Central Government Supply Estimates 2018-19

Main Supply Estimates

April 2018

HM Treasury

HC 957

Central Government Supply Estimates 2018-19

Main Supply Estimates

for the year ending 31 March 2019

Presented to the House of Commons by Command of Her Majesty

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TREASURY CHAMBERS **MEL STRIDE**
19 April 2018

Section 1. Introduction

1. Supply Estimates are the means by which the Government seeks authority from Parliament for its own spending each year. The Main Estimates start this process and are presented to Parliament by the Treasury at around the start of the financial year to which they relate.

2. The format of Supply Estimates is described in detail in **Section 2**; **Section 3** describes the way in which Parliament considers the Supply Estimates; **Section 4** summarises the rules on the treatment of income in Estimates; and **Section 5** consists of individual departmental Estimates themselves.

The main spending aggregates

3. The present basis for planning and controlling public expenditure was announced in the Economic and Fiscal Strategy Report 1998, Stability and Investment in the Long Term (Cm 3978) and the Comprehensive Spending Review, Modern Public Services for Britain: Investing in Reform (Cm 4011) and took effect from 1999-2000.

4. Total Managed Expenditure (TME) includes resource and capital Departmental Expenditure Limits (DEL) for which plans were set in the Spending Review 2015 and Annually Managed Expenditure (AME). AME is subject to annual review as part of the Budget process.

5. The main elements of DEL and AME that are not funded through the Supply Estimates are central government expenditure funded directly from other sources, e.g. the National Insurance Fund.

2018-19 Main Supply Estimates

6. The total resource and capital expenditure, for which authority is sought in the 2018-19 Main Estimates is £ 601.8 billion. This spending is broadly consistent with the Government's plans for public expenditure as a whole. Further information is contained in individual departmental Annual Reports and Accounts to be published in the summer.

7. **Table 1** below shows the total voted Supply provision sought for 2018-19 for Estimates, compared to the provision for 2017-18 and the outturn for 2016-17.

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 2018-19; the total provision for 2017-18; and the outturn for 2016-17.

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

£ million

	2018-19 †† Plans	2017-18 † Provisions	2016-17 † Outturn
Total Resource and Capital Departmental Expenditure Limit †††	319,654	329,867	308,409
Total Resource and Capital Annually Managed Expenditure	220,383	355,750	140,775
Total Net Budget	**540,037**	**685,617**	**449,184**
Total Non-Budget Expenditure	61,776	61,534	57,646
Total Resource and Capital in Estimates	**601,813**	**747,151**	**506,830**
Resource to cash adjustments	-98,346	-259,145	-50,625
Total Net cash requirement	**503,467**	**488,006**	**456,204**

† Figures for 2016-17 outturn and 2017-18 provision are adjusted for transfer, classification and machinery of government changes to reflect the 2018-19 Estimate structure.

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

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

9. The 2018-19 Main Estimates are presented in six volumes. This volume covers central government departments. Separate booklets are being presented to Parliament by the House of Commons: Administration, the National Audit Office, the Electoral Commission, the Local Government Boundary Commission for England, and the Independent Parliamentary Standards Authority.

In-year controls

10. Parliament votes limits on:

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

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

Departmental Expenditure Limits (DEL)

12. Departments are expected to manage their resource and capital budgets within DEL. Failure to live within announced plans would be treated as a breach (as well as an Excess Vote) requiring investigation into its cause, an examination of the 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 2018-19 for the Main Estimates**.**

Administration budgets

15. Administration budgets are set for most civil service departments and their executive agencies and arm's length bodies (ALBs), unless specific exemptions have been agreed. Administration budgets are a subset of resource DEL. These budgets help drive economy and efficiency in the running of government itself. They cover the costs of all central government administration other than the costs of direct frontline service provision. Departments may, with Treasury approval, offset negative DEL income relating to their administrative activities against their administration budgets.

16. Administration budgets for 2018-19 for the Main Estimates are set out in **Table 4** in Section 5. All changes require the specific approval of the Treasury. Exceeding the administration budget would constitute a breach regardless of the position on overall resource DEL and would be subject to investigation, report and possible penalty similar to that described above for breaches of overall resource DEL. In addition, and although not a separate voted limit, any breach of the administration budget would also result in an Excess Vote.

17. **Table 5** in Section 5 shows the control limits for all expenditure (voted and non-voted) within capital DEL for 2018-19 for the Main Estimates.

'Clear Line of Sight' (Alignment) Reforms

18. The Clear Line of Sight (Alignment) reforms outlined in Cm 7567 of March 2009 simplified government's financial reporting to Parliament by aligning, as far as possible, the recording of government spending in Supply Estimates with departmental budgets and accounts. The reforms were approved by the House of Commons following a debate and vote in the House in July 2010, and commenced from April 2011. The main reforms were that:

    - parliamentary controls over government spending should be aligned with the Treasury's budgeting controls, and all expenditure should be voted net of income

    - Estimates and accounting boundaries were extended to accommodate the spending of ALBs classified to the central government sector

    - all non-voted departmental expenditure and income should be brought into the coverage of the Estimates

19. Where complete alignment of Parliamentary controls, Departmental budgets and resource accounts is not practical, it is necessary for expenditure items to be reported differently in different documents. From 2016-17, the Department for Education's (DFE) Estimate and accounts will not wholly align to the budgets set by the Treasury. DFE's Estimates and Accounts now include the grant paid to

Academies by DFE within the Estimate's Resource DEL and Capital DEL controls. The actual spending of Academies will instead be reported separately to Parliament on an Academic year basis. DFE's budgeting controls as set by the Treasury, will continue to include the spending of Academies on a financial year basis whilst these entities remain classified to the Central Government Sector. DFE's Resource DEL and Capital DEL budgets as set by the Treasury (which include the spending of Academies) can be viewed in Tables 3 and 5 of this publication, whilst DFE's Resource AME budget can be viewed in Part III Note A of DFE's Estimate. The figures in DFE's Estimate are consistent with those presented in the Vote on Account 2018-19 publication (HC 809).

Revised accounting standards

20. Two new International Financial Reporting Standards, IFRS 9 *Financial Instruments* and IFRS 15 *Revenue from Contracts with Customers* have been introduced in the public sector with effect from 1 April 2018. Guidance on their applicability to central government can be found in the Financial Reporting Manual (FReM) and Application Guidance on the GOV.UK website. Departments will reflect these changes in their annual reports and accounts 2018-19, but not all budgetary and financial reporting impacts will be reflected in the Supply Estimates until the Supplementary Estimates 2018-19 are published in 2019, as departments are still assessing the impacts of this introduction. Both these standards will be applied retrospectively, with the annual report and accounts showing the cumulative effect of applying these Standards to previous years.

21. IFRS 15 *Revenue from Contracts with Customers* introduces a new five-stage model for assessing revenue as well as a comprehensive set of disclosure requirements that will result in departments providing significantly more information about the nature, amount, timing and uncertainty of revenue and cash flows arising from their contracts with customers. IFRS 15 was introduced to remove inconsistencies and weaknesses in previous revenue accounting, improve comparability of revenue recognition practices and provide more useful information in financial statements through enhanced disclosure requirements. Within the Estimates, the introduction of IFRS 15 may impact the timing of revenue recognition in DEL and AME.

Section 2.
Format of Supply Estimates

1. This section explains the format of Main Estimates. The format of Supplementary Estimates will be described in their introductory pages when they are published in the financial year.

2. A total of 52 Central Government Main Estimates are presented for 2018-19. There is a single Estimate for each department. Separate Estimates are produced for those public service pension schemes having their own resource accounts. In addition, there are five independent Estimates presented separately by the respective bodies: House of Commons Administration, the National Audit Office, the Electoral Commission, the Independent Parliamentary Standards Authority and the Local Government Boundary Comission for England.

Structure

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

Introduction

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

Part I

5. **Part I** provides the key information that the House of Commons is being asked to vote:

   (i) provision is sought for each relevant budgetary limit (Departmental Expenditure Limits and Annually Managed Expenditure, split by resource and capital). Both of the budgetary limits and any non-budget expenditure are, where necessary, split between that element which requires voted authority through the Supply process, and that which has separate legislative authority (such as Consolidated Fund Standing Services), and so is 'non-voted'. The Net Cash Requirement is also voted

   (ii) a formal description of the services to be financed from each relevant budget boundary (including any non-budget spending, where applicable), called an ambit. Each ambit covers both resource and capital spending for that budget. The ambit also includes income relating to each of the budgetary boundaries and specifies the areas of income that may be retained by the department

   (iii) the entity that will account for the Estimate

   (iv) any amounts that have already been allocated to the department in the Vote on Account

6. The voted net resource and net capital (split in both cases into DEL and AME), net cash requirement and the ambit will be reproduced in the Supply and Appropriation (Main Estimates) Act. The Act provides the statutory authority for the expenditure and use of income. No expenditure may be financed from the Estimate which is in excess of the net totals shown, or which is not covered by the ambit. Ambits must be kept under review to ensure that they properly describe the purposes for which expenditure is intended to be incurred and income retained.

7. The ambit in Part I of the Estimate must be clearly descriptive of the functions to be carried out by the department, as should the descriptions 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 arm's length bodies is shown, as necessary, as a separate section in Part II of the Estimate. The individual items within the budget boundaries are the "subheads" against which the Treasury will require the expenditure to be accounted. Departments may redistribute (vire) sums between sections as long as they are within the same budgetary limit, although departments may not vire if the amount is significant in relation to the Estimate as a whole, or if the expenditure is novel or contentious. Departments may not vire into administration spend from programme spend, without the agreement of the Treasury, which would only be agreed if the administration budget has sufficient cover. Virement cannot take place between voted budgetary limits, or from a Departmental Unallocated Provision (DUP) section. There can be no virement between resource and capital provision. Virement applies only to voted provision.

10. The different types of expenditure within the Estimate are shown in the vertical breakdown of the table. Columns 1 to 6 show all resource expenditure scored on an accruals basis. Column 1 shows expenditure by the department and its agencies and other bodies within the resource accounting boundary which is designated 'administration'. Column 4 shows programme spending. All of these columns include amounts in respect of the current consumption of assets (e.g. depreciation), but do not include the amounts associated with the acquisition of capital items which can be found in column 7.

11. Income that is offset against gross resource spend is shown in columns 2 and 5. Total income is deducted from the total gross resource expenditure shown in columns 1 and 4 to give the net total amounts (Columns 3 and 6).

12. Columns 7 and 8 show the capital elements of the Estimate and are also scored on an accruals basis. Column 7 shows capital acquisitions and column 8 shows capital income, such as income from the disposal of fixed assets. Column 9 shows the net capital figure.

13. The final two columns of the Estimate (columns 10 and 11) show the planned net total resource and net total capital figures for the prior year. These figures are for comparative purposes and are adjusted as far as possible to be consistent with the Estimate format for the coming year.

14. **The Part II Resource to cash reconciliation** table identifies the adjustments needed to establish the cash consequences of voted budgetary limits. The table shows how each department arrives at its net cash requirement, which is the amount of cash required from the Consolidated Fund in the year in question for the department to carry out its business as specified in the ambits and is also subject to parliamentary control. The reconciliation starts with the net resource requirement and the net

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

Part III – Other statements and notes

15. **Part III Note A** is the Statement of Comprehensive Net Expenditure and Reconciliation Table. It provides details of all expenditure and income within the accounting boundary. The table shows how much net operating costs falls within the budgetary boundaries and provides a reconciliation to the resource budget. Further adjustments take the reader from the resource budget to the net resource requirement in the Estimate. Prior year data are also shown as a comparison. In pension Estimates, this note is called the Forecast Combined Revenue Account and Reconciliation Table.

16. **Part III Note B** shows the Analysis of Departmental Income (resource and capital), which is being used to offset gross spending. Although Parliament no longer votes a limit on the amount of income that a department can retain, this note helps to safeguard Parliament's interests both by providing information on the level of income the department and its executive agencies expects to receive, and also by providing details of the types of income expected and the sections within the Part II: Subhead detail table against which such income will offset spending. Only types of income set out in this note may be retained by the department. Any other income would have to be surrendered to the Consolidated Fund. Prior year data are also shown as a comparison.

17. **Part III Note C** provides an Analysis of Consolidated Fund Extra Receipts.This seeks to notify Parliament of the department's forecast of surplus income not used as income to net off against expenditure. Some extra receipts are to be paid directly to the Consolidated Fund and not retained by the department. Amounts are consequently shown both for forecast income and forecast cash receipts. Prior year data, analysed by income and cash receipts, are also shown as a comparison.

18. **Part III Note D** provides an Explanation of the Accounting Officer responsibilities. This note identifies responsibility and accountability to Parliament for the expenditure in the Estimate. The note provides separate details of any additional Accounting Officers and Accounting Officers for ALBs and other bodies.

19. The Estimates may be accompanied by further notes providing additional information to Parliament about the specific nature of the department's plans, details of grants in aid, changes in accounting policies, etc.

20. The Estimates and supporting statements and notes provide an explanation of the expenditure that the Government proposes to finance from funds made available by Parliament. Further information can be provided to Select Committees through their consideration of Estimates, or to the whole House through debates**.**

Contingent liabilities

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

Income

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

Estimate.

Publication date

23. In recent years, the Government has aimed to present the Main Estimates as soon as possible after the March/April Budget, subject to Parliament sitting. In 2017 the Budget was moved to November and this set of Estimates is the first to be published after the spring statement of 13 March 2018.

Section 3.
Parliamentary Procedure

Supply Procedure

1. Parliament's consideration of the Supply Estimates is part of its Supply procedure, by which it approves the government's requests for net resource requirement, net capital and net cash requirement. The process consists of a number of stages:

   (i) the government requests certain provision

   (ii) to support each request, information is provided about what net resources, net capital and net cash will be required and who will be responsible for accounting for the provision

   (iii) Parliament considers these requests, investigates some more fully and may choose to debate one or more of them

   (iv) if Parliament votes in favour of the requests it passes an Act to authorise the net resources, net capital and make the cash available from the Consolidated Fund

   (v) to enhance its control, Parliament gives legislative force to the ambits of the Estimates which specify the purposes for which the provision may be spent and income netted off expenditure

   (vi) net resource, net capital and cash expenditure, once incurred, are audited and accounted for to check that the amounts and purposes approved by Parliament have not been exceeded

2. This process extends over a period of more than two years, starting before the financial year in which expenditure is to be incurred and ending over twelve months after that year has ended. At any one time, Parliament may be considering expenditure that relates to more than one financial year.

3. Under long-established constitutional practice it is for the Crown (the government) to demand money, the House of Commons to grant it and the House of Lords to assent to the grant.

4. Parliament gives statutory authority for both the use of net resources, net capital and for funds to be drawn from the Consolidated Fund (the government's general bank account at the Bank of England) to meet most expenditure by government departments and certain related bodies by Acts of Parliament known as Supply and Appropriation Acts. Parliamentary procedure leading to the passing of these Acts is known as "Supply procedure". Specific provision is made available under the Acts only for a specified financial year (although an individual Act may authorise Supply for separate Estimates from different financial years).

Designation Order

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

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

Vote on Account

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

Main Estimates

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

Supply and Appropriation Acts

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

Revised Estimates

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

Supplementary Estimates

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

Contingencies Fund

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

[1] In some cases the bodies are included by category rather than named individually.

12. Supply Estimates are based on consumption of net resources, net capital and cash and parliamentary control applies to each.

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

Accounts and audit

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

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

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

Excess Votes

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

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

Parliamentary debate

19. The House of Commons has the opportunity to debate individual Estimates on three Estimates Days in each Parliamentary Session. At the end of the debate the Estimates are voted on. The time available in Estimates Days is allocated on the advice of the Liaison Committee whose membership includes the chairmen of the Departmental Select Committees. In addition the government would make some extra time available for debates on any necessary Out-of-turn Supplementary Estimates.

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

Parliamentary timetable

21. Standing Order No. 55 of the House of Commons states that at least 14 days must elapse between presentation of the Supplementary Estimates and the ensuing vote to authorise spending.

22. The government aims to give Select Committees advance proof copies of Supplementary Estimates ahead of presentation, although this may not always be possible. In practice, some 2-4 weeks are usually available for Select Committees to examine Supplementaries on the occasions when they are presented. This period is necessarily shorter if there are any late or Revised Supplementaries.

23. Parliament's consideration of Estimates is therefore generally concentrated in two periods:

    (i) April-July for Main Estimates and June-July if there were, exceptionally, any Revised Estimates, including any Estimates Day debates, followed by the Supply and Appropriation (Main Estimates) Act

    (ii) January-February for Supplementary Estimates, the Vote on Account and any associated debates, followed by a Supply and Appropriation (Anticipation and Adjustments) Act

Consolidated Fund standing services

24. Parliament has passed statutes that authorise certain expenditure to be charged to the Consolidated Fund and not be subject to the annual Supply procedure. These "Consolidated Fund standing services" (CFSS) include payments to the National Loans Fund to service the National Debt, most payments to the European Communities and the salaries and pensions of certain people who are constitutionally independent of the Executive. These include the Speaker of the House of Commons, the Comptroller and Auditor General, United Kingdom members of the European Parliament and the judiciary.

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

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

Section 4.
The rules on the treatment of income in departmental Supply Estimates

Supply and Appropriation Act

1. This section sets out rules issued by HM Treasury on the treatment and use ("appropriation") of income. The rules will govern the appropriation of income when Parliament approves the Supply and Appropriation (Main Estimates) Act 2018.

2. The Treasury controls the types and amount of income that departments may include and appropriate as departmental income in an Estimate. They are set out below.

