
Central Government Supply Estimates 2008-09

Summer Supplementary Estimates

June 2008



HM TREASURY

Central Government Supply Estimates 2008-09

Summer Supplementary Estimates

for the year ending 31 March 2009

Presented by Command of Her Majesty

Ordered by the House of Commons

to be printed 17 June 2008

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ISBN 978-0-10-295571-2

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TREASURY CHAMBERS
17 June 2008

JANE KENNEDY

Section 1.

Introduction

1. Supply Estimates are the means by which the Government seeks from Parliament sufficient funds and parliamentary authority for the bulk of departmental expenditure each year. A full description of Supply Estimates was included in the *Main Supply Estimates (HC 479)* presented to Parliament on 21 April 2008.

Supplementary, New and Revised Estimates

2. In the course of the year, the Government may need to ask Parliament for additional resources and/or cash. Accordingly, there are up to three occasions for presenting Supplementary Estimates to the House of Commons: in June (summer), November (winter) and February (spring). Revised Estimates may also be presented in the summer round to replace the corresponding Main Estimates before Parliament formally approves them; Revised Estimates normally reduce the amount sought in the original Estimates or vary the way in which it is spent. New Estimates may also be introduced in the course of the year and are usually presented at the same time as Supplementary Estimates.

Total Estimates to Date

3. For the current year, Main Estimates for each department were presented to Parliament on 21 April 2008.

4. The summer Supplementary Estimates presented to Parliament in this booklet increase resources by **£1,000 to £447,902,670,000** and cash by **£5,300,001,000 to £430,086,603,000**.

Table 1.1 Total Estimates to date		£ million
	Resources	Cash
Main Estimates <i>(HC 479, 486, 487, 488)</i>	447,903	424,787
Summer Supplementary Estimates <i>(Section 2 of this booklet)</i>	–	5,300
Total	447,903	430,087

5. There is 1 Supplementary Estimate seeking changes to resources and cash and this is shown in **Table 1.3**.

Public Expenditure: Total Managed Expenditure

6. The main aggregate for public expenditure control is Total Managed Expenditure, which includes Departmental Expenditure Limits (DEL), for which firm three year plans were set in the 2007 Comprehensive Spending Review, and Annually Managed Expenditure (AME), which is subject to annual review as part of the Budget process. These definitions are explained in more detail in Chapter 1 and Appendix C of *Public Expenditure: Statistical Analyses 2008 (HC 489)* and in Section 2 of *Central Government Supply Estimates: 2008-09 Supplementary Budgetary Information (Cm 7359)*.

7. Most Supply expenditure is included within either DEL or AME. The main elements of DEL and AME not funded through Supply Estimates are central government expenditure funded directly from other sources (such as the National Insurance Fund), central government support for local authorities in England and Wales, the resource consumption of devolved administrations and of public corporations and non-departmental public bodies (NDPBs).

8. The net effect of the Estimates within this booklet, and associated non-voted increases, on the main control aggregates is shown in Table 1.2.

Table 1.2 Expenditure within the main control aggregates		£ million
	Resources	Capital
Change in DEL	–	–
Change in Departmental AME	–	5,300
Total	–	5,300

Departmental Expenditure Limits

9. Individual DELs operate as limits on spending at the departmental level covering both voted and non-voted provision. An explanation of the operation of DELs and the DEL figures, capital and resource, for 2008–09 was set out in Section 2 of *Central Government Supply Estimates 2008–09 – Supplementary Budgetary Information (Cm 7359)*. The presumption is that DELs, once set, will not be changed (other than for transfer of provision between DELs, take-up of end year flexibility, etc), even if there are unexpected fluctuations in costs or other determinants of expenditure.

10. Aside from transfers, EYF take-up, etc, decisions to make substantive changes to DELs usually only arise where there has been a policy decision to make a significant change in a particular service. Changes will be announced to Parliament as soon as possible after the decision has been taken. There are no changes to DELs associated with the Estimate presented in this booklet.

