Water Services Regulation Authority										
	19,326	-19,200	126	-	-	500	-	500	103	470
<b>Total Spending in DEL</b>										
	<b>19,326</b>	<b>-19,200</b>	<b>126</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>103</b>	<b>470</b>
<b>Total for Estimate</b>										
	<b>19,326</b>	<b>-19,200</b>	<b>126</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>103</b>	<b>470</b>
<i>Of which:</i>										
Voted expenditure										
	19,326	-19,200	126	-	-	500	-	500	103	470
Non-voted expenditure										
	-	-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Net Resource Requirement</b>	<b>126</b>	<b>103</b>	<b>-120</b>
<b>Net Capital Requirement</b>	<b>500</b>	<b>470</b>	<b>318</b>
<b>Accruals to cash adjustments</b>	<b>-8</b>	<b>1,927</b>	<b>-691</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-120	-300	-193
New provisions and adjustments to previous provisions	-126	-1,048	156
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-60	-59	-41
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-24
Increase (-) / Decrease (+) in creditors	-69	3,124	-1,289
Use of provisions	367	210	700
<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>618</b>	<b>2,500</b>	<b>-493</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	19,326	22,600	17,423
<i>Less:</i>			
Administration DEL Income	-19,200	-22,497	-17,543
<b>Net Administration Costs</b>	<b>126</b>	<b>103</b>	<b>-120</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>126</b>	<b>103</b>	<b>-120</b>
<i>Of which:</i>			
Resource DEL	126	103	-120
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	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>126</b>	<b>103</b>	<b>-120</b>
<i>Of which:</i>			
Resource DEL	126	103	-120
Resource AME	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>126</b>	<b>103</b>	<b>-120</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL</b>	<b>-19,200</b>	<b>-22,497</b>	<b>-17,543</b>
<i>Of which:</i>			
Administration			
Sale of goods and services	-	-9	-13
<i>Of which:</i>			
Section A: Water Services Regulation Authority	-	-9	-13
Regulatory licences, fines, penalties And taxes	-19,200	-22,488	-17,530
<i>Of which:</i>			
Section A: Water Services Regulation Authority	-19,200	-22,488	-17,530
<b>Total Voted Resource Income</b>	<b>-19,200</b>	<b>-22,497</b>	<b>-17,543</b>

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

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No CFER income or receipts are expected in 2012-13, 2011-12 or 2010-11.

## 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>	Regina Finn
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Regina Finn 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 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; 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 Olympic and Paralympic Games 2012 and its legacy; on the National Lottery Commission; on The Royal Parks; and payments to the British Broadcasting Corporation (BBC) to finance television and sound broadcasting within the United Kingdom .
2. Indemnities have been granted by the Secretary of State for Culture, Olympics, Media and Sport under the National Heritage Act 1980. The Department's forecast of the maximum total indemnity value expected in 2012-13 is £7,348 million. A breakdown of these indemnities can be found at the end of this Estimate .
3. Further details of expenditure by the Department for Culture, Media and Sport can be found in the Annual Report and Accounts 2012, which will be published later this year.



**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	2,637,533,000	-	2,637,533,000
Capital	538,371,000	-	538,371,000
<b>Annually Managed Expenditure</b>			
Resource	5,716,425,000	1,141,205,000	6,857,630,000
Capital	54,400,000	711,795,000	766,195,000
<b>Total Net Budget</b>			
Resource	8,353,958,000	1,141,205,000	9,495,163,000
Capital	592,771,000	711,795,000	1,304,566,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>5,631,594,000</b>		

Amounts required in the year ending 31 March 2013 for expenditure by Department for Culture, Media and Sport on:

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

national and other museums and galleries, support for the British Library and other library and archive institutions and the Government Indemnity Scheme. This scheme provides cover for a museum, art gallery, library or other similar institution in the United Kingdom which has as its purpose or one of its purposes the preservation for the public benefit of a collection of historic, artistic or scientific interest.

Funding for the Royal Palaces and Parks, for historic buildings and ancient monuments and sites; funding for certain public buildings and national heritage and architecture. Funding for the Listed Places of Worship scheme and the VAT grant scheme for memorials. Funding for commemorative services, memorials and ceremonial occasions and the Queen's Diamond Jubilee celebrations.

Providing support to the Arts and Sports councils and for other arts, sports and media bodies and schemes; support to film bodies and projects and the promotion of tourism.

Funding for the administration and operating costs of the Department, including provision of humanitarian assistance to those affected by major disasters, payments towards the expenses of the Office of Manpower Economics and grants to other government departments.

Provision for the sponsorship of the music industry; providing support for the transition to digital broadcasting; the Welsh Fourth Channel Authority; support for alcohol, gambling, film and video licensing, the expenses of the National Lottery Commission and regulatory regimes and schemes. Payments to the Horesracing Industry to support advancements in the industry and charitable purposes.

Provision for the sponsorship of the Office of Communications; providing support for programmes to promote rollout of superfast broadband in both rural and urban areas and the improvement of mobile communication infrastructure including the costs associated with the sale of radio spectrum.

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

Provision for research, surveys and the costs of Lord Leveson's inquiry; funding for UK membership of various international organisations.

## Part I

Funding to support delivery of the Olympic and Paralympic Games 2012 and its legacy and associated non-cash items.

### Income arising from:

the activities of the Department for Culture, Media and Sport and its sponsored bodies including proceeds from the sale of properties, assets and the early release of office leases; receipts by the Government Art Collection; recovery of ceremonial costs; recovery of costs for repairs to listed buildings; fees and charges for licenses and receipts from concessionaires and sponsors; the Royal Parks Agency fees, charges and other income; repayment of loans in connection with film development projects and European Union receipts.

Receipts associated with the sale of radio spectrum; contributions from other government departments toward the costs of joint schemes and the costs of the Olympic Delivery Authority.

Receipts from the National Lottery Distribution Fund and Olympic Lottery Distribution Fund to meet the cost of its administration by the Department for Culture, Media and Sport and of the expenses of the National Lottery Commission; receipts from the National Lottery operator's licence fees, recoveries from the issue of licensing certificates and the proceeds arising from the sale of the Tote.

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

Contributions from other government departments towards the cost of Lord Leveson's inquiry.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

Broadcasting, media and other services and activities. Provisions and Impairments for DCMS and its sponsored bodies.

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

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete</b>
<b>£</b>			
<b>Departmental Expenditure Limit</b>			
Resource	2,637,533,000	1,221,570,000	<b>1,415,963,000</b>
Capital	538,371,000	353,386,000	<b>184,985,000</b>
<b>Annually Managed Expenditure</b>			
Resource	5,716,425,000	1,483,597,000	<b>4,232,828,000</b>
Capital	54,400,000	37,485,000	<b>16,915,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	5,631,594,000	2,660,065,000	<b>2,971,529,000</b>

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions		
Resources						Capital			Resources	Capital	
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11	
<b>Spending in Departmental Expenditure Limits (DEL)</b>											
<b>Voted expenditure</b>											
	183,076	-4,302	178,774	2,544,924	-86,165	2,458,759	538,431	-60	538,371	1,624,013	1,276,123
<i>Of which:</i>											
A	Support for the Museums and Galleries sector										
	-	-	-	17,895	-	17,895	2,550	-	2,550	14,123	5,550
B	Museums and Galleries sponsored bodies										
	-	-	-	374,636	-	374,636	78,375	-	78,375	393,536	102,018
C	Libraries sponsored bodies										
	10,710	-	10,710	106,825	-	106,825	15,797	-	15,797	115,330	9,228
D	Support for the Arts sector										
	354	-497	-143	2,054	-50,000	-47,946	109	-	109	2,083	104
E	Arts and culture bodies										
	24,098	-	24,098	429,867	-	429,867	12,848	-	12,848	381,593	13,032
F	Support for the Sports sector										
	-	-	-	18,951	-7,000	11,951	-	-	-	2,788	3,000
G	Sport sponsored bodies										
	17,491	-	17,491	137,281	-	137,281	25,999	-	25,999	144,646	31,296
H	Ceremonial and support for the Heritage sector										
	250	-	250	14,831	-	14,831	1,329	-	1,329	10,139	2,428
I	Heritage sponsored bodies										
	19,685	-	19,685	83,954	-	83,954	20,044	-	20,044	136,896	21,948
J	The Royal Parks										
	3,003	-	3,003	33,016	-18,000	15,016	819	-	819	17,329	1,081
K	Tourism sponsored bodies										
	33,799	-	33,799	10,555	-	10,555	192	-	192	48,415	192
L	Support for the Broadcasting and Media sector										
	10,375	-	10,375	6,702	-	6,702	124,191	-	124,191	6,739	140
M	Broadcasting and Media sponsored bodies										
	7,350	-	7,350	110,812	-	110,812	118,286	-	118,286	135,637	60,314
N	Administration and Research										
	55,961	-3,805	52,156	14,433	-	14,433	1,164	-	1,164	62,064	1,166
O	Support for Horseracing and the Gambling Sector										
	-	-	-	-	-4,035	-4,035	-	-60	-60	489	-60
P	Grant to the National Lottery Commission										
	-	-	-	4,762	-	4,762	60	-	60	7,196	60
Q	Gambling Commission										
	-	-	-	1,159	-	1,159	-	-	-	1,127	-
R	Olympics - legacy programmes										
	-	-	-	680,011	-7,130	672,881	-	-	-	67,737	16,649
S	London 2012										
	-	-	-	497,180	-	497,180	136,668	-	136,668	24,900	1,007,900

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 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>Museums, libraries and archives council</i>										
-	-	-	-	-	-	-	-	-	51,236	77
<i>Support for the Tourism sector</i>										
-	-	-	-	-	-	-	-	-	10	-
<b>Total Spending in DEL</b>										
<b>183,076</b>	<b>-4,302</b>	<b>178,774</b>	<b>2,544,924</b>	<b>-86,165</b>	<b>2,458,759</b>	<b>538,431</b>	<b>-60</b>	<b>538,371</b>	<b>1,624,013</b>	<b>1,276,123</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	5,716,425	-	5,716,425	54,400	-	54,400	3,262,907	191,500
<i>Of which:</i>										
T British Broadcasting Corporation										
-	-	-	3,413,325	-	3,413,325	54,400	-	54,400	3,245,902	191,500
U New and adjustments to existing provisions and impairments										
-	-	-	2,303,100	-	2,303,100	-	-	-	19,405	-
<i>Release of Provisions</i>										
-	-	-	-	-	-	-	-	-	-2,400	-
<b>Non-voted expenditure</b>										
-	-	-	1,141,205	-	1,141,205	711,795	-	711,795	1,258,519	492,481
<i>Of which:</i>										
V Lottery Grants										
-	-	-	1,141,205	-	1,141,205	711,795	-	711,795	1,258,519	492,481
<b>Total Spending in AME</b>										
-	-	-	<b>6,857,630</b>	-	<b>6,857,630</b>	<b>766,195</b>	-	<b>766,195</b>	<b>4,521,426</b>	<b>683,981</b>
<b>Total for Estimate</b>										
<b>183,076</b>	<b>-4,302</b>	<b>178,774</b>	<b>9,402,554</b>	<b>-86,165</b>	<b>9,316,389</b>	<b>1,304,626</b>	<b>-60</b>	<b>1,304,566</b>	<b>6,145,439</b>	<b>1,960,104</b>
<i>Of which:</i>										
Voted expenditure										
183,076	-4,302	178,774	8,261,349	-86,165	8,175,184	592,831	-60	592,771	4,886,920	1,467,623
Non-voted expenditure										
-	-	-	1,141,205	-	1,141,205	711,795	-	711,795	1,258,519	492,481

**Part II: Resource to cash reconciliation**

£'000

	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Net Resource Requirement</b>	<b>9,495,163</b>	<b>6,145,439</b>	<b>5,606,387</b>
<b>Net Capital Requirement</b>	<b>1,304,566</b>	<b>1,960,104</b>	<b>1,291,043</b>
<b>Accruals to cash adjustments</b>	<b>-3,315,135</b>	<b>-500,512</b>	<b>-3,350,155</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-6,956	-6,585	-4,702
New provisions and adjustments to previous provisions	-	-405	-884
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-121
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-8,049,258	-6,085,590	-5,833,625
Add cash grant-in-aid	4,731,013	5,589,668	2,488,856
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	10,066	-	-
Use of provisions	-	2,400	321
<b>Removal of non-voted budget items</b>	<b>-1,853,000</b>	<b>-1,751,000</b>	<b>-1,592,255</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-1,853,000	-1,751,000	-1,592,255
<b>Net Cash Requirement</b>	<b>5,631,594</b>	<b>5,854,031</b>	<b>1,955,020</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	183,076	210,501	52,707
<i>Less:</i>			
Administration DEL Income	-4,302	-3,447	-3,023
<b>Net Administration Costs</b>	<b>178,774</b>	<b>207,054</b>	<b>49,684</b>
Gross Programme Costs	10,408,329	6,670,599	9,151,026
<i>Less:</i>			
Programme DEL Income	-86,225	-116,763	-807,577
Programme AME Income	-	-	-
Non-budget income	-	-	-392,607
<b>Net Programme Costs</b>	<b>10,322,104</b>	<b>6,553,836</b>	<b>7,950,842</b>
<b>Total Net Operating Costs</b>	<b>10,500,878</b>	<b>6,760,890</b>	<b>8,000,526</b>
<i>Of which:</i>			
Resource DEL	2,637,533	1,624,013	1,544,220
Capital DEL	293,920	120,570	-940,282
Resource AME	6,857,630	4,523,826	4,096,515
Capital AME	711,795	492,481	597,410
Non-budget	-	-	2,702,663
<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	-1,005,715	-613,051	342,872
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	271,500	-
Other adjustments	-	-273,900	-2,737,011
<b>Total Resource Budget</b>	<b>9,495,163</b>	<b>6,145,439</b>	<b>5,606,387</b>
<i>Of which:</i>			
Resource DEL	2,637,533	1,624,013	1,515,913
Resource AME	6,857,630	4,521,426	4,090,474
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>9,495,163</b>	<b>6,145,439</b>	<b>5,606,387</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL</b>	<b>-90,467</b>	<b>-120,150</b>	<b>-155,648</b>
<i>Of which:</i>			
Administration			
Sale of goods and services	-3,805	-3,447	-3,023
<i>Of which:</i>			
Section N: Administration and Research	-3,805	-3,447	-3,023
Other grant income (including repayments of grants/subsidies)	-497	-	-
<i>Of which:</i>			
Section D: Support for the Arts sector	-497	-	-
Total Administration	-4,302	-3,447	-3,023
 Programme			
Sale of goods and services	-32,130	-43,139	-44,009
<i>Of which:</i>			
Section A: Support for the Museums and Galleries sector	-	-	-13
Section D: Support for the Arts sector	-	-	-64
Section F: Support for the Sports sector	-7,000	-7,000	-6
Section H: Ceremonial and support for the Heritage sector	-	-1,037	-30
Section J: The Royal Parks	-18,000	-19,000	-13,909
Section L: Support for the Broadcasting and Media sector	-	-2,962	-29,213
Section N: Administration and Research	-	-	-774
Section O: Support for the Gambling Sector	-	-5,500	-
Section R: Olympics - legacy programmes	-7,130	-7,640	-
Regulatory licences, fines, penalties And taxes	-	-66,900	-74,585
<i>Of which:</i>			
Section M: Broadcasting and Media sponsored bodies	-	-66,900	-74,585
EU income	-	-	-335
<i>Of which:</i>			
Section F: Support for the Sports sector	-	-	-335
Other grant income (including repayments of grants/subsidies)	-50,000	-153	-29,676
<i>Of which:</i>			
Section A: Support for the Museums and Galleries sector	-	-	-1,515
Section D: Support for the Arts sector	-50,000	-153	-4,518
Section F: Support for the Sports sector	-	-	-18,252
Section H: Ceremonial and support for the Heritage sector	-	-	-2,000
Section J: The Royal Parks	-	-	-81
Section L: Support for the Broadcasting and Media sector	-	-	-3,260
Section N: Administration and Research	-	-	-50
Other income (including receipts)	-4,035	-6,511	-4,020
<i>Of which:</i>			
Section O: Support for the Gambling Sector	-4,035	-6,511	-4,020
Total Programme	-86,165	-116,703	-152,625
 <b>Total Voted Resource Income</b>	<b>-90,467</b>	<b>-120,150</b>	<b>-155,648</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Capital DEL</b>	<b>-60</b>	<b>-60</b>	<b>-655,014</b>
<i>Of which:</i>			
Programme			
Other grant income (including repayments of grants/subsidies)	-60	-60	-654,952
<i>Of which:</i>			
Section D: Support for the Arts sector	-	-	-107
Section O: Support for the Gambling Sector	-60	-60	-
Section : Olympics - receipts from OGDs	-	-	-654,845
Sale of assets	-	-	-62
<i>Of which:</i>			
Section J: The Royal Parks	-	-	-62
<b>Total Voted Capital Income</b>	<b>-60</b>	<b>-60</b>	<b>-655,014</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					
	2012-13 Plans		2011-12 Provisions		2010-11 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 OCS)	-	-	-271,500	-271,500	-	-
<b>Total</b>	-	-	<b>-271,500</b>	<b>-271,500</b>	-	-

#### Detailed description of CFER sources

	£'000					
	2012-13 Plans		2011-12 Provisions		2010-11 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Wireless Telegraphy Act receipts	-	-	-203,000	-203,000	-	-
Income from the sale of the Tote	-	-	-68,500	-68,500	-	-
<b>Total</b>	-	-	<b>-271,500</b>	<b>-271,500</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** Jonathan Stephens

In accordance with Chapter 3 of *Managing Public Money* (issued by the Treasury), the following individuals are NDPB Accounting Officer appointments:

### NDPB Accounting Officers

Neil Macgregor	British Museum
Dr Michael Dixon	Natural History Museum
Diane Lees	Imperial War Museum
Nicholas Penny	National Gallery
Dr Kevin Fewster	Royal Museums Greenwich
Dr David Fleming OBE	National Museums Liverpool
Sandy Nairne	National Portrait Gallery
Ian Blatchford	National Museum of Science & Industry
Sir Nicolas Serota	Tate Gallery
Martin Roth	Victoria & Albert Museum
Christoph Vogtherr	Wallace Collection
Timothy Knox	Sir John Soane's Museum
Janet Vitmayer	Horniman Museum and Gardens
David Dewing	Geffrye Museum
Dr Jonathon Riley	Royal Armouries
Lynne Brindley	British Library
Dr J G Parker OBE	Public Lending Right
Paul Lander	Museums, Libraries and Archives Council (MLA)
Alan Davey	Arts Council England
Jennie Price	Sport England
Liz Nicholl	United Kingdom Sports Council
Andy Parkinson	United Kingdom Anti-Doping
Ruth Shaw	Sports Grounds Safety Authority (SGSA)
Dr Simon Thurley	English Heritage
Carole Souter	National Heritage Memorial Fund
Sandie Dawe	VisitBritain
Amanda Neville	British Film Institute
Mark Harris	National Lottery Commission
Jenny Williams	The Gambling Commission
Dennis Hone	Olympic Delivery Authority

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

In discharging these responsibilities, particular regard is given to:

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

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

- 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), and with their Ministers, together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal/Additional Accounting Officer and the NDPB Accounting Officer(s) is set out in writing.

**Part III: Note E - Non-Departmental Public Bodies****£'000**

<b>Section in Part II:</b>				
<b>Subhead Detail</b>	<b>Body</b>	<b>Resources</b>	<b>Capital</b>	<b>Grant-in-aid</b>
Section B	British Museum	54,686	42,837	45,378
Section B	Natural History Museum	55,718	4,277	45,760
Section B	Imperial War Museum	28,495	3,041	21,436
Section B	National Gallery	26,735	3,785	26,320
Section B	Royal Museums Greenwich	18,794	3,353	16,848
Section B	National Museums Liverpool	23,231	1,415	21,561
Section B	National Portrait Gallery	8,280	526	7,277
Section B	National Museum of Science & Industry	47,555	4,108	40,953
Section B	Tate Gallery	47,989	7,223	34,912
Section B	Victoria & Albert Museum	48,340	5,801	40,705
Section B	Wallace Collection	3,554	272	2,946
Section B	Sir John Soane's Museum	1,118	1,129	1,111
Section B	Horniman Museum and Gardens	4,341	258	4,199
Section B	Geffrye Museum	1,585	78	1,645
Section B	Royal Armouries	9,476	272	7,773
Section C	British Library	110,439	15,797	106,786
Section C	Public Lending Right	7,094	0	7,084
Section E	Arts Council England	397,538	12,771	408,416
Section G	Sport England	80,549	25,633	100,464
Section G	United Kingdom Sports Council	66,268	316	65,966
Section G	United Kingdom Anti-Doping	6,779	0	6,498
Section G	Sports Grounds Safety Authority (SGSA)	1,185	50	1,176
Section I	English Heritage	97,970	14,927	103,312
Section I	Churches Conservation Trust *	2,848	20	2,828
Section I	National Heritage Memorial Fund	686	5,000	5,000
Section K	VisitBritain/VisitEngland	49,434	192	48,672
Section M	British Film Institute	21,350	952	19,152
Section M	Ofcom*	7,350	94,600	101,950
Section M	S4C *	83,660	234	83,234
Section P	National Lottery Commission	4,762	60	4,095
Section Q	The Gambling Commission	1,159	0	0
Section S	Olympic Delivery Authority	2,793,800	136,668	136,668
Section T	BBC *	3,413,324	54,400	3,141,100
	Budget allocations currently being processed	60,497	22,674	69,778
<b>Total</b>		<b>7,586,589</b>	<b>462,669</b>	<b>4,731,013</b>

\* These bodies are not classified as NDPBs, they are however Arms Length Bodies that receive Exchequer Grant-in-Aid funding from the Department.