Limitations on types of income

3. Estimates follow the budgeting treatment of income. Departmental income (accruals) and the associated receipts (cash) have the following characteristics:

    - the income is part of budgets, either Departmental expenditure Limit (DEL) or Annually Managed Expenditure (AME)

    - exceptionally non-budget income may be kept by a department, but the department must have specific Treasury authority to do so

    - the income relates to activities performed by the department

Resource income

4. The following forms of income are usually treated as a benefit to the resource budget, which means they may be used to reduce or eliminate the amount of resource requested for current or resource purposes:

    - sales of goods and services. Charges should be set by reference to Managing Public Money (MPM) principles

    - royalties and associated payments to use intellectual property rights (IPR)

    - sales of some licences where the Office for National Statistics (ONS) has determined that there is a significant degree of service to the individual applicant

    - income from licences and levies, treated as tax in the National Accounts, but which the Chief Secretary to the Treasury has agreed may be netted off[1] budgets. Note that although described as netting off, the income appears in the Estimate in normal income columns

    - income from fines and penalties where the Chief Secretary to the Treasury has agreed that they may be netted off budgets

    - income from insurance payments

    - receipts in respect of compensation (where the Office for National Statistics (ONS) treats the income as impacting on the current budget)

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

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

Capital income

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

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

Limitation on amounts

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

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

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

7. The following types of income cannot be used as departmental income:

    - taxation, regulatory controls, including certain statutory licences, duties, fines, penalties. These are all outside of the departmental budget and should be in a Trust Statement, unless, exceptionally, the entity has specific agreement from HM Treasury that it may be treated as either negative DEL or AME;

    - where the department is simply acting as agent for another party (e.g. for the EU), and has no direct policy involvement and carries no risk or reward

    - income from a completely new activity not included in the Estimate

    - where the income is treated as a reduction in expenditure (e.g. the repayment of a grant). In such cases the payment would be credited back to the expenditure subhead, netting off the spending rather than appearing as income

Describing the income: ambits

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

Section 5.
Summary of Supply Estimates

Table 2 Supply Estimates by department

£'000

	2018-19 Plans	2017-18 † Provisions	2016-17 † Outturn
Supply Estimates presented by HM Treasury			
Ministry of Defence			
Departmental Expenditure Limit			
Resource	36,707,517	36,219,627	35,422,775
Capital	8,760,993	9,793,192	8,688,553
Annually Managed Expenditure			
Resource	1,382,550	10,050,786	-210,694
Capital	136,735	100,000	-
Total Net Budget			
Resource	38,090,067	46,270,413	35,212,081
Capital	8,897,728	9,893,192	8,688,553
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**37,862,589**	**38,817,305**	**35,866,342**
Security and Intelligence Agencies			
Departmental Expenditure Limit			
Resource	2,592,522	2,414,455	2,268,170
Capital	643,217	578,031	603,276
Annually Managed Expenditure			
Resource	39,050	28,550	13,065
Capital	-	-	-
Total Net Budget			
Resource	2,631,572	2,443,005	2,281,235
Capital	643,217	578,031	603,276
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**2,990,027**	**2,746,311**	**2,524,000**
Home Office			
Departmental Expenditure Limit			
Resource	10,508,847	10,539,268	10,493,694
Capital	441,243	612,992	466,389
Annually Managed Expenditure			
Resource	2,696,929	3,001,825	2,389,331
Capital	-	-	-
Total Net Budget			
Resource	13,205,776	13,541,093	12,883,025
Capital	441,243	612,992	466,389
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**13,324,272**	**13,727,628**	**12,871,311**
National Crime Agency			
Departmental Expenditure Limit			
Resource	449,156	455,031	462,624
Capital	50,000	45,000	43,715
Annually Managed Expenditure			
Resource	50,000	50,000	26,205
Capital	-	-	-
Total Net Budget			
Resource	499,156	505,031	488,829
Capital	50,000	45,000	43,715
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**550,001**	**550,520**	**499,108**

Table 2 Supply Estimates by department

£'000

	2018-19 Plans	2017-18 † Provisions	2016-17 † Outturn
Foreign and Commonwealth Office			
Departmental Expenditure Limit			
Resource	2,350,961	2,217,378	2,057,508
Capital	102,329	137,645	59,567
Annually Managed Expenditure			
Resource	100,000	205,000	-52,706
Capital	-	-	-
Total Net Budget			
Resource	2,450,961	2,422,378	2,004,802
Capital	102,329	137,645	59,567
Non-Budget Expenditure	**-**	**-**	**-**
Net Cash Requirement	**2,376,807**	**2,256,040**	**1,988,210**
Department for International Development			
Departmental Expenditure Limit			
Resource	7,015,400	7,155,280	6,909,090
Capital	2,651,886	2,746,924	2,590,568
Annually Managed Expenditure			
Resource	1	412,200	159,282
Capital	683,000	395,000	284,964
Total Net Budget			
Resource	7,015,401	7,567,480	7,068,372
Capital	3,334,886	3,141,924	2,875,532
Non-Budget Expenditure	**-**	**-**	
Net Cash Requirement	**10,150,286**	**10,745,204**	**10,326,040**
Department of Health and Social Care			
Departmental Expenditure Limit			
Resource	101,958,103	100,003,230	97,005,319
Capital	6,364,359	5,597,681	4,556,079
Annually Managed Expenditure			
Resource	10,526,334	27,939,879	9,507,918
Capital	15,000	15,000	13,349
Total Net Budget			
Resource	112,484,437	127,943,109	106,513,237
Capital	6,379,359	5,612,681	4,569,428
Non-Budget Expenditure	**-**	**-**	**-**
Net Cash Requirement	**109,261,947**	**105,423,780**	**99,049,454**
Department for Work and Pensions			
Departmental Expenditure Limit			
Resource	5,665,720	5,753,033	5,690,205
Capital	216,721	462,004	253,182
Annually Managed Expenditure			
Resource	78,673,465	77,564,740	73,265,911
Capital	246,351	171,884	-
Total Net Budget			
Resource	84,339,185	83,317,773	78,956,116
Capital	463,072	633,888	253,182
Non-Budget Expenditure	**2,170,968**	**2,550,435**	**2,027,303**
Net Cash Requirement	**87,702,833**	**85,330,889**	**81,245,084**

Table 2 Supply Estimates by department

£'000

	2018-19 Plans	2017-18 † Provisions	2016-17 † Outturn
Department for Education			
Departmental Expenditure Limit			
Resource ††	66,470,105	78,862,884	68,280,501
Capital ††	5,182,037	4,938,370	5,731,632
Annually Managed Expenditure			
Resource	-3,222,015	-875,509	-1,840,662
Capital	18,635,006	18,394,941	13,072,203
Total Net Budget			
Resource	63,248,090	77,987,375	66,439,839
Capital	23,817,043	23,333,311	18,803,835
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**82,494,384**	**81,127,450**	**75,517,768**
Office for Standards in Education, Children's Services and Skills			
Departmental Expenditure Limit			
Resource	132,800	131,470	141,685
Capital	-	8,000	3,785
Annually Managed Expenditure			
Resource	-794	1,162	-630
Capital	-	-	-
Total Net Budget			
Resource	132,006	132,632	141,055
Capital	-	8,000	3,785
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**129,237**	**135,707**	**140,882**
Office of Qualifications and Examinations Regulation			
Departmental Expenditure Limit			
Resource	17,589	17,904	18,922
Capital	100	267	-
Annually Managed Expenditure			
Resource	-167	177	-
Capital	-	-	-
Total Net Budget			
Resource	17,422	18,081	18,922
Capital	100	267	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**17,633**	**18,115**	**19,470**
Department for Business, Energy and Industrial Strategy			
Departmental Expenditure Limit			
Resource	2,915,775	3,195,828	2,999,102
Capital	10,768,777	10,856,477	10,834,636
Annually Managed Expenditure			
Resource	3,843,793	85,376,541	3,291,704
Capital	-149,397	771,549	-14,507
Total Net Budget			
Resource	6,759,568	88,572,369	6,290,806
Capital	10,619,380	11,628,026	10,820,129
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**15,782,871**	**15,689,414**	**13,504,477**

Table 2 Supply Estimates by department

£'000

	2018-19 Plans	2017-18 † Provisions	2016-17 † Outturn
Department for Transport			
Departmental Expenditure Limit			
Resource	3,741,922	3,879,483	2,925,300
Capital	8,069,900	6,431,661	5,412,500
Annually Managed Expenditure			
Resource	9,081,246	8,627,821	6,457,000
Capital	5,746,174	7,449,804	6,855,100
Total Net Budget			
Resource	12,823,168	12,507,304	9,382,300
Capital	13,816,074	13,881,465	12,267,600
Non-Budget Expenditure	**-**	**-**	**-**
Net Cash Requirement	**18,974,501**	**20,963,693**	**17,127,600**
Department for Exiting the European Union			
Departmental Expenditure Limit			
Resource	92,235	76,447	24,246
Capital	750	750	502
Annually Managed Expenditure			
Resource	3,000	3,000	-
Capital	-	-	-
Total Net Budget			
Resource	95,235	79,447	24,246
Capital	750	750	502
Non-Budget Expenditure	**-**	**-**	**-**
Net Cash Requirement	**92,535**	**76,837**	**10,987**
Department for International Trade			
Departmental Expenditure Limit			
Resource	354,145	391,492	344,651
Capital	3,501	19,066	6,304
Annually Managed Expenditure			
Resource	3,000	3,000	-
Capital	-	-	-
Total Net Budget			
Resource	357,145	394,492	344,651
Capital	3,501	19,066	6,304
Non-Budget Expenditure	**-**	**-**	**-**
Net Cash Requirement	**439,146**	**481,558**	**341,503**
Department for Digital, Culture, Media and Sport			
Departmental Expenditure Limit			
Resource	1,679,965	1,931,791	1,599,447
Capital	585,024	385,748	274,947
Annually Managed Expenditure			
Resource	3,302,212	3,341,492	3,138,891
Capital	343,708	325,635	140,954
Total Net Budget			
Resource	4,982,177	5,273,283	4,738,338
Capital	928,732	711,383	415,901
Non-Budget Expenditure	**-**	**220,000**	**-17,198**
Net Cash Requirement	**5,549,965**	**5,417,055**	**4,918,573**

Table 2 Supply Estimates by department

£'000

	2018-19 Plans	2017-18 † Provisions	2016-17 † Outturn
Ministry of Housing, Communities and Local Government			
Departmental Expenditure Limits - Housing and Communities			
Resource	2,817,563	2,439,704	2,488,457
Capital	9,416,579	6,996,695	5,113,921
Departmental Expenditure Limit - Local Government			
Resource	4,303,812	6,717,639	8,229,106
Capital	-	-	-
Annually Managed Expenditure			
Resource	22,582,716	16,358,183	12,566,876
Capital	-	-	-
Total Net Budget			
Resource	29,704,091	25,515,526	23,284,439
Capital	9,416,579	6,996,695	5,113,921
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**22,590,322**	**20,207,397**	**16,801,337**
Ministry of Justice			
Departmental Expenditure Limit			
Resource	6,800,011	7,629,193	7,267,863
Capital	532,150	424,867	417,200
Annually Managed Expenditure			
Resource	261,000	482,001	259,354
Capital	-	-	-
Total Net Budget			
Resource	7,061,011	8,111,194	7,527,217
Capital	532,150	424,867	417,200
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**6,942,560**	**7,870,191**	**7,458,318**
Crown Prosecution Service			
Departmental Expenditure Limit			
Resource	521,841	509,394	490,013
Capital	9,600	10,300	7,364
Annually Managed Expenditure			
Resource	3,050	11,150	1,223
Capital	-	-	-
Total Net Budget			
Resource	524,891	520,544	491,236
Capital	9,600	10,300	7,364
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**541,667**	**524,744**	**504,735**
Serious Fraud Office			
Departmental Expenditure Limit			
Resource	52,700	58,600	51,825
Capital	2,300	1,700	3,985
Annually Managed Expenditure			
Resource	1,000	1,000	-1,157
Capital	-	-	-
Total Net Budget			
Resource	53,700	59,600	50,668
Capital	2,300	1,700	3,985
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**52,300**	**57,500**	**54,354**

Table 2 Supply Estimates by department

£'000

	2018-19 Plans	2017-18 † Provisions	2016-17 † Outturn
HM Procurator General and Treasury Solicitor			
Departmental Expenditure Limit			
Resource	12,210	8,836	5,437
Capital	4,200	2,900	1,984
Annually Managed Expenditure			
Resource	-	3,000	-609
Capital	-	-	-
Total Net Budget			
Resource	12,210	11,836	4,828
Capital	4,200	2,900	1,984
Non-Budget Expenditure	**-**	**-**	**-**
Net Cash Requirement	**14,640**	**10,926**	**1,030**
Department for Environment, Food and Rural Affairs			
Departmental Expenditure Limit			
Resource	1,808,965	1,975,177	1,743,622
Capital	613,000	643,908	654,976
Annually Managed Expenditure			
Resource	214,022	267,024	86,074
Capital	16,000	16,000	862
Total Net Budget			
Resource	2,022,987	2,242,201	1,829,696
Capital	629,000	659,908	655,838
Non-Budget Expenditure	**10,000**	**10,001**	**-3,791**
Net Cash Requirement	**2,369,481**	**2,847,602**	**1,788,852**
HM Revenue and Customs			
Departmental Expenditure Limit			
Resource	3,452,257	3,691,357	3,520,000
Capital	249,800	282,320	326,400
Annually Managed Expenditure			
Resource	12,449,673	11,987,644	11,803,600
Capital	10	10	-
Total Net Budget			
Resource	15,901,930	15,679,001	15,323,600
Capital	249,810	282,330	326,400
Non-Budget Expenditure	**-**	**-**	**-**
Net Cash Requirement	**15,795,966**	**15,894,559**	**15,316,200**
HM Treasury			
Departmental Expenditure Limit			
Resource	165,210	229,620	152,237
Capital	224,000	17,530	-2,098
Annually Managed Expenditure			
Resource	-387,116	24,183,365	-25,462,027
Capital	-6,433,800	-2,993,033	-19,731,493
Total Net Budget			
Resource	-221,906	24,412,985	-25,309,790
Capital	-6,209,800	-2,975,503	-19,733,591
Non-Budget Expenditure	**-**	**-**	**-**
Net Cash Requirement	**-4,504,828**	**-13,817,523**	**-7,255,708**

Table 2 Supply Estimates by department

£'000

	2018-19 Plans	2017-18 † Provisions	2016-17 † Outturn
Cabinet Office			
Departmental Expenditure Limit			
Resource	397,792	554,010	401,497
Capital	29,657	123,347	47,569
Annually Managed Expenditure			
Resource	5,000	22,700	-4,786
Capital	-	-	-
Total Net Budget			
Resource	402,792	576,710	396,711
Capital	29,657	123,347	47,569
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**451,971**	**686,566**	**417,879**
Scotland Office and Office of the Advocate General			
Departmental Expenditure Limit			
Resource	9,480	9,791	10,277
Capital	50	100	45
Annually Managed Expenditure			
Resource	-	200	-
Capital	-	-	-
Total Net Budget			
Resource	9,480	9,991	10,277
Capital	50	100	45
Non-Budget Expenditure	**29,439,368**	**28,674,280**	**27,957,900**
Net Cash Requirement	**29,448,827**	**28,684,065**	**27,968,237**
Northern Ireland Office			
Departmental Expenditure Limit			
Resource	22,250	21,339	20,256
Capital	270	1,655	474
Annually Managed Expenditure			
Resource	-	500	-750
Capital	-	-	-
Total Net Budget			
Resource	22,250	21,839	19,506
Capital	270	1,655	474
Non-Budget Expenditure	**15,601,900**	**15,287,400**	**14,156,000**
Net Cash Requirement	**15,622,218**	**15,308,408**	**14,171,795**
Wales Office			
Departmental Expenditure Limit			
Resource	4,650	5,110	4,513
Capital	30	120	-
Annually Managed Expenditure			
Resource	-	6	-24
Capital	-	-	-
Total Net Budget			
Resource	4,650	5,116	4,489
Capital	30	120	-
Non-Budget Expenditure	**14,554,123**	**14,788,892**	**13,525,626**
Net Cash Requirement	**14,558,644**	**14,793,952**	**13,530,144**

Table 2 Supply Estimates by department

£'000

	2018-19 Plans	2017-18 † Provisions	2016-17 † Outturn
National Savings and Investments			
Departmental Expenditure Limit			
Resource	132,700	130,611	132,333
Capital	630	2,020	-12,482
Annually Managed Expenditure			
Resource	3,300	3,300	-262
Capital	-	-	-
Total Net Budget			
Resource	136,000	133,911	132,071
Capital	630	2,020	-12,482
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**137,290**	**137,391**	**125,534**
Charity Commission			
Departmental Expenditure Limit			
Resource	25,950	20,810	22,766
Capital	2,200	3,620	2,818
Annually Managed Expenditure			
Resource	-	73	148
Capital	-	-	-
Total Net Budget			
Resource	25,950	20,883	22,914
Capital	2,200	3,620	2,818
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**26,480**	**23,860**	**24,878**
Competition and Markets Authority			
Departmental Expenditure Limit			
Resource	72,226	140,426	64,469
Capital	7,400	1,300	1,790
Annually Managed Expenditure			
Resource	2,500	-64,500	71,006
Capital	-	-	-
Total Net Budget			
Resource	74,726	75,926	135,475
Capital	7,400	1,300	1,790
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**77,140**	**139,240**	**64,149**
The Statistics Board			
Departmental Expenditure Limit			
Resource	286,449	251,457	206,930
Capital	13,430	17,633	19,028
Annually Managed Expenditure			
Resource	-840	4,324	-858
Capital	-	-	-
Total Net Budget			
Resource	285,609	255,781	206,072
Capital	13,430	17,633	19,028
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**278,280**	**246,980**	**203,412**

Table 2 Supply Estimates by department

£'000

	2018-19 Plans	2017-18 † Provisions	2016-17 † Outturn
Food Standards Agency			
Departmental Expenditure Limit			
Resource	80,676	79,824	78,069
Capital	3,900	7,668	4,786
Annually Managed Expenditure			
Resource	9,603	9,603	2,163
Capital	-	-	-
Total Net Budget			
Resource	90,279	89,427	80,232
Capital	3,900	7,668	4,786
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**82,788**	**87,849**	**80,759**
The National Archives			
Departmental Expenditure Limit			
Resource	33,912	35,128	33,308
Capital	3,470	1,330	2,711
Annually Managed Expenditure			
Resource	-61	-61	-149
Capital	-	-	-
Total Net Budget			
Resource	33,851	35,067	33,159
Capital	3,470	1,330	2,711
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**32,134**	**30,110**	**30,417**
United Kingdom Supreme Court			
Departmental Expenditure Limit			
Resource	2,880	2,244	2,015
Capital	500	450	364
Annually Managed Expenditure			
Resource	1,000	1,000	-
Capital	-	-	-
Total Net Budget			
Resource	3,880	3,244	2,015
Capital	500	450	364
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**1,990**	**1,504**	**2,036**
Government Actuary's Department			
Departmental Expenditure Limit			
Resource	1	-274	-670
Capital	200	475	185
Annually Managed Expenditure			
Resource	141	143	-110
Capital	-	-	-
Total Net Budget			
Resource	142	-131	-780
Capital	200	475	185
Non-Budget Expenditure	-	**2,539**	-
Net Cash Requirement	**215**	**215**	**-357**

Table 2 Supply Estimates by department

£'000

	2018-19 Plans	2017-18 † Provisions	2016-17 † Outturn
Office of Gas and Electricity Markets			
Departmental Expenditure Limit			
Resource	701	702	630
Capital	1,000	5,239	1,498
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	701	702	630
Capital	1,000	5,239	1,498
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**2,331**	**10,660**	**7,729**
Office of Rail and Road			
Departmental Expenditure Limit			
Resource	3	4	3
Capital	720	720	582
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	3	4	3
Capital	720	720	582
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**2,000**	**2,001**	**634**
Water Services Regulation Authority			
Departmental Expenditure Limit			
Resource	140	140	-724
Capital	170	370	288
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	140	140	-724
Capital	170	370	288
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**2,313**	**1,510**	**1,209**
Export Credits Guarantee Department			
Departmental Expenditure Limit			
Resource	1,301	-499	-
Capital	300	800	64
Annually Managed Expenditure			
Resource	102,374	148,402	-149,382
Capital	671,368	524,959	250,724
Total Net Budget			
Resource	103,675	147,903	-149,382
Capital	671,668	525,759	250,788
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**363,628**	**339,463**	**-21,277**

Table 2 Supply Estimates by department

£'000

	2018-19 Plans	2017-18 † Provisions	2016-17 † Outturn
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England			
Departmental Expenditure Limit			
Resource	28,911	33,506	32,645
Capital	1,116	1,861	548
Annually Managed Expenditure			
Resource	-2,147	-3,658	1,811
Capital	-	-	-
Total Net Budget			
Resource	26,764	29,848	34,456
Capital	1,116	1,861	548
Non-Budget Expenditure	**-**	**-**	
Net Cash Requirement	**28,927**	**34,767**	**32,301**
House of Lords			
Departmental Expenditure Limit			
Resource	120,286	107,903	100,323
Capital	65,855	51,550	43,361
Annually Managed Expenditure			
Resource	12,050	-	-28,845
Capital	-	-	-
Total Net Budget			
Resource	132,336	107,903	71,478
Capital	65,855	51,550	43,361
Non-Budget Expenditure	**-**	**-**	**-**
Net Cash Requirement	**176,689**	**162,461**	**134,154**
House of Commons: Members			
Departmental Expenditure Limit			
Resource	17,090	18,856	20,589
Capital	-	-	255
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	17,090	18,856	20,589
Capital	-	-	255
Non-Budget Expenditure	**-**	**-**	**-**
Net Cash Requirement	**17,040**	**16,738**	**20,745**
Crown Estate Office			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	2,365	2,365	2,365
Capital	-	-	-
Total Net Budget			
Resource	2,365	2,365	2,365
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**2,357**	**2,357**	**2,357**