Administration Budgets

11. Departments’ administration budgets for 2008-09 were published in Table 2.3 of *Cm 7359*. The Estimate presented in this booklet does not result in any changes to administration budgets.

Parliamentary Procedure

12. Supplementary Estimates seek funds for expenditure in addition to that sought in previous Supply Estimates for the same financial year. They may be presented:

- (a) to seek authority, and additional resources and/or cash as necessary, for any new services;
- (b) to increase the provision for existing services;
- (c) to increase net resources if a shortfall is expected in income appropriated in aid; or
- (d) to increase appropriations in aid.

13. The House of Commons has an opportunity to debate and vote on Supplementary and, where applicable, New and Revised Estimates, following detailed examination by departmental Select Committees. This process is described more fully in Section 3 of *HC 479*.

Format of Supplementary Estimates

14. Each Supplementary Estimate begins with an introduction that explains why changes to existing provision are being sought. The format and organisation of Estimates is explained more fully in Section 2 of *HC 479*.

15. Part I of each Supplementary Estimate states, as necessary, the movements in amounts of resources and cash sought for the financial year. It also reproduces the “ambit”, which is a formal description of all the services (not just any new services) to be financed from the Estimate.

16. Part II of the Supplementary contains three tables. The first table identifies the Sections within each Request for Resources where changes are being proposed and also shows movements in capital and cash. This is followed by a reproduction of the original Main Estimate Part II table showing the revised subhead detail including the additional provision sought for each subhead (including unchanged subheads) as a result of the Supplementary. The third table provides a reconciliation between the net resource total and the net cash requirement.

17. Part III of the Estimate shows, as necessary, any changes to the income and/or receipts that are not appropriated in aid of expenditure but are paid into the Consolidated Fund.

18. Each Supplementary Estimate is supported by a Forecast Operating Cost Statement and Notes broadly analogous to those appended to the Main Estimates, either restated or updated. Individual select committees may of course request additional department-specific explanatory information to supplement this material.

Appropriations in Aid

19. A Treasury Minute under the Government Resources and Accounts Act 2000 has today been laid before Parliament directing the use as appropriations in aid of such sums shown in the Estimates as would otherwise have been required to be surrendered to the Consolidated Fund. The source of all types of income to be appropriated in aid is shown in the form of a Note to each Estimate.

Symbols

20. For convenience the symbols used throughout departmental Estimates are reproduced below.

Public Expenditure:

- Φ Income which is classified as negative expenditure in Resource Budget: DEL or Capital Budget: DEL in respect of income from capital receipts including asset sales and which is, exceptionally, surrendered to the Consolidated Fund as extra receipts rather than taken on to the Estimate as appropriations in aid.
- △ Income which is classified as negative expenditure in Resource Budget: AME or Capital Budget: AME and which is, exceptionally, surrendered direct to the Consolidated Fund as extra receipts rather than taken on to the Estimate as appropriations in aid.
- Extra income which is classified as outside of budgets and is surrendered direct to the Consolidated Fund as extra receipts.

Accounting and audit arrangements for grants in aid and certain subscriptions, etc, to international organisations:

- ♥ The accounts of this body are audited by the Comptroller and Auditor General and presented to Parliament.
- ◆ The accounts of this body are audited by auditors appointed by the Secretary of State (or Ministers) and presented to Parliament. The books and accounts are also open to inspection by the Comptroller and Auditor General.
- ♠ The accounts of this body are audited by auditors appointed by the Secretary of State (or Ministers) and presented to Parliament.

Appendix

Table 1.3 Supplementary Estimates by department

	£'000		
	Present Net Provision	Increase Proposed	New Net Provision
HM Treasury			
RfR 1: Raising the rate of sustainable growth and achieving rising prosperity and a better quality of life, with economic and employment opportunities for all	236,130	1	236,131
RfR 2: Cost-effective management of the supply of coins and actions to protect the integrity of coinage	53,050	-	53,050
RfR 3: Obtaining the best value for money from Government's commercial relationships on a sustainable basis	25,758	-	25,758
Net resource requirement‡	314,938	1	314,939
Net cash requirement	14,220,713	5,300,001	19,520,714

Total

‡ Total resources net of operating appropriations in aid

Section 2.