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

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

Section in Part II: Subhead detail and budgetary treatment	Service	£'000
Section A DEL	Design Museum	257
Section A DEL	Peoples History Museum	164
Section A DEL	National Coal Mining Museum of England	2,657
Section A DEL	Tyne and Wear Museums	1,893
Section B DEL	Geffrye Museum	1,651
Section B DEL	Horniman Museum and Gardens	4,777
Section E DEL	Museums, Libraries and Archives Council	650
Section E DEL	Arts Council England	456,813
Section G DEL	United Kingdom Anti-Doping	6,779
Section H DEL	Chatham Historic Dockyard Trust	268
Section H DEL	Listed Places of Worship	12,753
Section M DEL	British Film Institute	22,302
Section S DEL	London 2012	6,480

## **Part III: Note I - Gifts**

For the Financial Year 2012-13 a sum of £10,000,000 will be made available for the benefit of Horseracing in Great Britain following the sale of the Tote.

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>Indemnities have been granted by the Secretary of State for Culture, Olympics, Media and Sport under the National Heritage Act 1980 (as amended by the Museums and Galleries Act 1992). The Act covers a museum, art gallery, library or other similar institution in the United Kingdom which has as its purpose or one of its purposes the preservation for the public benefit of a collection of historic, artistic or scientific interest. The following indemnities are in force:</p>	
Institution	£'000s
British Library	110,200
British Museum	515,243
English Heritage	80,003
Geffrye Museum	70
Horniman Museum	100
Imperial War Museum	58,276
National Gallery	1,223,412
National Museums Liverpool	189,191
National Museum of Science and Industry	170,000
National Portrait Gallery	1,008,872
Natural History Museum	42,400
Royal Armouries	3,616
Royal Museums Greenwich	100,000
Sir John Soane's Museum	2,054
South Bank Centre	23,539
Tate Gallery	3,514,035
Victoria and Albert Museum	299,465
Wallace Collection	5,000
Government Art Collection	2,684

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# Department for Work and Pensions

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## Introduction

This Main Estimate is required for the following purposes:

1. This Estimate provides for expenditure by the Department for Work and Pensions on a range of reforms to simplify the welfare system; developing the Work Programme, an integrated package of personalised support to get people into work; and to continue to develop a welfare system that recognises work as the primary route out of poverty.
2. The Estimate also provides for expenditure on Operational Delivery within the Department, Child Maintenance and Enforcement Commission and the Health and Safety Executive. It also provides for non-contributory benefits and the cost of administration of Social Security Schemes in Great Britain, which includes the cost of other organisations who act as agents of the Department for Work and Pensions in administering various aspects of social security including payments made to 3<sup>rd</sup> parties for encashment. Gross expenditure includes the costs incurred by the Department for Work and Pensions in administering contributory benefits which are payable from the National Insurance Fund.
3. The Estimate also provides for Housing Benefit subsidies and Council Tax subsidies paid to local authorities, payments to and from the European Social Fund and payments to the National Insurance Fund which comprise of compensation in respect of Statutory Sick Pay and Statutory Maternity Pay. Also included are payments into the Social Fund. The Estimate also makes provision for sums payable to the BBC in respect of the over 75's Free TV Licence Scheme, Financial Assistance Scheme, the Pension Protection Fund, Remploy Limited, National Employment Savings Trust and various Executive Non-Departmental Bodies.
4. The Departmental Annual Reports and Accounts for 2011-12 will be published in the the summer of 2012.



**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	7,340,634,000	706,107,000	8,046,741,000
Capital	328,900,000	-	328,900,000
<b>Annually Managed Expenditure</b>			
Resource	76,133,149,000	89,465,400,000	165,598,549,000
Capital	-	85,083,000	85,083,000
<b>Total Net Budget</b>			
Resource	83,473,783,000	90,171,507,000	173,645,290,000
Capital	328,900,000	85,083,000	413,983,000
<b>Non-Budget Expenditure</b>	<b>2,561,145,000</b>		
<b>Net cash requirement</b>	<b>85,007,986,000</b>		

Amounts required in the year ending 31 March 2013 for expenditure by Department for Work and Pensions on:

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

Funding for the administration and operating costs of the Department, including grants, loans and payments to other Government Departments, private, public and voluntary organisations. This will enable the Department to fulfil its obligations to support people who are out of work move into work quickly, support the most vulnerable people in society, alleviating poverty and supporting responsible behaviour and deliver simplification reforms to the welfare system.

The provision of employment and training programmes and payments of appropriate allowances to help people back to work, including the support of cross-government initiatives related to employment.

Assisting people to make plans for their retirement, including research into pensions, private pension industry regulatory work, programmes and new measures to help improve independence and social inclusion for older people. Provision for general levy payments to the Pension Regulator in respect of Public Sector Pension Schemes, the costs and payments associated with the collapse of private pension schemes.

The provision of expenditure promoting the Department's objectives in other Government Departments; Crown and Executive Non-Departmental Public Bodies, including the Child Maintenance and Enforcement Commission, the Health and Safety Executive; private, public and voluntary organisations.

Training and employment projects assisted by the European Union through the European Social Fund, including programme losses and disallowances, refunds to the European Union and exchange rate gains and losses.

Subsidies to housing, billing, levying and local authorities for administering the Housing Benefit and Council Tax Benefit.

## Part I

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

The provision of IT, employee and financial services to other public sector bodies; policy; research; publicity; the UK subscription to the International Labour Organisation; international educational, training and employment programmes; assistance and advice on employment service and labour market issues to international organisations; measures to promote financial inclusion; associated depreciation and any other non-cash costs relating to DEL.

### Income arising from:

In accordance with the prevailing legislation and regulations, income arising from the administration of the Department for Work and Pensions, Crown and Executive Non-Departmental Public Bodies in delivering its statutory responsibilities, including receipts from staff, outward secondments, sale of non-capital items, 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.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

The payment of social security benefits to people of working age, pensioners, and people with disabilities and their carers in accordance with the prevailing legislation and regulations. Significant social security benefits include Jobseekers Allowance, Income Support, Employment Support and Allowance, Disability Living Allowance, Pension Credit and other associated benefits, including housing and council tax benefits, rent rebates, temporary subsidies to employers. Compensation for dust related diseases, payments for education and provisions and other non-cash costs relating to AME.

#### Income arising from:

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

### **Non-Budget Expenditure**

#### Expenditure arising from:

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

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

**Part I**

£

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete</b>
<b>Departmental Expenditure Limit</b>			
Resource	7,340,634,000	3,140,622,000	<b>4,200,012,000</b>
Capital	328,900,000	110,250,000	<b>218,650,000</b>
<b>Annually Managed Expenditure</b>			
Resource	76,133,149,000	32,613,377,000	<b>43,519,772,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	2,561,145,000	1,144,851,000	<b>1,416,294,000</b>
<b>Net cash requirement</b>	85,007,986,000	36,882,225,000	<b>48,125,761,000</b>

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions	
Resources						Capital			Resources	Capital
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
1,781,500	-188,385	1,593,115	6,297,892	-550,373	5,747,519	328,900	-	328,900	6,815,094	311,000
<i>Of which:</i>										
A	Operational Delivery	252,322	-	252,322	2,175,985	-5,598	2,170,387	-	2,560,987	62,494
B	Child Maintenance and Enforcement Commission	154,254	-	154,254	362,933	-2,100	360,833	-	545,000	-
C	Health and Safety Executive	153,332	-46,976	106,356	173,267	-97,719	75,548	-	181,975	5,550
D	Financial Assistance Scheme	-	-	-	42,000	-	42,000	-	77,000	-
E	European Social Fund	-	-	-	415,869	-410,000	5,869	-	1	-
F	Executive Non-Departmental Public Bodies (Net)	22,440	-	22,440	359,247	-	359,247	676	383,306	764
G	Employment Programmes	-	-	-	1,100,531	-	1,100,531	-	1,015,114	-
H	Housing Benefit and Council Tax Benefit Administration	-	-	-	397,000	-	397,000	-	549,400	-
I	Other Programmes	-	-	-	114,854	-24,456	90,398	70,888	87,729	1,200
J	Departmental Operating Costs	1,199,152	-141,409	1,057,743	347,651	-10,500	337,151	65,436	1,414,582	240,992
K	Unallocated Provision	-	-	-	808,555	-	808,555	191,900	-	-
<b>Non-voted expenditure</b>										
-	-	-	706,107	-	706,107	-	-	-	821,152	-
<i>Of which:</i>										
L	National Insurance Fund	-	-	-	706,107	-	706,107	-	821,152	-
<b>Total Spending in DEL</b>										
<b>1,781,500</b>	<b>-188,385</b>	<b>1,593,115</b>	<b>7,003,999</b>	<b>-550,373</b>	<b>6,453,626</b>	<b>328,900</b>	<b>-</b>	<b>328,900</b>	<b>7,636,246</b>	<b>311,000</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	76,174,900	-41,751	76,133,149	-	-	-	75,301,366	-
<i>Of which:</i>										
M	Severe Disablement Allowance	-	-	-	894,620	-	894,620	-	876,263	-

## Part II: Subhead detail

£'000

										2011-12 Provisions			
2012-13 Plans										Resources	Capital		
Administration			Resources			Capital			Resources	Capital			
Gross	Income	Net	Gross	Programme	Net	Gross	Income	Net	Net	Net			
1	2	3	4	5	6	7	8	9	10	11			
N	Industrial Injuries Disablement Benefit		-	-	-	911,509	-	911,509	-	-	-	886,483	-
O	Jobseekers Allowance		-	-	-	4,539,418	-2,160	4,537,258	-	-	-	4,363,822	-
P	Employment and Support Allowance		-	-	-	4,090,807	-2,376	4,088,431	-	-	-	2,170,179	-
Q	Income Support		-	-	-	5,157,802	-37,215	5,120,587	-	-	-	7,028,414	-
R	Pension Credit and Minimum Income Guarantee		-	-	-	7,780,626	-	7,780,626	-	-	-	8,083,142	-
S	Financial Assistance Scheme		-	-	-	829,000	-	829,000	-	-	-	963,195	-
T	TV Licences for the over 75s		-	-	-	590,669	-	590,669	-	-	-	578,344	-
U	Attendance Allowance		-	-	-	5,647,453	-	5,647,453	-	-	-	5,424,081	-
V	Disability Living Allowance		-	-	-	13,558,803	-	13,558,803	-	-	-	12,591,664	-
W	Carers Allowance		-	-	-	1,859,471	-	1,859,471	-	-	-	1,729,962	-
X	Housing Benefit		-	-	-	17,066,129	-	17,066,129	-	-	-	17,328,792	-
Y	Council Tax Benefit		-	-	-	4,760,439	-	4,760,439	-	-	-	4,842,082	-
Z	Rent Rebates		-	-	-	5,696,134	-	5,696,134	-	-	-	5,495,010	-
AA	Statutory Sick Pay and Statutory Maternity Pay		-	-	-	2,382,243	-	2,382,243	-	-	-	2,548,477	-
AB	Other Benefits		-	-	-	427,557	-	427,557	-	-	-	410,456	-
AC	Other Expenditure		-	-	-	-17,780	-	-17,780	-	-	-	-19,000	-
	<b>Non-voted expenditure</b>		-	-	-	89,465,400	-	89,465,400	85,083	-	85,083	85,713,654	86,086
	<i>Of which:</i>												
AD	Incapacity Benefit		-	-	-	2,847,241	-	2,847,241	-	-	-	4,859,899	-
AE	Jobseekers Allowance		-	-	-	917,873	-	917,873	-	-	-	761,998	-
AF	Employment and Support Allowance		-	-	-	2,466,323	-	2,466,323	-	-	-	1,458,075	-
AG	Maternity Allowance		-	-	-	387,520	-	387,520	-	-	-	357,541	-
AH	State Pension		-	-	-	79,850,661	-	79,850,661	-	-	-	74,717,373	-

## Part II: Subhead detail

£'000

2012-13 Plans										2011-12 Provisions	
Resources						Capital				Resources	Capital
Administration		Net	Programme		Net	Gross	Income		Net	Net	Net
Gross	Income		Gross	Income			Income	Income			
1	2	3	4	5	6	7	8	9	10	11	
AI	Bereavement Benefits		-	570,698	-	570,698	-	-	-	592,036	-
AJ	Expenditure incurred by the Social Fund		-	2,425,084	-	2,425,084	85,083	-	85,083	2,966,732	86,086
<b>Total Spending in AME</b>			-	<b>165,640,300</b>	<b>-41,751</b>	<b>165,598,549</b>	<b>85,083</b>	-	<b>85,083</b>	<b>161,015,020</b>	<b>86,086</b>
<b>Non-Budget spending</b>											
<b>Voted expenditure</b>											
	-	-	-	2,561,145	-	2,561,145	-	-	-	2,960,977	-
<i>Of which:</i>											
AK	Cash paid into the Social Fund		-	2,561,145	-	2,561,145	-	-	-	2,960,977	-
<b>Total Non-Budget spending</b>			-	<b>2,561,145</b>	-	<b>2,561,145</b>	-	-	-	<b>2,960,977</b>	-
<b>Total for Estimate</b>											
	<b>1,781,500</b>	<b>-188,385</b>	<b>1,593,115</b>	<b>175,205,444</b>	<b>-592,124</b>	<b>174,613,320</b>	<b>413,983</b>	-	<b>413,983</b>	<b>171,612,243</b>	<b>397,086</b>
<i>Of which:</i>											
Voted expenditure											
	1,781,500	-188,385	1,593,115	85,033,937	-592,124	84,441,813	328,900	-	328,900	85,077,437	311,000
Non-voted expenditure											
	-	-	-	90,171,507	-	90,171,507	85,083	-	85,083	86,534,806	86,086

**Part II: Resource to cash reconciliation**

	<b>£'000</b>		
	<b>2012-13 Plans</b>	<b>2011-12 Provisions</b>	<b>2010-11 Outturn</b>
<b>Net Resource Requirement</b>	<b>176,206,435</b>	<b>171,612,243</b>	<b>163,857,070</b>
<b>Net Capital Requirement</b>	<b>413,983</b>	<b>397,086</b>	<b>500,202</b>
<b>Accruals to cash adjustments</b>	<b>-1,355,842</b>	<b>-460,682</b>	<b>1,498,837</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-331,405	-303,064	-271,303
New provisions and adjustments to previous provisions	-871,000	-1,040,195	1,424,591
Departmental Unallocated Provision	-1,000,455	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-212,185	-212,119	-240,106
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-382,363	-384,070	-391,088
Add cash grant-in-aid	381,786	382,766	378,100
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	400,000	400,000	582,445
Increase (-) / Decrease (+) in creditors	600,000	600,000	-61,943
Use of provisions	59,780	96,000	78,141
<b>Removal of non-voted budget items</b>	<b>-90,256,590</b>	<b>-86,620,892</b>	<b>-83,234,579</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-90,256,590	-86,620,892	-83,234,579
<b>Net Cash Requirement</b>	<b>85,007,986</b>	<b>84,927,755</b>	<b>82,621,530</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	1,781,500	1,616,613	5,130,258
<i>Less:</i>			
Administration DEL Income	-188,385	-191,101	-247,389
<b>Net Administration Costs</b>	<b>1,593,115</b>	<b>1,425,512</b>	<b>4,882,869</b>
Gross Programme Costs	171,975,170	168,126,666	156,203,727
<i>Less:</i>			
Programme DEL Income	-550,373	-709,277	-696,813
Programme AME Income	-41,751	-51,009	-42,434
Non-budget income	-	-	-8,998
<b>Net Programme Costs</b>	<b>171,383,046</b>	<b>167,366,380</b>	<b>155,455,482</b>
<b>Total Net Operating Costs</b>	<b>172,976,161</b>	<b>168,791,892</b>	<b>160,338,351</b>
<i>Of which:</i>			
Resource DEL	6,448,907	6,810,747	8,056,236
Capital DEL	-	1,200	11,836
Resource AME	165,658,329	161,111,020	151,414,842
Capital AME	-	-	-
Non-budget	868,925	868,925	855,437
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	808,555	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-1,200	-11,836
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	8,998
Other adjustments	-139,426	-139,426	-150,580
<b>Total Resource Budget</b>	<b>173,645,290</b>	<b>168,651,266</b>	<b>160,184,933</b>
<i>Of which:</i>			
Resource DEL	8,046,741	7,636,246	8,848,232
Resource AME	165,598,549	161,015,020	151,336,701
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	2,561,145	2,960,977	3,672,137
<b>Total Resource (Estimate)</b>	<b>176,206,435</b>	<b>171,612,243</b>	<b>163,857,070</b>



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

£'000

	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL</b>	<b>-738,758</b>	<b>-900,378</b>	<b>-944,202</b>
<i>Of which:</i>			
Administration			
Sale of goods and services	-188,385	-188,581	-246,026
<i>Of which:</i>			
Section A: Operational Delivery	-	-137	-8,304
Section B: Child Maintenance and Enforcement Commission	-	-103	-2,616
Section C: Health and Safety Executive	-46,976	-18,885	-146,597
Section J: Departmental Operating Costs	-141,409	-169,456	-88,509
Section : Jobcentre Plus	-	-	-
Section : Pension, Disability and Carers Service	-	-	-
Other income (including receipts)	-	-2,520	-1,363
<i>Of which:</i>			
Section A: Operational Delivery	-	-25	-442
Section J: Departmental Operating Costs	-	-2,495	-921
Total Administration	-188,385	-191,101	-247,389
 Programme			
Sale of goods and services	-129,400	-246,782	-116,289
<i>Of which:</i>			
Section A: Operational Delivery	-5,598	-14,426	-
Section B: Child Maintenance and Enforcement Commission	-2,100	-2,711	-
Section C: Health and Safety Executive	-97,246	-98,766	-7,506
Section G: Employment Programmes	-	-	-86
Section I: Other Programmes	-24,456	-31,124	-32,169
Section J: Departmental Operating Costs	-	-99,755	-76,528
EU income	-410,000	-439,999	-547,512
<i>Of which:</i>			
Section E: European Social Fund	-410,000	-439,999	-547,512
Other grant income (including repayments of grants/subsidies)	-10,500	-	-
<i>Of which:</i>			
Section J: Departmental Operating Costs	-10,500	-	-
Interest and dividends	-	-2,710	-2,639
<i>Of which:</i>			
Section J: Departmental Operating Costs	-	-2,710	-2,639
Other income (including receipts)	-473	-19,786	-30,373
<i>Of which:</i>			
Section A: Operational Delivery	-	-2,172	-2,640
Section C: Health and Safety Executive	-473	-220	-497
Section I: Other Programmes	-	-17,394	-22,661
Section J: Departmental Operating Costs	-	-	-4,575
Total Programme	-550,373	-709,277	-696,813

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource AME</b>	<b>-41,751</b>	<b>-51,009</b>	<b>-42,434</b>
<i>Of which:</i>			
Programme			
Other income (including receipts)	-41,751	-51,009	-42,434
<i>Of which:</i>			
Section O: Jobseekers Allowance	-2,160	-2,234	-1,812
Section P: Employment and Support Allowance	-2,376	-1,322	-182
Section Q: Income Support	-37,215	-47,453	-40,440
<b>Total Voted Resource Income</b>	<b>-780,509</b>	<b>-951,387</b>	<b>-986,636</b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-5,514</b>	<b>-</b>
<i>Of which:</i>			
Programme			
Sale of assets	-	-514	-
<i>Of which:</i>			
Section C: Health and Safety Executive	-	-514	-
Section : Jobcentre Plus	-	-	-
Section : Pension, Disability and Carers Service	-	-	-
Other income (including receipts)	-	-5,000	-
<i>Of which:</i>			
Section J: Departmental Operating Costs	-	-5,000	-
<b>Total Voted Capital Income</b>	<b>-</b>	<b>-5,514</b>	<b>-</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					
	2012-13 Plans		2011-12 Provisions		2010-11 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)	-	-	-	-	-8,998	-8,998
<b>Total</b>	-	-	-	-	<b>-8,998</b>	<b>-8,998</b>

#### Detailed description of CFER sources

	£'000					
	2012-13 Plans		2011-12 Provisions		2010-11 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
European Social Fund debt write off	-	-	-	-	-51	-51
Excess income	-	-	-	-	-8,934	-8,934
Bank interest, fines and penalties	-	-	-	-	-13	-13
<b>Total</b>	-	-	-	-	<b>-8,998</b>	<b>-8,998</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>	Robert Devereux
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In accordance with Chapter 3 of *Managing Public Money* (issued by the Treasury), the following individuals are NDPB Accounting Officer appointments:

### NDPB Accounting Officers

Noel Shanahan	Child Maintenance and Enforcement Commission
Geoffrey Podger	Health and Safety Executive
James Sanderson	Independent Living Fund
Marta Phillips OBE	The Pensions Advisory Service
Bill Galvin	The Pensions Regulator

Robert Devereux 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), and with their Ministers, together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal/Additional Accounting Officer and the NDPB Accounting Officer(s) is set out in writing.

## Part III: Note E - Non-Departmental Public Bodies

£'000

Section in Part II:					
Subhead Detail	Body	Resources	Capital	Grant-in-aid	
Section G - DEL	Independent Living Fund	334,233	-	334,233	
Section G - DEL	The Pensions Regulator	43,911	596	44,010	
Section G - DEL	The Pensions Advisory Service	3,543	80	3,543	
<b>Total</b>		<b>381,687</b>	<b>676</b>	<b>381,786</b>	

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

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

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Section in Part II: Subhead detail and budgetary treatment	Service	£'000
Section K - DEL	Establishment and Development of Regional Forums on Ageing	164

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## Part III: Note J - Staff Benefits

For the financial year 2012-13 budget holders have delegated authority to award gift vouchers to staff under the terms of the Department's Special Bonus Scheme. The vouchers are for a range of well known retail outlets and are given in recognition of valuable or exceptional contributions to business performance. Individual awards will not exceed £50 and, in total, the expenditure, for the Special Bonus Scheme, will not exceed 0.25% of the DWP paybill. In practice the total expenditure is likely to be less than £2.5 million.

The Department operates an Employee Discount Scheme which provides staff with the opportunity to purchase a range of on-line goods at a reduced price. The cost of items purchased is met by the employee, however the Department pays an annual fee to a third party provider for the operation of the contract. This cost is determined by the number of employees registered with the scheme and is likely to be in the region of £60,000.