Table 2 Supply Estimates by department

£'000

	2018-19 Plans	2017-18 † Provisions	2016-17 † Outturn
Armed Forces Pension and Compensation Schemes			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	6,543,361	7,010,060	5,335,791
Capital	-	-	-
Total Net Budget			
Resource	6,543,361	7,010,060	5,335,791
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**1,847,555**	**1,643,841**	**1,496,740**
Department for International Development: Overseas Superannuation			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	57,900	27,030	28,355
Capital	-	-	-
Total Net Budget			
Resource	57,900	27,030	28,355
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**65,300**	**66,150**	**66,904**
National Health Service Pension Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	26,261,063	26,747,300	18,274,469
Capital	-	-	-
Total Net Budget			
Resource	26,261,063	26,747,300	18,274,469
Capital	-	-	-
Non-Budget Expenditure	**-**	**-**	**-**
Net Cash Requirement	**-199,118**	**273,787**	**-306,581**
Teachers' Pensions Scheme (England and Wales)			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	15,111,929	15,766,455	11,342,029
Capital	-	-	-
Total Net Budget			
Resource	15,111,929	15,766,455	11,342,029
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**3,921,859**	**3,515,368**	**3,306,342**

Table 2 Supply Estimates by department

£'000

	2018-19 Plans	2017-18 † Provisions	2016-17 † Outturn
UK Atomic Energy Authority Pension Schemes			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	260,343	295,056	257,509
Capital	-	-	-
Total Net Budget			
Resource	260,343	295,056	257,509
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**234,303**	**237,005**	**213,199**
Ministry of Justice: Judicial Pensions Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	247,313	249,418	209,121
Capital	-	-	-
Total Net Budget			
Resource	247,313	249,418	209,121
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**-76,569**	**-65,207**	**-77,529**
Cabinet Office: Civil Superannuation			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	9,084,216	10,001,666	7,811,020
Capital	-	-	-
Total Net Budget			
Resource	9,084,216	10,001,666	7,811,020
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**2,745,618**	**2,516,768**	**2,277,769**
Royal Mail Statutory Pension Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	1,168,000	1,333,000	1,355,000
Capital	-	-	-
Total Net Budget			
Resource	1,168,000	1,333,000	1,355,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**1,400,000**	**1,400,000**	**1,316,073**

Table 2 Supply Estimates by department

£'000

	2018-19 Plans	2017-18 † Provisions	2016-17 † Outturn
Total (Supply Estimates presented by HM Treasury)			
Departmental Expenditure Limit			
Resource	263,824,729	277,915,209	261,721,028
Capital	55,023,364	51,214,286	46,163,251
Annually Managed Expenditure			
Resource	200,472,359	330,578,413	139,903,570
Capital	19,910,155	25,171,749	872,156
Total Net Budget			
Resource	464,297,088	608,493,622	401,624,598
Capital	74,933,519	76,386,035	47,035,407
Total Non-Budget Expenditure	61,776,359	61,533,547	57,645,840
Total Net cash requirement	502,753,352	487,400,711	455,709,579

Supply Estimates presented elsewhere †††

House of Commons: Administration

Departmental Expenditure Limit			
Resource	317,100	255,933	211,028
Capital	204,100	202,700	46,891
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	317,100	255,933	211,028
Capital	204,100	202,700	46,891
Non-Budget Expenditure	**-**	**-**	**-**
Net Cash Requirement	**433,100**	**328,300**	**231,903**

National Audit Office

Departmental Expenditure Limit			
Resource	67,500	66,600	63,931
Capital	1,400	1,300	926
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	67,500	66,600	63,931
Capital	1,400	1,300	926
Non-Budget Expenditure	**-**	**-**	**-**
Net Cash Requirement	**65,707**	**67,174**	**62,159**

Electoral Commission

Departmental Expenditure Limit			
Resource	16,571	13,690	23,665
Capital	972	325	298
Annually Managed Expenditure			
Resource	115	12	17
Capital	-	-	-
Total Net Budget			
Resource	16,686	13,702	23,682
Capital	972	325	298
Non-Budget Expenditure	**-**	**-**	**-**
Net Cash Requirement	**16,937**	**13,605**	**23,388**

Table 2 Supply Estimates by department

£'000

	2018-19 Plans	2017-18 † Provisions	2016-17 † Outturn
Independent Parliamentary Standards Authority			
Departmental Expenditure Limit			
Resource	195,064	192,150	174,903
Capital	1,265	2,460	1,485
Annually Managed Expenditure			
Resource	50	50	-1,233
Capital	-	-	-
Total Net Budget			
Resource	195,114	192,200	173,670
Capital	1,265	2,460	1,485
Non-Budget Expenditure	**-**	**-**	**-**
Net Cash Requirement	**196,070**	**193,960**	**175,478**
Local Government Boundary Commission for England			
Departmental Expenditure Limit			
Resource	2,137	2,000	1,956
Capital	50	174	40
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	2,137	2,000	1,956
Capital	50	174	40
Non-Budget Expenditure	**-**	**-**	**-**
Net Cash Requirement	**2,132**	**2,132**	**1,945**
Total (Supply Estimates presented elsewhere)			
Departmental Expenditure Limit			
Resource	598,372	530,373	475,483
Capital	207,787	206,959	49,640
Annually Managed Expenditure			
Resource	165	62	-1,216
Capital	-	-	-
Total Net Budget			
Resource	598,537	530,435	474,267
Capital	207,787	206,959	49,640
Total Non-Budget Expenditure	-	-	-
Total Net cash requirement	713,946	605,171	494,873

Table 2 Supply Estimates by department

£'000

	2018-19 Plans	2017-18 † Provisions	2016-17 † Outturn
Grand Total			
Departmental Expenditure Limit			
Resource	264,423,101	278,445,582	262,196,511
Capital	55,231,151	51,421,245	46,212,891
Annually Managed Expenditure			
Resource	200,472,524	330,578,475	139,902,354
Capital	19,910,155	25,171,749	872,156
Total Net Budget			
Resource	464,895,625	609,024,057	402,098,865
Capital	75,141,306	76,592,994	47,085,047
Total Non-Budget Expenditure	61,776,359	61,533,547	57,645,840
Total Net cash requirement	503,467,298	488,005,882	456,204,452

† Figures for 2015-16 outturn and 2016-17 provision are adjusted for transfer, classification and machinery of government changes to reflect the 2017-18 Estimate structure.

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

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

Table 3 Resource Departmental Expenditure Limits 2018-19

£'000

	Voted	Non-Voted	Total
Department †			
Ministry of Defence	36,707,517	-	36,707,517
Security and Intelligence Agencies	2,592,522	-	2,592,522
Home Office	10,508,847	-	10,508,847
National Crime Agency	449,156	-	449,156
Foreign and Commonwealth Office	2,350,961	-	2,350,961
Department for International Development	7,015,400	464,000	7,479,400
Department of Health and Social Care	101,958,103	21,559,996	123,518,099
Department for Work and Pensions	5,665,720	483,808	6,149,528
Department for Education ††	46,451,333	21,918,772	68,370,105
Office for Standards in Education, Children's Services and Skills	132,800	-	132,800
Office of Qualifications and Examinations Regulation	17,589	-	17,589
Department for Business, Energy and Industrial Strategy	2,915,775	-978,275	1,937,500
Department for Transport	3,741,922	19,086	3,761,008
Department for Exiting the European Union	92,235	-	92,235
Department for International Trade	354,145	-	354,145
Department for Digital, Culture, Media and Sport	1,679,965	-	1,679,965
MHCLG - Communities	2,817,563	-	2,817,563
MHCLG - Local Government	4,303,812	-	4,303,812
Ministry of Justice	6,800,011	122,552	6,922,563
Crown Prosecution Service	521,841	-	521,841
Serious Fraud Office	52,700	-	52,700
HM Procurator General and Treasury Solicitor	12,210	-	12,210
Department for Environment, Food and Rural Affairs	1,808,965	-	1,808,965
HM Revenue and Customs	3,452,257	287,000	3,739,257
HM Treasury	165,210	7,300	172,510
Cabinet Office	397,792	8,870	406,662
Scottish Government	-	15,492,893	15,492,893
Scotland Office and Office of the Advocate General	9,480	-	9,480
Northern Ireland Executive	-	10,817,613	10,817,613
Northern Ireland Office	22,250	80	22,330
Welsh Government	-	13,926,404	13,926,404
Wales Office	4,650	-	4,650
National Savings and Investments	132,700	-	132,700
Charity Commission	25,950	-	25,950
Competition and Markets Authority	72,226	-	72,226
The Statistics Board	286,449	-	286,449
Food Standards Agency	80,676	-	80,676
The National Archives	33,912	-	33,912
United Kingdom Supreme Court	2,880	2,400	5,280
Government Actuary's Department	1	-	1
Office of Gas and Electricity Markets	701	-	701
Office of Rail and Road	3	-	3
Water Services Regulation Authority	140	-	140
Export Credits Guarantee Department	1,301	-	1,301
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	28,911	192	29,103
House of Lords	120,286	-	120,286
House of Commons: Members	17,090	-	17,090
Sub-total Central Government	**243,805,957**	**84,132,691**	**327,938,648**

Table 3 Resource Departmental Expenditure Limits 2018-19

£'000

	Voted	Non-Voted	Total
House of Commons: Administration †††	317,100	-	317,100
National Audit Office †††	67,500	320	67,820
Electoral Commission †††	16,571	253	16,824
Independent Parliamentary Standards Authority †††	195,064	-	195,064
Local Government Boundary Commission for England †††	2,137		2,137
Sub-total independent entities	**598,372**	**573**	**598,945**
Total	**244,404,329**	**84,133,264**	**328,537,593**

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

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

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

Table 4 Administration Budgets 2018-19

£'000

Department	Voted	Non-Voted	Total
Ministry of Defence	1,472,895	-	1,472,895
Security and Intelligence Agencies	75,000	-	75,000
Home Office	319,245	-	319,245
National Crime Agency	30,950	-	30,950
Foreign and Commonwealth Office	184,223	-	184,223
Department for International Development	116,400	-	116,400
Department of Health and Social Care	2,845,985	-	2,845,985
Department for Work and Pensions	828,340	-	828,340
Department for Education	477,217	-	477,217
Office for Standards in Education, Children's Services and Skills	14,825	-	14,825
Office of Qualifications and Examinations Regulation	14,892	-	14,892
Department for Business, Energy and Industrial Strategy	403,733	-	403,733
Department for Transport	262,080	6,920	269,000
Department for Exiting the European Union	92,235	-	92,235
Department for International Trade	68,030	-	68,030
Department for Digital, Culture, Media and Sport	173,000	-	173,000
MHCLG - Communities	265,528	-	265,528
Ministry of Justice	392,124	-	392,124
Crown Prosecution Service	31,600	-	31,600
Serious Fraud Office	7,400	-	7,400
HM Procurator General and Treasury Solicitor	12,210	-	12,210
Department for Environment, Food and Rural Affairs	461,066	-	461,066
HM Revenue and Customs	851,158	52,174	903,332
HM Treasury	145,812	-	145,812
Cabinet Office	178,261	-	178,261
Scotland Office and Office of the Advocate General	9,050	-	9,050
Northern Ireland Office	15,946	-	15,946
Wales Office	4,460	-	4,460
National Savings and Investments	132,700	-	132,700
Charity Commission	25,950	-	25,950
Competition and Markets Authority	18,885	-	18,885
Food Standards Agency	36,491	-	36,491
The National Archives	9,540	-	9,540
United Kingdom Supreme Court	920	-	920
Government Actuary's Department	1	-	1
Office of Gas and Electricity Markets	701	-	701
Office of Road and Rail	3	-	3
Water Services Regulation Authority	140	-	140
Export Credits Guarantee Department	1	-	1
Total	**9,978,997**	**59,094**	**10,038,091**

Table 5 Capital Departmental Expenditure Limits 2018-19

£'000

Department †	Voted	Non-Voted	Total
Ministry of Defence	8,760,993	-	8,760,993
Security and Intelligence Agencies	643,217	-	643,217
Home Office	441,243	-	441,243
National Crime Agency	50,000	-	50,000
Foreign and Commonwealth Office	102,329	-	102,329
Department for International Development	2,651,886	-	2,651,886
Department of Health and Social Care	6,364,359	-	6,364,359
Department for Work and Pensions	216,721	37,979	254,700
Department for Education ††	4,380,217	801,820	5,182,037
Office for Standards in Education, Children's Services and Skills	-	-	-
Office of Qualifications and Examinations Regulation	100	-	100
Department for Business, Energy and Industrial Strategy	10,768,777	-	10,768,777
Department for Transport	8,069,900	-	8,069,900
Department for Exiting the European Union	750	-	750
Department for International Trade	3,501	-	3,501
Department for Digital, Culture, Media and Sport	585,024	-	585,024
MHCLG - Communities	9,416,579	-	9,416,579
MHCLG - Local Government	-	-	-
Ministry of Justice	532,150	-	532,150
Crown Prosecution Service	9,600	-	9,600
Serious Fraud Office	2,300	-	2,300
HM Procurator General and Treasury Solicitor	4,200	-	4,200
Department for Environment, Food and Rural Affairs	613,000	-	613,000
HM Revenue and Customs	249,800	-	249,800
HM Treasury	224,000	-	224,000
Cabinet Office	29,657	-	29,657
Scottish Government	-	3,899,293	3,899,293
Scotland Office and Office of the Advocate General	50	-	50
Northern Ireland Executive	-	1,567,509	1,567,509
Northern Ireland Office	270	-	270
Welsh Government	-	1,900,608	1,900,608
Wales Office	30	-	30
National Savings and Investments	630	-	630
Charity Commission	2,200	-	2,200
Competition and Markets Authority	7,400	-	7,400
The Statistics Board	13,430	-	13,430
Food Standards Agency	3,900	-	3,900
The National Archives	3,470	-	3,470
United Kingdom Supreme Court	500	-	500
Government Actuary's Department	200	-	200
Office of Gas and Electricity Markets	1,000	-	1,000
Office of Rail and Road	720	-	720
Water Services Regulation Authority	170	-	170
Export Credits Guarantee Department	300	-	300
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	1,116	-	1,116
House of Lords	65,855	-	65,855
House of Commons: Members	-	-	-
Sub-total Central Government	**54,221,544**	**8,207,209**	**62,428,753**

Table 5 Capital Departmental Expenditure Limits 2018-19

£'000

	Voted	Non-Voted	Total
House of Commons: Administration †††	204,100	-	204,100
National Audit Office †††	1,400	-	1,400
Electoral Commission †††	972	-	972
Independent Parliamentary Standards Authority †††	1,265	-	1,265
Local Government Boundary Commission for England †††	50	-	50
Sub-total independent entities	207,787	-	207,787
Total	**54,429,331**	**8,207,209**	**62,636,540**

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

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

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

Section 6.
Individual Main Estimates

Ministry of Defence

Introduction

1. The Estimate provides for expenditure primarily to meet the costs of the Department's operational, support and logistics services, and providing the equipment capability required by Defence policy; Operations in support of government endorsed peacekeeping operations and for Conflict Pools. War Pensions Benefit provides for payment of war disablement and war widows' pensions in accordance with relevant legislation.

2. Some advances made periodically for the UK share of costs for collaborative projects will be charged to the Estimate at the time of issue and the MoD will be provided with periodic statements of actual expenditure incurred.

3. The Ministry of Defence is responsible for administering the funding for this Estimate.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**36,707,517,000**	-	36,707,517,000
Capital	**8,760,993,000**	-	8,760,993,000
Annually Managed Expenditure			
Resource	**1,382,550,000**	-	1,382,550,000
Capital	**136,735,000**	-	136,735,000
Total Net Budget			
Resource	**38,090,067,000**	-	38,090,067,000
Capital	**8,897,728,000**	-	8,897,728,000
Non-Budget Expenditure	**-**		
Net cash requirement	**37,862,589,000**		

Amounts required in the year ending 31 March 2019 for expenditure by Ministry of Defence on:

Departmental Expenditure Limit:

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

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

Part I *(continued)*

£

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

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

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

Annually Managed Expenditure:

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

Ministry of Defence will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	36,707,517,000	16,215,851,000	**20,491,666,000**
Capital	8,760,993,000	3,838,361,000	**4,922,632,000**
Annually Managed Expenditure			
Resource	1,382,550,000	622,148,000	**760,402,000**
Capital	136,735,000	-	**136,735,000**
Non-Budget Expenditure	-	-	**-**
Net cash requirement	37,862,589,000	16,701,264,000	**21,161,325,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
1,472,895	-	1,472,895	36,802,804	-1,568,182	35,234,622	8,978,251	-217,258	8,760,993	36,219,627	9,793,192
Of which:										
A Provision of Defence Capability Service Personnel Costs										
-	-	-	8,928,181	-	8,928,181	-	-	-	9,081,617	-
B Provision of Defence Capability Civilian Personnel Costs										
-	-	-	1,626,881	-	1,626,881	-	-	-	1,538,699	-
C Provision of Defence Capability Infrastructure costs										
-	-	-	3,901,768	-	3,901,768	-	-	-	4,168,361	-
D Provision of Defence Capability Inventory Consumption										
-	-	-	1,572,851	-	1,572,851	-	-	-	1,344,322	-
E Provision of Defence Capability Equipment Support Costs										
-	-	-	7,268,571	-	7,268,571	-	-	-	6,599,315	-
F Provision of Defence Capability Other Costs and Services										
-	-	-	2,381,572	-	2,381,572	-	-	-	1,382,247	-
G Provision of Defence Capability Receipts and other Income										
-	-	-	-	-1,568,182	-1,568,182	-	-	-	-1,676,583	-
H Provision of Defence Capability Depreciation and Impairments Costs										
-	-	-	8,496,135	-	8,496,135	-	-	-	9,024,000	-
I Provision of Defence Capability Cash Release of Provisions Costs										
-	-	-	338,000	-	338,000	-	-	-	279,880	-
J Provision of Defence Capability Capital Single Use Military Equipment										
-	-	-	-	-	-	4,333,133	-	4,333,133	-	5,211,972
K Provision of Defence Capability Other Capital (Fiscal)										
-	-	-	-	-	-	2,701,486	-	2,701,486	-	3,085,872
L Provision of Defence Capability Fiscal Assets / Estate Disposal										
-	-	-	-	-	-	-	-213,000	-213,000	-	-159,203
M Provision of Defence Capability New Loans and Loan Repayment										
-	-	-	-	-	-	20,000	-4,258	15,742	-	12,800
N Provision of Defence Capability Research and Development Costs										
-	-	-	168,014	-	168,014	1,772,000	-	1,772,000	187,858	1,313,404
O Provision of Defence CapabilityAdministration Civilian Personnel Costs										
430,000	-	430,000	-	-	-	-	-	-	430,740	-
P Provision of Defence Capability Administration Other Costs and Services										
370,895	-	370,895	-	-	-	-	-	-	451,772	-
Q Operations Service Personnel Staff Cost										
-	-	-	14,000	-	14,000	-	-	-	29,000	-
R Operations and Peacekeeping Civilian Personnel Staff Costs										
-	-	-	1,000	-	1,000	-	-	-	7,200	-
S Operations Infrastructure Costs										
-	-	-	19,000	-	19,000	-	-	-	81,000	-

Part II: Subhead detail *(continued)*

£'000

2018-19 Plans									2017-18 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
T Operations Inventory Consumption										
-	-	-	35,000	-	35,000	-	-	-	130,386	-
U Operations Equipment Support Costs										
-	-	-	156,000	-	156,000	-	-	-	296,000	-
V Operations Other Costs and Services										
-	-	-	25,000	-	25,000	-	-	-	81,000	-
W Operations Capital Single Use Military Equipment										
-	-	-	-	-	-	80,000	-	80,000	-	200,000
X Non Departmental Public Bodies Costs (net)										
-	-	-	180,194	-	180,194	2,465	-	2,465	170,823	10,647
Y Defence Capability Admin Serivce Pers Costs										
660,000	-	660,000	-	-	-	-	-	-	660,000	-
Z Defence Capability DE&S DEL Costs										
-	-	-	894,354	-	894,354	69,167	-	69,167	1,033,000	77,700
AA War Pension Benefits Programme Costs										
-	-	-	718,135	-	718,135	-	-	-	736,869	-
AB Conflict,Stability and Security Fund										
-	-	-	78,148	-	78,148	-	-	-	121,887	6,000
AC Cash Release of Provisions Admin Costs										
12,000	-	12,000	-	-	-	-	-	-	11,634	-
Operations Receipts and other Income										
-	-	-	-	-	-	-	-	-	-15,000	-
Operations Depreciation and Impairment Costs										
-	-	-	-	-	-	-	-	-	63,600	-
Operations Other Capital (Fiscal)										
-	-	-	-	-	-	-	-	-	-	34,000
Total Spending in DEL										
1,472,895	**-**	**1,472,895**	**36,802,804**	**-1,568,182**	**35,234,622**	**8,978,251**	**-217,258**	**8,760,993**	**36,219,627**	**9,793,192**
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	1,382,550	-	1,382,550	136,735	-	136,735	10,050,786	100,000
Of which:										
AD Provision of Defence Capability Depreciation and Impairment Costs										
-	-	-	952,550	-	952,550	-	-	-	1,064,700	-
AE Provision of Defence Capability Provisions Costs										
-	-	-	480,000	-	480,000	136,735	-	136,735	8,977,600	100,000
AF Provision of Defence Cash Release of Provisions Costs										
-	-	-	-350,000	-	-350,000	-	-	-	-291,514	-
AG Movement On Fair Value of Financial Instruments										
-	-	-	300,000	-	300,000	-	-	-	300,000	-