Supplementary Estimates

HM Treasury

Introduction

1. This Supplementary Estimate is required for the following purposes:

		Amount (£)	
		<u>Increases</u>	<u>Reductions</u>
<u>Changes in resources</u>			
RfR 1: Raising the rate of sustainable growth and achieving rising prosperity and a better quality of life, with economic and employment opportunities for all			
<u>Section</u>	<u>Reason for change</u>		
<u>Other changes</u>			
	<u>Token increase</u>		
D	Increase in respect of interest charges by the Bank of England for the staging of payments for the transfer of the Northern Rock loan to HM Treasury.	101,000,000	-100,999,000
		<u>Total</u>	<u>101,000,000</u>
Total change in resources for RfR1			1,000

Changes in capital

RfR 1: Raising the rate of sustainable growth and achieving rising prosperity and a better quality of life, with economic and employment opportunities for all

Section Reason for change

<u>Changes related to movements in Budgets</u>			
	<u>Changes in Annually Managed Expenditure</u>		
D	Transfer of the Bank of England's loan to Northern Rock to HM Treasury	5,300,000,000	
		<u>Total change in capital for RfR1</u>	<u>5,300,000,000</u>
Total change in capital for Estimate			5,300,000,000

2. As a result of the above and non-cash adjustments, there is an increase in the net cash requirement of £5,300,001,000
3. Symbols are explained in the Introduction to this booklet.

HM Treasury

Part I

£

RfR 1: Raising the rate of sustainable growth and achieving rising prosperity and a better quality of life, with economic and employment opportunities for all	1,000
Total additional net resource requirement	1,000
Additional net cash requirement	5,300,001,000

SUPPLEMENTARY amounts required in the year ending 31 March 2009 for expenditure by HM Treasury on:

RfR 1: Raising the rate of sustainable growth and achieving rising prosperity and a better quality of life, with economic and employment opportunities for all

Economic, financial and related administration, including group shared services; expenses in connection with honours and dignities; expenditure of the Debt Management Office, including administration of carbon dioxide emission reduction schemes; expenditure on a pilot scheme in connection with the provision of generic financial advice; payments under an indemnity guarantee in respect of Paymaster; expenditure on administration of Treasury related bodies; compensation payments arising from gilt administration; cost of capital charges on the Treasury's investment in the Bank of England; payments to other government departments; costs and income related to investment in and financial assistance to Northern Rock; and associated non-cash items.

RfR 2: Cost-effective management of the supply of coins and actions to protect the integrity of coinage

Manufacture, storage and distribution of coinage for use in the United Kingdom; actions to protect the integrity of coinage; and associated non-cash items.

RfR3: Obtaining the best value for money from Government's commercial relationships on a sustainable basis

Administration and other related costs of the Office of Government Commerce and OGC buying solutions; management and disposal of surplus civil estate; costs and income from investment and loans to OGC buying solutions; and associated non-cash items.

HM Treasury will account for this Estimate.

Part II: Changes proposed

Resources

					£'000
					New Net Provision
	Present Net Provision	Change in Gross Provision	Change in A in A	Change in Net Provision	
RfR 1: Raising the rate of sustainable growth and achieving rising prosperity and a better quality of life, with economic and employment opportunities for all					
	-	101,000	100,999	1	1
Spending in Annually Managed Expenditure (AME)					
RfR 1 - D Refinancing of Northern Rock	-	101,000	100,999	1	1
Total for Estimate	-	101,000	100,999	1	1

Capital and Cash

				£000
	Present Provision	Change in Provision	New Provision	
Total Capital Expenditure	14,004,800	5,300,000	19,304,800	
Non-Operating A in A	-	-	-	
Net cash requirement	14,220,713	5,300,001	19,520,714	