Budget holders have delegated authority to provide staff with childcare assistance. This includes provision of on site facilities and contributions to the cost of private childcare made directly to the employee through payroll. The availability, method and amount of assistance is at the discretion of the budget holder.

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Contingent Liabilities disclosed under IAS 37	
<b>Remploy Limited</b>	193,900
<p>The Secretary of State for Work and Pensions has given formal guarantee in respect of Remploy Limited, an Executive Non-Departmental Public Body. In the event of Remploy Limited becoming insolvent, the Secretary of State has agreed to pay Remploy Limited a sum equal to any and all of its remaining debts for example the excess of its liabilities over and above the proceeds from realisation of its assets. In addition to this guarantee over Remploy's net liabilities the Department also guarantees to cover any shortfall in its pension provision.</p>	
<b>European Social Fund (ESF) Repayments</b>	Unquantifiable
<p>As Managing Authority of the European Social Fund (ESF) in England and Gibraltar, the Department has a potential liability in respect of ineligible claims for ESF programmes. The Department has included an impairment provision of £9.5 million in its accounts against non-recovery of overpayment debt from specific ESF providers it contracted with in the 2000-06 ESF programme. The ESF Audit Authority produced a closure statement for each ESF 2000-06 programme which assessed the standard of financial management and control and the underlying level of error. All financial liabilities associated with those closure statements, which amounted to £32.4 million have been repaid during 2010-11. However, the programmes have not yet been formally closed by the European Commission (EC) so there is a residual risk of additional financial corrections. Additional liabilities are not anticipated by the Department although the likelihood and possible magnitude of the risk cannot be assessed with any certainty.</p> <p>There is no provision in the Department's accounts to cover financial corrections or unrecoverable ineligible expenditure in the 2007-13 ESF programme. The Audit Authority produces an annual control report and opinion for the EC. The opinion is largely based on the amount of error found during checks of claims submitted by the Managing Authority to the EC over a calendar year. If this exceeds the EC's defined 2% tolerable error the opinion is likely to be qualified, with the risk that the EC would impose a financial correction, which may not be recoverable. The 2010 annual opinion was unqualified but it is possible that future years may be qualified.</p> <p>Due to the complexity of European Regulations governing ESF there is an ongoing risk that unforeseen liabilities could arise in future which cannot be recovered by the Department. The risk and amount of any unforeseen future liabilities cannot be assessed with any degree of certainty at this stage.</p>	
<b>European Social Fund</b>	Unquantifiable
<p>European Social Fund (ESF) grant enables Jobcentre Plus to add value or fund additional places to domestically funded projects. Grant claims are submitted through a local Government Office, which administers ESF on behalf of the European Community. The grant is based on payments to contracted providers. Shortfalls arise if a grant cannot be claimed on expenditure incurred. If this expenditure cannot be recovered from the provider, the Department incurs the cost. Because of the timescales involved for deriving any such shortfalls, specific amounts cannot be ascertained.</p>	



## Part III: Note K - Contingent Liabilities

### Financial Assistance Scheme (FAS)

Unquantifiable

In December 2007, the Government announced its intention for the Financial Assistance Scheme to take over payments of some fully funded pensions and other associated benefits in qualifying schemes and, in return, to take the assets of those pension schemes into Government (the FAS Review of Assets estimated the value of these assets to be £1.7 billion).

Further regulations came into force on 2 April 2010 which enables the transfer of assets, remaining in FAS qualifying schemes, to Government. As a result, the liabilities associated with FAS will increase as the assets transfer from individual schemes to Government. The provision (note 32) has increased by £49.5 million for liabilities associated with the assets transferred in 2010-11.

### Bridge Trustees

550

The Imperial Home Decor Pension Scheme offered both final salary and 'cash balance' benefits to members with notional interest added annually to each members 'pot', the value of which was guaranteed. The rate of member's pensions was determined by the application of actuarial factors.

As the scheme was in substantial deficit the Trustees sought a direction as to the statutory priority order to be applied on winding up, specifically in relation to the definition of "money purchase benefits" in s181 of the Pension Schemes Act 1993.

The Department challenged the judgement in the Court of Appeal considering it to be not in accordance with the Department's interpretation of relevant legislation. The Supreme Court hearing took place in June 2011 with judgement expected several months later.

The Department has agreed to indemnify the costs of two out of the three Respondents in the appeal proceedings, the estimated cost of which is £500,000 - £600,000.

### Vaccine Damage Payments

Unquantifiable

Important changes to the Vaccine Damage Payments Scheme came into force on 16 June 2002. The level of disablement that is defined as severe was reduced from 80% to 60% and the period of time during which a claim can be made was extended.

These changes mean that some people who have been disallowed in the past may be able to make another claim under these new rules. These further claims had to be received by 16 June 2005 and 399 claims were received by this deadline. Of these, 310 still have the right to request an appeal any time in the future should they wish to do so.

Currently there are approximately 3,100 Vaccine Damage Payment claims (including those detailed above) which have existing appeal rights. As there is no time limit for requesting Vaccine Damage Payment Appeals there is no means of establishing if, or when, these appeal rights may be exercised. It is therefore not currently possible to estimate the value or success of these claims and so no provision has been made in these accounts.

### Incorrect payment of Disability Living Allowance or Attendance Allowance

Unquantifiable

During 2010, the Agency identified 40,000 customers in receipt of both Disability Living Allowance (DLA) or Attendance Allowance (AA) and State Pension where the potential existed for an incorrect combined payment (i.e. where a single payment is made for both benefits) to be in payment. Results from a small pilot involving 500 customers indicated that further investigation of remaining cases was required with payment errors expected in approximately 57% of cases, resulting in underpayments, overpayments and special payments.

## Part III: Note K - Contingent Liabilities

These errors occurred due to a breakdown in communication between Pension Centres and Disability Centres and, in particular, reliance on a clerical combined payment notification process. Steps have been taken to rectify the weaknesses.

The pilot exercise, undertaken during 2010 corrected a small sample of the incorrect cases, for which agreement was obtained from HMRC. This resulted in arrears payments to 191 customers of £1.2 million, together with £90,143 of special payments. In addition, programme losses of £372,854 were reported. In March 2011 Ministers agreed that the remaining cases should also be reviewed and corrected where appropriate. Updated analysis suggests that 34,886 cases remain outstanding.

Based on such a small sample, it is not possible to accurately estimate the total benefit arrears, potential overpayments, resulting in compensation payments and interest to be payable in the future, due to the significant element of uncertainty at this early stage of the correction exercise.

### Transfer of State Pensions and Benefits

Unquantifiable

The Transfer of State Pensions and Benefits Regulations 2007 allows for a person's rights which have accrued by virtue of National Insurance contributions to be transferred to the Pension Scheme for Officials and Servants of Community Institutions and a transfer payment made accordingly by the Department. Until the transfer value is calculated, a contingent liability arises.

### Additional Pension Exercise

Unquantifiable

Following work done to correct erroneous up-rating of Guaranteed Minimum Pensions (GMP) in public sector schemes, HM Revenue and Customs have requested further checks on cases suspected of having further errors in the calculation of GMP. It is estimated from scans produced that 256,000 customer records could be affected and initial analysis of approximately 3,000 cases has shown 5 scenarios where the error rate increased from an initial average 3% to 30%. Correction activity will initially focus on the 5 scenarios more prone to overpayment error.

The project will be monitoring results to ensure that the current targeted approach will be continually verified and refined where possible; therefore, the percentage of cases prone to error is subject to change.

The size of the Additional Pension caseload and the initial estimates of the monetary value of error prompted a review of all cases identified. The review started in August 2010. During 2010-11, special payments were made to customers totalling £2.5 million.

Again, it is not possible to accurately estimate the amounts payable in the future due to inconsistency within the population causing a significant element of uncertainty at this early stage of the correction exercise.

### DLA Exportability

Unquantifiable

A decision made on 18 October 2007 by the European Court of Justice means that certain UK disability benefits are considered to be sickness benefits and consequently will be paid to some people who leave the UK to live in another European Economic Area (EEA) state or Switzerland providing they meet certain eligibility criteria. A provision was originally created during 2009-10. During 2010-11 1,268 claims have been received and it is calculated that a provision of £4.2 million is appropriate to cover cases where individuals who have met the eligibility criteria have submitted a claim.

However, the Department has no way of knowing at this stage how many potential customers will become eligible. Initial estimates suggest that the possible liability for individuals who have not yet submitted a claim could be in the order of £12.4 million, but there remains a significant element of uncertainty in respect of the number of invitees who may respond.

## Part III: Note K - Contingent Liabilities

### Overpayments of Housing Benefit/Council Tax benefit from State Pension Correction Exercise 18,000

The Pension, Disability and Carers Service has identified errors in payments of Home Responsibilities Protection (HRP) and Additional Pension payments. As a result of the failure by the Department to record HRP and Additional Pension payments correctly there has been an underpayment of State Pension.

For Housing Benefit (HB) and Council Tax Benefit (CTB) assessment purposes, the customer's income calculation excluded the correct State Pension element and was assessed at a lower level, thereby understating income. As a direct result of the error in State Pension, HB/CTB has been calculated at higher levels than the customers should actually have been entitled to, thereby resulting in a retrospective overpayment of HB/CTB, at the point the State Pension underpayment is corrected through the payment of arrears. These overpayments are irrecoverable under the prevailing legislation.

The Department estimates that the total number of State Pension underpayment cases impacting HB/CTB is in the region of 6,400. The total value of HB/CTB losses is estimated to be in the order of £17-18 million.

### Lump sum compensation payments in respect of pneumoconiosis and certain other dust related diseases Unquantifiable

The Department was accountable for lump sum compensation payments in relation to pneumoconiosis and certain other dust related diseases.

Payments due under the Pneumoconiosis etc. (Workers' Compensation) Act 1979 compensate those suffering from certain dust diseases where, at the time of submitting their claim to the scheme, they are unable to claim compensation by way of civil action in the courts. Award of Industrial Injuries Disablement Benefit (IIDB) is a precondition for payments to all sufferers and most dependants under this scheme.

Compensation payments due under the Child Maintenance and Other Payments Act 2008 are made through the Mesothelioma Scheme (2008). This scheme was introduced on 1 October 2008 and compensates sufferers from Mesothelioma who are not eligible for help from the 1979 Act. Payments made under this scheme are financed by recovery from civil damages paid to sufferers claiming under both schemes, and the expectation is that the net cost of this scheme to the Department will be £nil.

The diseases covered by both schemes have a long latency period which makes the number of years over which claims will continue to be made unclear. No reliable estimate of the financial effect can therefore be given.

### Personal Injury Unquantifiable

The Health and Safety Executive (HSE) is currently defending a claim for personal injury concerning a past employee who claims to have contracted mesothelioma as a result of his employment with HSE.

## Part III: Note K - Contingent Liabilities

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### Compensation claims Unquantifiable

The Department has contingent liabilities arising from possible compensation payments that may become due as a result of compensation claims against the Department by staff and members of the public. Claims relate to employment tribunal, personal injury and Civil Service Appeals Board cases. There is significant uncertainty surrounding the estimated liability and the timing of payments, which can fluctuate based on various factors such as medical evidence received, witness statements and whether claims proceed to trial or are settled early.

### Bearer connection charges 543

A contingent liability exists in respect of bearer connection charges incurred by British Telecom. These costs will only become payable by the Department if a site closes within three years of connection. At 31 March 2011 the total potential liability is £543,169.

### Fujitsu contract Unquantifiable

The Department terminated its desktop contract with Fujitsu on 11 March 2011. Discussions with Fujitsu are on-going, and the Department has not disclosed the information usually required by IAS 37 because the Department believes that to do so would seriously prejudice the outcome of these discussions.

### Employment programmes Unquantifiable

During the year the Department terminated contracts with providers in respect of the Flexible New deal programme. The Department has recognised in the accounts its best estimate of the known termination costs, but there may be additional costs arising from the termination that cannot yet be measured with any certainty.

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

<b>Section in Part II: Subhead detail and budgetary treatment</b>	<b>Body</b>	<b>£'000</b>
Section J - DEL	International Labour Organisation	16,478

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# Scotland Office and Office of the Advocate General

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## Introduction

1. The Estimate provides for the administration costs of the Scotland Office and the Office of the Advocate General, the salaries of the Secretary of State for Scotland, his Parliamentary Under-Secretary for State, the Advocate General for Scotland, the costs of the Boundary Commission for Scotland and a grant to the Scottish Consolidated Fund.

2. Under the Scotland Act 1998, the authorisation of expenditure by the Scottish Executive is the responsibility of the Scottish Parliament. Details of this can be found in the publication Scotland's Budget Documents 2012-13.

3. A detailed analysis of the income and extra receipts payable to the consolidated Fund can be found in the notes to this Estimate.

4. Further details of the expenditure contained in this estimate can be found in the Scotland Office and Office of Advocate General Annual Report 2011-12.

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	7,857,000	-	7,857,000
Capital	77,000	-	77,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	7,857,000	-	7,857,000
Capital	77,000	-	77,000
<b>Non-Budget Expenditure</b>	<b>27,162,064,000</b>		
<b>Net cash requirement</b>	<b>27,169,942,000</b>		

Amounts required in the year ending 31 March 2013 for expenditure by Scotland Office and Office of the Advocate General on:

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

Administration: capital and other non-cash items

Income arising from:

Receipts from accommodation and legal receipts

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

Payment of a grant to the Scottish Consolidated Fund

**Scotland Office and Office of the Advocate General** will account for this Estimate.

**Part I**

	Voted Total	Allocated in Vote on Account	Balance to complete
<b>Departmental Expenditure Limit</b>			
Resource	7,857,000	3,670,000	<b>4,187,000</b>
Capital	77,000	40,000	<b>37,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	27,162,064,000	12,222,929,000	<b>14,939,135,000</b>
<b>Net cash requirement</b>	27,169,942,000	12,226,639,000	<b>14,943,303,000</b>



## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions	
Resources						Capital			Resources	Capital
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
8,968	-1,568	7,400	457	-	457	77	-	77	8,156	89
<i>Of which:</i>										
A Scotland Office and Office of the Advocate General										
8,968	-1,568	7,400	-	-	-	77	-	77	7,619	89
B Boundary Commission for Scotland										
-	-	-	457	-	457	-	-	-	537	-
<b>Non-voted expenditure</b>										
-	-	-	-	-	-	-	-	-	1	-
<i>Of which:</i>										
<i>Election Expenses</i>										
-	-	-	-	-	-	-	-	-	1	-
<b>Total Spending in DEL</b>										
<b>8,968</b>	<b>-1,568</b>	<b>7,400</b>	<b>457</b>	<b>-</b>	<b>457</b>	<b>77</b>	<b>-</b>	<b>77</b>	<b>8,157</b>	<b>89</b>
<b>Non-Budget spending</b>										
<b>Voted expenditure</b>										
-	-	-	27,162,064	-	27,162,064	-	-	-	26,984,655	-
<i>Of which:</i>										
C Grant payable to the Scottish Consolidated Fund										
-	-	-	27,162,064	-	27,162,064	-	-	-	26,984,655	-
<b>Total Non-Budget spending</b>										
<b>-</b>	<b>-</b>	<b>-</b>	<b>27,162,064</b>	<b>-</b>	<b>27,162,064</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,984,655</b>	<b>-</b>
<b>Total for Estimate</b>										
<b>8,968</b>	<b>-1,568</b>	<b>7,400</b>	<b>27,162,521</b>	<b>-</b>	<b>27,162,521</b>	<b>77</b>	<b>-</b>	<b>77</b>	<b>26,992,812</b>	<b>89</b>
<i>Of which:</i>										
Voted expenditure										
8,968	-1,568	7,400	27,162,521	-	27,162,521	77	-	77	26,992,811	89
Non-voted expenditure										
-	-	-	-	-	-	-	-	-	1	-

**Part II: Resource to cash reconciliation**

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Net Resource Requirement</b>	27,169,921	26,992,812	26,789,996
<b>Net Capital Requirement</b>	77	89	-
<b>Accruals to cash adjustments</b>	-56	-56	-42
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-30	-30	-16
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-26	-26	-26
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<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>	-	-1	-9,632
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-1	-9,632
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>27,169,942</b>	<b>26,992,844</b>	<b>26,780,322</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	8,968	10,219	9,138
<i>Less:</i>			
Administration DEL Income	-1,568	-2,600	-1,462
<b>Net Administration Costs</b>	<b>7,400</b>	<b>7,619</b>	<b>7,676</b>
Gross Programme Costs	27,162,521	26,985,193	26,782,320
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-34,680	-34,680	-34,680
<b>Net Programme Costs</b>	<b>27,127,841</b>	<b>26,950,513</b>	<b>26,747,640</b>
<b>Total Net Operating Costs</b>	<b>27,135,241</b>	<b>26,958,132</b>	<b>26,755,316</b>
<i>Of which:</i>			
Resource DEL	7,857	8,157	17,496
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	27,127,384	26,949,975	26,737,820
<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	-27,162,064	-26,984,655	-26,772,500
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	34,680	34,680	34,680
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>7,857</b>	<b>8,157</b>	<b>17,496</b>
<i>Of which:</i>			
Resource DEL	7,857	8,157	17,496
Resource AME	-	-	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	27,162,064	26,984,655	26,772,500
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>27,169,921</b>	<b>26,992,812</b>	<b>26,789,996</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL</b>	<b>-1,568</b>	<b>-2,600</b>	<b>-1,462</b>
<i>Of which:</i>			
Administration			
Sale of goods and services	-1,568	-2,600	-1,462
<i>Of which:</i>			
Section A: Scotland Office and Office of the Advocate General	-1,568	-2,600	-1,462
<b>Total Voted Resource Income</b>	<b>-1,568</b>	<b>-2,600</b>	<b>-1,462</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					
	2012-13 Plans		2011-12 Provisions		2010-11 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)	-34,680	-34,680	-34,680	-34,680	-34,680	-34,680
<b>Total</b>	<b>-34,680</b>	<b>-34,680</b>	<b>-34,680</b>	<b>-34,680</b>	<b>-34,680</b>	<b>-34,680</b>

#### Detailed description of CFER sources

	£'000					
	2012-13 Plans		2011-12 Provisions		2010-11 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Receipts Surrendered by the Scottish Government under the Scotland Act 1998, s. 64	-34,680	-34,680	-34,680	-34,680	-34,680	-34,680
<b>Total</b>	<b>-34,680</b>	<b>-34,680</b>	<b>-34,680</b>	<b>-34,680</b>	<b>-34,680</b>	<b>-34,680</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:

**Principal Accounting Officer**      Alisdair McIntosh

Alisdair McIntosh 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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# Wales Office

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## Introduction

1. This Estimate provides for the administration costs of the Wales Office, the salaries of the Secretary of State and her Minister; the costs of the Commission on Devolution in Wales; and a grant to the Welsh Consolidated Fund.
2. The Wales Office's key purpose is to support the Secretary of State for Wales in promoting the interests of Wales within the United Kingdom.
3. Further details of the expenditure contained in this Estimate can be found in the Wales Office's Resource Accounts and Departmental Annual Report 2011-12.



**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	6,166,000	-	6,166,000
Capital	724,000	-	724,000
<b>Annually Managed Expenditure</b>			
Resource	-20,000	-	-20,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	6,146,000	-	6,146,000
Capital	724,000	-	724,000
<b>Non-Budget Expenditure</b>	<b>12,844,485,000</b>		
<b>Net cash requirement</b>	<b>12,851,155,000</b>		

Amounts required in the year ending 31 March 2013 for expenditure by Wales Office on:

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

Administration costs for the Wales Office; administrations costs for Commission on Devolution; Lord Lieutenant's expenditure; capital and other associated non-cash items.

Income arising from:

Receipts from accommodation.

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

Non-cash costs in respect of pension commitments.

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

Payments of a grant to the Welsh Consolidated Fund.