Part II: Subhead detail *(continued)*

£'000

2018-19 Plans									2017-18 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
Total Spending in AME										
-	**-**	**-**	**1,382,550**	**-**	**1,382,550**	**136,735**	**-**	**136,735**	**10,050,786**	**100,000**
Total for Estimate										
1,472,895	**-**	**1,472,895**	**38,185,354**	**-1,568,182**	**36,617,172**	**9,114,986**	**-217,258**	**8,897,728**	**46,270,413**	**9,893,192**
Of which:										
Voted Expenditure										
1,472,895	-	1,472,895	38,185,354	-1,568,182	36,617,172	9,114,986	-217,258	8,897,728	46,270,413	9,893,192
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**38,090,067**	**46,270,413**	**35,212,081**
Net Capital Requirement	**8,897,728**	**9,893,192**	**8,688,553**
Accruals to cash adjustments	**-9,125,206**	**-17,346,300**	**-8,602,778**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-182,659	-181,470	-155,208
Add cash grant-in-aid	178,794	172,556	173,021
Adjustments to remove non-cash items:			
Depreciation	-9,748,685	-10,452,300	-8,374,423
New provisions and adjustments to previous provisions	-480,000	-8,977,600	-506,378
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-5,045
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	128,091	225,000	-
Increase (+) / Decrease (-) in debtors	289,062	475,000	-
Increase (-) / Decrease (+) in creditors	340,191	1,101,000	-
Use of provisions	350,000	291,514	265,255
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**37,862,589**	**38,817,305**	**35,297,856**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	1,460,895	1,542,512	1,485,301
Less:			
Administration DEL Income	-	-	-
Net Administration Costs	**1,460,895**	**1,542,512**	**1,485,301**
Gross Programme Costs	36,244,240	44,061,710	32,733,359
Less:			
Programme DEL Income	-1,568,182	-1,039,173	-1,100,983
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**34,676,058**	**43,022,537**	**31,632,376**
Total Net Operating Costs	**36,136,953**	**44,565,049**	**33,117,677**
Of which:			
Resource DEL	32,632,403	32,301,749	31,950,265
Capital DEL	1,772,000	1,921,000	1,112,851
Resource AME	1,732,550	10,342,300	54,561
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-1,772,000	-1,921,000	-1,112,851
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	3,725,114	3,626,364	3,207,255
Total Resource Budget	**38,090,067**	**46,270,413**	**35,212,081**
Of which:			
Resource DEL	36,707,517	36,219,627	35,422,775
Resource AME	1,382,550	10,050,786	-210,694
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**38,090,067**	**46,270,413**	**35,212,081**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	**-1,568,182**	**-1,039,173**	**-1,100,983**
Of which:			
Programme			
Sales of Goods and Services	-1,254,092	-749,964	-703,460
Of which:			
G Provision of Defence Capability Receipts and other Income	-1,254,092	-749,964	-666,106
Operations Receipts and other Income	-	-	-16,767
Z Defence Capability DE&S DEL Costs	-	-	-20,400
Conflict,Stability and Security Fund	-	-	-187
Interest and Dividends	-	-	-69,597
Of which:			
G Provision of Defence Capability Receipts and other Income	-	-	-69,957
Other Income	-314,090	-289,209	-308,512
Of which:			
A Provision of Defence Capability Service Personnel Costs	-	-	-32,184
B Provision of Defence Capability Civilian Personnel Costs	-	-	-29,750
G Provision of Defence Capability Receipts and other Income	-314,090	-289,209	-246,439
R Operations and Peacekeeping Civilian Personnel Staff Costs	-	-	-79
Z Defence Capability DE&S DEL Costs	-	-	-60
Taxation	-	-	-19,414
Of which:			
G Provision of Defence Capability Receipts and other Income	-	-	-19,414
Total Programme	-1,568,182	-1,039,173	-1,100,983
Total Voted Resource Income	**-1,568,182**	**-1,039,173**	**-1,100,983**
Voted Capital DEL	**-217,258**	**-255,177**	**-147,394**
Of which:			
Programme			
Sales of Assets	-213,000	-251,000	-84,102
Of which:			
J Provision of Defence Capability Capital Single Use Military Equipment	-	-	-47,542
L Provision of Defence Capability Fiscal Assets / Estate Disposal	-213,000	-251,000	-36,560
Other Income	-	-	-50,412
Of which:			
M Provision of Defence Capability New Loans and Loan Repayment	-	-	-50,412
Repayments	-4,258	-4,177	-12,880
Of which:			
M Provision of Defence Capability New Loans and Loan Repayment	-4,258	-4,177	-12,880
Total Programme	-217,258	-255,177	-147,394
Total Voted Capital Income	**-217,258**	**-255,177**	**-147,394**

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

No CFER income or receipts are expected in 2018-19 or 2017-18. No CFER income or receipts were received in 2016-17.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Stephen Lovegrove
Executive Agency Accounting Officers:	
Michael Bradley (Interim)	Defence Equipment and Support

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

ALB Accounting Officers:

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

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
X-DEL	Commonwealth War Graves Commission	52,788	-	52,788
X-DEL	National Army Museum	7,705	-	6,442
X-DEL	National Museum of the Royal Navy	4,624	124	3,446
X-DEL	Royal Air Force Museum	9,274	-	9,274
X-DEL	Royal Hospital, Chelsea	13,535	-	12,235
X-DEL	Single Source Regualtions Office	6,050	-	6,050
X-DEL	Territorial, Auxiliary and Volunteer Reserve Associations established under s110 of the Reserve Act	86,218	2,341	88,559
Total		**180,194**	**2,465**	**178,794**

Part III: Note F - Accounting Policy changes

Two new accounting standards will replace existing standards, and be applied to the Department's Accounts from 1 April 2018, as prescribed by The Government Finance Reporting Manual. The Estimate does not reflect the changes in accounting standard and an adjustment will be made in the Supplementary Estimate. Work is in progress to ensure the impact of the changes in accounting standard are fully understood across the Department, and the new standards are adopted, prior to the Supplementary Estimate. The anticipated impact on the Estimate, for the change in accounting standards, is provided below.

IFRS 9 – Financial Instruments
There is expected to be an increased impairment provision, arising from the forward looking 'expected loss' impairment model, which will affect ring-fenced RDEL and AME (Depreciation and Impairments). There are expected to be additional disclosures in the Annual Report and Accounts (ARAc) to enable users of financial statements to understand the effect of credit risk on the amount, timing and uncertainty of future cash flows. However, the amount of disclosures will depend on materiality.

IFRS 15 – Revenue From Contracts with Customers
There is not expected to be a material impact on the Estimates due to the change in accounting standard. There are expected to be additional disclosures in the ARAc that provide additional information on the nature, amount, timing and uncertainty of revenue and cash flows. However, the amount of disclosures will depend on materiality.

Part III: Note J - Staff Benefits

For the Financial Year 2018-19, the Top Level Budget (TLB) holders have delegated authority to make special bonus payments to civilian staff, to either an individual or to a team, in recognition of exceptional performance in a one-off task/situation, or for achievement of a significant personal development activity via the In-Year Reward Scheme. Awards will not exceed £5,000 per person during a financial year and there is no guarantee of an In-Year Reward.
TLB holders are also able to authorise non-cash awards via the Thank You Scheme, which include such items as retail outlet or theatre ticket vouchers. The value of an award will not exceed £100 per individual and nor will they in total exceed 0.1% of the civilian pay bill for the TLB.

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Contingent liabilities valued in excess of 300 thousand pounds, are as follows:	
Statutory Liabilities Charged To Resource Estimates	
1. Statutory liabilities in relation to the operation of International Military Services Limited.	Statutory Limit £50,000 (£100,000 with Commons approval)
Non-Statutory Liabilities Charged To Resource Estimates	
2. Liability arising from the sale of Married Quarters estate.	17,031
3. Indemnity to the Babcock Group in respect of nuclear risks under the Nuclear Installations Act 1965.	Unquantifiable
4. Indemnities to the Babcock Group in respect of non-nuclear risks resulting from claims for damage to property or death and personal injury to a third party.	Unquantifiable
5. Non-insurance of the Rolls Royce Core Factory and associated Neptune Test reactor facility for third party risks.	Unquantifiable
6. 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
7. 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
8. Environmental losses incurred by QinetiQ arising from certain defined materials at specific properties before the formation of QinetiQ on 1 July 2001.	Unquantifiable
9. Remediation costs associated with the discovery of unknown environmental contamination at the Fleetlands site.	17,000
10. Legal claims (personal).	58,411
11. Environmental clean up costs.	36,802
12. Potential redundancy liability for employees at several sites due to USVF re-basing as part of US European Infrastructure Consolidation (EIC).	6,000
13. Government Pipeline and Storage System - compensation to landowners where GPSS laid outside deviation limits or where Secretary of State's rights in respect of GPSS are lost.	5,606
14. Relocation of cables in support of the dredging necessary for QE Class Carriers.	1,080
15. Contractor claims relating to project deferment or termination.	500

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

Nature of liability	£'000
16. Potential further and higher education costs for service personnel under the Enhanced Learning Credit scheme.	Unquantifiable
17. Indemnity for early termination of the Forces Broadcasting Service contract.	Unquantifiable
18. Indemnity for live firing of missiles at overseas ranges.	Unquantifiable
19. The Department has a number of sites where it may be necessary to carry out decontamination work. As it is not practicable or cost effective to identify all contamination at those sites, any possible liability is not quantifiable, so possible site remediation exposure is recognised as an unquantifiable contingent liability.	Unquantifiable
20. Liabilities arising from insurance risk of exhibits on loan to the museums of the Royal Navy.	2,645
21. Potential redundancy costs for employees at the Defence College of Technical Training.	1,900
22. Indemnity given in relation to the disposal of Gruinard Island in the event of claims arising from the outbreak of specific strains of anthrax on the Island.	Unquantifiable
23. Indemnities under standard terms to contractors for contractors' personnel on Government premises for Sensors Support Optimisation Project, the Puma Mark 2 Helicopter Interim Support Arrangement and the operator of the Apache helicopter integrated operational support contract	Unquantifiable
24. Indemnity in respect of nuclear risk in support of Framework Contracts under Next Generation Estate Contracts.	Unquantifiable
25. 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
26. Indemnities under standard terms to contractors for the CERBERUS project.	Unquantifiable
27. New Fair Deal Arrangements for staff Pensions: staff transfers from Central Government.	Unquantifiable
28. Indemnity for possible damage caused by contractors on Government property	885,000
29. Indemnity to contractors for third party risks.	422,000
30. Liability for redundancy following contractorisation	248,465
31. Indemnity to contractors for loss or damage to issued property.	10,000
32. New Fair Deal Arrangements for staff Pensions: staff transfers from Central Government.	684
33. Indemnity to Contractors for service failure.	392
34. Indemnities to AWE Management Ltd for nuclear and non-nuclear risks.	Unquantifiable
35. Indemnities to Rolls-Royce and BAE Systems for risks associated with the handling of fissile materials	Unquantifiable
36. Indemnity related to potential damages awarded following sale of electromagnetic spectrum	Unquantifiable
37.Service Life Insurance – providing access to life insurance for service personnel. Details of the scheme and key features can be found at www.sli365.com.	Unquantifiable
38. Guarantee to NAAFI that the Department will reimburse 90% of their additional costs arising from any changes in MOD's service requirements.	Unquantifiable

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

Nature of liability	£'000
39. Indemnity to contractors for potential third party risks arising from construction of Queen Elizabeth carriers.	Unquantifiable
40. Strategic Weapons System Activities Future Delivery Project outsourced contract includes an indemnity for Non nuclear events.	Unquantifiable
41. Potential Claims following a 2011 Court of Appeal case established that Dependent LECs are covered by UK employment legislation.	Unquantifiable
42. Indemnity to Rolls-Royce for redundancy costs in the event of the termination of the nuclear submarine construction programme.	Unquantifiable
43. HMG guarantee for EU funding streams as announced in August and October 2016. MOD's responsibility covers the Preparatory Action on Defence Research Programme.	Unquantifiable
44. Commercial dispute in respect of contractor claims following a fire at a UK MOD property.	13,082
45. Indemnity to contractors for Intellectual Property Rights outside of the provisions of the standard DEFCON.	1,361
46. MOD Exposure when providing an overall cap on Contractor Liability.	249,000
47. Limits to contractor liability arising from the use of contracts through Crown Commercial Services.	1,035
48. Indemnity to SERCO under the Marine Services PFI contract for losses and costs incurred due to the unintended detonation of explosives while being handled in performance of the contract.	Unquantifiable
49. Financial Guarantee to Towage Companies hired to tow foreign warships in UK ports against the possibility of non payment for any claims or debts.	Unquantifiable
50. Under the Defence Marine Services contract losses or claims which relate to towing are handled according to the terms of the International Ocean Towage Agreement (TOWCON). Under TOWCON the contractor is indemnified by the MOD for injury to persons on towed vessels, loss or damage caused to towed vessels, and loss or caused to 3rd parties by towed vessels.	Unquantifiable
51. Indemnity for environmental losses arising in specific circumstances following the sale of DSG to Babcock in 2014.	Unquantifiable
52. Indemnity to Babcock Group at Devonport for ship repair insurance for claims in excess of the amount covered by the contractors' own insurance (clause 6 of the Devonport Enabling Agreement).	Unquantifiable
53. Limitation of contractors liability was awarded to BAE Systems for claims relating to Marine Product Liability in the contracts for Astute Boats 5 and 6. MOD will be responsible for any costs exceeding the pre-determined limits in each of the contracts.	Unquantifiable
54. On 29 March 2017, the UK Government submitted its notification to leave the EU in accordance with Article 50. The triggering of Article 50 starts a two-year negotiation process between the UK and the EU. Any subsequent changes in legislation, regulation and funding arrangements are subject to the outcome of the negotiations. As a result, an unquantifiable remote contingent liability is disclosed. In accordance with accounting standards, no contingent assets can be recognised. During this two year period, which includes the full duration of the next accounting period, the UK remains a full member of the EU with all the rights and obligations arising from membership. There are no significant impacts on the financial statements in the short term from making the formal notification.	Unquantifiable
55. Overall cap on contractor liability within the future submarine design phase contract with Devonport Royal Dockyard Limited.	Unquantifiable

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

Nature of liability	£'000
56. Cap on contractor liability for negligent performance within the future submarine design phase contract with BAE Systems Ltd.	Unquantifiable
57. Indemnities and limits of liability to contractors in respect of consequential and indirect losses.	Unquantifiable
58. Catastrophic Risk indemnity encompassing claims above £50M for direct or indirect costs not covered by the standard Special Risk Indemnity for Shipbuilders to BAE Systems Ltd for Type 26 Global Combat Ship Manufacture Phase 1.	Unquantifiable
59. Restricted - not disclosed due to reasons of commercial confidentiality and / or national security.	311,512

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
F-DEL	NATO Military Budget	134,836
F-DEL	UK Contribution to the Comprehensive Test Ban Treaty Verification Scheme	6,014
F-DEL	Western European Union Centre	1,832

Security and Intelligence Agencies

Introduction

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

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**2,592,522,000**	-	2,592,522,000
Capital	**643,217,000**	-	643,217,000
Annually Managed Expenditure			
Resource	**39,050,000**	-	39,050,000
Capital	**-**	-	-
Total Net Budget			
Resource	**2,631,572,000**	-	2,631,572,000
Capital	**643,217,000**	-	643,217,000
Non-Budget Expenditure	**-**		
Net cash requirement	**2,990,027,000**		

Amounts required in the year ending 31 March 2019 for expenditure by Security and Intelligence Agencies on:

Departmental Expenditure Limit:

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

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

Annually Managed Expenditure:

Expenditure arising from:
Provisions and other non-cash items.

Security and Intelligence Agencies will account for this Estimate.

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	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	2,592,522,000	1,080,452,000	**1,512,070,000**
Capital	643,217,000	274,365,000	**368,852,000**
Annually Managed Expenditure			
Resource	39,050,000	17,573,000	**21,477,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net cash requirement	2,990,027,000	1,235,714,000	**1,754,313,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
75,200	-200	75,000	2,689,397	-171,875	2,517,522	681,817	-38,600	643,217	2,414,455	578,031
Of which:										
A Security and Intelligence Agencies										
75,200	-200	75,000	2,689,397	-171,875	2,517,522	681,817	-38,600	643,217	2,414,455	578,031
Total Spending in DEL										
75,200	**-200**	**75,000**	**2,689,397**	**-171,875**	**2,517,522**	**681,817**	**-38,600**	**643,217**	**2,414,455**	**578,031**
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	39,050	-	39,050	-	-	-	28,550	-
Of which:										
B Spending in Annually Managed Expenditure										
-	-	-	39,050	-	39,050	-	-	-	28,550	-
Total Spending in AME										
-	**-**	**-**	**39,050**	**-**	**39,050**	**-**	**-**	**-**	**28,550**	**-**
Total for Estimate										
75,200	**-200**	**75,000**	**2,728,447**	**-171,875**	**2,556,572**	**681,817**	**-38,600**	**643,217**	**2,443,005**	**578,031**
Of which:										
Voted Expenditure										
75,200	-200	75,000	2,728,447	-171,875	2,556,572	681,817	-38,600	643,217	2,443,005	578,031
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**2,631,572**	**2,443,005**	**2,281,273**
Net Capital Requirement	**643,217**	**578,031**	**603,273**
Accruals to cash adjustments	**-284,762**	**-274,725**	**-335,673**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-405,300	-391,950	-364,275
New provisions and adjustments to previous provisions	850	-2,500	3,409
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-312	-275	-327
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	120,000	120,000	25,520
Use of provisions	-	-	-
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**2,990,027**	**2,746,311**	**2,548,873**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	75,200	72,625	67,440
Less:			
Administration DEL Income	-200	-200	-200
Net Administration Costs	**75,000**	**72,425**	**67,240**
Gross Programme Costs	2,913,247	2,745,233	2,535,517
Less:			
Programme DEL Income	-210,475	-237,952	-155,779
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**2,702,772**	**2,507,281**	**2,379,738**
Total Net Operating Costs	**2,777,772**	**2,579,706**	**2,446,978**
Of which:			
Resource DEL	2,592,522	2,414,455	2,267,877
Capital DEL	146,200	136,701	165,705
Resource AME	39,050	28,550	13,396
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-146,200	-136,701	-165,705
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**2,631,572**	**2,443,005**	**2,281,273**
Of which:			
Resource DEL	2,592,522	2,414,455	2,267,877
Resource AME	39,050	28,550	13,396
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**2,631,572**	**2,443,005**	**2,281,273**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	**-172,075**	**-190,867**	**-135,113**
Of which:			
Administration			
Sales of Goods and Services	-200	-200	-200
Of which:			
A: Security and Intelligence Agencies	-200	-200	-200
Total Administration	-200	-200	-200
Programme			
Sales of Goods and Services	-171,875	-190,667	-134,913
Of which:			
A: Security and Intelligence Agencies	-171,875	-190,667	-134,913
Total Programme	-171,875	-190,667	-134,913
Total Voted Resource Income	**-172,075**	**-190,867**	**-135,113**
Voted Capital DEL	**-38,600**	**-47,785**	**-27,512**
Of which:			
Programme			
Sales of Assets	-	-500	-6,646
Of which:			
A: Security and Intelligence Agencies	-	-500	-6,646
Other Grants	-38,600	-47,285	-20,866
Of which:			
A: Security and Intelligence Agencies	-38,600	-47,285	-20,866
Total Programme	-38,600	-47,785	-27,512
Total Voted Capital Income	**-38,600**	**-47,785**	**-27,512**

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

No CFER income or receipts are expected in 2018-19 or 2017-18. No CFER income or receipts were received in 2016-17.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Sir Mark Sedwill KCMG

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;

- making judgements and estimates on a reasonable basis;

- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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.