Part II: Revised subhead detail including additional provision

Resources						Capital	£'000
1	2	3	4	5	6	7	8
Admin	Other current	Grants	Gross Total	A in A	Net Total	Capital	Non-operating A in A
RfR 1: Raising the rate of sustainable growth and achieving rising prosperity and a better quality of life, with economic and employment opportunities for all							
146,032	112,681	95,540	354,253	118,122	236,131	19,304,800	-
Spending in Departmental Expenditure Limits (DEL)							
<i>Central Government spending</i>							
A Core Treasury and group shared services							
132,879	8,681	-	141,560	12,142	129,418	4,200	-
B Debt Management Office							
13,153	3,000	-	16,153	4,981	11,172	600	-
Spending in Annually Managed Expenditure (AME)							
<i>Central Government spending</i>							
C Investment in Bank of England							
-	-	95,540	95,540	-	95,540	-	-
D Refinancing of Northern Rock							
-	101,000	-	101,000	100,999	1	19,300,000	-
RfR 2: Cost-effective management of the supply of coins and actions to protect the integrity of coinage							
250	48,675	4,125	53,050	-	53,050	-	-
Spending in Departmental Expenditure Limits (DEL)							
<i>Central Government spending</i>							
A UK coinage: manufacturing costs							
-	20,300	-	20,300	-	20,300	-	-
B Cost of capital charge on coinage stock - manufacturing element							
250	-	-	250	-	250	-	-
Spending in Annually Managed Expenditure (AME)							
<i>Central Government spending</i>							
C UK coinage: investment in the Royal Mint							
-	-	4,125	4,125	-	4,125	-	-
D UK coinage: metal costs							
-	28,000	-	28,000	-	28,000	-	-
E Cost of capital charge on coinage stocks - metal costs							
-	375	-	375	-	375	-	-
RfR3: Obtaining the best value for money from Government's commercial relationships on a sustainable basis							
29,000	458	100	29,558	3,800	25,758	-	-
Spending in Annually Managed Expenditure (AME)							
<i>Central Government spending</i>							
A Office of Government Commerce							
29,000	458	100	29,558	3,800	25,758	-	-
Total for Estimate:							
175,282	161,814	99,765	436,861	121,922	314,939	19,304,800	-

Part II: Resource to cash reconciliation

	<u>Present</u>	<u>Increase (+) Decrease (-)</u>	<u>Revised</u>
			£'000
Net Resource Requirement	314,938	1	314,939
Voted capital items			
Capital	14,004,800	5,300,000	19,304,800
<i>Less: Non-operating A in A</i>	<u>-</u>	<u>-</u>	<u>-</u>
Total net voted capital	14,004,800	5,300,000	19,304,800
Accruals to cash adjustment			
Adjustments to remove non-cash items:			
Cost of Capital charges	-99,815	-	-99,815
Depreciation	-9,190	-	-9,190
New provisions and adjustments to previous provisions	-860	-	-860
Profit/loss on sale of assets	-	-	-
Prior period adjustments	-	-	-
Other non-cash items	-60	-	-60
Increase(+)/decrease (-) in stock	-	-	-
Increase(+)/decrease (-) in debtors	-	-	-
Increase(-)/decrease (+) in creditors	-	-	-
Use of provisions	10,900	<u>-</u>	<u>10,900</u>
Total accruals to cash adjustments	-99,025	-	-99,025
Excess cash to be CFERd	-	-	-
Net Cash Requirement	14,220,713	5,300,001	19,520,714

Part III: Extra receipts payable to the Consolidated Fund

As in existing provision

Forecast Operating Cost Statement

	£'000
	2008-09 provision
Net Administration Costs	
RfR1	131,909
RfR2	250
RfR3	25,300
Total Net Administration Costs	157,459
Net Programme Costs	
RfR1	104,222
RfR2	52,800
RfR3	458
Non-voted expenditure	-46,067
Total Net Programme costs	111,413
Total Net Operating Cost	268,872
<i>of which:</i>	
Net Resource Requirement	314,939
Non-voted expenditure	23,933
Consolidated Fund Extra Receipts	-70,000
Resource Budget	305,274