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

**Part I**

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
<b>Departmental Expenditure Limit</b>			
Resource	6,166,000	2,708,000	<b>3,458,000</b>
Capital	724,000	326,000	<b>398,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-20,000	41,000	<b>-61,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	<b>12,844,485,000</b>	<b>5,766,884,000</b>	<b>7,077,601,000</b>
<b>Net cash requirement</b>	<b>12,851,155,000</b>	<b>5,812,786,000</b>	<b>7,038,369,000</b>

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions		
Resources						Capital			Resources	Capital	
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11	
<b>Spending in Departmental Expenditure Limits (DEL)</b>											
<b>Voted expenditure</b>											
	6,116	-10	6,106	60	-	60	724	-	724	5,903	724
<i>Of which:</i>											
A	Wales Office										
	5,430	-10	5,420	60	-	60	724	-	724	5,572	724
B	Commission on Devolution										
	686	-	686	-	-	-	-	-	-	331	-
<b>Total Spending in DEL</b>											
	<b>6,116</b>	<b>-10</b>	<b>6,106</b>	<b>60</b>	<b>-</b>	<b>60</b>	<b>724</b>	<b>-</b>	<b>724</b>	<b>5,903</b>	<b>724</b>
<b>Spending in Annually Managed Expenditure (AME)</b>											
<b>Voted expenditure</b>											
	-	-	-	-20	-	-20	-	-	-	109	-
<i>Of which:</i>											
C	Provisions										
	-	-	-	-20	-	-20	-	-	-	109	-
<b>Total Spending in AME</b>											
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-20</b>	<b>-</b>	<b>-20</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>109</b>	<b>-</b>
<b>Non-Budget spending</b>											
<b>Voted expenditure</b>											
	-	-	-	12,844,485	-	12,844,485	-	-	-	12,865,791	-
<i>Of which:</i>											
D	Grant payable to the Welsh Consolidated Fund										
	-	-	-	12,844,485	-	12,844,485	-	-	-	12,865,791	-
<b>Total Non-Budget spending</b>											
	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,844,485</b>	<b>-</b>	<b>12,844,485</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,865,791</b>	<b>-</b>
<b>Total for Estimate</b>											
	<b>6,116</b>	<b>-10</b>	<b>6,106</b>	<b>12,844,525</b>	<b>-</b>	<b>12,844,525</b>	<b>724</b>	<b>-</b>	<b>724</b>	<b>12,871,803</b>	<b>724</b>
<i>Of which:</i>											
Voted expenditure											
	6,116	-10	6,106	12,844,525	-	12,844,525	724	-	724	12,871,803	724
Non-voted expenditure											
	-	-	-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Net Resource Requirement</b>	<b>12,850,631</b>	<b>12,871,803</b>	<b>13,249,117</b>
<b>Net Capital Requirement</b>	<b>724</b>	<b>724</b>	<b>130</b>
<b>Accruals to cash adjustments</b>	<b>-200</b>	<b>-309</b>	<b>-243</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-75	-70	-227
New provisions and adjustments to previous provisions	-	-129	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-145	-130	-16
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	20	20	-
<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>12,851,155</b>	<b>12,872,218</b>	<b>13,249,004</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	6,096	5,836	5,081
<i>Less:</i>			
Administration DEL Income	-10	-13	-7
<b>Net Administration Costs</b>	<b>6,086</b>	<b>5,823</b>	<b>5,074</b>
Gross Programme Costs	12,844,545	12,865,980	13,244,043
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-15,600	-15,627	-
<b>Net Programme Costs</b>	<b>12,828,945</b>	<b>12,850,353</b>	<b>13,244,043</b>
<b>Total Net Operating Costs</b>	<b>12,835,031</b>	<b>12,856,176</b>	<b>13,249,117</b>
<i>Of which:</i>			
Resource DEL	6,146	5,883	5,117
Capital DEL	-	-	-
Resource AME	-	129	-
Capital AME	-	-	-
Non-budget	12,828,885	12,850,164	13,244,000
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-12,844,485	-12,865,791	-13,244,000
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	15,600	15,627	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>6,146</b>	<b>6,012</b>	<b>5,117</b>
<i>Of which:</i>			
Resource DEL	6,166	5,903	5,117
Resource AME	-20	109	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	12,844,485	12,865,791	13,244,000
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>12,850,631</b>	<b>12,871,803</b>	<b>13,249,117</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL</b>	<b>-10</b>	<b>-13</b>	<b>-7</b>
<i>Of which:</i>			
Administration			
Sale of goods and services	-10	-13	-7
<i>Of which:</i>			
Section A: Wales Office	-10	-13	-7
<b>Total Voted Resource Income</b>	<b>-10</b>	<b>-13</b>	<b>-7</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					
	2012-13 Plans		2011-12 Provisions		2010-11 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)	-15,600	-15,600	-15,627	-15,627	-	-
<b>Total</b>	<b>-15,600</b>	<b>-15,600</b>	<b>-15,627</b>	<b>-15,627</b>	<b>-</b>	<b>-</b>

#### Detailed description of CFER sources

	£'000					
	2012-13 Plans		2011-12 Provisions		2010-11 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Receipts surrendered by the Welsh Government under the Government of Wales Act 2006, s.120	-15,600	-15,600	-15,600	-15,600	-	-
Forfeited Election deposits	-	-	-27	-27	-	-
<b>Total</b>	<b>-15,600</b>	<b>-15,600</b>	<b>-15,627</b>	<b>-15,627</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:

**Principal Accounting Officer**      Fiona Adams-Jones

Fiona Adams-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 Estimate provides for the costs of the Northern Ireland Office and its associated bodies, the salaries of the Secretary of State for Northern Ireland and his Ministers, and a grant to the Northern Ireland Consolidated Fund.
2. It provides for the oversight of the effective operation of the devolution settlement in Northern Ireland and the representation of Northern Ireland interests within the UK Government.
3. Authorisation of expenditure by the Northern Ireland Executive is the responsibility of the Northern Ireland Assembly.

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	25,960,000	-	25,960,000
Capital	341,000	-	341,000
<b>Annually Managed Expenditure</b>			
Resource	-15,000	-	-15,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	25,945,000	-	25,945,000
Capital	341,000	-	341,000
<b>Non-Budget Expenditure</b>	<b>14,056,000,000</b>		
<b>Net cash requirement</b>	<b>14,088,389,000</b>		

Amounts required in the year ending 31 March 2013 for expenditure by Northern Ireland Office on:

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

Overseeing the effective operation of the devolution settlement in Northern Ireland and representing the interests of Northern Ireland within the UK Government. Expenditure on administrative services, Head of State related costs, VIP visits to Northern Ireland, NI Human Rights Commission and other Reviews and Commissions arising from the Good Friday Agreement, the Northern Ireland Act 1998, the Northern Ireland Act 2000, the Northern Ireland Act 2009, political development and inquiries, elections and boundary reviews, legal services, security, victims of the Troubles including the work of the Independent Commission for the Location of Victims Remains, arms decommissioning, parading, Civil Service Commissioners, compensation schemes under the Justice and Security (Northern Ireland) Act 2007 and Terrorism Act 2000 and certain other grants. This will include associated depreciation and any other non-cash costs falling in DEL.

Income arising from:

Recoupment of electoral expenses, receipts from the use of video conferencing facilities, fees and costs recovered or received for work done for other departments, freedom of information receipts, data protection act receipts, recovery of compensation paid, recoupment of grant funding, costs and fees awarded in favour of the crown and receipts arising from arms decommissioning. Fees and costs recovered or received for the use of the NIO estate. Contributions from third parties to fund grant programmes and monies from other departments to fund projects in Northern Ireland.

## Part I

### Annually Managed Expenditure:

#### Expenditure arising from:

Provisions relating to administrative services and to compensation schemes under the Justice and Security (Northern Ireland) Act 2007 and Terrorism Act 2000 other non-cash costs falling in AME.

### 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>£</b>			
<b>Departmental Expenditure Limit</b>			
Resource	25,960,000	11,263,000	<b>14,697,000</b>
Capital	341,000	176,000	<b>165,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-15,000	-	<b>-15,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	14,056,000,000	6,312,150,000	<b>7,743,850,000</b>
<b>Net cash requirement</b>	14,088,389,000	6,322,661,000	<b>7,765,728,000</b>

## Part II: Subhead detail

£'000

2012-13 Plans										2011-12 Provisions	
Resources						Capital				Resources	Capital
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11	
<b>Spending in Departmental Expenditure Limits (DEL)</b>											
<b>Voted expenditure</b>											
	20,517	-4,370	16,147	10,097	-284	9,813	341	-	341	25,769	390
<i>Of which:</i>											
A	Northern Ireland Office										
	20,517	-4,370	16,147	7,598	-284	7,314	341	-	341	23,156	390
B	NI Human Rights Commission										
	-	-	-	1,549	-	1,549	-	-	-	1,625	-
C	Parades Commission										
	-	-	-	950	-	950	-	-	-	988	-
<b>Non-voted expenditure</b>											
	-	-	-	-	-	-	-	-	-	2,700	-
<i>Of which:</i>											
<i>Funding of Elections</i>											
	-	-	-	-	-	-	-	-	-	2,700	-
<b>Total Spending in DEL</b>											
	20,517	-4,370	16,147	10,097	-284	9,813	341	-	341	28,469	390
<b>Spending in Annually Managed Expenditure (AME)</b>											
<b>Voted expenditure</b>											
	-	-	-	-15	-	-15	-	-	-	-176	-
<i>Of which:</i>											
D	Northern Ireland Office										
	-	-	-	-15	-	-15	-	-	-	-176	-
<b>Total Spending in AME</b>											
	-	-	-	-15	-	-15	-	-	-	-176	-
<b>Non-Budget spending</b>											
<b>Voted expenditure</b>											
	-	-	-	14,056,000	-	14,056,000	-	-	-	14,141,000	-
<i>Of which:</i>											
E	Grant Payable to the Northern Ireland Consolidated Fund										
	-	-	-	14,056,000	-	14,056,000	-	-	-	14,141,000	-
<b>Total Non-Budget spending</b>											
	-	-	-	14,056,000	-	14,056,000	-	-	-	14,141,000	-
<b>Total for Estimate</b>											
	20,517	-4,370	16,147	14,066,082	-284	14,065,798	341	-	341	14,169,293	390
<i>Of which:</i>											
Voted expenditure											
	20,517	-4,370	16,147	14,066,082	-284	14,065,798	341	-	341	14,166,593	390
Non-voted expenditure											
	-	-	-	-	-	-	-	-	-	2,700	-

**Part II: Resource to cash reconciliation**

	<b>£'000</b>		
	<b>2012-13 Plans</b>	<b>2011-12 Provisions</b>	<b>2010-11 Outturn</b>
<b>Net Resource Requirement</b>	<b>14,081,945</b>	<b>14,169,293</b>	<b>13,406,341</b>
<b>Net Capital Requirement</b>	<b>341</b>	<b>390</b>	<b>8,280</b>
<b>Accruals to cash adjustments</b>	<b>6,103</b>	<b>-1,932</b>	<b>-2,451</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,896	-2,050	-2,129
New provisions and adjustments to previous provisions	-70	-294	-405
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-45	-	-130
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-2,499	-2,613	-2,763
Add cash grant-in-aid	2,428	2,555	2,700
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	8,100	-	-
Use of provisions	85	470	276
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-2,700</b>	<b>-3,380</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-2,700	-3,380
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>14,088,389</b>	<b>14,165,051</b>	<b>13,408,790</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	20,502	19,705	22,256
<i>Less:</i>			
Administration DEL Income	-4,370	-3,881	-6,726
<b>Net Administration Costs</b>	<b>16,132</b>	<b>15,824</b>	<b>15,530</b>
Gross Programme Costs	14,066,097	14,153,629	13,399,370
<i>Less:</i>			
Programme DEL Income	-284	-160	-559
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>14,065,813</b>	<b>14,153,469</b>	<b>13,398,811</b>
<b>Total Net Operating Costs</b>	<b>14,081,945</b>	<b>14,169,293</b>	<b>13,414,341</b>
<i>Of which:</i>			
Resource DEL	25,875	27,999	32,936
Capital DEL	-	-	8,000
Resource AME	70	294	405
Capital AME	-	-	-
Non-budget	14,056,000	14,141,000	13,373,000
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-8,000
Grants to devolved administrations	-14,056,000	-14,141,000	-13,373,000
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>25,945</b>	<b>28,293</b>	<b>33,341</b>
<i>Of which:</i>			
Resource DEL	25,960	28,469	33,212
Resource AME	-15	-176	129
<i>Adjustments to include:</i>			
Grants to devolved administrations	14,056,000	14,141,000	13,373,000
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>14,081,945</b>	<b>14,169,293</b>	<b>13,406,341</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL</b>	<b>-4,654</b>	<b>-4,041</b>	<b>-7,285</b>
<i>Of which:</i>			
Administration			
Sale of goods and services	-4,370	-3,881	-6,726
<i>Of which:</i>			
Section A: Northern Ireland Office	-4,370	-3,881	-6,726
Total Administration	-4,370	-3,881	-6,726
Programme			
Sale of goods and services	-284	-160	-559
<i>Of which:</i>			
Section A: Northern Ireland Office	-284	-160	-559
Total Programme	-284	-160	-559
<b>Total Voted Resource Income</b>	<b>-4,654</b>	<b>-4,041</b>	<b>-7,285</b>



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

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No CFER income or receipts are expected in 2012-13, 2011-12 or 2010-11.

## 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>	Julian King
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In accordance with Chapter 3 of *Managing Public Money* (issued by the Treasury), the following individuals are NDPB Accounting Officer appointments:

### **NDPB Accounting Officers**

Virginia McVea	Northern Ireland Human Rights Commission
Anthony Charlton	Parades Commission

Julian King 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), and with their Ministers, together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal/Additional Accounting Officer and the NDPB Accounting Officer(s) is set out in writing.

## Part III: Note E - Non-Departmental Public Bodies

£'000

Section in Part II: Subhead Detail		Body	Resources	Capital	Grant-in-aid
B	Northern Ireland Human Rights Commission		1,549	-	1,484
C	Parades Commission		950	-	944
<b>Total</b>			<b>2,499</b>	<b>-</b>	<b>2,428</b>

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# HM Treasury

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## Introduction

The Treasury Supply Estimate covers:

- the administration costs of the core Treasury including Infrastructure UK and the Office of Tax Simplification, the Debt Management Office, United Kingdom Financial Investments Limited and the Asset Protection Agency;
- net spending by the department's Non Departmental Public Bodies - the Office for Budget Responsibility, the Money Advice Service, the Financial Services Compensation Scheme and the Royal Mint Advisory Body on the design of coins;
- spending on the manufacture and storage of coinage supplied to UK Banks on behalf of the Treasury;
- financial stability measures including credit easing; and
- the Sovereign Grant to the Royal Household.

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.

Further details can be found in the Annual Reports and Accounts 2011-12.

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	179,702,000	12,000,000	191,702,000
Capital	25,540,000	-	25,540,000
<b>Annually Managed Expenditure</b>			
Resource	-1,470,799,000	2,900,000	-1,467,899,000
Capital	669,242,000	-	669,242,000
<b>Total Net Budget</b>			
Resource	-1,291,097,000	14,900,000	-1,276,197,000
Capital	694,782,000	-	694,782,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-2,754,312,000</b>		

Amounts required in the year ending 31 March 2013 for expenditure by HM Treasury on:

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

economic, financial and related administration, including group shared services, spending arising from the sale of investments, expenses in connection with honours and dignities and compensation payments arising from gilt administration.

Expenditure of the Debt Management Office, including administration of the Public Works Loan Board, the Commission for the Reduction of National Debt and operational services for HM Treasury, other government departments and the Bank of England.

Expenditure on Treasury related bodies including the Office of Tax Simplification, Office for Budget Responsibility, United Kingdom Financial Investments Ltd, Asset Protection Agency, Infrastructure UK and the Royal Mint Advisory Committee on the design of coins.

The manufacture, storage and distribution of coinage for use in the United Kingdom and actions to protect the integrity of coinage and associated non-cash items falling in DEL.

Income arising from:

recoveries in respect of administration of the Treasury, including recharges for work on financial stability issues, charges for courses, services provided by the Economics in Government team and other officers loaned to other organisations, including the salary of the UK Executive Director of the International Monetary Fund/International Bank for Reconstruction and Development who is a Treasury employee; charges for services provided by the Government Social Research Unit; income from recovery actions in connection with Barlow Clowes; charges for services to government departments provided under the Financial Management Change Agenda;

## Part I

income from fees charges to Foreign Investment Exchange/Clearing Houses; recoveries in respect of Honours and Dignities; income in respect of insurance sponsorship and supervision responsibilities; amounts arising from loans, including interest and fees; income due to the Debt Management Office for advertising costs, stock exchange listings, data provision, rentals in respect of operating leases, the management and administration of certain public and private funds and provision of a lending service to local authorities, income from the administration of carbon dioxide reduction schemes and the Gilt Purchase and Sale Service; administration of Pool Re and other related bodies;

European Fast Stream income from the Cabinet Office; amounts arising from the sale of shares and debt.

### Annually Managed Expenditure:

#### Expenditure arising from:

purchase of metal for the production of coinage; payments in respect of costs related to investment in and financial assistance to financial institutions including credit easing and administration of the Equitable Life Payments Scheme, payments under the Loans to Ireland Act 2010; creation and use of provisions including the Equitable Life Payments Scheme and those in respect of economic, financial and related administration; impairment of fixed assets, spending by the Financial Services Compensation Scheme, the Money Advice Service (formerly the Consumer Financial Education Body) and the Sovereign Grant to the Royal Household and associated non-cash items falling within AME.

#### Income arising from:

income from financial institutions and other organisations including interest, fees and charges, dividends, loan repayments, sale of assets and other capital receipts.

HM Treasury will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete
<b>£</b>			
<b>Departmental Expenditure Limit</b>			
Resource	179,702,000	82,617,000	97,085,000
Capital	25,540,000	23,193,000	2,347,000
<b>Annually Managed Expenditure</b>			
Resource	-1,470,799,000	-	-1,470,799,000
Capital	669,242,000	-	669,242,000
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	-2,754,312,000	-	-2,754,312,000

## Part II: Subhead detail

£'000

2012-13 Plans										2011-12 Provisions	
Resources						Capital				Resources	Capital
Gross	Administration	Net	Gross	Programme	Net	Gross	Income	Net	Net	Net	
1	Income	3	4	Income	6	7	8	9	10	11	
<b>Spending in Departmental Expenditure Limits (DEL)</b>											
<b>Voted expenditure</b>											
171,226	-14,271	156,955	24,207	-1,460	22,747	25,540	-	25,540	170,689	60,740	
<i>Of which:</i>											
A	Core Treasury										
138,353	-6,740	131,613	4,657	-360	4,297	5,350	-	5,350	136,541	21,220	
B	Debt Management Office										
14,530	-1,940	12,590	3,550	-1,100	2,450	-	-	-	11,400	700	
C	United Kingdom Financial Investments Limited										
2,700	-	2,700	-	-	-	-	-	-	3,000	-	
D	Asset Protection Agency										
5,592	-5,591	1	-	-	-	-	-	-	1	-	
E	Infrastructure Finance Unit Limited										
-	-	-	-	-	-	20,190	-	20,190	-	38,820	
F	UK Coinage manufacturing costs										
-	-	-	14,000	-	14,000	-	-	-	17,500	-	
G	Departmental Unallocated Provision										
8,000	-	8,000	2,000	-	2,000	-	-	-	-	-	
H	Office of Tax Simplification										
300	-	300	-	-	-	-	-	-	496	-	
I	Office for Budget Responsibility (Net)										
1,750	-	1,750	-	-	-	-	-	-	1,750	-	
J	Royal Mint Advisory Committee on the design of coins (Net)										
1	-	1	-	-	-	-	-	-	1	-	
<b>Non-voted expenditure</b>											
-	-	-	12,000	-	12,000	-	-	-	13,020	-	
<i>Of which:</i>											
K	Banking and gilts registration services										
-	-	-	12,000	-	12,000	-	-	-	13,020	-	
<b>Total Spending in DEL</b>											
171,226	-14,271	156,955	36,207	-1,460	34,747	25,540	-	25,540	183,709	60,740	
<b>Spending in Annually Managed Expenditure (AME)</b>											
<b>Voted expenditure</b>											
-	-	-	283,201	-1,754,000	-1,470,799	1,794,242	-1,125,000	669,242	-3,065,150	-3,105,190	
<i>Of which:</i>											
L	UK Coinage metal costs										
-	-	-	25,000	-	25,000	-	-	-	24,000	-	
M	Northern Rock										
-	-	-	-	-169,000	-169,000	-	-	-	-174,000	-1,728,000	
N	Assistance to financial institutions										
-	-	-	-	-497,000	-497,000	30,000	-	30,000	-25,743,000	-1,750,000	
O	Provisions										
-	-	-	-21,800	-	-21,800	-	-	-	-25,800	-	

## Part II: Subhead detail

£'000

										2011-12 Provisions		
2012-13 Plans										Resources	Capital	
Administration			Resources			Capital			Resources	Capital		
Gross	Income	Net	Gross	Programme	Net	Gross	Income	Net	Net	Net		
1	2	3	4	5	6	7	8	9	10	11		
P	Administration of the Equitable Life Payments Scheme											
	-	-	-	20,000	-	20,000	-	-	-	24,000	-	
Q	Royal Mint dividend											
	-	-	-	-	-4,000	-4,000	-	-	-	-4,000	-	
R	Money Advice Service (formerly Consumer Financial Education Body) Net											
	-	-	-	1	-	1	-	-	-	950	-	
S	Financial Services Compensation Scheme (Net)											
	-	-	-	-	-395,000	-395,000	-	-	-	-372,000	-	
T	Credit easing											
	-	-	-	226,000	-120,000	106,000	150,000	-	150,000	-	-	
U	Sovereign Grant funding of Royal Household (Net)											
	-	-	-	34,000	-	34,000	762	-	762	32,800	700	
V	Investment in the Bank of England											
	-	-	-	-	-30,000	-30,000	-	-	-	-30,000	-	
W	Bradford & Bingley											
	-	-	-	-	-469,000	-469,000	-	-1,125,000	-1,125,000	-439,000	350,000	
X	Loans to Ireland											
	-	-	-	-	-70,000	-70,000	1,613,480	-	1,613,480	-3,100	1,210,110	
	<i>Impairments</i>											
	-	-	-	-	-	-	-	-	-	23,256,000	-	
	<i>Sale of Northern Rock plc</i>											
	-	-	-	-	-	-	-	-	-	388,000	-1,188,000	
<b>Non-voted expenditure</b>												
	-	-	-	3,900	-1,000	2,900	-	-	-	2,900	-	
<i>Of which:</i>												
Y	Royal Household Pensions											
	-	-	-	3,900	-1,000	2,900	-	-	-	2,900	-	
<b>Total Spending in AME</b>												
	-	-	-	287,101	-1,755,000	-1,467,899	1,794,242	-1,125,000	694,242	-3,062,250	-3,105,190	
<b>Total for Estimate</b>												
	171,226	-14,271	156,955	323,308	-1,756,460	-1,433,152	1,819,782	-1,125,000	694,782	-2,878,541	-3,044,450	
<i>Of which:</i>												
Voted expenditure												
	171,226	-14,271	156,955	307,408	-1,755,460	-1,448,052	1,819,782	-1,125,000	694,782	-2,894,461	-3,044,450	
Non-voted expenditure												
	-	-	-	15,900	-1,000	14,900	-	-	-	15,920	-	