Home Office

Introduction

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

1. working on the problems caused by illegal drug use;
2. shaping the alcohol strategy, policy and licensing conditions;
3. keeping the United Kingdom safe from the threat of terrorism;
4. reducing and preventing crime, and ensuring people feel safe in the homes and communities;
5. securing the UK border and controlling immigration;
6. considering applications to enter and stay in the UK;
7. issuing passports and visas;
8. supporting visible, responsible and accountable policing by empowering the public and freeing up the police to fight crime:
9. fire prevention and rescue.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**10,508,847,000**	-	10,508,847,000
Capital	**441,243,000**	-	441,243,000
Annually Managed Expenditure			
Resource	**2,696,929,000**	-	2,696,929,000
Capital	-	-	-
Total Net Budget			
Resource	**13,205,776,000**	-	13,205,776,000
Capital	**441,243,000**	-	441,243,000
Non-Budget Expenditure	-	-	
Net cash requirement	**13,324,272,000**	-	

Amounts required in the year ending 31 March 2019 for expenditure by Home Office on:

Departmental Expenditure Limit:

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

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

Identity management; passports.

Emergency planning and services; counter-terrorism and intelligence.

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

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

Immigration Health Surcharge and Immigration Skills Charge.

Government Equalities Office.

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

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

Identity management and data protection; passports and certificates.

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

Responsibility for and inspections of crown premises and emergency services.

Cyber crime. Contributions for Police IT services.

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

Immigration Health Surcharge and Immigration Skills Charge.

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

Annually Managed Expenditure:

Expenditure arising from:
Pensions; and other non-cash items.

Home Office will account for this Estimate.

Part I

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	10,508,847,000	4,729,666,000	**5,779,181,000**
Capital	441,243,000	232,164,000	**209,079,000**
Annually Managed Expenditure			
Resource	2,696,929,000	2,700,000,000	**-3,071,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net cash requirement	13,324,272,000	7,614,043,000	**5,710,229,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
434,022	-114,777	319,245	12,580,558	-2,390,956	10,189,602	445,339	-4,096	441,243	10,539,268	612,922
Of which:										
A Crime Policing and Fire Group										
43,991	-2,930	41,061	8,673,114	-39,085	8,634,029	150,533	-	150,533	8,437,666	228,708
B Office for Security and Counter Terrorism										
45,821	-	45,821	928,862	-199,297	729,565	131,195	-	131,195	891,735	102,926
C Immigration Enforcement										
6,449	-	6,449	414,451	-37,989	376,462	7,200	-	7,200	412,413	19,390
D UK Visas & Immigration										
13,490	-	13,490	984,921	-1,526,698	-541,777	54,800	-	54,800	-502,509	70,361
E BICS PSG, Europe, International and ICI										
22,985	-	22,985	36,209	-	36,209	660	-	660	49,251	892
F Border Force										
2,776	-	2,776	588,043	-46,000	542,043	54,400	-	54,400	560,567	65,420
G HM Passport Office										
32,164	-34,000	-1,836	275,855	-433,932	-158,077	39,000	-	39,000	-146,690	13,500
H Enablers										
238,891	-77,847	161,044	539,994	-107,955	432,039	7,031	-4,096	2,935	743,941	99,054
I Government Equalities Office										
6,270	-	6,270	14,540	-	14,540	-	-	-	-	-
J Arms Length Bodies (Net)										
13,630	-	13,630	86,426	-	86,426	520	-	520	92,894	12,741
K European Solidarity Mechanism (Net)										
-	-	-	1	-	1	-	-	-	-	-
L DUP										
7,555	-	7,555	38,142	-	38,142	-	-	-	-	-
Total Spending in DEL										
434,022	**-114,777**	**319,245**	**12,580,558**	**-2,390,956**	**10,189,602**	**445,339**	**-4,096**	**441,243**	**10,539,268**	**612,922**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	2,696,929	-	2,696,929	-	-	-	3,001,825	-
Of which:										
M AME Charges										
-	-	-	4,854	-	4,854	-	-	-	423,830	-
N Police and Fire Superannuation										
-	-	-	2,692,074	-	2,692,074	-	-	-	2,527,994	-
O AME Charges Arms Length Bodies (Net)										
-	-	-	1	-	1	-	-	-	50,001	-
Total Spending in AME										
-	**-**	**-**	**2,696,929**	**-**	**2,696,929**	**-**	**-**	**-**	**3,001,825**	**-**
Total for Estimate										
434,022	**-114,777**	**319,245**	**15,277,487**	**-2,390,956**	**12,886,531**	**445,339**	**-4,096**	**441,243**	**13,541,093**	**612,922**
Of which:										
Voted Expenditure										
434,022	-114,777	319,245	15,277,487	-2,390,956	12,886,531	445,339	-4,096	441,243	13,541,093	612,922
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**13,205,776**	**13,541,093**	**12,884,890**
Net Capital Requirement	**441,243**	**612,992**	**466,389**
Accruals to cash adjustments	**-322,747**	**-426,457**	**-471,250**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-100,577	-105,636	-124,695
Add cash grant-in-aid	106,905	117,185	116,796
Adjustments to remove non-cash items:			
Depreciation	-301,700	-284,400	-209,970
New provisions and adjustments to previous provisions	-	-470,000	-48,133
Departmental Unallocated Provision	-27,375	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-3,606	-3,128
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-657
Increase (+) / Decrease (-) in debtors	-	200,000	120,925
Increase (-) / Decrease (+) in creditors	-	120,000	-329,538
Use of provisions	-	-	7,150
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**13,324,272**	**13,727,628**	**12,880,029**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	426,467	405,831	345,231
Less:			
Administration DEL Income	-114,777	-91,672	-80,053
Net Administration Costs	**311,690**	**314,159**	**265,178**
Gross Programme Costs	15,477,064	15,810,621	15,027,574
Less:			
Programme DEL Income	-2,395,052	-2,472,958	-2,270,864
Programme AME Income		-	-
Non-budget income	-81,300	-178,605	-
Net Programme Costs	**13,000,712**	**13,159,058**	**12,756,710**
Total Net Operating Costs	**13,312,402**	**13,473,217**	**13,021,888**
Of which:			
Resource DEL	10,481,472	10,464,029	10,398,585
Capital DEL	215,301	185,968	219,563
Resource AME	2,696,929	3,001,825	2,396,481
Capital AME	-	-	-
Non-budget	-81,300	-178,605	7,259
Adjustments to include:			
Departmental Unallocated Provision (resource)	27,375	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-215,301	-185,968	-219,563
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	81,300	178,605	-
Other adjustments	-	75,239	82,565
Total Resource Budget	**13,205,776**	**13,541,093**	**12,884,890**
Of which:			
Resource DEL	10,508,847	10,539,268	10,495,559
Resource AME	2,696,929	3,001,825	2,389,331
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**13,205,776**	**13,541,093**	**12,884,890**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	**-2,505,733**	**-2,561,229**	**-2,348,918**
Of which:			
Administration			
EU Grants Received	-	-26,659	-2
Of which:			
H: Enablers	-	-26,659	-2
Sales of Goods and Services	-54,943	-3,295	-8,922
Of which:			
A: Crime Policing and Fire Group	-1,280	-	-1,505
C: Immigration Enforcement	-	-	-5
G: HM Passport Office	-	-400	4
H: Enablers	-53,663	-2,895	-7,416
Other Grants	-	-13,246	-11,099
Of which:			
A: Crime Policing and Fire Group	-	-2,274	-173
H: Enablers	-	-10,972	-10,926
Other Income	-24,184	-13,512	-14,549
Of which:			
A: Crime Policing and Fire Group	-	-364	-373
B: Office for Security and Counter Terrorism	-	-	-6
H: Enablers	-24,184	-13,148	-14,170
Taxation	-35,650	-34,960	-45,481
Of which:			
A: Crime Policing and Fire Group	-1,650	-	-2,245
G: HM Passport Office	-34,000	-34,960	-43,236
Total Administration	-114,777	-91,672	-80,053
Programme			
EU Grants Received	-64,711	-24,400	-53,677
Of which:			
B: Office for Security and Counter Terrorism	-	-	-589
C: Immigration Enforcement	-24,789	-24,400	-16,463
E: BICS PSG, Europe, International and ICI	-	-	-161
F: Border Force	-	-	-37
H: Enablers	-39,922	-	-36,427
Sales of Goods and Services	-1,654,420	-1,567,974	-1,378,709
Of which:			
A: Crime Policing and Fire Group	-1,157	-	-561
B: Office for Security and Counter Terrorism	-	-	-1,413
C: Immigration Enforcement	-600	-	-12
D: UK Visas & Immigration	-1,526,698	-1,420,281	-1,295,621
E: BICS PSG, Europe, International and ICI	-	-	-1
F: Border Force	-43,956	-9,200	-7,774
G: HM Passport Office	-24,438	-36,763	-31,399
H: Enablers	-57,571	-101,730	-41,928

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Other Grants	-41,273	-26,207	-102,916
Of which:			
A: Crime Policing and Fire Group	-37,928	-1,853	-77,870
B: Office for Security and Counter Terrorism	-	-15,139	-14,523
D: UK Visas & Immigration	-	-2,595	-87
F: Border Force	-	-	-497
G: HM Passport Office	-3,345	-3,348	-6,955
H: Enablers	-	-3,272	-2,984
Other Income	-11,077	-234,178	-116,984
Of which:			
A: Crime Policing and Fire Group	-	-47,500	-18,209
B: Office for Security and Counter Terrorism	-	-	-488
C: Immigration Enforcement	-600	-1,100	-1,263
D: UK Visas & Immigration	-	-161,519	-84,328
E: BICS PSG, Europe, International and ICI	-	-1,700	-1,066
F: Border Force	-	-11,500	-8,466
G: HM Passport Office	-15	-	-
H: Enablers	-10,462	-10,859	-3,164
Taxation	-619,475	-616,798	-616,579
Of which:			
B: Office for Security and Counter Terrorism	-199,297	-184,000	-165,083
C: Immigration Enforcement	-12,000	-9,500	-6,583
D: UK Visas & Immigration	-	-	-17
F: Border Force	-2,044	-1,300	-1,483
G: HM Passport Office	-406,134	-421,998	-443,413
Total Programme	-2,390,956	-2,469,557	-2,268,865
Total Voted Resource Income	**-2,505,733**	**-2,561,229**	**-2,348,918**
Voted Capital DEL	**-4,096**	**-3,401**	**-22,916**
Of which:			
Programme			
Sales of Assets	-	-	-20,917
Of which:			
C: Immigration Enforcement	-	-	-2
F: Border Force	-	-	-11
H: Enablers	-	-	-20,904
Sales of Goods and Services	-4,096	-3,401	-2,605
Of which:			
A: Crime Policing and Fire Group	-	-627	-
H: Enablers	-4,096	-2,774	-2,605
Other Grants	-	-	606
Of which:			
F: Border Force	-	-	829
H: Enablers	-	-	-223
Total Programme	-4,096	-3,401	-22,916
Total Voted Capital Income	**-4,096**	**-3,401**	**-22,916**

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

	2018-19 Plans		2017-18 Provisions		2016-17 Outturn	
	Income	***Receipts***	**Income**	***Receipts***	**Income**	***Receipts***
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-81,300	*-81,300*	-178,605	*-178,605*	-	-
Total	**-81,300**	***-81,300***	**-178,605**	***-178,605***	**-**	**-**

Detailed description of CFER sources

£'000

	2018-19 Plans		2017-18 Provisions		2016-17 Outturn	
	Income	***Receipts***	**Income**	***Receipts***	**Income**	***Receipts***
Non-Budget						
Consular premium	-81,300	*-81,300*	-81,300	*-81,300*	-	-
Immigration Skills Charge	-	-	-97,305	*-97,305*	-	-
Total	**-81,300**	***-81,300***	**-178,605**	***-178,605***	**-**	**-**

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:	Philip Rutnam
Additional Accounting Officers:	Patsy Wilkinson for sections C,D,E,F and G

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

ALB Accounting Officers:

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

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 (FReM), or an organisation’s version of it, have been followed, and explain any material departures in the accounts; and

- preparing the accounts on a going concern basis.

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
J	College of Policing	36,200	-	36,200
J	Disclosure and Barring Service	-21,600	-	-
J	European Human Rights Commission	18,951	520	-
J	Gangmasters Licensing Authority	5,100	-	5,100
J	Independent Office for Police Conduct	62,635	-	62,634
J	Office of the Immigration Services Commissioner	1,771	-	2,971
J	Security Industry Authority	-3,000	-	-
Total		**100,057**	**520**	**106,905**

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
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 37since the likelihood of a transfer of economic benefit in settlement is too remote.	
Non-statutory liabilities	
Indemnity provided to Heathrow Airport Holdings (formerly British Airports Authority (BAA)) in respect of damage or injury caused to third parties from the Home Office in their use of vehicles operating airside while transporting immigration officers between airside locations.	52,000
Indemnity granted in relation to Cyclamen programme up to a maximum €10m. (Minute dated 17 July 2009).	7,789
Indemnity arising from Riot Damage Costs. (Minute dated 21 May 2012).	10,000
The following liabilities are judged to be unquantifiable:	
Police – City of London Economic Crime Basic Command Unit (ECBCU) (Minute dated 12 March 2004) If the Home Office reduces or discontinues its share of the match funding of the expanded ECBCU then it will contribute up to 50% of the resulting costs, for example redundancy payment or property cost.	
Indemnities	
Home Office Central London Accommodation Strategy (HOCLAS) (Minute dated 23 January 2002) The Home Office has indemnified the contractor for an unquantifiable amount against any financial loss arising from the Home Office providing defective information in respect of the contract.	
Border Force New Detection Technology (NDT) The following minutes have been used to notify Parliament of the contingent liability relating to the BF NDT, dated: 10 September 2003, 18 December 2003, 18 March 2004 and 2 July 2004 The minutes above refer to the following locations and NDT equipment which is loaned by the Department to recipients: ii) Coquelles: Heartbeat Detection Unit at the Euro tunnel operated in the juxtaposed control zone by the Home Office. Passive Millimetric Wave Imager ISO containers. Shelter for and Heartbeat detection equipment which is under control of, and operated by, the BF in the juxtaposed control zone. iii) Dunkerque: Heartbeat building commenced Summer 2005. Heartbeat equipment and building operated by the Home Office in the juxtaposed control zone and commenced operation in Spring 2004. iv) Ostend: Heartbeat shelters. v) St. Malo: CO2 probes to be operated by French operators. vi) Vlissingen: Heartbeat equipment and shelters. vii) Zeebrugge: Two further Heartbeat buildings and one Passive Millimetric Wave Imager ISO container.	

Part III: Note K - Contingent Liabilities

Nature of liability	£'000

The minutes also refer to the following:
Indemnity in respect of the deployment and/or demonstration of NDT by the BF in Europe. Within the scope of this indemnity "Europe" is defined as the member states of the Organisation for Security and Co-operation in Europe (OSCE); those North African and Middle Eastern countries with which the OSCE has special relationships
(Algeria, Israel, Jordan, Morocco and Tunisia); and those countries which participate in Euro-Mediterranean dialogue with the Council of Europe (Libya, Syria, Lebanon and the Palestinian Authority).

Harmondsworth and Campsfield Inquiry Team (Minute dated 14 July 2007)
Indemnity provided to the Chairman and members of the team carrying out, in good faith and honesty, the inquiry into the disturbances at the Harmondsworth and Campsfield Immigration Removal Centres.

CIFAS – Fraud Protection Service (Minute dated 2 March 2016)
To indemnify bodies against erroneous data entered on the CIFAS database, resulting in claims lodged against those organisations.

Cyclamen (Minute dated 29 May 2009)
Indemnities to various port and airport authorities with the maximum exposure limited to £115m, and with no individual indemnity being above £10m.

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

Equality and Human Rights Commission
A contingent liability exists regarding pension provision for a Chair and Deputy Chairs of a legacy commission. The Commission does not hold sufficient information to estimate a value. The likelihood of occurance is deemed possible.

National Crime Agency

Introduction

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

1. enhance the intelligence picture of existing and emerging serious and organised crime threats to the UK, using the intelligence to drive, lead and support the UK's response to serious and organised crime.

2. operate proactively at the high end of high risk, undertaking significant investigations resulting in offenders being brought to justice through prosecution, or, if that is not possible, disrupted using other means.

3. lead, task, coordinate and support operational activity, proactively sharing intelligence, assets and capabilities with partners at local, regional, national and international levels. To prioritise the threats and allocate clear roles and responsibilities aligned with the 4Ps of the Serious and Organised Crime Strategy.

4. develop and maintain those specialist serious and organised crime capabilities and services where this is best done nationally; enabling their availability where and when needed for the benefit all of UK law enforcement.

5. tackle the highest risk criminal vulnerabilities and enablers that facilitate criminals' illegal activities which threaten our safety and security.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**449,156,000**		449,156,000
Capital	**50,000,000**		50,000,000
Annually Managed Expenditure			
Resource	**50,000,000**		50,000,000
Capital	**-**		-
Total Net Budget			
Resource	**499,156,000**		499,156,000
Capital	**50,000,000**		50,000,000
Non-Budget Expenditure	**-**		
Net cash requirement	**550,001,000**		

Amounts required in the year ending 31 March 2019 for expenditure by National Crime Agency on:

Departmental Expenditure Limit:

Expenditure arising from:
UK and overseas activity including:

Principal function - Crime Reduction:

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

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

Expenditure including: fees to Counsel and outside accountants, witness expenses, use of information technology to improve presentation of evidence, other investigation, prosecution and litigation costs, defendants costs, and damages ordered by the court to be paid by the NCA, including payments made as a result of asset recovery activity to individuals, charities, companies, other Government Departments, the Devolved Administrations, the European Union and other Governments.

Principal function - Criminal Intelligence:

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

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

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

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

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

Protect: increase protection against serious and organised crime.

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

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

Income arising from:

UK and overseas activity including:

Training and accreditation fees;
Cyber Crime Prevention;

Asset Recovered Incentivisation Scheme;

Safeguarding children;

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

External contributions for the provision of information to third parties.

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

Annually Managed Expenditure:

Expenditure arising from:
Pensions and other non cash items.

National Crime Agency will account for this Estimate.