Notes to the Estimate

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

	£'000
	2008-09 Provision
Net Resource Requirement (Estimates)	314,939
<i>Adjustments to remove:</i>	
provision voted for earlier years	-
<i>Adjustments to additionally include:</i>	
non-voted expenditure in the OCS	23,933
Consolidated Fund extra receipts in the OCS	-70,000
Other adjustments	-
Net Operating Costs (Accounts)	268,872
<i>Adjustments to remove:</i>	
Gains/losses from sale of capital assets	-
Capital grants	-
European Union income related to capital grants	-
voted expenditure outside the budget	-
<i>Adjustments to additionally include:</i>	
other Consolidated Fund Extra Receipts	23,659
Resource consumption of non-departmental public bodies	-
unallocated resource provision	12,743
Other adjustments	-
Resource Budget (Budget)	305,274
<i>of which:</i>	
Departmental Expenditure Limit (DEL)	220,233
Annually Managed Expenditure (AME)	85,041

Reconciliation of capital expenditure between Estimates and Budgets

	£'000
	2008-09 Provision
Net Voted Capital (Estimates)	19,304,800
<i>Adjustments to additionally include:</i>	
other Consolidated Fund Extra Receipts	-
capital spending by non departmental public bodies	-
capital grants	-
European Union income related to capital grants	-
supported capital expenditure (revenue)	-
capital spending by levy funded bodies	-
unallocated capital provision	2,221
Other adjustments	-
Capital Budget (Budget)	19,307,021
<i>of which:</i>	
Departmental Expenditure Limits (DEL)	7,021
Annually Managed Expenditure (AME)	19,300,000

Notes to the Estimate (*continued*)

Explanation of Accounting Officer responsibilities

In accordance with the Government Resources and Accounts Act 2000 the Treasury has made the following Accounting Officer appointments for the Requests for Resources within this Estimate.

Request for Resources 1	Nicholas Macpherson, Permanent Head of the Department
Request for Resources 2	Nicholas Macpherson, Permanent Head of the Department
Request for Resources 3	Nigel Smith, Chief Executive of the Office of Government Commerce

Nicholas Macpherson, as the Principal Accounting Officer (PAO) of HM Treasury has personal responsibility for the proper presentation of the department's resource accounts as prescribed in legislation, or by the Treasury, and their transmission to the Comptroller and Auditor General. The PAO as the permanent head, remains in general overall charge of HM Treasury.

The responsibilities of an Accounting Officer are set out in chapter 3 of Managing Public Money. In essence these responsibilities include a personal responsibility for the propriety and regularity of the public finances for which they are answerable; for keeping of proper accounts; for prudent and economical administration; for the avoidance of waste and extravagance; and for the efficient and effective use of all the available resources. In addition, the Accounting Officer must ensure that there is a sound system of internal control to support the achievement of the organisation's policies, aims, and objectives and should regularly review the effectiveness of that system.

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

Notes to the Estimate *(continued)*

Analysis of operating appropriations in aid (A in A)