**Part II: Resource to cash reconciliation**

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Net Resource Requirement</b>	<b>-1,276,197</b>	<b>-2,878,541</b>	<b>-12,959,873</b>
<b>Net Capital Requirement</b>	<b>694,782</b>	<b>-3,044,450</b>	<b>-2,972,410</b>
<b>Accruals to cash adjustments</b>	<b>-2,157,997</b>	<b>1,478,149</b>	<b>10,491,365</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-8,595	987,000	11,958,261
New provisions and adjustments to previous provisions	20,000	24,000	-1,462,495
Departmental Unallocated Provision	-10,000	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-206,200	-200	-4,401
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-36,514	-36,201	-
Add cash grant-in-aid	36,512	1,750	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-2,270,000	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	316,800	501,800	-
<b>Removal of non-voted budget items</b>	<b>-14,900</b>	<b>-15,920</b>	<b>-14,126</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-14,900	-15,920	-14,126
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>-2,754,312</b>	<b>-4,460,762</b>	<b>-5,455,044</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	161,426	172,780	177,342
<i>Less:</i>			
Administration DEL Income	-14,271	-27,749	-38,013
<b>Net Administration Costs</b>	<b>147,155</b>	<b>145,031</b>	<b>139,329</b>
Gross Programme Costs	117,108	-507,208	-10,440,640
<i>Less:</i>			
Programme DEL Income	-1,460	-1,460	-3,620
Programme AME Income	-1,755,000	-2,515,100	-2,654,942
Non-budget income	-29,000	-29,000	-
<b>Net Programme Costs</b>	<b>-1,668,352</b>	<b>-3,052,768</b>	<b>-13,099,202</b>
<b>Total Net Operating Costs</b>	<b>-1,521,197</b>	<b>-2,907,737</b>	<b>-12,959,873</b>
<i>Of which:</i>			
Resource DEL	179,902	181,909	173,836
Capital DEL	-	-	-
Resource AME	-1,672,099	-3,060,450	-13,133,709
Capital AME	-	-	-
Non-budget	-29,000	-29,196	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	10,000	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	235,000	29,196	-
<b>Total Resource Budget</b>	<b>-1,276,197</b>	<b>-2,878,541</b>	<b>-12,959,873</b>
<i>Of which:</i>			
Resource DEL	191,702	183,709	173,836
Resource AME	-1,467,899	-3,062,250	-13,133,709
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>-1,276,197</b>	<b>-2,878,541</b>	<b>-12,959,873</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL</b>	<b>-15,731</b>	<b>-29,209</b>	<b>-41,633</b>
<i>Of which:</i>			
Administration			
Sale of goods and services	-14,271	-27,749	-38,013
<i>Of which:</i>			
Section A: Core Treasury	-6,740	-11,250	-19,710
Section B: Debt Management Office	-1,940	-6,500	-3,499
Section D: Asset Protection Agency	-5,591	-9,999	-14,804
Total Administration	-14,271	-27,749	-38,013
Programme			
Sale of goods and services	-1,460	-1,460	-3,620
<i>Of which:</i>			
Section A: Core Treasury	-360	-60	-2,510
Section B: Debt Management Office	-1,100	-1,400	-1,110
Total Programme	-1,460	-1,460	-3,620
<b>Voted Resource AME</b>	<b>-1,754,000</b>	<b>-2,514,100</b>	<b>-2,653,898</b>
<i>Of which:</i>			
Programme			
Sale of goods and services	-550,000	-1,179,000	-1,844,495
<i>Of which:</i>			
Section L: UK Coinage metal costs	-	-	-560
Section M: Northern Rock	-20,000	-12,000	-24,578
Section N: Assistance to financial institutions	-364,000	-1,100,000	-1,786,786
Section T: Credit easing	-116,000	-	-
Section W: Bradford & Bingley	-50,000	-67,000	-32,571
Interest and dividends	-1,204,000	-1,335,100	-808,662
<i>Of which:</i>			
Section M: Northern Rock	-149,000	-162,000	-167,004
Section N: Assistance to financial institutions	-133,000	-392,000	-71,894
Section Q: Royal Mint dividend	-4,000	-4,000	-4,000
Section S: Financial Services Compensation Scheme (Net)	-395,000	-372,000	-334,000
Section T: Credit easing	-4,000	-	-
Section V: Investment in the Bank of England	-30,000	-30,000	-62,764
Section W: Bradford & Bingley	-419,000	-372,000	-169,000
Section X: Loans to Ireland	-70,000	-3,100	-
Other income (including receipts)	-	-	-741
<i>Of which:</i>			
Section L: UK Coinage metal costs	-	-	-741
<b>Total Voted Resource Income</b>	<b>-1,769,731</b>	<b>-2,543,309</b>	<b>-2,695,531</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Capital AME</b>	<b>-1,125,000</b>	<b>-4,816,000</b>	<b>-3,159,863</b>
<i>Of which:</i>			
Programme			
loan , etc, repayments	-1,125,000	-3,628,000	-3,159,863
<i>Of which:</i>			
Section M: Northern Rock	-	-1,728,000	-1,378,000
Section N: Assistance to financial institutions	-	-1,750,000	-1,781,863
Section W: Bradford & Bingley	-1,125,000	-150,000	-
Other income (including receipts)	-	-1,188,000	-
<i>Of which:</i>			
Section : Sale of Northern Rock plc	-	-1,188,000	-
<b>Total Voted Capital Income</b>	<b>-1,125,000</b>	<b>-4,816,000</b>	<b>-3,159,863</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 2012-13, 2011-12 or 2010-11.

## 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:

**Principal Accounting Officer** Sir Nicholas Macpherson KCB

### Additional Accounting Officers

In accordance with Chapter 3 of *Managing Public Money* (issued by the Treasury), the following individuals are NDPB Accounting Officer appointments:

#### NDPB Accounting Officers

Robert Chote (Chairman)	Office for Budget Responsibility
Tony Hobman (Chief Executive)	Money Advice Service (formerly known as the Consumer Financial Education Body)
Mark Neale (Chief Executive)	Financial Services Compensation Scheme
Adam Lawrence (Chief Executive of the Royal Mint)	Royal Mint Royal Mint Advisory Committee
Sir Alan Reid (Keeper of the Privy Purse)	The Royal Household

Nick Macpherson 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), and with their Ministers, together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal/Additional Accounting Officer and the NDPB Accounting Officer(s) is set out in writing.

## Part III: Note E - Non-Departmental Public Bodies

£'000

Section in Part II: Subhead Detail		Body	Resources	Capital	Grant-in-aid
I	Office for Budget Responsibility		1,750	-	1,750
J	Royal Mint Advisory Committee on the design of coins		1	-	-
R	Money Advice Service		1	-	-
U	Royal Household		34,000	762	34,762
<b>Total</b>			<b>35,752</b>	<b>762</b>	<b>36,512</b>

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<b>Contingent liabilities limited by recourse to assets</b>	
<i>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.</i>	
HM Treasury announced guarantee arrangements with effect from 1 January 2010 in respect of retail deposits and wholesale liabilities transferred to Northern Rock plc pursuant to the restructuring of the bank. From 24 May 2010 retail deposits in Northern Rock plc were no longer guaranteed by HM Treasury with the exception of fixed term retail deposits existing at 24 February 2010 which are guaranteed for the duration of their term. From 2 November 2010 wholesale liabilities of Northern Rock plc were no longer guaranteed by HM Treasury with the exception of fixed term wholesale deposits in existence at 1 January 2010 which are guaranteed to maturity. (Treasury Minutes dated 25 January 2010, 2 June 2010 and 13 September 2010 and Written Ministerial Statement dated 24 February 2010).	540,000
HM Treasury has announced replacement guarantee arrangements with effect from 1 January 2010 to continue to safeguard certain borrowings and derivative transactions of, and certain wholesale deposits held in accounts with Northern Rock (Asset Management) plc, in each case existing immediately after the transfer became effective on 1 January 2010 and which were not transferred pursuant to the restructuring of the bank. (Treasury Minute dated 25 January 2010).	11,260,000
HM Treasury has put in place guarantee arrangements to safeguard certain wholesale borrowings and deposits with Bradford & Bingley (29 September 2008 letters to Chair of PAC and TSC and Treasury minute of 30 March 2009).	3,260,000
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 and a Treasury Minute dated 24 March 2010).	Up to 285,000,000
<b>Contingent Liabilities related to the Asset Protection Scheme</b>	
In January 2009 the then Chancellor of the Exchequer announced the creation of the Asset Protection Scheme (APS), one of the major steps taken by the UK Government in response to the global financial crisis. Under the APS, HM Treasury provides protection in return for a fee against a proportion of future credit losses on a defined pool of assets to the extent that credit losses exceed a "first loss" amount, to be borne by the participating institution. The Government protection covers 90 per cent of the credit losses exceeding the amount of the first loss, with the institution retaining the residual 10 per cent exposure. RBS originally insured an asset pool of £282bn, with a £60bn first loss piece. RBS' published its 2011 Annual Report in February. This showed that the covered assets within the APS have reduced to £131.8bn as at 31 December 2011.	64,600,000



## Part III: Note K - Contingent Liabilities

<p>To ensure RBS is adequately capitalised under the Financial Services Authority's stress tests, the Treasury also made available £8bn of contingent capital to RBS, in return for a premium of 4 per cent per annum. This commitment will be in place for 5 years, and can be ended by the firm with the consent of the Financial Services Authority. The contingent capital would, if drawn down, be injected in tranches in the form of B-shares, should the core tier one capital ratio of RBS fall below 5%. The fee may be satisfied in cash, or B-shares or deferred tax assets.</p>	8,000,000
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### Other Contingent Liabilities

<p>HM Treasury has confirmed to the FSA its intention to take appropriate steps (should they prove necessary) to ensure that Northern Rock (Asset Management) plc will continue to operate above the minimum regulatory capital requirements (Treasury Minute dated 25 January 2010).</p>	Up to 1,600,000
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<p>HM Treasury has guaranteed indemnities provided by Northern Rock (Asset Management) plc for its new directors against liabilities and losses in the course of their actions whilst both entities are in public ownership (Treasury Minute dated 25 January 2010). The indemnity for new directors of Northern Rock was lifted on 1 January 2012 when the bank was sold.</p>	Unquantifiable
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<p>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).</p>	Unquantifiable
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<p>HM Treasury has guaranteed indemnities provided by United Kingdom Financial Investments (UKFI) for its new directors against liabilities and losses incurred in the course of their actions.</p>	Unquantifiable
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<p>As part of the credit guarantee scheme, HM Treasury has made available guarantees to back banks' new short and medium term debt. They will be made available for terms of up to 36 months to help refinance maturing wholesale funding obligations as they fall due. (Treasury Minute 8 October 2008).</p>	Up to 47,100,000
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<p>HM Treasury has confirmed to the FSA its intention to take appropriate steps (should they prove necessary) to ensure that Bradford &amp; Bingley will continue to operate above the minimum regulatory capital requirements (Treasury Minute dated 2 June 2009).</p>	Unquantifiable
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<p>HM Treasury has provided indemnities for the directors of Infrastructure Finance Unit Limited against liabilities and losses incurred in the course of their actions.</p>	Unquantifiable
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<p>Under the Dunfermline Building Society Compensation Scheme, Resolution Fund and Third Party Compensation Order 2009 the Treasury is required to appoint an Appointment Panel, which is responsible for appointing an independent valuer to perform the functions referred to in article 4 of that Order. The Panel is also responsible for removing the independent valuer from office on the ground of incapacity or serious misconduct. HM Treasury has indemnified members of the Appointment Panel against any and all claims, losses, damages and liabilities incurred by Panel members in connection with or arising from their membership of the Panel and the performance of the Panel's functions. (Treasury Minute dated 2 November 2009)</p>	Unquantifiable
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<p>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 one director who is a civil servant.</p>	Unquantifiable
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## Part III: Note K - Contingent Liabilities

Under the terms of the sale of Northern Rock, HM Treasury has provided certain warranties and a tax indemnity to Virgin Money. 307,000

The warranties and tax indemnity are both time-limited and subject to an overall cap (100% of the final consideration in relation to the warranties in relation to title, capacity and authority and 35% of the final consideration in other cases). The warranties in relation to title, capacity and authority are considered to be so remote as to not meet the definition of a contingent liability.

### Statutory

Under the Northern Rock plc Compensation Scheme Order 2008 an independent valuer was appointed to assess what compensation, if any, is payable to former shareholders and others as a result of the company being taken into public ownership. On 30 March 2010 the valuer issued Assessment Notices and a Final Document, in which he concluded that no compensation is payable. Under the Order any affected party may request the valuer to reconsider his assessment, and may refer his revised assessment to the Upper Tribunal (formerly the Financial Services and Markets Tribunal). The valuer issued a revised assessment notice on 4 October 2010 upholding his view that the amount payable to former Northern Rock shareholder is nil. A number of former shareholders referred the case to the Upper Tribunal, where a hearing took place in May 2011. On 6 October 2011, the Upper Tribunal announced that it had upheld the valuer's decision. Subsequently, former shareholders applied to the Upper Tribunal for permission to appeal to the Court of Appeals. The Upper Tribunal granted permission to appeal on 28 October 2011. As yet, a date has not been set for the hearing at the Court of Appeals. Unquantifiable

Under the Bradford & Bingley plc Compensation Scheme Order 2008 an independent valuer was appointed to assess what compensation, if any, is payable to former shareholders and others as result of the company being taken into public ownership. On 5 July 2010 the valuer issued Assessment Notices and a Final Document, in which he concluded that no compensation is payable. Under the Order any affected party may request the valuer to reconsider his assessment, and may refer his revised assessment to the Upper Tribunal (formerly the Financial Services and Markets Tribunal). The valuer issued a revised assessment notice on 14 March 2011 upholding his view that the amount payable to former shareholders is nil. Subsequently, the case was referred to the Upper Tribunal and a hearing took place on 24 November 2011. As there was no applicant actively pursuing the claim, the judge gave shareholders until 13 January 2012 to write in to say whether they wish to participate actively in the proceedings. A number of individuals have indicated that they would like proceedings to continue. The Tribunal will inform the interested parties of the next steps in due course. Unquantifiable

On 7 July 2009 the Dunfermline Building Society Compensation Scheme, Resolution Fund and Third Party Compensation Order 2009 ("the Order") came into force. Under the Order HM Treasury is liable to pay to specified third parties any amount of compensation determined to be payable by the independent valuer appointed to perform the functions referred to in article 4 of that Order. (Treasury Minute dated 4 June 2009) Unquantifiable

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

HM Treasury continues to indemnify the liquidators and receivers (the Officeholders) of Barlow Clowes pursuant to the deeds of indemnity dated 3rd April 1991 and 29th March 1994. Maximum potential liabilities under this intervention are unquantifiable.	Unquantifiable
Under the Financial Services and Markets Act 2000 (Dissolution of Insurance Brokers Registration Council) (Consequential Provisions) Order 2001 which came in to force on 30 April 2001, all assets and liabilities of the Insurance Brokers' Registration Council (IBRC) passed to HM Treasury. HM Treasury Minute of 10 April 2001 complemented this order by indemnifying former members of the IBRC in their personal capacity. Maximum potential liabilities under this intervention are considered unquantifiable.	Unquantifiable
The Bradford & Bingley plc Transfer of Securities and Property etc. Order 2008 requires HM Treasury to give a guarantee or to make other arrangements for the purposes of securing the assets of the remaining section of the Bradford & Bingley Pension Scheme are sufficient to meet its liabilities. This "remaining section" comprises the whole Scheme other than the portion relating to service with Bradford & Bingley International; responsibility for that latter part in effect transferred to Abbey on 29 September 2008. HM Treasury has therefore guaranteed to pay or procure the payment of any benefit amount which falls due for payment from the remaining section at a time when there are insufficient assets to pay that amount.	101,400
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
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 £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 .	50,000
The National Loan Guarantee Scheme (NLGS) was launched on 20 March 2012 and will help businesses access cheaper finance by reducing the cost of bank loans under the scheme by 1 percentage point. Under the NLGS, the government will allow eligible banks to issue limited quantities of government guaranteed debt, up to a total of £20 billion. Banks will be required to pass on the resultant reduction in funding cost through a reduction in the interest rate (by up to 1 percentage point) charged on new loans to small businesses; businesses with turnover of less than £50 million per annum.	20,000,000

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# HM Revenue and Customs

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## Introduction

1. This Estimate covers expenditure and income of HM Revenue and Customs (HMRC) including its executive agency the Valuation Office (VOA). Our aim is to administer the tax system efficiently and in an even-handed way, making it easy for customers to get things right, helping individuals to get targeted financial support and other entitlements. Our key objectives are to improve the extent to which individuals and businesses pay the tax due and receive the credits and payments to which they are entitled, to improve customers' experience and reduce their cost of dealing with us, and to reduce our costs by shaping our services so they are as low cost as possible.

2. We are responsible for collecting the bulk of tax revenue. We manage: Income, Corporation, Capital Gains, Inheritance, Insurance Premium, Stamp and Petroleum Revenue taxes; Value Added Tax (VAT); Excise and Customs duties; Environmental taxes - Climate Change and Aggregates Levies, Landfill Tax and Air Passenger Duty; National Insurance Contributions; Bank Levy; Tax Credits; Child Benefit and the Child Trust Fund; Health in Pregnancy Grant; enforcement of the National Minimum Wage; recovery of Student Loan repayments, statutory payments and providing the Contracts Finder portal.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	3,380,039,000	332,949,000	3,712,988,000
Capital	150,036,000	-	150,036,000
<b>Annually Managed Expenditure</b>			
Resource	12,679,316,000	30,912,835,000	43,592,151,000
Capital	5,000,000	-	5,000,000
<b>Total Net Budget</b>			
Resource	16,059,355,000	31,245,784,000	47,305,139,000
Capital	155,036,000	-	155,036,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>15,973,979,000</b>		

Amounts required in the year ending 31 March 2013 for expenditure by HM Revenue and Customs on:

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

Administration and the associated non-cash items incurred in the management and collection of the direct and indirect taxes, duties and levies, tax credits and National Insurance Contributions; Child Benefit and the Child Trust Fund, Shipbuilders' Relief, Money Laundering regulatory regime, Spirit Drinks Verification Schemes, the National Insurance Funds for Great Britain and Northern Ireland; OPG (Government Banking Service); Health in Pregnancy Grant; National minimum wage; collection of student loans; the operation of customs controls including prohibitions and restrictions; the provision of trade information;

The provision of resources to independent investigatory bodies (including the HMIC, IPCC and the police authorities) to facilitate the independent inspection of professional standards within the Department, the investigation of allegations of mis-conduct or criminal activities by Departmental staff and fulfilment of reciprocal complaints investigation arrangements with police authorities; payments in respect of the HM Revenue & Customs National Museum; support including providing grants to the voluntary and community sector; providing the Contracts Finder portal; air travel carbon-offsetting; services to support the Welfare Reform Agenda; services to lenders as part of the Mortgage Income Verification scheme; contributions under the Next Generation HR Programme; expenditure arising from structural organisational change;

Services provided to the department's information technology and wider markets' partners, other departments and public bodies including any assistance with investigations into terrorist incidents, and overseas tax administration and the activity in support of Border Force; administration and the associated non-cash items incurred by the Valuation Office Agency in the provision of rating and council tax valuation work in England and Wales, housing benefits work in England and providing valuation and property management services to central government and other bodies where public funds are involved. Expenditure in providing Shared Services and the introduction of Universal Credits and Scottish Devolution.

## Part I

### Income arising from:

The recovery of law costs; recovery of the costs of administering the National Insurance Funds and collection of National Insurance contributions; receipts for services provided to the Valuation Office Agency, government departments and other bodies including student loan, Welfare Reform Agenda and National Minimum Wage receipts; recovery of costs in respect of the Aggregates levy and of seconded and loan staff; charges for the special attendance of officers; and for international commitments; receipts from the sale of information and publications; from the sale of statistical services and certificates; and from estate management services, including rent receipts from other government departments and private tenants; receipts from the use of certain official cars; receipts from certain tax penalties; EC travelling expenses and receipts from the EC; receipts in respect of Shipbuilders' Relief; receipts from insurance and compensation claims; receipts from the Asset Recovery Incentivisation scheme; and marine fuel relief, transaction fees from credit card payments; fees received for the money laundering regulatory regime; recoveries of overpayments in prior years excess cash receipts; fees received for the Mortgage Income Verification scheme; fees in connection with Spirit Drinks Verification Schemes; recovery of income from the sale of assets; the recovery of costs of valuation and other services; other miscellaneous administration and programme cost receipts. The recovery of costs of OPG (Government Banking Service) and work associated with the introduction of Universal Credits and Scottish Devolution. Income from providing Shared Services.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

Provisions movements; losses on revaluation of assets; write off of bad debts; incentive payments for filing; transitional payments to charities, for personal pensions relief, life assurance premium relief and residual payments for mortgage interest relief; rates paid by Her Majesty's Revenue and Customs in respect of non-domestic property occupied by accredited representatives of Commonwealth and foreign countries and certain international organisations; payments of Child Benefit, Child Trust Fund endowments, Health in Pregnancy Grant, tax credits and other reliefs; and associated non-cash items.

#### Income arising from:

Payment of rates by accredited representatives of Commonwealth and foreign countries and certain international organisations; refunds from local authorities.