Part I

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	449,156,000	198,675,000	**250,481,000**
Capital	50,000,000	22,500,000	**27,500,000**
Annually Managed Expenditure			
Resource	50,000,000	22,500,000	**27,500,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net cash requirement	550,001,000	236,250,000	**313,751,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
31,691	-741	30,950	546,757	-128,551	418,206	97,786	-47,786	50,000	455,031	45,000
Of which:										
A National Crime Agency										
31,691	-741	30,950	546,757	-128,551	418,206	97,786	-47,786	50,000	455,031	45,000
Total Spending in DEL										
31,691	**-741**	**30,950**	**546,757**	**-128,551**	**418,206**	**97,786**	**-47,786**	**50,000**	**455,031**	**45,000**
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	50,000	-	50,000	-	-	-	50,000	-
Of which:										
B National Crime Agency AME										
-	-	-	50,000	-	50,000	-	-	-	50,000	-
Total Spending in AME										
-	**-**	**-**	**50,000**	**-**	**50,000**	**-**	**-**	**-**	**50,000**	**-**
Total for Estimate										
31,691	**-741**	**30,950**	**596,757**	**-128,551**	**468,206**	**97,786**	**-47,786**	**50,000**	**505,031**	**45,000**
Of which:										
Voted Expenditure										
31,691	-741	30,950	596,757	-128,551	468,206	97,786	-47,786	50,000	505,031	45,000
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**499,156**	**505,031**	**488,829**
Net Capital Requirement	**50,000**	**45,000**	**43,715**
Accruals to cash adjustments	**845**	**489**	**-33,436**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital		-	-
Add cash grant-in-aid		-	-
Adjustments to remove non-cash items:			
Depreciation	-50,700	-46,600	-43,456
New provisions and adjustments to previous provisions	-52,000	-52,000	-7,242
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-130	-130	-62
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	15,000	15,000	2,436
Increase (-) / Decrease (+) in creditors	86,675	82,219	14,600
Use of provisions	2,000	2,000	288
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**550,001**	**550,520**	**499,108**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	31,691	31,691	34,178
Less:			
Administration DEL Income	-741	-741	-10
Net Administration Costs	**30,950**	**30,950**	**34,168**
Gross Programme Costs	596,757	569,790	500,973
Less:			
Programme DEL Income	-175,887	-122,521	-48,530
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**420,870**	**447,269**	**452,443**
Total Net Operating Costs	**451,820**	**478,219**	**486,611**
Of which:			
Resource DEL	447,156	453,031	481,875
Capital DEL	-47,336	-26,812	-2,506
Resource AME	52,000	52,000	7,242
Capital AME		-	-
Non-budget		-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)		-	-
Consolidated Fund Extra Receipts in the budget not in the SoCNE		-	-
Adjustments to remove:			
Capital in the SoCNE	47,336	26,812	2,506
Grants to devolved administrations		-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE		-	-
Other adjustments		-	-
Total Resource Budget	**499,156**	**505,031**	**488,829**
Of which:			
Resource DEL	449,156	455,031	481,875
Resource AME	50,000	50,000	6,954
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**499,156**	**505,031**	**488,829**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	**-129,292**	**-96,450**	**-46,034**
Of which:			
Administration			
Sales of Goods and Services	-391	-391	-10
Of which:			
A: National Crime Agency	-391	-391	-10
Other Grants	-350	-350	-
Of which:			
A: National Crime Agency	-350	-350	-
Total Administration	-741	-741	-10
Programme			
Sales of Goods and Services	-16,862	-18,861	-32,693
Of which:			
A: National Crime Agency	-16,862	-18,861	-32,693
Other Grants	-111,689	-76,848	-6,606
Of which:			
A: National Crime Agency	-111,689	-76,848	-6,606
Other Income	-	-	-58
Of which:			
A: National Crime Agency	-	-	-58
Taxation	-	-	-6,667
Of which:			
A: National Crime Agency	-	-	-6,667
Total Programme	-128,551	-95,709	-46,024
Total Voted Resource Income	**-129,292**	**-96,450**	**-46,034**
Voted Capital DEL	**-47,786**	**-27,412**	**-3,025**
Of which:			
Programme			
Sales of Assets	-450	-600	-519
Of which:			
A: National Crime Agency	-450	-600	-519
Other Grants	-47,336	-26,812	-2,506
Of which:			
A: National Crime Agency	-47,336	-26,812	-2,506
Total Programme	-47,786	-27,412	-3,025
Total Voted Capital Income	**-47,786**	**-27,412**	**-3,025**

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

No CFER income or receipts are expected in 2018-19 or 2017-18. No CFER income or receipts were received in 2016-17.

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: Lynne Owens CBE QPM MA

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

In discharging these responsibilities, particular regard is given to:

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

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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Indemnities issued to third parties for the use of their facilities for firearms training, with the maximum exposure limited to £50m.	50,000
NCA had a small number of claims from employees, members of the public and suppliers that could result in compensation payments to be made on settlement.	Unquantifiable
The costs to NCA on vacation of leased premises were estimated as £3.5m (2017/18: £3.5m). This estimate was based on a charge per square foot of leased space and allowed for the reversal of any changes to the building made by NCA and the costs of redecoration.	3,528

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
A4	Annual Interpol subscriptions in euro & subject to exchange rate variation.	2,750

Foreign and Commonwealth Office

Introduction

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

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

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**2,350,961,000**	-	2,350,961,000
Capital	**102,329,000**	-	102,329,000
Annually Managed Expenditure			
Resource	**100,000,000**	-	100,000,000
Capital	**-**	-	-
Total Net Budget			
Resource	**2,450,961,000**	-	2,450,961,000
Capital	**102,329,000**	-	102,329,000
Non-Budget Expenditure	**-**		
Net cash requirement	**2,376,807,000**		

Amounts required in the year ending 31 March 2019 for expenditure by Foreign and Commonwealth Office on:

Departmental Expenditure Limit:

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

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

Annually Managed Expenditure:

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

Foreign and Commonwealth Office will account for this Estimate.

Part I (Continued)

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	2,350,961,000	962,075,000	**1,388,886,000**
Capital	102,329,000	60,499,000	**41,830,000**
Annually Managed Expenditure			
Resource	100,000,000	45,000,000	**55,000,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net cash requirement	2,376,807,000	988,157,000	**1,388,650,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
284,223	-100,000	184,223	2,388,627	-221,889	2,166,738	116,329	-14,000	102,329	2,217,378	137,645
Of which:										
A Administration and programme expenditure										
284,223	-100,000	184,223	885,506	-200,000	685,506	104,329	-14,000	90,329	921,434	116,649
B Grants to third parties (including international organisations)										
-	-	-	383,000	-	383,000	12,000	-	12,000	366,000	12,000
C British Council										
-	-	-	177,889	-13,889	164,000	-	-	-	165,500	-
D Net Funding for ALBs										
-	-	-	6,543	-	6,543	-	-	-	5,993	-
E Prosperity Fund Programme expenditure										
-	-	-	57,000	-	57,000	-	-	-	44,500	-
F Conflict Prevention Programme expenditure										
-	-	-	505,346	-8,000	497,346	-	-	-	375,719	8,996
G Peacekeeping										
-	-	-	373,343	-	373,343	-	-	-	338,232	-
Total Spending in DEL										
284,223	**-100,000**	**184,223**	**2,388,627**	**-221,889**	**2,166,738**	**116,329**	**-14,000**	**102,329**	**2,217,378**	**137,645**
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	100,000	-	100,000	-	-	-	205,000	-
Of which:										
H AME Programme										
-	-	-	65,000	-	65,000	-	-	-	165,000	-
I Reimbursement of certain duties taxes and licence fees										
-	-	-	35,000	-	35,000	-	-	-	40,000	-
Total Spending in AME										
-	**-**	**-**	**100,000**	**-**	**100,000**	**-**	**-**	**-**	**205,000**	**-**
Total for Estimate										
284,223	**-100,000**	**184,223**	**2,488,627**	**-221,889**	**2,266,738**	**116,329**	**-14,000**	**102,329**	**2,422,378**	**137,645**
Of which:										
Voted Expenditure										
284,223	-100,000	184,223	2,488,627	-221,889	2,266,738	116,329	-14,000	102,329	2,422,378	137,645
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**2,450,961**	**2,422,378**	**2,004,803**
Net Capital Requirement	**102,329**	**137,645**	**59,567**
Accruals to cash adjustments	**-176,483**	**-303,983**	**-76,139**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-6,543	-5,993	21
Add cash grant-in-aid	6,520	5,970	5,796
Adjustments to remove non-cash items:			
Depreciation	-161,460	-188,960	-87,197
New provisions and adjustments to previous provisions	-15,000	-15,000	-1,715
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-15,000	-115,000	47,665
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-47,360
Use of provisions	15,000	15,000	6,651
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**2,376,807**	**2,256,040**	**1,988,231**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	284,223	283,563	320,209
Less:			
Administration DEL Income	-100,000	-100,000	-204,132
Net Administration Costs	**184,223**	**183,563**	**116,077**
Gross Programme Costs	2,500,627	2,481,533	2,020,433
Less:			
Programme DEL Income	-221,889	-221,722	-118,776
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**2,278,738**	**2,259,811**	**1,901,657**
Total Net Operating Costs	**2,462,961**	**2,443,374**	**2,017,734**
Of which:			
Resource DEL	2,335,961	2,202,378	2,050,855
Capital DEL	12,000	20,996	12,931
Resource AME	115,000	220,000	-46,052
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-12,000	-20,996	-12,931
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**2,450,961**	**2,422,378**	**2,004,803**
Of which:			
Resource DEL	2,350,961	2,217,378	2,057,506
Resource AME	100,000	205,000	-52,703
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**2,450,961**	**2,422,378**	**2,004,803**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	**-321,889**	**-321,722**	**-322,908**
Of which:			
Administration			
Sales of Goods and Services	-100,000	-100,000	-189,493
Of which:			
A: Administration and programme expenditure	-100,000	-100,000	-189,493
Interest and Dividends	-	-	-2,800
Of which:			
A: Administration and programme expenditure	-	-	-2,800
Other Income	-	-	-11,839
Of which:			
A: Administration and programme expenditure	-	-	-11,839
Total Administration	-100,000	-100,000	-204,132
Programme			
Sales of Goods and Services	-221,889	-214,220	-111,082
Of which:			
A: Administration and programme expenditure	-200,000	-200,000	-88,490
C: British Council	-13,889	-14,220	-
F: Conflict Prevention Programme expenditure	-8,000	-	-22,592
Other Income	-	-7,502	-7,694
Of which:			
A: Administration and programme expenditure	-	-	-7,694
F: Conflict Prevention Programme expenditure	-	-7,502	-
Total Programme	-221,889	-221,722	-118,776
Total Voted Resource Income	**-321,889**	**-321,722**	**-322,908**
Voted Capital DEL	**-14,000**	**-26,250**	**-57,189**
Of which:			
Programme			
Sales of Assets	-14,000	-26,250	-57,189
Of which:			
A: Administration and programme expenditure	-14,000	-26,250	-57,189
Total Programme	-14,000	-26,250	-57,189
Total Voted Capital Income	**-14,000**	**-26,250**	**-57,189**

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

No CFER income or receipts are expected in 2018-19 or 2017-18. No CFER income or receipts were received in 2016-17.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

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

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

ALB Accounting Officers:

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

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
D	Westminster Foundation for Democracy	3,523	-	3,500
D	Marshall Aid Commemoration Commission	2,550	-	2,550
D	Great Britain China Centre	470	-	470
Total		**6,543**	**-**	**6,520**

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
British Council - indemnities given by the British Council to the owners of objects exhibited overseas against loss or damage.	854

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
B - DEL	UN Regular Budget	59,200
B - DEL	UN Office for the Commissioner of Human Rights	2,500
B - DEL	Commonwealth Secretariat	5,500
B - DEL	OECD	13,500
B - DEL	North Atlantic Treaty Organisation (NATO) Civil Budget	21,200
B - DEL	Council of Europe	28,100
B - DEL	OSCE	5,000
B - DEL	Western European Union	1,000

Department for International Development

Introduction

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

2 Further information on the Department's expenditure can be found in DFID's Annual Report and Accounts.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**7,015,400,000**	464,000,000	7,479,400,000
Capital	**2,651,886,000**	-	2,651,886,000
Annually Managed Expenditure			
Resource	**1,000**	-	1,000
Capital	**683,000,000**	-	683,000,000
Total Net Budget			
Resource	**7,015,401,000**	464,000,000	7,479,401,000
Capital	**3,334,886,000**	-	3,334,886,000
Non-Budget Expenditure	**-**		
Net cash requirement	**10,150,286,000**		

Amounts required in the year ending 31 March 2019 for expenditure by Department for International Development on:

Departmental Expenditure Limit:

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

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

Part I (Continued)

Annually Managed Expenditure:

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

Income arising from:
Non-cash accounting adjustments on the loan portfolio.

Department for International Development will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	7,015,400,000	3,196,296,000	**3,819,104,000**
Capital	2,651,886,000	1,420,245,000	**1,231,641,000**
Annually Managed Expenditure			
Resource	1,000	205,605,000	**-205,604,000**
Capital	683,000,000	-	**683,000,000**
Non-Budget Expenditure	-	-	**-**
Net cash requirement	10,150,286,000	4,756,581,000	**5,393,705,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
125,400	-9,000	116,400	6,901,046	-2,046	6,899,000	2,674,383	-22,497	2,651,886	7,155,280	2,746,924
Of which:										
A CSC (ALB) (net) scholarship relating to developing countries										
1,620	-	1,620	24,820	-	24,820	-	-	-	25,252	-
B Total Operating Costs										
123,379	-9,000	114,379	201,787	-	201,787	-	-	-	291,748	-
C Independent Commission for Aid Impact (ALB) (net)										
401	-	401	2,650	-	2,650	-	-	-	4,323	-
D Conflict, Stability and Security Fund										
-	-	-	104,276	-	104,276	-	-	-	116,195	-
E Regional Programmes										
-	-	-	3,436,740	-	3,436,740	523,900	-	523,900	3,719,498	562,775
F Other Central Programmes										
-	-	-	275,489	-2,046	273,443	39,818	-22,497	17,321	9,439	4,874
G Policy Priorities, International Organisations and Humanitarian										
-	-	-	2,815,384	-	2,815,384	2,110,665	-	2,110,665	2,988,825	2,179,275
H Prosperity Fund										
-	-	-	39,900	-	39,900	-	-	-	-	-
Non-voted expenditure										
-	-	-	464,000	-	464,000	-	-	-	501,000	-
Of which:										
I European Union Attributed Aid										
-	-	-	464,000	-	464,000	-	-	-	501,000	-
Total Spending in DEL										
125,400	**-9,000**	**116,400**	**7,365,046**	**-2,046**	**7,363,000**	**2,674,383**	**-22,497**	**2,651,886**	**7,656,280**	**2,746,924**
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	33,953	-33,952	1	683,000	-	683,000	412,200	395,000
Of which:										
J Other Central Programmes										
-	-	-	33,953	-33,952	1	-	-	-	412,200	-
K Policy Priorities, International Organisations and Humanitarian										
-	-	-	-	-	-	683,000	-	683,000	-	395,000
Total Spending in AME										
-	**-**	**-**	**33,953**	**-33,952**	**1**	**683,000**	**-**	**683,000**	**412,200**	**395,000**
Total for Estimate										
125,400	**-9,000**	**116,400**	**7,398,999**	**-35,998**	**7,363,001**	**3,357,383**	**-22,497**	**3,334,886**	**8,068,480**	**3,141,924**
Of which:										
Voted Expenditure										
125,400	-9,000	116,400	6,934,999	-35,998	6,899,001	3,357,383	-22,497	3,334,886	7,567,480	3,141,924
Non Voted Expenditure										
-	-	-	464,000	-	464,000	-	-	-	501,000	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**7,479,401**	**8,068,480**	**7,572,219**
Net Capital Requirement	**3,334,886**	**3,141,924**	**2,872,609**
Accruals to cash adjustments	**-200,001**	**35,800**	**-140,750**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-29,491	-29,575	-
Add cash grant-in-aid	29,491	29,575	28,398
Adjustments to remove non-cash items:			
Depreciation	-18,000	-18,000	-10,924
New provisions and adjustments to previous provisions	-146,306	-547,755	-276,307
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	30,452	-4,845	-1,959
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-182,000	466,000	-
Use of provisions	115,853	140,400	120,042
Removal of non-voted budget items	**-464,000**	**-501,000**	**-498,000**
Of which:			
Consolidated Fund Standing Services	-464,000	-501,000	-498,000
Other adjustments	-	-	-
Net Cash Requirement	**10,150,286**	**10,745,204**	**9,806,078**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	125,400	117,440	97,138
Less:			
Administration DEL Income	-9,000	-3,420	116
Net Administration Costs	**116,400**	**114,020**	**97,254**
Gross Programme Costs	9,515,855	9,236,253	9,107,875
Less:			
Programme DEL Income	-2,046	-4,845	-1,986
Programme AME Income	-33,952	-	-
Non-budget income	-	-	-
Net Programme Costs	**9,479,857**	**9,231,408**	**9,105,889**
Total Net Operating Costs	**9,596,257**	**9,345,428**	**9,203,143**
Of which:			
Resource DEL	6,899,547	7,014,880	6,794,895
Capital DEL	2,580,856	1,777,948	2,128,924
Resource AME	115,854	552,600	279,324
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-2,580,856	-1,777,948	-2,128,924
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	464,000	501,000	498,000
Total Resource Budget	**7,479,401**	**8,068,480**	**7,572,219**
Of which:			
Resource DEL	7,479,400	7,656,280	7,412,937
Resource AME	1	412,200	159,282
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**7,479,401**	**8,068,480**	**7,572,219**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	**-11,046**	**-8,265**	**-1,870**
Of which:			
Administration			
Sales of Goods and Services	-9,000	-3,420	-
Of which:			
B: Total Operating Costs	-9,000	-3,420	-
Other Income	-	-	116
Of which:			
B: Total Operating Costs	-	-	116
Total Administration	-9,000	-3,420	116
Programme			
Sales of Goods and Services	-	-	-345
Of which:			
B: Total Operating Costs	-	-	-12
E: Regional Programmes	-	-	-331
F: Other Central Programmes	-	-	-2
Interest and Dividends	-2,046	-4,845	-5,106
Of which:			
F: Other Central Programmes	-2,046	-4,845	-5,106
Other Income	-	-	3,465
Of which:			
B: Total Operating Costs	-	-	-104
E: Regional Programmes	-	-	331
F: Other Central Programmes	-	-	3,653
G: Policy Priorities, International Organisations and Humanitarian	-	-	-415
Total Programme	-2,046	-4,845	-1,986
Voted Resource AME	**-33,952**	**-**	**-**
Of which:			
Programme			
Other Income	-33,952	-	-
Of which:			
J: Other Central Programmes	-33,952	-	-
Total Programme	-33,952	-	-
Total Voted Resource Income	**-44,998**	**-8,265**	**-1,870**
Voted Capital DEL	**-22,497**	**-20,100**	**-14,929**
Of which:			
Programme			
Sales of Assets	-	-	-15
Of which:			
F: Other Central Programmes	-	-	-15
Repayments	-22,497	-20,100	-14,914
Of which:			
F: Other Central Programmes	-22,497	-20,100	-14,914
Total Programme	-22,497	-20,100	-14,929
Total Voted Capital Income	**-22,497**	**-20,100**	**-14,929**

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

No CFER income or receipts are expected in 2018-19 or 2017-18. No CFER income or receipts were received in 2016-17.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Matthew Rycroft, CBE

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

ALB Accounting Officers:

Richard Middleton	Commonwealth Scholarship Commission
Andrea Baron	Independent Commission for Aid Impact

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
A	Commonwealth and Scholarship Commission	26,440	-	26,440
C	Independent Commission for Aid Impact	3,051	-	3,051
Total		**29,491**	**-**	**29,491**

Part III: Note F - Accounting Policy changes

We are working through the impact in DFID from the adoption of IFRS9 (Financial Instruments) changes and the impact on DFID

We expect minimal impact in DFID from the adoption of IFRS 15 (Revenue from Contracts with Customers)

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Callable Capital: International Bank for Reconstruction and Development	7,571,090
Callable Capital: Asian Development Bank	2,075,938
Callable Capital: European Bank for Reconstruction and Development	1,797,274
Callable Capital: Inter-American Development Bank	1,177,095
Callable Capital: African Development Bank	1,153,268
Callable Capital: Asian Infrastructure Investment Bank (AIIB)	724,561
IBRD Iraq Loan Guarantee	354,450
UK national guarantee of EIB lending to Non UK Overseas Territories	156,407
IBRD Egypt Loan Guarantee	169,000
Callable Capital: Caribbean Development Bank	90,732
Callable Capital: Multilateral Investment Guarantee Agency	55,651
Callable Capital: IBRD Maintenance of Value	47,062
Callable Capital: Private Infrastructure Development Group (PIDG)	40,000
CABI Pension Liability	17,435

Department of Health and Social Care

Introduction

1. The Parliamentary Estimate for 2018-19 consolidates Arm's Length Bodies (ALBs) under Section 4A of the Government Resources and Accounts Act 2000.

   a. The Department's Resource Accounting Boundary includes all bodies categorised as "central government" by the Office for National Statistics. This means that the expenditure of bodies including NHS Trusts, NHS Foundation Trusts and Executive ALBs are included in the Estimate.

   b. The Estimate includes the budgeting boundaries, Resource and Capital Expenditure Limits and Resource and Capital Annually Managed Expenditure.