	£'000
	2008-09 Provision
RfR 1: Raising the rate of sustainable growth and achieving rising prosperity and a better quality of life, with economic and employment opportunities for all	
Administration	14,123
<i>of which:</i>	
Sale of goods and services	14,123
CFERs	-
Programme	103,999
<i>of which:</i>	
Sale of goods and services	3,000
Interest and loan repayments	100,999
Total RfR1	118,122 †
<i>† Amount that may be applied as appropriations in aid in addition to the net total, arising from; recoveries in respect of administration of the Treasury, including 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; income from fees charged to Foreign Investment Exchange/Clearing Houses; recoveries in respect of Honours and Dignities; income in respect of insurance sponsorship and supervision responsibilities; income due to the Debt Management Office for advertising costs, stock exchange listings, data provision, 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; 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; income in respect of Northern Rock and reimbursement of costs associated with the Poynter Review.</i>	
RfR3: Obtaining the best value for money from Government's commercial relationships on a sustainable basis	
Administration	3,700
<i>of which:</i>	
Sale of goods and services	3,700
Programme	100
<i>of which:</i>	
Sale of goods and services	-
Interest and dividends	100
Total RfR3	3,800 †
<i>† Amount that may be applied as appropriations in aid in addition to the net total, arising from: income from consultancy and other customer services, hirings of vacant property, charges for users of Whitehall District Heating and Standby Systems, sales of surplus energy and the OGC buying.solutions dividend.</i>	
Total Operating A in A	121,922

Notes to the Estimate (*continued*)

Departmental Expenditure Limits and Administration Budgets

	Change		New DEL		£'000
	Voted	Non-voted	Voted	Non-voted	Total
Resource DEL	-	-	186,898	33,335	220,233
<i>of which: †</i>					
Administration budget	-	-	157,459	10,743	168,202
Near-cash in RDEL	-	-	177,013	44,235	221,248
Capital ††	-	-	4,800	2,221	7,021
Less Depreciation †††	-	-	-9,190	-	-9,190
Total	-	-	182,508	35,556	218,064

† The total of 'Administration budget' and 'Near-cash in Resource DEL' figures may well be greater than total resource DEL, due to the definitions overlapping.

†† Capital DEL includes items treated as resource in Estimates and accounts but which are treated as Capital DEL in budgets.

††† Depreciation, which forms part of resource DEL, is excluded from total DEL since capital DEL includes capital spending and to include depreciation of those assets would lead to double counting.

Cash which may be retained to offset expenditure

Cash which may be retained by the department to offset expenditure in the year due to its relationship with income (operating and non-operating) that has been or will be appropriated in aid	£'000
	121,922

Notes to the Estimate *(continued)*

Contingent liabilities

Nature of Liability	£ '000
As at 31 March 2008, the following liabilities fell to be met from the Department's Estimate:	
Non-Statutory	£'000
The Treasury is being sued for alleged failure to regulate the Lloyd's insurance market in proper accordance with EC Law.	Unquantifiable
HM Treasury has announced guarantee arrangements in respect of retail and uncollateralised wholesale deposits in, and certain other uncollateralised and unsubordinated wholesale obligations of, Northern Rock plc. These arrangements will exist for the current period of instability in the financial markets (Treasury Minute dated 26 November 2007).	Unquantifiable
The Bank of England has made available additional facilities to Northern Rock plc. The facilities are secured against the assets of Northern Rock plc, but HM Treasury has indemnified the Bank of England should the Bank of England face a deficit, having made all reasonable endeavours to recover its claims on the company. This facility will be reviewed on 17 March, and will most likely need to be extended until longer-term refinancing arrangements post temporary public ownership are confirmed (Treasury Minute dated 26 November 2007 and Banking (Special Provisions) Act 2008, Financial provision, Clause 16,1(a)).	Unquantifiable
HM Treasury has confirmed to the FSA its intention to take appropriate steps (should they prove necessary) to ensure that Northern Rock will continue to operate above the minimum regulatory capital requirements (Treasury Minute dated 19 February 2008).	Unquantifiable
HM Treasury has guaranteed indemnities provided by Northern Rock for its new directors against liabilities and losses in the course of their actions and a direct indemnity for the interim period before directors are formally appointed to the board (Treasury Minute dated 19 February 2008).	Unquantifiable
Statutory	
In accordance with section 5 of the Banking (Special Provisions) Act 2008 a Compensation Scheme has been established by the Northern Rock plc Compensation Scheme Order 2008. Under the Scheme an independent valuer will be appointed to assess what compensation, if any, is payable to former shareholders and others in accordance with valuation assumptions set out in the Act and the Compensation Scheme Order.	Unquantifiable



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