HM Revenue and Customs will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete
<b>Departmental Expenditure Limit</b>			
Resource	3,380,039,000	1,537,745,000	<b>1,842,294,000</b>
Capital	150,036,000	129,060,000	<b>20,976,000</b>
<b>Annually Managed Expenditure</b>			
Resource	12,679,316,000	5,568,780,000	<b>7,110,536,000</b>
Capital	5,000,000	-	<b>5,000,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>15,973,979,000</b>	<b>7,124,836,000</b>	<b>8,849,143,000</b>

£

## Part II: Subhead detail

£'000

2012-13 Plans						2011-12 Provisions						
Resources			Programme			Capital			Resources	Capital		
Gross	Administration	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>												
982,913	-103,300	879,613	2,779,373	-278,947	2,500,426	151,036	-1,000	150,036	3,418,898	261,604		
<i>Of which:</i>												
A	HMRC Administration	913,504	-103,300	810,204	2,551,769	-73,343	2,478,426	141,731	-1,000	140,731	3,353,647	255,645
B	Departmental Unallocated Provision	37,038	-	37,038	-	-	-	1,443	-	1,443	-	-
C	VOA Administration	-	-	-	207,604	-205,604	2,000	7,862	-	7,862	7,000	5,959
D	Utilised Provisions	32,371	-	32,371	20,000	-	20,000	-	-	-	58,251	-
<b>Non-voted expenditure</b>												
73,566	-	73,566	259,383	-	259,383	-	-	-	347,466	-		
<i>Of which:</i>												
E	National Insurance Fund	73,566	-	73,566	259,383	-	259,383	-	-	-	347,466	-
<b>Total Spending in DEL</b>												
<b>1,056,479</b>	<b>-103,300</b>	<b>953,179</b>	<b>3,038,756</b>	<b>-278,947</b>	<b>2,759,809</b>	<b>151,036</b>	<b>-1,000</b>	<b>150,036</b>	<b>3,766,364</b>	<b>261,604</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>												
<b>Voted expenditure</b>												
-	-	-	12,682,460	-3,144	12,679,316	5,000	-	5,000	12,291,467	98,000		
<i>Of which:</i>												
F	Social Benefits and Grants	-	-	12,580,000	-	12,580,000	5,000	-	5,000	12,157,000	98,000	
G	Providing payments in lieu of tax relief to certain bodies	-	-	67,019	-	67,019	-	-	-	112,285	-	
H	Filing Incentive payments	-	-	-	58	-	58	-	-	-	231	-
I	HMRC Administration	-	-	-	30,001	-	30,001	-	-	-	30,001	-
J	VOA - Payments of rates to LAs on behalf of certain bodies	-	-	-	57,752	-3,144	54,608	-	-	-	48,200	-
K	VOA Administration	-	-	-	1	-	1	-	-	-	2,001	-
L	Utilised Provisions	-	-	-	-52,371	-	-52,371	-	-	-	-58,251	-
<b>Non-voted expenditure</b>												
-	-	-	30,912,835	-	30,912,835	-	-	-	31,240,418	-		
<i>Of which:</i>												
M	Personal Tax Credit	-	-	30,365,000	-	30,365,000	-	-	-	30,634,000	-	
N	Other Reliefs and Allowances	-	-	-	547,835	-	547,835	-	-	-	606,418	-
<b>Total Spending in AME</b>												
<b>-</b>	<b>-</b>	<b>-</b>	<b>43,595,295</b>	<b>-3,144</b>	<b>43,592,151</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>43,531,885</b>	<b>98,000</b>		
<b>Total for Estimate</b>												
<b>1,056,479</b>	<b>-103,300</b>	<b>953,179</b>	<b>46,634,051</b>	<b>-282,091</b>	<b>46,351,960</b>	<b>156,036</b>	<b>-1,000</b>	<b>155,036</b>	<b>47,298,249</b>	<b>359,604</b>		
<i>Of which:</i>												
Voted expenditure												
982,913	-103,300	879,613	15,461,833	-282,091	15,179,742	156,036	-1,000	155,036	15,710,365	359,604		
Non-voted expenditure												
73,566	-	73,566	31,172,218	-	31,172,218	-	-	-	31,587,884	-		



**Part II: Resource to cash reconciliation**

	<b>£'000</b>		
	<b>2012-13 Plans</b>	<b>2011-12 Provisions</b>	<b>2010-11 Outturn</b>
<b>Net Resource Requirement</b>	<b>47,305,139</b>	<b>47,298,249</b>	<b>45,529,638</b>
<b>Net Capital Requirement</b>	<b>155,036</b>	<b>359,604</b>	<b>509,080</b>
<b>Accruals to cash adjustments</b>	<b>-240,412</b>	<b>-139,051</b>	<b>-114,522</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-227,002	-231,002	-255,427
New provisions and adjustments to previous provisions	-30,000	-62,000	-136,108
Departmental Unallocated Provision	-38,481	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-2,300	-2,300	-8,156
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-3,105
Increase (+) / Decrease (-) in debtors	-	-	-20,176
Increase (-) / Decrease (+) in creditors	-	-	112,400
Use of provisions	57,371	156,251	196,050
<b>Removal of non-voted budget items</b>	<b>-31,245,784</b>	<b>-31,587,884</b>	<b>-29,774,855</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-31,245,784	-31,587,884	-29,774,855
<b>Net Cash Requirement</b>	<b>15,973,979</b>	<b>15,930,918</b>	<b>16,149,341</b>



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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	987,070	1,041,614	3,548,389
<i>Less:</i>			
Administration DEL Income	-103,300	-105,100	-354,053
<b>Net Administration Costs</b>	<b>883,770</b>	<b>936,514</b>	<b>3,194,336</b>
Gross Programme Costs	46,671,422	46,732,964	42,692,680
<i>Less:</i>			
Programme DEL Income	-278,947	-270,429	-14,340
Programme AME Income	-3,144	-2,800	-2,365
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>46,389,331</b>	<b>46,459,735</b>	<b>42,675,975</b>
<b>Total Net Operating Costs</b>	<b>47,273,101</b>	<b>47,396,249</b>	<b>45,870,311</b>
<i>Of which:</i>			
Resource DEL	3,623,579	3,708,113	3,734,738
Capital DEL	-	-	-
Resource AME	43,649,522	43,688,136	41,908,896
Capital AME	-	-	226,677
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	37,038	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-226,677
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	200	200	271
Other adjustments	-5,200	-98,200	-114,267
<b>Total Resource Budget</b>	<b>47,305,139</b>	<b>47,298,249</b>	<b>45,529,638</b>
<i>Of which:</i>			
Resource DEL	3,712,988	3,766,364	3,806,233
Resource AME	43,592,151	43,531,885	41,723,405
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>47,305,139</b>	<b>47,298,249</b>	<b>45,529,638</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL</b>	<b>-382,247</b>	<b>-375,529</b>	<b>-368,393</b>
<i>Of which:</i>			
Administration			
Sale of goods and services	-103,300	-105,100	-350,846
<i>Of which:</i>			
Section A: HMRC Administration	-103,300	-105,100	-141,322
Section C: VOA Administration	-	-	-209,524
Other income (including receipts)	-	-	-3,207
<i>Of which:</i>			
Section A: HMRC Administration	-	-	-3,064
Section C: VOA Administration	-	-	-143
Total Administration	-103,300	-105,100	-354,053
Programme			
Sale of goods and services	-278,947	-270,429	-14,340
<i>Of which:</i>			
Section A: HMRC Administration	-73,343	-60,359	-14,340
Section C: VOA Administration	-205,604	-210,070	-
Total Programme	-278,947	-270,429	-14,340
<b>Voted Resource AME</b>	<b>-3,144</b>	<b>-2,800</b>	<b>-2,365</b>
<i>Of which:</i>			
Programme			
Sale of goods and services	-3,144	-2,800	-2,365
<i>Of which:</i>			
Section J: VOA - Payments of rates to LAs on behalf of certain bodies	-3,144	-2,800	-2,365
<b>Total Voted Resource Income</b>	<b>-385,391</b>	<b>-378,329</b>	<b>-370,758</b>
<b>Voted Capital DEL</b>	<b>-1,000</b>	<b>-800</b>	<b>-4,289</b>
<i>Of which:</i>			
Programme			
Sale of assets	-1,000	-800	-4,289
<i>Of which:</i>			
Section A: HMRC Administration	-1,000	-800	-4,209
Section C: VOA Administration	-	-	-80
<b>Total Voted Capital Income</b>	<b>-1,000</b>	<b>-800</b>	<b>-4,289</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					
	2012-13 Plans		2011-12 Provisions		2010-11 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	-271	-271
<b>Total</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>	<b>-271</b>	<b>-271</b>

#### Detailed description of CFER sources

	£'000					
	2012-13 Plans		2011-12 Provisions		2010-11 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Bank Interest & Compensation	-200	-200	-200	-200	-271	-271
<b>Total</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>	<b>-271</b>	<b>-271</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:

**Principal Accounting Officer** Lin Homer

**Additional Accounting Officers** Penny Ciniewicz, Chief Executive of the Valuation Office Agency  
(lines C, J and K)

Lin Homer 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), and with their Ministers, together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal/Additional Accounting Officer and the NDPB Accounting Officer(s) is set out in writing.



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# National Savings and Investments

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## Introduction

1. This Estimate provides for the expenditure on the administration of National Savings and Investments
2. National Savings and Investments aims to reduce the cost to the taxpayer of government borrowing now and in the future. To achieve this, our single strategic objective is to provide the government with cost effective retail finance compared to funds raised on the wholesale market. National savings and Investments are committed to keeping its products under review so that the changing needs of its customers continue to be met. Products cover tax-free investments for taxpayers, gross paying investments for non-taxpayers and savings schemes for all ages. National Savings and Investments also aims to leverage its core infrastructure and capability further with other government bodies.
3. The cost of National Savings and Investments operations is comprised of 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. National Savings and Investments operations were outsourced to Siemens IT Solutions and Services Limited (SIS) at the start of 1999-2000. The initial period of the contract 10 years was extended to 15 years in 2005. In July 2011 Siemens IT Solutions and Services Limited were taken over by ATOS. The partnership is integral to running the operations, investing in NS&I and reducing the costs of the operations business as well as increasing efficiency. The contract payments to ATOS account for over 60% of the total of this Estimate.
5. The Post Office undertakes a substantial amount of National Savings and Investments business on an agency basis. Approximately £13 million will be required to pay for selling National Savings and Investments products in this way. National Savings and Investments also sells its products by post, by telephone and by internet.
6. Further details of the expenditure contained in this Estimate can be found in the National Savings and Investments Annual Report and Accounts 2012.

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	169,950,000	-	169,950,000
Capital	239,000	-	239,000
<b>Annually Managed Expenditure</b>			
Resource	5,300,000	-	5,300,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	175,250,000	-	175,250,000
Capital	239,000	-	239,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>163,590,000</b>		

Amounts required in the year ending 31 March 2013 for expenditure by National Savings and Investments on:

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

Cost of delivery of National Savings and Investment's operations and leveraged activities with other bodies including administration, operational, research and development, works other payments and non-cash items.

Income arising from:

The leveraging National Savings and Investment's core infrastructure and capabilities and associated contracts including rent receipts and other receipts such as loss recovery payments

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

Non cash movements in provisions including changes to fair value of National Savings and Investment's properties.

**National Savings and Investments** will account for this Estimate.

**Part I**

£

	Voted Total	Allocated in Vote on Account	Balance to complete
<b>Departmental Expenditure Limit</b>			
Resource	169,950,000	79,830,000	<b>90,120,000</b>
Capital	239,000	107,000	<b>132,000</b>
<b>Annually Managed Expenditure</b>			
Resource	5,300,000	2,385,000	<b>2,915,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>163,590,000</b>	<b>79,856,000</b>	<b>83,734,000</b>



## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions	
Resources						Capital			Resources	Capital
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
180,635	-10,685	169,950	-	-	-	239	-	239	173,610	477
<i>Of which:</i>										
A Administration										
180,635	-10,685	169,950	-	-	-	239	-	239	173,610	477
<b>Total Spending in DEL</b>										
<b>180,635</b>	<b>-10,685</b>	<b>169,950</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>239</b>	<b>-</b>	<b>239</b>	<b>173,610</b>	<b>477</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	5,300	-	5,300	-	-	-	7,300	-
<i>Of which:</i>										
B Administration										
-	-	-	5,300	-	5,300	-	-	-	7,300	-
<b>Total Spending in AME</b>										
<b>-</b>	<b>-</b>	<b>-</b>	<b>5,300</b>	<b>-</b>	<b>5,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,300</b>	<b>-</b>
<b>Total for Estimate</b>										
<b>180,635</b>	<b>-10,685</b>	<b>169,950</b>	<b>5,300</b>	<b>-</b>	<b>5,300</b>	<b>239</b>	<b>-</b>	<b>239</b>	<b>180,910</b>	<b>477</b>
<i>Of which:</i>										
Voted expenditure										
180,635	-10,685	169,950	5,300	-	5,300	239	-	239	180,910	477
Non-voted expenditure										
-	-	-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Net Resource Requirement</b>	<b>175,250</b>	<b>180,910</b>	<b>172,849</b>
<b>Net Capital Requirement</b>	<b>239</b>	<b>477</b>	<b>1,415</b>
<b>Accruals to cash adjustments</b>	<b>-11,899</b>	<b>-7,480</b>	<b>-65</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-7,500	-9,400	-4,685
New provisions and adjustments to previous provisions	-300	-300	-480
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-799	-780	-762
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-300	-500	-117
Increase (-) / Decrease (+) in creditors	-3,000	3,500	5,979
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>163,590</b>	<b>173,907</b>	<b>174,199</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	180,635	204,485	180,621
<i>Less:</i>			
Administration DEL Income	-10,685	-30,875	-11,911
<b>Net Administration Costs</b>	<b>169,950</b>	<b>173,610</b>	<b>168,710</b>
Gross Programme Costs	6,800	-2,700	-10,788
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	4,478
<b>Net Programme Costs</b>	<b>6,800</b>	<b>-2,700</b>	<b>-6,310</b>
<b>Total Net Operating Costs</b>	<b>176,750</b>	<b>170,910</b>	<b>162,400</b>
<i>Of which:</i>			
Resource DEL	169,950	173,610	168,710
Capital DEL	-	-	-
Resource AME	5,300	7,300	4,139
Capital AME	-	-	-
Non-budget	1,500	-10,000	-10,449
<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	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-1,500	10,000	10,449
<b>Total Resource Budget</b>	<b>175,250</b>	<b>180,910</b>	<b>172,849</b>
<i>Of which:</i>			
Resource DEL	169,950	173,610	169,102
Resource AME	5,300	7,300	3,747
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>175,250</b>	<b>180,910</b>	<b>172,849</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL</b>	<b>-10,685</b>	<b>-30,875</b>	<b>-11,911</b>
<i>Of which:</i>			
Administration			
Sale of goods and services	-5,440	-25,720	-11,911
<i>Of which:</i>			
Section A: Administration	-5,440	-25,720	-11,911
Other income (including receipts)	-5,245	-5,155	-
<i>Of which:</i>			
Section A: Administration	-5,245	-5,155	-
<b>Total Voted Resource Income</b>	<b>-10,685</b>	<b>-30,875</b>	<b>-11,911</b>

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

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No CFER income or receipts are expected in 2012-13, 2011-12 or 2010-11.

## 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>	Jane Platt
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Jane Platt 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*.



# The Statistics Board

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## Introduction

1. This Estimate provides for the programme costs and other expenditure costs for the Statistics Board (SB) 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 prepare and publish a Code of Practice for Statistics; to prepare and publish a programme for the assessment of existing and candidate National Statistics against the Code; to confirm or cancel National Statistics designation of these statistics; to oversee the Office for National Statistics (ONS). The National Statistician's Office within the Authority supports the National Statistician in performing her roles and responsibilities, including providing professional leadership for statistics across government, support the development of statistical policy and planning, and providing advice to producers of official statistics.
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 social 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; and developing measures of national well-being.



**Part I**

	Voted	Non-Voted	Total
			£
<b>Departmental Expenditure Limit</b>			
Resource	187,639,000	-	187,639,000
Capital	17,000,000	-	17,000,000
<b>Annually Managed Expenditure</b>			
Resource	-3,559,000	-	-3,559,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	184,080,000	-	184,080,000
Capital	17,000,000	-	17,000,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>181,639,000</b>		

Amounts required in the year ending 31 March 2013 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; assisting statistical research by providing access to data; promoting and safeguarding the quality of official statistics, monitoring the production and publication of official statistics; preparation and publication of a Code of Practice for Statistics; preparing and publishing a programme for the assessment of existing and candidate National Statistics against the Code; and coordinating the design, collection, preparation, supply, and quality management of the UK's European statistics and associated non-cash items.

Income arising from:

Provision of social surveys and the provision of other statistical services; recovery costs of shared projects; sales of statistical data supply services and publications; receipts from EU and other overseas contracts and rental income from property.

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

Creation of provision in respect of onerous contracts; early departure costs; other provisions and associated non-cash items.

**The Statistics Board** will account for this Estimate.

**Part I**

£

	Voted Total	Allocated in Vote on Account	Balance to complete
<b>Departmental Expenditure Limit</b>			
Resource	187,639,000	155,516,000	<b>32,123,000</b>
Capital	17,000,000	4,095,000	<b>12,905,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-3,559,000	-	<b>-3,559,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>181,639,000</b>	<b>149,216,000</b>	<b>32,423,000</b>

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions	
Resources						Capital			Resources	Capital
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
-	-	-	212,639	-25,000	187,639	17,000	-	17,000	331,451	20,939
<i>Of which:</i>										
A	Programme Expenditure	-	206,639	-25,000	181,639	17,000	-	17,000	331,451	20,939
B	Departmental Unallocated Provision	-	6,000	-	6,000	-	-	-	-	-
<b>Total Spending in DEL</b>										
-	-	-	212,639	-25,000	187,639	17,000	-	17,000	331,451	20,939
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-3,559	-	-3,559	-	-	-	18,195	-
<i>Of which:</i>										
C	Provisions	-	278	-	278	-	-	-	24,332	-
D	Utilised Provisions	-	-3,837	-	-3,837	-	-	-	-6,137	-
<b>Total Spending in AME</b>										
-	-	-	-3,559	-	-3,559	-	-	-	18,195	-
<b>Total for Estimate</b>										
-	-	-	209,080	-25,000	184,080	17,000	-	17,000	349,646	20,939
<i>Of which:</i>										
Voted expenditure										
-	-	-	209,080	-25,000	184,080	17,000	-	17,000	349,646	20,939
Non-voted expenditure										
-	-	-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Net Resource Requirement</b>	<b>184,080</b>	<b>349,646</b>	<b>306,425</b>
<b>Net Capital Requirement</b>	<b>17,000</b>	<b>20,939</b>	<b>14,628</b>
<b>Accruals to cash adjustments</b>	<b>-19,441</b>	<b>-20,295</b>	<b>-10,613</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-17,000	-21,025	-17,585
New provisions and adjustments to previous provisions	-278	-20,332	-2,906
Departmental Unallocated Provision	-6,000	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-75	-70
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	2,000	-
Increase (-) / Decrease (+) in creditors	-	13,000	-124
Use of provisions	3,837	6,137	10,072
<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>181,639</b>	<b>350,290</b>	<b>310,440</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	-	-	-
Gross Programme Costs	203,080	381,846	340,304
<i>Less:</i>			
Programme DEL Income	-25,000	-32,200	-33,879
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>178,080</b>	<b>349,646</b>	<b>306,425</b>
<b>Total Net Operating Costs</b>	<b>178,080</b>	<b>349,646</b>	<b>306,425</b>
<i>Of which:</i>			
Resource DEL	177,802	325,314	299,369
Capital DEL	-	-	-
Resource AME	278	24,332	7,056
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	6,000	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>184,080</b>	<b>349,646</b>	<b>306,425</b>
<i>Of which:</i>			
Resource DEL	187,639	331,451	309,441
Resource AME	-3,559	18,195	-3,016
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>184,080</b>	<b>349,646</b>	<b>306,425</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL</b>	<b>-25,000</b>	<b>-32,200</b>	<b>-33,879</b>
<i>Of which:</i>			
Programme			
Sale of goods and services	-24,000	-31,550	-33,102
<i>Of which:</i>			
Section A: Programme Expenditure	-24,000	-31,550	-33,102
EU income	-1,000	-650	-777
<i>Of which:</i>			
Section A: Programme Expenditure	-1,000	-650	-777
<b>Total Voted Resource Income</b>	<b>-25,000</b>	<b>-32,200</b>	<b>-33,879</b>

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

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No CFER income or receipts are expected in 2012-13, 2011-12 or 2010-11.

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

In discharging these responsibilities, particular regard is given to:

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

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





# Government Actuary's Department

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## Introduction

1. This Estimate covers the running costs of the department of the Government Actuary. Its main areas of activity is to provide actuarial advice to its clients 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.

2. Further information can be found in the Government Actuary's Department Annual Report and Resource Accounts 2011/12.

**Part I**

	£		
	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	220,000	-	220,000
Capital	166,000	-	166,000
<b>Annually Managed Expenditure</b>			
Resource	-253,000	-	-253,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-33,000	-	-33,000
Capital	166,000	-	166,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>172,000</b>		

Amounts required in the year ending 31 March 2013 for expenditure by Government Actuary's Department on:

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

Administration costs incurred in providing an actuarial service to Government and to other clients principally in the public sector; advising on a wide range of areas including employer sponsored pension arrangements and other employee benefits, social insurance, health care, financing arrangements, risk management, strategic investment, asset/liability consideration, pensions and insurance regulation and associated non-cash items.

Income arising from:

Receipts for payments for actuarial, accommodation and facilities management services.

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

The setting up and use of provisions, losses on revaluation of fixed assets 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
<b>Departmental Expenditure Limit</b>			
Resource	220,000	99,000	<b>121,000</b>
Capital	166,000	75,000	<b>91,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-253,000	-	<b>-253,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>172,000</b>	<b>80,000</b>	<b>92,000</b>

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions		
Resources						Capital			Resources	Capital	
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11	
<b>Spending in Departmental Expenditure Limits (DEL)</b>											
<b>Voted expenditure</b>											
	15,781	-15,561	220	-	-	166	-	166	31	336	
<i>Of which:</i>											
A	Administration										
	15,421	-15,561	-140	-	-	166	-	166	-421	336	
B	Use of Provisions (DEL)										
	360	-	360	-	-	-	-	-	452	-	
<b>Total Spending in DEL</b>											
	15,781	-15,561	220	-	-	166	-	166	31	336	
<b>Spending in Annually Managed Expenditure (AME)</b>											
<b>Voted expenditure</b>											
	-	-	-	-253	-	-253	-	-	-333	-	
<i>Of which:</i>											
C	Losses on revaluation										
	-	-	-	107	-	107	-	-	119	-	
D	Provisions (AME)										
	-	-	-	-360	-	-360	-	-	-452	-	
<b>Total Spending in AME</b>											
	-	-	-	-253	-	-253	-	-	-333	-	
<b>Total for Estimate</b>											
	15,781	-15,561	220	-253	-	-253	166	-	166	-302	336
<i>Of which:</i>											
Voted expenditure											
	15,781	-15,561	220	-253	-	-253	166	-	166	-302	336
Non-voted expenditure											
	-	-	-	-	-	-	-	-	-	-	

**Part II: Resource to cash reconciliation**

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Net Resource Requirement</b>	-33	-302	5,241
<b>Net Capital Requirement</b>	166	336	283
<b>Accruals to cash adjustments</b>	39	394	581
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-357	-369	-330
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-64	-57	-55
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	320
Increase (+) / Decrease (-) in debtors	-	360	191
Increase (-) / Decrease (+) in creditors	100	8	363
Use of provisions	360	452	92
<b>Removal of non-voted budget items</b>	-	-	-4,613
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-4,613
<b>Net Cash Requirement</b>	<b>172</b>	<b>428</b>	<b>1,492</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	15,421	15,179	14,403
<i>Less:</i>			
Administration DEL Income	-15,561	-15,600	-13,870
<b>Net Administration Costs</b>	<b>-140</b>	<b>-421</b>	<b>533</b>
Gross Programme Costs	107	119	4,708
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>107</b>	<b>119</b>	<b>4,708</b>
<b>Total Net Operating Costs</b>	<b>-33</b>	<b>-302</b>	<b>5,241</b>
<i>Of which:</i>			
Resource DEL	-140	-421	533
Capital DEL	-	-	-
Resource AME	107	119	4,708
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>-33</b>	<b>-302</b>	<b>5,241</b>
<i>Of which:</i>			
Resource DEL	220	31	625
Resource AME	-253	-333	4,616
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>-33</b>	<b>-302</b>	<b>5,241</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL</b>	<b>-15,561</b>	<b>-15,600</b>	<b>-13,870</b>
<i>Of which:</i>			
Administration			
Sale of goods and services	-15,561	-15,600	-13,870
<i>Of which:</i>			
Section A: Administration	-15,561	-15,600	-13,870
<b>Total Voted Resource Income</b>	<b>-15,561</b>	<b>-15,600</b>	<b>-13,870</b>

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

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No CFER income or receipts are expected in 2012-13, 2011-12 or 2010-11.