2. Given that all bodies within the Department of Health and Social Care Group are included in the Estimate, expenditure has been categorised into the following sectors:

   a. NHS Commissioning Board (known as NHS England). Estimate section A records the net expenditure of this sector, NHS England administration, programme and capital expenditure including the expenditure of Clinical Commissioning Groups.

   b. NHS Providers expenditure. This Estimate section records the net position of this sector.

   c. DHSC Administration and Programme expenditure which includes all DHSC administration expenditure and programme expenditure on items such as European Economic Area medical costs.

   d. Local Authorities including revenue programme public health funding.

   e. Public Health England (Executive Agency) which includes the administration, programme and capital expenditure of this body.

   f. Health Education England which includes the administration, programme and capital expenditure of this Non Departmental Public Body.

   g. Special Health Authorities which includes administration, programme and capital expenditure. A full list of Special Health Authorities is provided in Part III Note D.

   h. Non Departmental Public Bodies. This Estimate section records the net position of this sector. This includes administration, programme and capital expenditure. A full list of Arm's Length Bodies is provided in Part III Note D.

   i. Arm's Length and Other Bodies. This includes the Department of Health and Social Care owned companies and bodies which are not within the classifications of Estimate lines A to I.

   j. The Department receives a proportion of National Insurance Contributions (NICs) as set out in the Social Security Act 1992. This receipt is treated as financing. As the authority for any spending financed by NICs is provided for in legislation, the proportion of the NHS Commissioning Board (known as NHS England) costs funded by NICs is reported as non-voted DEL.

3. Expenditure that scores against the Annually Managed Expenditure control, such as provisions, certain impairments and Credit Guarantee Finance is set out in sections K to Q.

4. The figures in the Estimate are based on the forecast consolidated income and expenditure position for each sector, after elimination of the forecast level of transactions between bodies within the DHSC Group.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**101,958,103,000**	21,559,996,000	123,518,099,000
Capital	**6,364,359,000**	-	6,364,359,000
Annually Managed Expenditure			
Resource	**10,526,334,000**	-	10,526,334,000
Capital	**15,000,000**	-	15,000,000
Total Net Budget			
Resource	**112,484,437,000**	21,559,996,000	134,044,433,000
Capital	**6,379,359,000**	-	6,379,359,000
Non-Budget Expenditure	**-**		
Net cash requirement	**109,261,947,000**		

Amounts required in the year ending 31 March 2019 for expenditure by Department of Health and Social Care on:

Departmental Expenditure Limit:

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

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

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

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

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

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

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

Income secured by counter fraud services from all sources.

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

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

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

Income received from the sale of capital assets. Income received from the disposal of financial assets.

Annually Managed Expenditure:

Expenditure arising from:
Revenue and capital expenditure for hospital financing under Credit Guarantee Finance.

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

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	101,958,103,000	44,419,124,000	**57,538,979,000**
Capital	6,364,359,000	2,737,791,000	**3,626,568,000**
Annually Managed Expenditure			
Resource	10,526,334,000	6,472,746,000	**4,053,588,000**
Capital	15,000,000	6,750,000	**8,250,000**
Non-Budget Expenditure	-	-	**-**
Net cash requirement	109,261,947,000	47,077,206,000	**62,184,741,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
3,017,251	-171,266	2,845,985	100,487,492	-1,375,374	99,112,118	6,392,473	-28,114	6,364,359	100,003,230	5,597,681
Of which:										
A NHS Commissioning Board (NHS England) net expenditure										
1,804,100	-	1,804,100	15,567,399	-	15,567,399	256,000	-	256,000	24,265,428	251,450
B NHS Providers net expenditure										
-	-	-	72,177,775	-	72,177,775	3,363,459	-	3,363,459	63,919,697	3,615,459
C DHSC Programme and Admin expenditure										
633,194	-112,000	521,194	3,004,176	-1,179,598	1,824,578	2,530,203	-28,114	2,502,089	2,779,582	1,572,319
D Local Authorities (Public Health)										
-	-	-	3,010,910	-	3,010,910	-	-	-	3,090,570	-
E Public Health England (Executive Agency)										
99,000	-45,266	53,734	919,183	-177,316	741,867	100,100	-	100,100	766,533	90,900
F Health Education England net										
64,023	-	64,023	1,713,785	-	1,713,785	2,038	-	2,038	1,853,202	2,036
G Special Health Authorities expenditure										
156,290	-14,000	142,290	3,911,060	-18,460	3,892,600	46,228	-	46,228	2,848,193	33,545
H Non Departmental Public Bodies net expenditure										
255,644	-	255,644	90,704	-	90,704	28,107	-	28,107	480,025	31,972
I Arm's Length and Other Bodies (Net)										
5,000	-	5,000	92,500	-	92,500	66,338	-	66,338	-	-
Non-voted expenditure										
-	-	-	21,559,996	-	21,559,996	-	-	-	21,338,869	-
Of which:										
J NHS Commissioning Board (NHS England) financed from NI Conts										
-	-	-	21,559,996	-	21,559,996	-	-	-	21,338,869	-
Total Spending in DEL										
3,017,251	**-171,266**	**2,845,985**	**122,047,488**	**-1,375,374**	**120,672,114**	**6,392,473**	**-28,114**	**6,364,359**	**121,342,099**	**5,597,681**
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	10,526,334	-	10,526,334	15,000	-	15,000	27,939,879	15,000
Of which:										
K NHS Commissioning Board (NHS England) net expenditure										
-	-	-	100,000	-	100,000	-	-	-	100,000	-
L NHS Providers net expenditure										
-	-	-	1,400,000	-	1,400,000	-	-	-	1,400,162	-
M DHSC Programme and Admin expenditure										
-	-	-	929,334	-	929,334	15,000	-	15,000	293,110	15,000
N Public Health England (Executive Agency)										
-	-	-	23,000	-	23,000	-	-	-	22,928	-

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
O Health Education England net										
-	-	-	5,000	-	5,000	-	-	-	4,679	-
P Special Health Authorities expenditure										
-	-	-	7,667,000	-	7,667,000	-	-	-	26,119,000	-
Q Arm's Length and Other Bodies (Net)										
-	-	-	402,000	-	402,000	-	-	-	-	-
Total Spending in AME										
-	**-**	**-**	**10,526,334**	**-**	**10,526,334**	**15,000**	**-**	**15,000**	**27,939,879**	**15,000**
Total for Estimate										
3,017,251	**-171,266**	**2,845,985**	**132,573,822**	**-1,375,374**	**131,198,448**	**6,407,473**	**-28,114**	**6,379,359**	**149,281,978**	**5,612,681**
Of which:										
Voted Expenditure										
3,017,251	-171,266	2,845,985	111,013,826	-1,375,374	109,638,452	6,407,473	-28,114	6,379,359	127,943,109	5,612,681
Non Voted Expenditure										
-	-	-	21,559,996	-	21,559,996	-	-	-	21,338,869	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**134,044,433**	**149,281,978**	**126,539,143**
Net Capital Requirement	**6,379,359**	**5,612,681**	**4,569,424**
Accruals to cash adjustments	**-9,601,849**	**-28,132,010**	**-12,185,881**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-97,393,872	-95,924,110	-92,447,113
Add cash grant-in-aid	96,281,357	94,339,138	89,756,457
Adjustments to remove non-cash items:			
Depreciation	-893,000	-1,205,086	-724,085
New provisions and adjustments to previous provisions	-10,979,926	-28,624,600	-11,273,755
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-2,217
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,000,000	1,000,000	-
Use of provisions	2,383,592	2,282,648	2,504,832
Removal of non-voted budget items	**-21,559,996**	**-21,338,869**	**-20,020,590**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-21,559,996	-21,338,869	-20,020,590
Net Cash Requirement	**109,261,947**	**105,423,780**	**98,902,096**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	3,017,251	3,059,401	2,428,953
Less:			
Administration DEL Income	-171,266	-119,516	-53,169
Net Administration Costs	**2,845,985**	**2,939,885**	**2,375,784**
Gross Programme Costs	133,223,869	150,285,703	127,291,305
Less:			
Programme DEL Income	-1,375,374	-2,267,244	-1,552,356
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**131,848,495**	**148,018,459**	**125,738,949**
Total Net Operating Costs	**134,694,480**	**150,958,344**	**128,114,733**
Of which:			
Resource DEL	120,648,676	118,575,058	114,209,129
Capital DEL	650,047	1,676,366	1,575,590
Resource AME	13,395,757	30,706,920	12,330,014
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-650,047	-1,676,366	-1,575,590
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**134,044,433**	**149,281,978**	**126,539,143**
Of which:			
Resource DEL	123,518,099	121,342,099	117,031,225
Resource AME	10,526,334	27,939,879	9,507,918
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**134,044,433**	**149,281,978**	**126,539,143**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	**-1,546,640**	**-2,386,760**	**-1,605,525**
Of which:			
Administration			
Sales of Goods and Services	-171,266	-119,516	-53,169
Of which:			
C DHSC Programme and Admin expenditure	-112,000	-49,997	-16,858
E Public Health England (Executive Agency)	-45,266	-56,260	-3,466
G Special Health Authorities expenditure	-14,000	-13,259	-32,845
Total Administration	-171,266	-119,516	-53,169
Programme			
Sales of Goods and Services	-1,375,374	-2,267,244	-1,552,356
Of which:			
C DHSC Programme and Admin expenditure	-1,179,598	-1,972,947	-1,260,823
E Public Health England (Executive Agency)	-177,316	-258,584	-122,656
G Special Health Authorities expenditure	-18,460	-35,713	-168,877
Total Programme	-1,375,374	-2,267,244	-1,552,356
Total Voted Resource Income	**-1,546,640**	**-2,386,760**	**-1,605,525**
Voted Capital DEL	**-28,114**	**-603,620**	**-593,140**
Of which:			
Programme			
Sales of Assets	-28,114	-603,620	-410,066
Of which:			
C DHSC Programme and Admin expenditure	-28,114	-603,620	-284,396
E Public Health England (Executive Agency)	-	-	-125,608
G Special Health Authorities expenditure	-	-	-62
Repayments	-	-	-183,074
Of which:			
C DHSC Programme and Admin expenditure	-	-	-183,074
Total Programme	-28,114	-603,620	-593,140
Total Voted Capital Income	**-28,114**	**-603,620**	**-593,140**

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

No CFER income or receipts are expected in 2018-19 or 2017-18. No CFER income or receipts were received in 2016-17.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Chris Wormald

Executive Agency Accounting Officers:

Duncan Selbie	Public Health England

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

ALB Accounting Officers:

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

Special Health Authority Accounting Officers:

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

Accounting Officers not appointed by the department:

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

Marc Seale	Health and Care Professions Council
Jackie Smith	Nursing and Midwifery Council
Harry Cayton	Professional Standards Authority for Health and Social Care

NHS Trust Accountable Officers:

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

NHS Foundation Trust Accounting Officers:

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

Clinical Commissioning Groups (CCGs):

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

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
A	NHS Commissioning Board (known as NHS England)	17,371,499	256,000	92,348,936
F	Health Education England	1,777,808	2,038	4,302,061
H	Care Quality Commission	42,090	11,000	38,090
H	Health and Social Care Information Centre (known as NHS Digital)	164,524	15,000	134,524
H	Health Research Authority	12,610	815	12,925
H	Human Fertilisation and Embryology Authority	1,438	510	1,448
H	Human Tissue Authority	1,203	255	958
H	Monitor (NHS Improvement)	72,600	-	67,600
H	National Institute for Health and Care Excellence	51,883	527	51,410
I	Community Health Partnerships	20,000	-	20,000
I	Genomics England Limited	500	-	-
I	Health and Care Professions Council	1,000	-	-
I	NHS Property Services	72,000	62,500	120,444
I	Supply Chain Coordination Limited	-	-	-
I	The Nursing and Midwifery Council	4,000	3,838	3,838
I	Professional Standards Authority for Health and Social Care	-	-	-
K	NHS Commissioning Board (known as NHS England)	100,000	-	-
O	Health Education England	5,000	-	-
Q	NHS Property Services	402,000	-	-
Total †		**20,100,155**	**352,483**	**97,102,234**

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

Part III: Note F - Accounting Policy changes

IFRS 9 Financial Instruments – IFRS 9 introduces changes to the classification and measurement of financial instruments. Within the scope of IFRS 9, the Department holds investments of around £680 million, as well as trade receivables and other financial assets of around £2.5 billion and trade payables and other financial liabilities of around £13.4 billion. The Department does not have complex financial instruments and has identified no significant classification issues. For its most significant qualifying equity instruments, the Department intends to make an irrevocable election to measure these at fair value through other comprehensive income, which means changes in fair value will not pass through income and expenditure.

IFRS 9 also introduces a new expected losses model of impairments. There is significant internal trading within the NHS resulting in receivables balances between NHS providers and commissioners. The Department intends to provide a guarantee of the debts of NHS bodies and the Department's Arm's Length Bodies. This will bring them within the scope of an adaptation to IFRS 9 in Treasury's Financial Reporting Manual which will remove the need to recognise stage-1 and stage-2 impairments within the departmental group. It will still be necessary to recognise such impairments against bodies external to the group. In recent years, the cost of impairing receivables has been under £150 million.

Most transactions occur as a result of intergroup trading and are eliminated on consolidation. Transactions eliminated on consolidation have a nil impact on budgets.

IFRS 15 Revenue from Contracts with Customers – IFRS 15 introduces changes to the timing of revenue recognition for contracts, matching revenue to performance obligations, and changes to revenue disclosure requirements. Within the scope of IFRS 15, the Department earns external revenue of around £9.5 billion, with over £75 billion of intra-group revenue eliminated on consolidation. The majority of this revenue relates to contracts that are completed within the financial year, or the delivery of services such as ongoing health care where revenue can be recognised over time as the service is delivered. The Department has not identified significant changes in how its revenue will be recognised, and therefore significant changes to budgets are not anticipated.

Part III: Note J - Staff Benefits

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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
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.	Unquantifiable
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
The Department has issued an exemption certificate to the National Institute for Biological Standards and Control in respect of any liability to its employees of the kind mentioned in section (1) of the Employers' Liability (Compulsory Insurance) Act 1969.	Unquantifiable
An assurance has been given to the National Institute for Biological Standards and Control that the Department would indemnify the Institute in the event of any legal act incurring liability for damages, providing the action arose from the proper discharge of its statutory duties.	Unquantifiable
The Department has undertaken to meet the legal and other costs of medical and nursing staff engaged on clinical trials approved by the NHS Blood and Transplant Service of new blood products manufactured by the Bio-Products Laboratory.	Unquantifiable
To cover any damages arising from NHS Blood and Transplant research activity.	Unquantifiable
The Department has undertaken to indemnify members of its expert advisory committees: a) Advisory Committee on Dangerous Pathogens (ACDP) (and their associated Working Groups); b) New and Emerging Respiratory Virus Threats Advisory Group (NERVTAG); c) Advisory Committee on Antimicrobial Resistance and Healthcare Associated Infection (ARHAI); d) The Advisory Committee on the Safety of Blood Tissues and Organs (SaBTO).	Unquantifiable
The Department has undertaken to indemnify members of the: a) Committee for Carcinogenicity; b) Committee for Mutagenesis; c) Committee for Medical Effects of Radiation; d) Committee for Medical Aspects of Air Pollution; e) Administration of Radioactive Substances Advisory Committee. The Department would pay the legal costs and damages of any member who was personally subject to any action arising out of the business of these Committees and sub-committees of them.	Unquantifiable
The Department is bearing an insurable risk for professional indemnity or malpractice on behalf of the Human Tissue Authority.	Unquantifiable
The Department is bearing an insurable risk for professional indemnity or malpractice on behalf of the Human Fertilisation and Embryology Authority.	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
The Chancellor has announced that the Government will guarantee funding for certain European Union projects receiving funding after the United Kingdom has left the European Union. The Department is responsible for a European Union funded programme, the Health for Growth Programme.	Unquantifiable
The Department has undertaken to meet the cost of compensation payments arising from claims for injury arising from the immunisation of voluntary donors with the subsequent collection of specialised immunoglobulin, which was administered to pregnant women in the prevention of haemolytic disease of the newborn.	Unquantifiable
In the event of a nuclear emergency, it would be necessary to distribute stable iodine tablets to the general public to prevent the uptake of radioactive iodine. Public Health England have undertaken to indemnify those other than qualified medical personnel distributing the tablets against any action resulting from adverse reactions. Expert medical opinion is that adverse reactions to stable iodine are most unlikely.	Unquantifiable
Public Health England have a contract for the supply of UK licensed BCG vaccine. There have been significant problems with manufacture leading to delays with deliveries and a shortage of stock in the UK. Following assessment of the available alternatives, clinical acceptability and feasibility of delivery, BCG vaccine manufactured by another supplier has been secured and has been issued to the NHS since June 2016. The unlicensed vaccine has had WHO prequalification since 1991 and is used in over 100 countries globally. In February 2016, the Joint Committee for Vaccination and Immunisation advised that they agreed with the supply of an unlicensed vaccine for the UK programme, during the period where the standard vaccine would be unavailable. Checks have confirmed there are no reported adverse events from the use of the unlicensed vaccine. Public Health England would indemnify anyone administering the vaccine in accordance with the issued guidance, against any action resulting from adverse reactions. Expert opinion is that adverse reactions to the unlicensed BCG vaccine are most unlikely.	Unquantifiable
The Department is the actual or potential defendant in a number of actions regarding alleged clinical negligence. There is a large degree of uncertainty as to the Department's liability and the amounts involved. Possible expenditure may be estimated at £35.3 billion, although £33.6 billion relating to the Clinical Negligence Scheme for Trusts would be expected to be met by payments from NHS Trusts.	Unquantifiable
Public Health England hold a contingent liability in respect of the smallpox vaccines which covers possible side effects that might occur in the population if the smallpox vaccine was ever used. This contingency is only if the vaccine were ever used and if people suffered side effects as a result.	40,000
The Derby Teaching Hospital Foundation Trust has a potential liability in relation to equipment purchases within the Managed Equipment Service contract held. Further details of this liability can be found in the Annual Report and Accounts of the Foundation Trust.	25,489
Notified legal claims relating to NHS England for which the advice received is that they are unlikely to be successful.	22,346

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Liabilities for NHS Continuing Healthcare, a package of health and social care arranged and funded solely by the NHS for a person aged 18 or over to meet physical or mental health needs which have arisen as a result of disability, accident or illness. Where an individual has both health and social care needs, but they have been assessed as having a 'primary health need' under the National Framework for NHS Continuing Healthcare and NHS funded Nursing Care, the NHS has responsibility for providing for all of that individual's assessed needs, both the health and social care.	20,087
NHS England has employee pension contingent liabilities. These are in respect of inherited PCT liabilities and a pension scheme audit.	10,890

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
C4: Programme and administration expenditure.	World Health Organisation	16,046

Department for Work and Pensions

Introduction

The department wants to run an affordable and sustainable welfare system which delivers on the following objectives:

1. Support economic growth and improved productivity by ensuring work always pays and people are supported to find and progress in work.
2. Help reduce the disadvantages faced by disabled people and people with health conditions through the welfare system and labour market.
3. Increase saving for, and financial security in, later life.
4. Maximise the number of children benefiting from an effective child maintenance arrangement, encouraging family based arrangements where appropriate and reduce parental conflict in families.
5. Transform the way we deliver our services to improve quality and reduce costs.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource †	**5,665,720,000**	483,808,000	6,149,528,000
Capital	**216,721,000**	37,979,000	254,700,000
Annually Managed Expenditure			
Resource	**78,673,465,000**	104,633,709,000	183,307,174,000
Capital	**246,351,000**	-	246,351,000
Total Net Budget			
Resource	**84,339,185,000**	105,117,517,000	189,456,702,000
Capital	**463,072,000**	37,979,000	501,051,000
Non-Budget Expenditure	**2,170,968,000**		
Net cash requirement	**87,702,833,000**		

Amounts required in the year ending 31 March 2019 for expenditure by Department for Work and Pensions on:

Departmental Expenditure Limit:

Expenditure arising from:
Payments relating to the administration and operating costs of the Department. This will enable the Department to fulfil its obligations to support all client groups.