## 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>	Trevor Llanwarne
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Trevor Llanwarne 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 the salaries of The Crown Estate Commissioners, the expense 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 new Sovereign Grant replaces the Civil List with effect from 1st April 2012. 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 a Board of Commissioners under the powers vested in them by The Crown Estate Act 1961, which provided for their salaries and the expenses of the office to be paid out of monies voted by Parliament. By agreement with HM Treasury the maximum number of posts so provided for is 41. 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 2010-11 £231 million was paid to the Consolidated Fund. For reference, full accounts are produced in June each year under section 2(5) of The Crown Estate Act 1961 (9 and 10 Eliz 2 Ch 55). Additionally, the annual Commissioner's Report is available, on request.

**Part I**

	£		
	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	2,365,000	-	2,365,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,365,000	-	2,365,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>2,357,000</b>		

Amounts required in the year ending 31 March 2013 for expenditure by Crown Estate Office on:

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

The administration 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
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	2,365,000	1,064,000	<b>1,301,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>2,357,000</b>	<b>1,061,000</b>	<b>1,296,000</b>

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions	
Resources						Capital			Resources	Capital
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
<i>Of which:</i>										
A Administration										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
<b>Total Spending in AME</b>										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
<b>Total for Estimate</b>										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
<i>Of which:</i>										
Voted expenditure										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
Non-voted expenditure										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Net Resource Requirement</b>	2,365	2,365	2,365
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	-8	-8	-8
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-8	-8	-8
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<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>	2,357	2,357	2,357

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	-	-	-
Gross Programme Costs	2,365	2,365	2,365
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>2,365</b>	<b>2,365</b>	<b>2,365</b>
<b>Total Net Operating Costs</b>	<b>2,365</b>	<b>2,365</b>	<b>2,365</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	2,365	2,365	2,365
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>2,365</b>	<b>2,365</b>	<b>2,365</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	2,365	2,365	2,365
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>2,365</b>	<b>2,365</b>	<b>2,365</b>

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

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No departmental income is expected in 2012-13 or 2011-12. None was received in 2010-11

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

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No CFER income or receipts are expected in 2012-13, 2011-12 or 2010-11.



## 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>	Alison Nimmo, Second Commissioner & Chief Executive
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Alison Nimmo, Second Commissioner & Chief Executive has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

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

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

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# Cabinet Office

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## Introduction

1. This Estimate provides for expenditure by the Cabinet Office in providing the government's co-ordination function with an overarching purpose of making government work better and more efficiently.
2. The department's latest Annual Report and Accounts 2010-11 have been published under reference HC 999. The Annual Report and Accounts 2011-12 will be published in summer 2012.

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	407,354,000	3,143,000	410,497,000
Capital	20,626,000	-	20,626,000
<b>Annually Managed Expenditure</b>			
Resource	5,480,000	-	5,480,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	412,834,000	3,143,000	415,977,000
Capital	20,626,000	-	20,626,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>441,339,000</b>		

Amounts required in the year ending 31 March 2013 for expenditure by Cabinet Office on:

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

Administration and operation of the department in connection with the following functions:

Providing the government's co-ordination function with an overarching purpose of making government work better and more efficiently;

Supporting the Prime Minister and Deputy Prime Minister - to define and deliver the government's objectives, implement political and constitutional reform, and drive forward from the centre particular cross-departmental priority issues;

Supporting the Cabinet - to drive the coherence, quality and delivery of policy and operations across departments; and

Strengthening the Civil Service - to ensure the Civil Service is organised effectively and efficiently and has the capability in terms of skills, values and leadership to deliver the government's objectives, including ensuring value for money to the taxpayer.

Working with the Treasury to drive efficiency and reform across the public sector.

## Part I

Political and constitutional reform includes: costs in relation to constitutional offices; re-imburement of Lord Lieutenants' expenses; constitutional issues; electoral policy and administration, in particular costs in relation to the policy on the conduct of all UK Parliamentary and European elections and certain referendums in the UK, and the administration of payments to returning officers from the Consolidated Fund; payments relating to the Representation of the People Act 1983 and other electoral legislation; costs arising from the implementation of Individual Electoral Registration; policy on the financing and regulation of political parties; Parliamentary Boundary Commissions for England & Wales; reasearch into constitution settlement/devolution, including costs of a Commission to consider the West Lothian Questions; costs associated with a programme of constitutional and political reform, including recall of MPs and a statutory register of lobbyists; costs associated with the House of Lords reform.

Costs in relation to the Privy Council Office.

Development and implementation of programmes to promote the building of the Big Society, including through direct support to civil society organisations and which includes development of the Big Society Bank, National Citizen Service, the Transition Fund, the Mutuals Support Programme and community based funding, across the UK.

Supporting not-for-profit bodies associated with the public service: Civil Service Benevolent Fund, Civil Service Retirement Fellowship, Civil Service Sports Council and the Chequers Trust.

Providing a professional procurement service to the public sector to enable organisations to deliver improved value for money in their commercial activities.

The management of the Government's property portfolio.

Shares in mutual joint ventures granted to employees and held within Employees Benefits Trusts on employees' behalf; issue of loans to mutual joint ventures and issue of financial guarantee contracts.

Expenditure incurred in providing marketing and communications services to Government, advising on marketing and communications policy and setting up a function to evaluate the impact of marketing on policy outcomes. Providing strategic advice to departments and agencies on achieving their communications objectives, and supplying directly those services that, for propriety or other reasons, can only be provided by a government organisation.

Expenditure by executive non-departmental public body, the Civil Service Commission. Expenditure by advisory non-departmental public bodies.

Payments to and relating to former Prime Ministers.

Special payments.

Expenditure on non-current assets including property and other financial assets, such as loans and investments, and the issue of capital grants in kind on transfer of assets to other government departments for nil consideration.

Depreciation and notional audit fee and associated non-cash items in DEL.

## Part I

### Income arising from:

Rental income and receipts from property and land, sales of goods and services, sale or the use of rights and assets, 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 payments, training courses, learning and development activities and related consultancy work, Honours and Appointments, Office for Civil Society programmes, repayment of grants and subsidies, sales of publications and consultancy services, interest receivable, shared services income, cost sharing arrangements, receipts of dividends, sales of capital and non-capital assets, and repayment of loan principal by the London Hostels Association and Bridges Social Entrepreneurs' Fund LP, income on receipt of donated assets, receipts from staff, rebates from suppliers, annual subscriptions from government departments and their Arms Length Bodies for the use of shared communications services in media monitoring, the provision of a regional news network, and for shared services in media planning, media buying and evaluation of the effectiveness of marketing spend, and sales of financial assets and proceeds on the sale of shares in mutual joint ventures to the private sector.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

Provisions for early departures, dilapidations, onerous contracts and doubtful debts, write off of bad debt, revaluation of assets and depreciation on donated assets and associated non-cash items in AME.

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete
<b>Departmental Expenditure Limit</b>			
Resource	407,354,000	202,150,000	<b>205,204,000</b>
Capital	20,626,000	9,855,000	<b>10,771,000</b>
<b>Annually Managed Expenditure</b>			
Resource	5,480,000	-	<b>5,480,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	441,339,000	268,861,000	<b>172,478,000</b>

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions	
Resources						Capital			Resources	Capital
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
268,992	-70,341	198,651	215,726	-7,023	208,703	72,791	-52,165	20,626	476,348	29,296
<i>Of which:</i>										
A Support to the Cabinet, the PM & the Deputy PM										
55,344	-9,483	45,861	4,537	-	4,537	-	-	-	53,339	-
B Political & Constitutional Reform										
4,597	-210	4,387	6,606	-	6,606	3,000	-	3,000	12,519	-
C National Security										
18,135	-1,675	16,460	31,303	-886	30,417	-	-	-	54,520	-
D Efficiency & Reform										
94,456	-35,335	59,121	173,280	-6,137	167,143	16,876	-8,000	8,876	254,860	13,284
E Hosted Functions										
1,368	-	1,368	-	-	-	-	-	-	1,452	-
F Corporate Services Group										
94,009	-23,638	70,371	-	-	-	52,915	-44,165	8,750	98,525	16,012
G eNDPBs (NET)										
1,083	-	1,083	-	-	-	-	-	-	1,133	-
<b>Non-voted expenditure</b>										
-	-	-	3,143	-	3,143	-	-	-	2,848	-
<i>Of which:</i>										
H Consolidated Fund Standing Services (CFSS)										
-	-	-	3,143	-	3,143	-	-	-	2,848	-
<b>Total Spending in DEL</b>										
<b>268,992</b>	<b>-70,341</b>	<b>198,651</b>	<b>218,869</b>	<b>-7,023</b>	<b>211,846</b>	<b>72,791</b>	<b>-52,165</b>	<b>20,626</b>	<b>479,196</b>	<b>29,296</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	5,480	-	5,480	-	-	-	5,988	-
<i>Of which:</i>										
I Corporate Services Group (AME)										
-	-	-	5,480	-	5,480	-	-	-	5,988	-
<b>Total Spending in AME</b>										
<b>-</b>	<b>-</b>	<b>-</b>	<b>5,480</b>	<b>-</b>	<b>5,480</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,988</b>	<b>-</b>
<b>Total for Estimate</b>										
<b>268,992</b>	<b>-70,341</b>	<b>198,651</b>	<b>224,349</b>	<b>-7,023</b>	<b>217,326</b>	<b>72,791</b>	<b>-52,165</b>	<b>20,626</b>	<b>485,184</b>	<b>29,296</b>
<i>Of which:</i>										
Voted expenditure										
268,992	-70,341	198,651	221,206	-7,023	214,183	72,791	-52,165	20,626	482,336	29,296
Non-voted expenditure										
-	-	-	3,143	-	3,143	-	-	-	2,848	-

## Part II: Resource to cash reconciliation

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Net Resource Requirement</b>	<b>415,977</b>	<b>485,184</b>	<b>500,423</b>
<b>Net Capital Requirement</b>	<b>20,626</b>	<b>29,296</b>	<b>87,247</b>
<b>Accruals to cash adjustments</b>	<b>7,879</b>	<b>38,112</b>	<b>-41,418</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-23,900	-18,344	-11,216
New provisions and adjustments to previous provisions	-	-6,552	-757
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-313	-331	-1,332
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-1,083	-1,133	-32,058
Add cash grant-in-aid	1,083	1,133	32,805
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	3,500	-
Increase (-) / Decrease (+) in creditors	32,092	57,824	-31,403
Use of provisions	-	2,015	2,543
<b>Removal of non-voted budget items</b>	<b>-3,143</b>	<b>-2,848</b>	<b>-104,397</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-3,143	-2,848	-104,397
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>441,339</b>	<b>549,744</b>	<b>441,855</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	266,632	281,016	262,370
<i>Less:</i>			
Administration DEL Income	-70,341	-85,081	-74,688
<b>Net Administration Costs</b>	<b>196,291</b>	<b>195,935</b>	<b>187,682</b>
Gross Programme Costs	282,587	391,624	389,934
<i>Less:</i>			
Programme DEL Income	-15,023	-87,051	-4,232
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>267,564</b>	<b>304,573</b>	<b>385,702</b>
<b>Total Net Operating Costs</b>	<b>463,855</b>	<b>500,508</b>	<b>573,384</b>
<i>Of which:</i>			
Resource DEL	404,994	462,363	484,327
Capital DEL	51,021	18,172	73,516
Resource AME	5,480	8,003	2,610
Capital AME	-	-	-
Non-budget	2,360	11,970	12,931
<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	-51,021	-18,172	-73,516
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	3,143	2,848	555
<b>Total Resource Budget</b>	<b>415,977</b>	<b>485,184</b>	<b>500,423</b>
<i>Of which:</i>			
Resource DEL	410,497	479,196	500,356
Resource AME	5,480	5,988	67
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>415,977</b>	<b>485,184</b>	<b>500,423</b>



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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL</b>	<b>-77,364</b>	<b>-169,408</b>	<b>-78,920</b>
<i>Of which:</i>			
Administration			
Sale of goods and services	-67,760	-80,221	-72,070
<i>Of which:</i>			
Section A: Support to the Cabinet, the PM & the Deputy PM	-8,750	-178	-
Section B: Political & Constitutional Reform	-	-4,577	-4
Section C: National Security	-1,675	-3,808	-
Section D: Efficiency & Reform	-35,335	-52,075	-24,485
Section F: Corporate Services Group	-22,000	-19,583	-47,581
Other income (including receipts)	-2,581	-4,860	-2,618
<i>Of which:</i>			
Section A: Support to the Cabinet, the PM & the Deputy PM	-733	-667	-
Section B: Political & Constitutional Reform	-210	-	-24
Section C: National Security	-	-505	-
Section D: Efficiency & Reform	-	-1,250	-264
Section F: Corporate Services Group	-1,638	-2,438	-2,330
Total Administration	-70,341	-85,081	-74,688
 Programme			
Sale of goods and services	-5,023	-81,304	-1,506
<i>Of which:</i>			
Section C: National Security	-886	-1,545	-
Section D: Efficiency & Reform	-4,137	-2,580	-1,506
Section F: Corporate Services Group	-	-77,179	-
Other grant income (including repayments of grants/subsidies)	-	-737	-
<i>Of which:</i>			
Section D: Efficiency & Reform	-	-525	-
Section F: Corporate Services Group	-	-212	-
Interest and dividends	-2,000	-2,286	-2,092
<i>Of which:</i>			
Section D: Efficiency & Reform	-2,000	-2,286	-
Section F: Corporate Services Group	-	-	-2,092
Other income (including receipts)	-	-	-634
<i>Of which:</i>			
Section F: Corporate Services Group	-	-	-634
Total Programme	-7,023	-84,327	-4,232
 <b>Total Voted Resource Income</b>	<b>-77,364</b>	<b>-169,408</b>	<b>-78,920</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Capital DEL</b>	<b>-52,165</b>	<b>-2,744</b>	<b>-20</b>
<i>Of which:</i>			
Administration			
Total Administration	-	-	-
Programme			
Other grant income (including repayments of grants/subsidies)	-8,000	-2,724	-
<i>Of which:</i>			
Section C: National Security	-	-1,875	-
Section D: Efficiency & Reform	-8,000	-	-
Section F: Corporate Services Group	-	-849	-
Sale of assets	-44,145	-	-
<i>Of which:</i>			
Section F: Corporate Services Group	-44,145	-	-
loan , etc, repayments	-20	-20	-20
<i>Of which:</i>			
Section F: Corporate Services Group	-20	-20	-20
Total Programme	-52,165	-2,744	-20
<b>Total Voted Capital Income</b>	<b>-52,165</b>	<b>-2,744</b>	<b>-20</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 2012-13, 2011-12 or 2010-11.

## 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>	Ian Watmore
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In accordance with Chapter 3 of *Managing Public Money* (issued by the Treasury), the following individuals are NDPB Accounting Officer appointments:

### **NDPB Accounting Officers**

Dr Richard Jarvis, Chief Executive Civil Service Commission

Ian Watmore 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), and with their Ministers, together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal/Additional Accounting Officer and the NDPB Accounting Officer(s) is set out in writing.

**Part III: Note E - Non-Departmental Public Bodies****£'000**

<b>Section in Part II: Subhead Detail</b>		<b>Body</b>	<b>Resources</b>	<b>Capital</b>	<b>Grant-in-aid</b>
G		Civil Service Commission	1,083	-	1,083
<b>Total</b>			<b>1,083</b>	<b>-</b>	<b>1,083</b>

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

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

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<b>Section in Part II: Subhead detail and budgetary treatment</b>	<b>Service</b>	<b>£'000</b>
A - DEL	Grants made by the Cabinet Office	2,909
D - DEL	Grants made by the Office for Civil Society	4,609

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## **Part III: Note I - Gifts**

The Minister for the Cabinet Office will transfer all its rights and obligations under the freehold and associated agreements for 22/26 Whitehall, London SW1A 2WH to The Secretary of State for International Development (DfID). This inter-departmental transfer of civil estate property will take place at fair value and will be for £nil consideration. The Cabinet Office will issue a capital grant in kind to DfID equal to the fair value of the asset at the point of transfer and thus the transfer will be budget neutral. The fair value of the property at 31 March 2012 was £44.145 million on the assumption that the property is sold as part of the continuing enterprise in occupation with vacant possession.

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>The Cabinet Office has been approached by the Trustees of the Labour Party Superannuation Society in relation to a section 75 debt under the UK Pensions Act 1995 (s75 debt). Legislation provides when an employer ceases to participate in a pension scheme it is liable for its share of the deficiency at that time. The employees who have participated in the pension scheme were special advisors from 1997 up to the last general election and the debt relates to those special advisors employed by the Cabinet Office who were members of the Pension Scheme. The scheme claims that following the departure of the last two special advisors who were members of the scheme just before the general election, that under s75 debt, 'the crown' as the former employer must make a payment to cover any shortfall in the funding for the benefits built up in the society for its former employees. The Society's actuary Hewitt Associates Limited has confirmed a funding shortfall does exist in the society. The probable value of this contingent liability is in the region of £0.5 million and £1 million.</p>	1,000





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# Security and Intelligence Agencies

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## Introduction

1. This Estimate provides for all the administration costs and other expenditure of GCHQ, the Secret Intelligence Service (SIS) and the Security Service (SS).
2. The Estimate is net of transfers to the SIA of £8.6m from Cabinet Office for Critical Capabilities Pool funding and £75.0m from MOD for the National Cyber Security Programme and transfers to MOD of £42.2m for support services and £3.0m to Home Office for joint projects.

**Part I**

	£		
	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	2,143,540,000	-	2,143,540,000
Capital	384,251,000	-	384,251,000
<b>Annually Managed Expenditure</b>			
Resource	29,977,000	-	29,977,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,173,517,000	-	2,173,517,000
Capital	384,251,000	-	384,251,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>2,114,673,000</b>		

Amounts required in the year ending 31 March 2013 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.

	£		
	Voted Total	Allocated in Vote on Account	Balance to complete
<b>Departmental Expenditure Limit</b>			
Resource	2,143,540,000	914,859,000	1,228,681,000
Capital	384,251,000	170,255,000	213,996,000
<b>Annually Managed Expenditure</b>			
Resource	29,977,000	2,399,000	27,578,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>2,114,673,000</b>	<b>916,102,000</b>	<b>1,198,571,000</b>

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions	
Resources						Capital			Resources	Capital
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
85,760	-11,960	73,800	2,217,045	-147,305	2,069,740	426,051	-41,800	384,251	1,963,874	386,155
<i>Of which:</i>										
A Security and Intelligence Agencies										
85,760	-11,960	73,800	2,217,045	-147,305	2,069,740	426,051	-41,800	384,251	1,963,874	386,155
<b>Total Spending in DEL</b>										
<b>85,760</b>	<b>-11,960</b>	<b>73,800</b>	<b>2,217,045</b>	<b>-147,305</b>	<b>2,069,740</b>	<b>426,051</b>	<b>-41,800</b>	<b>384,251</b>	<b>1,963,874</b>	<b>386,155</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	29,977	-	29,977	-	-	-	26,028	-
<i>Of which:</i>										
B Spending in Annually Managed Expenditure										
-	-	-	29,977	-	29,977	-	-	-	26,028	-
<b>Total Spending in AME</b>										
<b>-</b>	<b>-</b>	<b>-</b>	<b>29,977</b>	<b>-</b>	<b>29,977</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,028</b>	<b>-</b>
<b>Total for Estimate</b>										
<b>85,760</b>	<b>-11,960</b>	<b>73,800</b>	<b>2,247,022</b>	<b>-147,305</b>	<b>2,099,717</b>	<b>426,051</b>	<b>-41,800</b>	<b>384,251</b>	<b>1,989,902</b>	<b>386,155</b>
<i>Of which:</i>										
Voted expenditure										
85,760	-11,960	73,800	2,247,022	-147,305	2,099,717	426,051	-41,800	384,251	1,989,902	386,155
Non-voted expenditure										
-	-	-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

	<b>£'000</b>		
	<b>2012-13 Plans</b>	<b>2011-12 Provisions</b>	<b>2010-11 Outturn</b>
<b>Net Resource Requirement</b>	<b>2,173,517</b>	<b>1,989,902</b>	<b>1,960,169</b>
<b>Net Capital Requirement</b>	<b>384,251</b>	<b>386,155</b>	<b>345,132</b>
<b>Accruals to cash adjustments</b>	<b>-443,095</b>	<b>-366,376</b>	<b>-375,794</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-448,273	-380,145	-376,989
New provisions and adjustments to previous provisions	5,396	1,652	-47,602
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-218	-283	-984
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	12,400	49,781
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>2,114,673</b>	<b>2,009,681</b>	<b>1,929,507</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	85,760	95,225	87,778
<i>Less:</i>			
Administration DEL Income	-11,960	-17,550	-13,747
<b>Net Administration Costs</b>	<b>73,800</b>	<b>77,675</b>	<b>74,031</b>
Gross Programme Costs	2,247,022	2,105,563	2,033,755
<i>Less:</i>			
Programme DEL Income	-147,305	-193,336	-147,617
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>2,099,717</b>	<b>1,912,227</b>	<b>1,886,138</b>
<b>Total Net Operating Costs</b>	<b>2,173,517</b>	<b>1,989,902</b>	<b>1,960,169</b>
<i>Of which:</i>			
Resource DEL	2,143,540	1,963,874	1,853,224
Capital DEL	-	-	-
Resource AME	29,977	26,028	106,945
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	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>2,173,517</b>	<b>1,989,902</b>	<b>1,960,169</b>
<i>Of which:</i>			
Resource DEL	2,143,540	1,963,874	1,853,224
Resource AME	29,977	26,028	106,945
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>2,173,517</b>	<b>1,989,902</b>	<b>1,960,169</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL</b>	<b>-159,265</b>	<b>-210,886</b>	<b>-161,364</b>
<i>Of which:</i>			
Administration			
Sale of goods and services	-11,960	-17,550	-13,747
<i>Of which:</i>			
Section A: Security and Intelligence Agencies	-11,960	-17,550	-13,747
Total Administration	-11,960	-17,550	-13,747
Programme			
Sale of goods and services	-147,305	-193,336	-147,617
<i>Of which:</i>			
Section A: Security and Intelligence Agencies	-147,305	-193,336	-147,617
Total Programme	-147,305	-193,336	-147,617
<b>Total Voted Resource Income</b>	<b>-159,265</b>	<b>-210,886</b>	<b>-161,364</b>
<b>Voted Capital DEL</b>	<b>-41,800</b>	<b>-25,192</b>	<b>-53,360</b>
<i>Of which:</i>			
Programme			
Sale of assets	-41,800	-25,192	-53,360
<i>Of which:</i>			
Section A: Security and Intelligence Agencies	-41,800	-25,192	-53,360
<b>Total Voted Capital Income</b>	<b>-41,800</b>	<b>-25,192</b>	<b>-53,360</b>

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

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No CFER income or receipts are expected in 2012-13, 2011-12 or 2010-11.



## 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>	Kim Darroch
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Kim Darroch 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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# Cabinet Office: Civil superannuation

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## Introduction

1. This Estimate covers the payment and associated non-cash items of pensions and other benefits to persons covered by the Principal Civil Service Pension Scheme (PCSPS) and certain other statutory schemes, including schemes for civil servants made under the Superannuation Act 1972.
2. Provision is also 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.
3. PCSPS employers meet the cost of pension cover for their staff by payment of charges set on an accruals basis. These charges, along with scheme members' contributions, offset the spending of this Estimate.
4. This Estimate also includes the Security Service and Secret Intelligence Service superannuation.
5. Further details of spending covered under this Estimate can be found in the Annual Report and Accounts 2011-12.

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	<b>8,168,000,000</b>	-	8,168,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	8,168,000,000	-	8,168,000,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>2,377,900,000</b>		

Amounts required in the year ending 31 March 2013 for expenditure by Cabinet Office: Civil superannuation on:

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

the superannuation of civil servants; pensions etc., and other pensions and non-recurrent payments; for other related services and related non-cash items.

Income arising from:

charges received from departments and others on account of the cost of pension cover provided for their staff. Periodical contributions for widows', widowers' and dependants' benefits. Other superannuation contributions, transfer values and bulk transfer receipts.

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

**Part I**

	Voted Total	Allocated in Vote on Account	Balance to complete
<b>£</b>			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	8,168,000,000	3,908,250,000	<b>4,259,750,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>2,377,900,000</b>	<b>963,900,000</b>	<b>1,414,000,000</b>

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions	
Resources						Capital			Resources	Capital
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	11,418,600	-3,250,600	8,168,000	-	-	-	8,737,000	-
<i>Of which:</i>										
A Civil superannuation										
-	-	-	11,418,600	-3,250,600	8,168,000	-	-	-	8,737,000	-
<b>Total Spending in AME</b>										
-	-	-	<b>11,418,600</b>	<b>-3,250,600</b>	<b>8,168,000</b>	-	-	-	<b>8,737,000</b>	-
<b>Total for Estimate</b>										
-	-	-	<b>11,418,600</b>	<b>-3,250,600</b>	<b>8,168,000</b>	-	-	-	<b>8,737,000</b>	-
<i>Of which:</i>										
Voted expenditure										
-	-	-	11,418,600	-3,250,600	8,168,000	-	-	-	8,737,000	-
Non-voted expenditure										
-	-	-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Net Resource Requirement</b>	<b>8,168,000</b>	<b>8,737,000</b>	<b>-7,573,154</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-5,790,100</b>	<b>-6,539,000</b>	<b>8,944,885</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-11,409,600	-11,990,000	4,195,410
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-20,000	-20,000	167,182
Increase (-) / Decrease (+) in creditors	-	-	-233,319
Use of provisions	5,639,500	5,471,000	4,815,612
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,377,900</b>	<b>2,198,000</b>	<b>1,371,731</b>

## Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Programme Costs	11,418,600	11,999,000	-4,186,113
<i>Of which:</i>			
Increases in liability	4,332,600	4,297,000	-10,829,910
Interest on scheme liability	7,077,000	7,693,000	6,634,500
Other expenditure	9,000	9,000	9,297
<i>Less:</i>			
Contributions received	-3,092,600	-3,060,000	-3,237,365
Transfers in	-91,000	-45,000	-73,699
Other income	-67,000	-157,000	-75,977
<b>Net Programme Costs</b>	<b>8,168,000</b>	<b>8,737,000</b>	<b>-7,573,154</b>
<b>Total Net Operating Costs</b>	<b>8,168,000</b>	<b>8,737,000</b>	<b>-7,573,154</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	8,168,000	8,737,000	-7,573,154
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>8,168,000</b>	<b>8,737,000</b>	<b>-7,573,154</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	8,168,000	8,737,000	-7,573,154
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>8,168,000</b>	<b>8,737,000</b>	<b>-7,573,154</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource AME</b>	<b>-3,250,600</b>	<b>-3,262,000</b>	<b>-3,387,041</b>
<i>Of which:</i>			
Programme			
Pension scheme related income	-3,250,600	-3,262,000	-3,387,041
<i>Of which:</i>			
Section A: Civil superannuation	-3,250,600	-3,262,000	-3,387,041
<b>Total Voted Resource Income</b>	<b>-3,250,600</b>	<b>-3,262,000</b>	<b>-3,387,041</b>



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

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No CFER income or receipts are expected in 2012-13, 2011-12 or 2010-11.

## 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>	Ian Watmore
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Ian Watmore 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 the Parliamentary Commissioner for Administration and the Health Service Commissioner for England

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## Introduction

1. The Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England, now known generally as the Office of the Parliamentary and Health Service Ombudsman (PHSO), exists to support the Ombudsman in the investigation of: complaints about government departments, their agencies and some other public bodies in the UK; and complaints about NHS services provided by hospitals, health authorities, trusts, general practitioners, dentists, pharmacists, opticians and other healthcare practitioners.
2. The work of PHSO is governed by the Parliamentary Commissioners Act 1967 and the Health Service Commissioners Act 1993. The Ombudsman is an independent office-holder appointed by the Crown.

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	33,813,000	187,000	34,000,000
Capital	725,000	-	725,000
<b>Annually Managed Expenditure</b>			
Resource	-400,000	-	-400,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	33,413,000	187,000	33,600,000
Capital	725,000	-	725,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>32,938,000</b>		

Amounts required in the year ending 31 March 2013 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.

Providing services to support the Public Services Ombudsman for Wales, the Scottish Public Services Ombudsman and the Northern Ireland Ombudsman.

Cost sharing arrangements with the Commission for Local Administration in England.

Income arising from:

Providing services to support the work of public services ombudsmen.

Cost sharing arrangements with the Commissioner for Local Administration in England and other public sector bodies.

Recovery of costs of staff on loan or secondment.

Sub-letting accommodation on the Ombudsman's estate.

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

Use of provisions, including provisions for 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**

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	33,813,000	15,216,000	<b>18,597,000</b>
Capital	725,000	315,000	<b>410,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-400,000	-	<b>-400,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>32,938,000</b>	<b>14,811,000</b>	<b>18,127,000</b>

**Part II: Subhead detail**

£'000

2012-13 Plans									2011-12 Provisions	
Resources						Capital			Resources	Capital
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
-	-	-	34,233	-420	33,813	725	-	725	33,363	650
<i>Of which:</i>										
A Administration										
-	-	-	34,233	-420	33,813	725	-	725	33,363	650
<b>Non-voted expenditure</b>										
-	-	-	187	-	187	-	-	-	187	-
<i>Of which:</i>										
B Ombudsman's salary and social security										
-	-	-	187	-	187	-	-	-	187	-
<b>Total Spending in DEL</b>										
-	-	-	<b>34,420</b>	<b>-420</b>	<b>34,000</b>	<b>725</b>	<b>-</b>	<b>725</b>	<b>33,550</b>	<b>650</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-400	-	-400	-	-	-	-150	-
<i>Of which:</i>										
C Use of provisions										
-	-	-	-400	-	-400	-	-	-	-150	-
<b>Total Spending in AME</b>										
-	-	-	<b>-400</b>	<b>-</b>	<b>-400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-150</b>	<b>-</b>
<b>Total for Estimate</b>										
-	-	-	<b>34,020</b>	<b>-420</b>	<b>33,600</b>	<b>725</b>	<b>-</b>	<b>725</b>	<b>33,400</b>	<b>650</b>
<i>Of which:</i>										
Voted expenditure										
-	-	-	33,833	-420	33,413	725	-	725	33,213	650
Non-voted expenditure										
-	-	-	187	-	187	-	-	-	187	-

**Part II: Resource to cash reconciliation**

£'000

	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Net Resource Requirement</b>	<b>33,600</b>	<b>33,400</b>	<b>33,030</b>
<b>Net Capital Requirement</b>	<b>725</b>	<b>650</b>	<b>843</b>
<b>Accruals to cash adjustments</b>	<b>-1,200</b>	<b>-1,250</b>	<b>-1,505</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,600	-1,400	-1,486
New provisions and adjustments to previous provisions	-	-	29
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-48
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	400	150	-
<b>Removal of non-voted budget items</b>	<b>-187</b>	<b>-187</b>	<b>-185</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-187	-187	-192
Other adjustments	-	-	7
<b>Net Cash Requirement</b>	<b>32,938</b>	<b>32,613</b>	<b>32,183</b>



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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	-	-	-
Gross Programme Costs	34,020	33,570	33,338
<i>Less:</i>			
Programme DEL Income	-420	-170	-308
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>33,600</b>	<b>33,400</b>	<b>33,030</b>
<b>Total Net Operating Costs</b>	<b>33,600</b>	<b>33,400</b>	<b>33,030</b>
<i>Of which:</i>			
Resource DEL	33,600	33,400	33,030
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	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>33,600</b>	<b>33,400</b>	<b>33,030</b>
<i>Of which:</i>			
Resource DEL	34,000	33,550	33,030
Resource AME	-400	-150	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>33,600</b>	<b>33,400</b>	<b>33,030</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL</b>	<b>-420</b>	<b>-170</b>	<b>-301</b>
<i>Of which:</i>			
Programme			
Sale of goods and services	-320	-170	-222
<i>Of which:</i>			
Section A: Administration	-320	-170	-222
Other income (including receipts)	-100	-	-79
<i>Of which:</i>			
Section A: Administration	-100	-	-79
<b>Total Voted Resource Income</b>	<b>-420</b>	<b>-170</b>	<b>-301</b>

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

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No CFER income or receipts are expected in 2012-13, 2011-12 or 2010-11.

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

The Accounting Officer prepares resource accounts for each financial year.

The following appointment made by Her Majesty by Letters Patent includes the role of ex-officio Accounting Officer responsible for the expenditure within this Estimate:

**Accounting Officer**

Dame Julie Mellor

Dame Julie Mellor has personal responsibility for the proper presentation of the resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

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

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



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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 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 to Parliamentary bodies.

2. Control is vested in the House of Lords' House Committee, 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	96,036,000	-	96,036,000
Capital	15,170,000	-	15,170,000
<b>Annually Managed Expenditure</b>			
Resource	5,860,000	-	5,860,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	101,896,000	-	101,896,000
Capital	15,170,000	-	15,170,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>103,255,000</b>		

Amounts required in the year ending 31 March 2013 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 to Parliamentary bodies; 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 and other charges.

**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.

**Part I**

£

	Voted Total	Allocated in Vote on Account	Balance to complete
<b>Departmental Expenditure Limit</b>			
Resource	96,036,000	47,122,000	<b>48,914,000</b>
Capital	15,170,000	8,046,000	<b>7,124,000</b>
<b>Annually Managed Expenditure</b>			
Resource	5,860,000	2,459,000	<b>3,401,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>103,255,000</b>	<b>47,183,000</b>	<b>56,072,000</b>



## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions	
Resources						Capital			Resources	Capital
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
-	-	-	102,840	-6,804	96,036	15,170	-	15,170	91,756	18,281
<i>Of which:</i>										
A Administration										
-	-	-	79,855	-5,591	74,264	603	-	603	69,364	926
B Works Services										
-	-	-	22,985	-1,213	21,772	14,567	-	14,567	22,392	17,355
<b>Total Spending in DEL</b>										
-	-	-	<b>102,840</b>	<b>-6,804</b>	<b>96,036</b>	<b>15,170</b>	-	<b>15,170</b>	<b>91,756</b>	<b>18,281</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	5,860	-	5,860	-	-	-	26,107	-
<i>Of which:</i>										
C Administration										
-	-	-	5,860	-	5,860	-	-	-	26,107	-
<b>Total Spending in AME</b>										
-	-	-	<b>5,860</b>	-	<b>5,860</b>	-	-	-	<b>26,107</b>	-
<b>Total for Estimate</b>										
-	-	-	<b>108,700</b>	<b>-6,804</b>	<b>101,896</b>	<b>15,170</b>	-	<b>15,170</b>	<b>117,863</b>	<b>18,281</b>
<i>Of which:</i>										
Voted expenditure										
-	-	-	108,700	-6,804	101,896	15,170	-	15,170	117,863	18,281
Non-voted expenditure										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Net Resource Requirement</b>	<b>101,896</b>	<b>117,863</b>	<b>77,398</b>
<b>Net Capital Requirement</b>	<b>15,170</b>	<b>18,281</b>	<b>17,602</b>
<b>Accruals to cash adjustments</b>	<b>-13,811</b>	<b>-33,594</b>	<b>-2,817</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-7,024	-27,288	-4,527
New provisions and adjustments to previous provisions	-10,045	-9,400	904
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-110	-110	-85
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-15	-15	8
Increase (+) / Decrease (-) in debtors	300	375	-973
Increase (-) / Decrease (+) in creditors	350	300	-1,443
Use of provisions	2,733	2,544	3,299
<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>103,255</b>	<b>102,550</b>	<b>92,183</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	-	-	-
Gross Programme Costs	108,700	124,464	83,539
<i>Less:</i>			
Programme DEL Income	-6,804	-6,601	-6,141
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>101,896</b>	<b>117,863</b>	<b>77,398</b>
<b>Total Net Operating Costs</b>	<b>101,896</b>	<b>117,863</b>	<b>77,398</b>
<i>Of which:</i>			
Resource DEL	96,036	91,756	74,557
Capital DEL	-	-	-
Resource AME	5,860	26,107	2,841
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	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>101,896</b>	<b>117,863</b>	<b>77,398</b>
<i>Of which:</i>			
Resource DEL	96,036	91,756	74,557
Resource AME	5,860	26,107	2,841
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>101,896</b>	<b>117,863</b>	<b>77,398</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Voted Resource DEL</b>	<b>-6,804</b>	<b>-6,601</b>	<b>-6,141</b>
<i>Of which:</i>			
Programme			
Sale of goods and services	-6,068	-5,970	-5,455
<i>Of which:</i>			
Section A: Administration	-4,855	-4,543	-4,245
Section B: Works Services	-1,213	-1,427	-1,210
Pension scheme related income	-736	-631	-686
<i>Of which:</i>			
Section A: Administration	-736	-631	-686
<b>Total Voted Resource Income</b>	<b>-6,804</b>	<b>-6,601</b>	<b>-6,141</b>

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

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No CFER income or receipts are expected in 2012-13, 2011-12 or 2010-11.

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

The Accounting Officer prepares resource accounts for each financial year.

The following appointment made by Her Majesty by Letters Patent includes the role of ex-officio Accounting Officer responsible for the expenditure within this Estimate:

<b>Accounting Officer</b>	David Beamish, Clerk of the Parliaments
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David Beamish has personal responsibility for the proper presentation of the resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

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

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



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# House of Commons: Members

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## Introduction

1. This Estimate covers the Exchequer contribution towards the cost of pensions for Members of Parliament and provides provision for accrued pension liabilities arising from the Parliamentary Contributory Pension Fund, payroll costs of Members appointed to specific parliamentary duties, provision of ICT equipment to Members, financial assistance to Opposition parties to support them in the discharge of their parliamentary or representative functions, an Exchequer contribution to the Members' Fund, provision of training for Members and their staff, payment for insurance, Members' residual pay and allowances relating to earlier financial years, other general costs and non-cash items.

2. A separate Estimate is laid by both the Independent Parliamentary Standards Authority (IPSA) and the House of Commons Administration to cover the additional operating costs of Parliament.



**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	23,900,000	-	23,900,000
Capital	200,000	-	200,000
<b>Annually Managed Expenditure</b>			
Resource	8,100,000	-	8,100,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	32,000,000	-	32,000,000
Capital	200,000	-	200,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>23,220,000</b>		

Amounts required in the year ending 31 March 2013 for expenditure by House of Commons: Members on:

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

This Estimate provides for an Exchequer contribution to the Parliamentary Contributory Pension Fund, payroll costs of Members appointed to specific parliamentary duties, provision of ICT equipment to Members, financial assistance to Opposition parties to support them in the discharge of their parliamentary or representative functions, an Exchequer contribution to the Members' Fund, provision of training for Members and their staff, payment for insurance, Members' residual pay and allowances relating to earlier financial years, other general costs and non-cash items.

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

This Estimate provides provision for accrued pension liabilities arising from the Parliamentary Contributory Pension Fund.

**The Clerk of the House of Commons** will account for this Estimate.

**Part I**

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete</b>
<b>Departmental Expenditure Limit</b>			
Resource	23,900,000	10,575,000	<b>13,325,000</b>
Capital	200,000	90,000	<b>110,000</b>
<b>Annually Managed Expenditure</b>			
Resource	8,100,000	5,400,000	<b>2,700,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>23,220,000</b>	<b>10,170,000</b>	<b>13,050,000</b>

## Part II: Subhead detail

£'000

2012-13 Plans									2011-12 Provisions	
Resources						Capital			Resources	Capital
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	Net 10	Net 11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
-	-	-	23,900	-	23,900	200	-	200	23,500	200
<i>Of which:</i>										
A Members' salaries, allowances and other costs										
-	-	-	23,900	-	23,900	200	-	200	23,500	200
<b>Total Spending in DEL</b>										
-	-	-	<b>23,900</b>	-	<b>23,900</b>	<b>200</b>	-	<b>200</b>	<b>23,500</b>	<b>200</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	8,100	-	8,100	-	-	-	12,000	-
<i>Of which:</i>										
B Provisions										
-	-	-	8,100	-	8,100	-	-	-	12,000	-
<b>Total Spending in AME</b>										
-	-	-	<b>8,100</b>	-	<b>8,100</b>	-	-	-	<b>12,000</b>	-
<b>Total for Estimate</b>										
-	-	-	<b>32,000</b>	-	<b>32,000</b>	<b>200</b>	-	<b>200</b>	<b>35,500</b>	<b>200</b>
<i>Of which:</i>										
Voted expenditure										
-	-	-	32,000	-	32,000	200	-	200	35,500	200
Non-voted expenditure										
-	-	-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
<b>Net Resource Requirement</b>	<b>32,000</b>	<b>35,500</b>	<b>1,750</b>
<b>Net Capital Requirement</b>	<b>200</b>	<b>200</b>	<b>3,460</b>
<b>Accruals to cash adjustments</b>	<b>-8,980</b>	<b>-13,100</b>	<b>62,678</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-800	-1,000	-789
New provisions and adjustments to previous provisions	-8,100	-12,000	55,041
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-80	-100	-64
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	8,490
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>23,220</b>	<b>22,600</b>	<b>67,888</b>

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

	£'000		
	2012-13 Plans	2011-12 Provisions	2010-11 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	-	-	-
Gross Programme Costs	32,000	35,500	1,750
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>32,000</b>	<b>35,500</b>	<b>1,750</b>
<b>Total Net Operating Costs</b>	<b>32,000</b>	<b>35,500</b>	<b>1,750</b>
<i>Of which:</i>			
Resource DEL	23,900	23,500	56,791
Capital DEL	-	-	-
Resource AME	8,100	12,000	-55,041
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	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>32,000</b>	<b>35,500</b>	<b>1,750</b>
<i>Of which:</i>			
Resource DEL	23,900	23,500	56,791
Resource AME	8,100	12,000	-55,041
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>32,000</b>	<b>35,500</b>	<b>1,750</b>

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

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No income is expected in 2012-13, 2011-12 or 2010-11.

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

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No CFER income or receipts are expected in 2012-13, 2011-12 or 2010-11.

## 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>	Robert Rogers, Clerk of the House of Commons
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Robert Rogers has personal responsibility for the proper presentation of the Members 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 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 House of Commons 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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