The provision of expenditure promoting the Department's objectives in other Government Departments; Local Authorities; Devolved Administrations; Crown and Executive Non-Departmental Public Bodies, including the Health and Safety Executive; private, public and voluntary organisations.

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

The provision of employment and training programmes. Payment of appropriate grants, loans, compensation, benefits and allowances.

Assisting people to make plans for their retirement, including research into pensions, provision of pension guidance, private pension industry regulatory work, programmes and measures to help improve independence and social inclusion for older people. Provision for general levy payments to arm’s length bodies.

Subsidies to housing, billing, levying and local authorities for administering the Housing Benefit.

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

Part I *(continued)*

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

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

Receipts in respect of recoveries of payments.

Income from other government departments and devolved administrations.

Annually Managed Expenditure:

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

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

Non-Budget Expenditure:

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

Department for Work and Pensions will account for this Estimate.

† Expenditure totalling £ 1,000 under section D is subject to the passage of the Financial Guidance and Claims Bill, which has passed second reading in the House of Commons. The provision sought will not be issued for the service or for any purpose until the enabling legislation has been enacted.

Part I *(continued)*

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	5,665,720,000	2,665,733,000	**2,999,987,000**
Capital	216,721,000	160,000,000	**56,721,000**
Annually Managed Expenditure			
Resource	78,673,465,000	33,583,818,000	**45,089,647,000**
Capital	246,351,000	392,664,000	**-146,313,000**
Non-Budget Expenditure	2,170,968,000	1,003,565,000	**1,167,403,000**
Net cash requirement	87,702,833,000	37,805,781,000	**49,897,052,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
858,636	-30,296	828,340	5,311,432	-474,052	4,837,380	216,721	-	216,721	5,753,033	462,004
Of which:										
A Operational Delivery										
7,852	-171	7,681	2,015,435	-31,317	1,984,118	78	-	78	2,028,301	73
B Health and Safety Executive (Net)										
80,674	-	80,674	40,963	-	40,963	7,700	-	7,700	127,321	9,201
C European Social Fund										
-	-	-	260,657	-245,245	15,412	-	-	-	15,065	-
D Executive Arms Length Bodies (Net)										
11,683	-	11,683	71,670	-	71,670	1,917	-	1,917	134,809	-3,444
E Employment Programmes										
-	-	-	399,594	-24,639	374,955	-	-	-	358,688	-
F Support for Local Authorities										
-	-	-	261,328	-	261,328	-	-	-	261,593	-
G Other Programmes										
-	-	-	37,534	-99,206	-61,672	124,021	-	124,021	-63,342	126,304
H Other Benefits										
-	-	-	170,025	-	170,025	-	-	-	170,363	-
I Departmental operating costs										
758,427	-30,125	728,302	2,054,226	-73,645	1,980,581	83,005	-	83,005	2,720,235	329,870
Non-voted expenditure										
-	-	-	483,808	-	483,808	37,979	-	37,979	484,915	38,696
Of which:										
J National Insurance Fund										
-	-	-	457,733	-	457,733	-	-	-	457,733	-
K Expenditure incurred by the Social Fund										
-	-	-	26,105	-	26,105	37,979	-	37,979	27,182	38,696
L Repayment of CF advance										
-	-		-30	-	-30	-	-	-	-	-
Total Spending in DEL										
858,636	**-30,296**	**828,340**	**5,795,240**	**-474,052**	**5,321,188**	**254,700**	**-**	**254,700**	**6,237,948**	**500,700**
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	78,676,435	-2,970	78,673,465	246,351	-	246,351	77,564,740	171,884
Of which:										
M Severe Disablement Allowance - Inside Welfare Cap										
-	-	-	104,928	-	104,928	-	-	-	120,501	-
N Industrial Injuries Benefits Scheme - Inside Welfare Cap										
-	-	-	853,998	-	853,998	-	-	-	844,718	-

Part II: Subhead detail *(continued)*

£'000

2018-19 Plans									2017-18 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
O Universal Credit - Inside Welfare Cap										
-	-	-	6,315,412	-	6,315,412	77,420	-	77,420	2,065,155	101,393
P Employment and Support Allowance - Inside Welfare Cap										
-	-	-	9,932,172	-	9,932,172	-	-	-	10,814,403	-
Q Income Support - Inside Welfare Cap										
-	-	-	1,751,944	-1,768	1,750,176	-	-	-	2,163,065	-
R Pension Credit - Inside Welfare Cap										
-	-	-	4,998,395	-	4,998,395	-	-	-	5,398,075	-
S Financial Assistance Scheme - Inside Welfare Cap										
-	-	-	126,000	-	126,000	-	-	-	1,121,350	-
T Attendance Allowance - Inside Welfare Cap										
-	-	-	5,757,228	-	5,757,228	-	-	-	5,578,857	-
U Personal Independence Payment - Inside Welfare Cap										
-	-	-	11,321,290	-	11,321,290	-	-	-	8,940,141	-
V Disability Living Allowance - Inside Welfare Cap										
-	-	-	7,805,081	-	7,805,081	-	-	-	9,483,601	-
W Carer's Allowance - Inside Welfare Cap										
-	-	-	3,206,420	-	3,206,420	-	-	-	2,916,457	-
X Housing Benefit - Inside Welfare Cap										
-	-	-	19,003,534	-	19,003,534	-	-	-	20,526,386	-
Y Statutory Maternity Pay - Inside Welfare Cap										
-	-	-	2,520,189	-	2,520,189	-	-	-	2,421,000	-
Z Non-contributory Christmas Bonus - Inside Welfare Cap										
-	-	-	32,957	-	32,957	-	-	-	32,977	-
AA Other Expenditure - Inside Welfare Cap										
-	-	-	346	-1,104	-758	-	-	-	-	-
AB Jobseekers Allowance - Outside Welfare Cap										
-	-	-	1,206,451	-98	1,206,353	-	-	-	1,484,867	-
AC Universal Credit - Outside Welfare Cap										
-	-	-	1,712,407	-	1,712,407	20,580	-	20,580	1,435,763	70,491
AD TV Licences for the over 75s - Outside Welfare Cap										
-	-	-	468,000	-	468,000	-	-	-	654,000	-
AE Housing Benefit - Outside Welfare Cap										
-	-	-	1,450,244	-	1,450,244	-	-	-	1,460,259	-
AF Other Benefits - Outside Welfare Cap										
-	-	-	115,335	-	115,335	-	-	-	106,438	-
AG Other Expenditure - Outside Welfare Cap										
-	-	-	-7,739	-	-7,739	148,351	-	148,351	-5,206	-
AH Other Expenditure EALBs (Net) - Outside Welfare Cap										
-	-	-	1,843	-	1,843	-	-	-	1,933	-

Part II: Subhead detail *(continued)*

£'000

2018-19 Plans									2017-18 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
Non-voted expenditure										
-	-	-	104,633,729	-20	104,633,709	-	-	-	102,534,321	-36,000
Of which:										
AI Incapacity Benefit - Inside Welfare Cap										
-	-	-	330	-	330	-	-	-	4,875	-
AJ Employment and Support Allowance - Inside Welfare Cap										
-	-	-	4,610,625	-	4,610,625	-	-	-	4,801,741	-
AK Expenditure incurred by the Social Fund - Inside Welfare Cap										
-	-	-	2,146,533	-	2,146,533	-	-	-	2,564,493	-36,000
AL Maternity Allowance - Inside Welfare Cap										
-	-	-	448,373	-	448,373	-	-	-	435,461	-
AM Bereavement benefits - Inside Welfare Cap										
-	-	-	495,744	-	495,744	-	-	-	522,209	-
AN Other Contributory Benefits - Inside Welfare Cap										
-	-	-	123,553	-	123,553	-	-	-	124,511	-
AO Jobseekers Allowance - Outside Welfare Cap										
-	-	-	302,038	-20	302,018	-	-	-	242,439	-
AP State Pension - Outside Welfare Cap										
-	-	-	96,506,533	-	96,506,533	-	-	-	93,838,592	-
Total Spending in AME										
-	**-**	**-**	**183,310,164**	**-2,990**	**183,307,174**	**246,351**	**-**	**246,351**	**180,099,061**	**135,884**
Non-Budget spending										
Voted expenditure										
-	-	-	2,170,968	-	2,170,968	-	-	-	2,550,435	-
Of which:										
AQ Cash paid in to the Social Fund										
-	-	-	2,170,968	-	2,170,968	-	-	-	2,550,435	-
Total Non-Budget Spending										
-	**-**	**-**	**2,170,968**	**-**	**2,170,968**	**-**	**-**	**-**	**2,550,435**	**-**
Total for Estimate										
858,636	**-30,296**	**828,340**	**191,276,372**	**-477,042**	**190,799,330**	**501,051**	**-**	**501,051**	**188,887,444**	**636,584**
Of which:										
Voted Expenditure										
858,636	-30,296	828,340	86,158,835	-477,022	85,681,813	463,072	-	463,072	85,868,208	633,888
Non Voted Expenditure										
-	-	-	105,117,537	-20	105,117,517	37,979	-	37,979	103,019,236	2,696

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**191,627,670**	**188,887,444**	**181,108,790**
Net Capital Requirement	**501,051**	**636,584**	**204,423**
Accruals to cash adjustments	**729,608**	**-1,171,207**	**8,482**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-216,450	-269,820	-231,675
Add cash grant-in-aid	213,807	232,214	219,818
Adjustments to remove non-cash items:			
Depreciation	-38,622	-50,877	-149,314
New provisions and adjustments to previous provisions	-134,718	-2,018,360	-293,230
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-309,933	-305,840	-129,035
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	400,000	400,000	226,876
Increase (-) / Decrease (+) in creditors	600,000	600,000	162,823
Use of provisions	215,524	241,476	202,219
Removal of non-voted budget items	**-105,155,496**	**-103,021,932**	**-100,076,611**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-105,155,496	-103,021,932	-100,076,611
Net Cash Requirement	**87,702,833**	**85,330,889**	**81,245,084**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	824,720	898,596	846,476
Less:			
Administration DEL Income	-30,296	-35,297	-23,982
Net Administration Costs	**794,424**	**863,299**	**822,494**
Gross Programme Costs	189,003,838	185,884,491	178,503,287
Less:			
Programme DEL Income	-474,052	-717,267	-196,876
Programme AME Income	-2,990	-1,431	-47,875
Non-budget income	-	-1,327	-20,040
Net Programme Costs	**188,526,796**	**185,164,466**	**178,238,496**
Total Net Operating Costs	**189,321,220**	**186,027,765**	**179,060,990**
Of which:			
Resource DEL	5,655,888	5,661,699	5,588,102
Capital DEL	3,634	3,768	4,523
Resource AME	183,310,081	180,101,713	172,922,630
Capital AME	-	-	-39,407
Non-budget	351,617	260,585	585,142
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-3,634	-3,768	34,884
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	1,327	20,040
Other adjustments	139,116	311,685	-34,427
Total Resource Budget	**189,456,702**	**186,337,009**	**179,081,487**
Of which:			
Resource DEL	6,149,528	6,237,948	6,160,760
Resource AME	183,307,174	180,099,061	172,920,727
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	2,170,968	2,550,435	2,027,303
Total Resource (Estimate)	**191,627,670**	**188,887,444**	**181,108,790**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	**-504,348**	**-746,897**	**-220,858**
Of which:			
Administration			
Sales of Goods and Services	-26,540	-28,533	-21,938
Of which:			
A Operational Delivery	-156	-150	-145
I Departmental operating costs	-26,384	-28,383	-21,793
Other Income	-1,117	-2,247	-2,044
Of which:			
A Operational Delivery	-15	-16	-62
I Departmental operating costs	-1,102	-2,231	-1,982
Taxation	-2,639	-4,517	-
Of which:			
I Departmental operating costs	-2,639	-4,517	-
Total Administration	-30,296	-35,297	-23,982
Programme			
EU Grants Received	-245,245	-471,580	4,436
Of which:			
C European Social Fund	-245,245	-471,580	4,436
Sales of Goods and Services	-107,876	-105,766	-83,398
Of which:			
A Operational Delivery	-27,693	-26,981	-22,577
E Employment Programmes	-24,639	-24,663	-4,177
I Departmental operating costs	-55,544	-54,122	-56,644
Interest and Dividends	-32,254	-32,145	-29,103
Of which:			
G Other Programmes	-32,129	-32,145	-
I Departmental operating costs	-125	-	-29,103
Other Income	-7,945	-17,098	-7,385
Of which:			
A Operational Delivery	-3,624	-3,554	-2,617
C European Social Fund	-	-	-27
I Departmental operating costs	-4,321	-13,544	-4,741
Taxation	-80,732	-85,011	-81,426
Of which:			
G Other Programmes	-67,077	-70,627	-81,426
I Departmental operating costs	-13,655	-14,384	-
Total Programme	-474,052	-711,600	-196,876

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

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource AME	**-2,970**	**-1,413**	**-8,446**
Of which:			
Programme			
Interest and Dividends	-1,104	-	-
Of which:			
AA Other Expenditure - Inside Welfare Cap	-1,104	-	-
Other Income	-1,866	-1,413	-8,446
Of which:			
Q Income Support - Inside Welfare Cap	-1,768	-1,331	-8,340
AB Jobseekers Allowance - Outside Welfare Cap	-98	-82	-106
Total Programme	-2,970	-1,413	-8,446
Total Voted Resource Income	**-507,318**	**-748,310**	**-229,304**
Voted Capital DEL	**-**	**-29,400**	**-8,549**
Of which:			
Programme			
Sales of Assets	-	-29,400	-5,725
Of which:			
I Departmental operating costs	-	-29,400	-5,725
Other Income	-	-	-2,133
Of which:			
I Departmental operating costs	-	-	-2,133
Repayments	-	-	-691
Of which:			
E Employment Programmes	-	-	-691
Total Programme	-	-29,400	-8,549
Total Voted Capital Income	**-**	**-29,400**	**-8,549**

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

	2018-19 Plans		2017-18 Provisions		2016-17 Outturn	
	Income	***Receipts***	**Income**	***Receipts***	**Income**	***Receipts***
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-1,327	*-1,327*	-20,040	*-96,349*
Total	**-**	**-**	**-1,327**	***-1,327***	**-20,040**	***-96,349***

Detailed description of CFER sources

£'000

	2018-19 Plans		2017-18 Provisions		2016-17 Outturn	
	Income	***Receipts***	**Income**	***Receipts***	**Income**	***Receipts***
Non-Budget						
Income outside the ambit of the estimate	-	-	-1,327	*-1,327*	-20,040	*-11,349*
Excess cash surrendable to the Consolidated Fund	-	-	-	-	-	*-85,000*
Total	**-**	**-**	**-1,327**	***-1,327***	**-20,040**	***-96,349***

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Peter Schofield

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

ALB Accounting Officers:

Dr Richard Judge	Health and Safety Executive
Helen John	Disabled People's Employment Corporation (GB) Ltd (in members voumtary liquidation)
Michelle Cracknell	The Pensions Advisory Service
Lesley Titcomb	The Pensions Regulator
Antony Arter	The Pensions Ombudsman
Loveday Ryder	BPDTS Ltd

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
Section B - DEL	Health and Safety Executive	121,637	7,700	129,337
Section D - DEL	Disabled People's Employment Corporation (GB) Ltd	-	-	-
Section D - DEL	The Pensions Regulator	72,771	727	73,498
Section D - DEL	The Pensions Advisory Service	4,600	10	4,610
Section D - DEL	The Pensions Ombudsman	5,982	380	6,362
Section D - DEL	BPDTS Ltd	-	800	-
Section AH - AME	Health and Safety Executive	1,843	-	-
Section AH - AME	Disabled People's Employment Corporation (GB) Ltd	-	-	-
Section AH - AME	The Pensions Regulator	-	-	-
Section AH - AME	The Pensions Advisory Service	-	-	-
Section AH - AME	The Pensions Ombudsman	-	-	-
Section AH - AME	BPDTS Ltd	-	-	-
Total		**206,833**	**9,617**	**213,807**

Part III: Note J - Staff Benefits

For the financial year 2018-19 budget holders have delegated authority to award reward vouchers to staff under the terms of the Department's Reward and Recognition Scheme. The vouchers are for a range of well known retail outlets and are given in recognition of valuable or exceptional contributions to business performance, as well as to recognise the importance the Department places on the loyalty and commitment of employees. Individual awards will not exceed £150 and, in total, the expenditure for the Reward and Recognition Scheme will not exceed 0.25% of the DWP paybill. In practice the total expenditure on reward vouchers is likely to be less than £3 million.

The Department also operates a Childcare Vouchers (Salary Sacrifice Scheme) which lets staff vary their contract of employment to sacrifice part of their salary (from £1 to £243 per month) in exchange for childcare vouchers. This scheme is closed to new joiners from April 2018 onwards. Budget holders have delegated authority to provide staff with childcare assistance, the availability, method and amount of assistance is at the discretion of the budget holder.

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
European Social Fund repayments	
The ESF Audit Authority is required to provide an opinion for the EU on the final 2007-13 ESF programme claim issued by the ESF Certifying Authority. The opinion is largely based on the amount of error found during checks of claims submitted by the Department, as Managing Authority of the ESF in England and Gibraltar. If this exceeds the EU's defined 2% tolerable error rate the opinion is qualified by the ESF Audit Authority, with the risk that the EU can impose a financial correction. The programme exceeded the 2% error threshold in the 2015 Annual Control Report but cumulatively errors remain below 2%. In addition the department carries a new risk that similar financial corrections could be imposed for the 2014-20 ESF programme. A further risk arises because ESF commitments are made in sterling, whereas funds are reimbursed from the EU in euros. This results in exchange rate gains or losses throughout the programme period.	**Unquantifiable**
Financial Assistance Scheme Regulations came into force in April 2010 enabling the transfer to government of pension scheme assets that qualify for the Financial Assistance Scheme, along with their associated pension liabilities. As a result, the Financial Assistance Scheme pension provision will increase as the assets and the associated liabilities transfer. We estimate that the total value of the assets yet to be transferred to government will be in the region of £8 million. However, until the assets transfer it isn't possible to estimate the impact on the Financial Assistance Scheme pension liability.	**Unquantifiable**
Transfer of State Pensions and benefits In 2007, regulations were put in place to allow staff employed in certain EU institutions to transfer an enhanced cash value of potential entitlement to the State Pension and other contributory benefits to the Pension Scheme for Officials and Servants of Community Institutions. Until the transfer value has been calculated, a contingent liability arises. The overall time limit is 10 months between the date of application and the transfer payment. However, the limits can be extended if needed. Since 2007 we've received 1,518 transfer applications. 81% of these have resulted in transfer payments.	**Unquantifiable**
Compensation claims Compensation payments may become due as a result of claims against us by staff and members of the public. Claims relate to employment tribunal, personal injury and Civil Service Appeals Board cases. There is significant uncertainty around the estimated liability and the timing of payments. This uncertainty can fluctuate based on factors such as medical evidence received, witness statements and whether claims proceed to trial or are settled early.	**Unquantifiable**

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

Nature of liability	£'000
The Rent Service employee pensions The Rent Service transferred from us to the Valuation Office Agency on 1 April 2009. The Rent Service employed around 400 staff, who were members of the Local Government Pension Scheme. Following the transfer they could continue to participate in the scheme. If there's a pension deficit we will be liable to meet the shortfall.	**Unquantifiable**
Compensation recovery We recognise recoveries from insurance companies for compensation claims made by benefit recipients. Once the recovery is made the insurance company has the right to mandatory reconsideration or appeal within a set time period. If the reconsideration or appeal is successful recoveries are refunded to the insurance company. Analysis of existing data suggests that it is reasonable to recognise a contingent liability of £4 million for successful mandatory reconsideration or appeals.	**AME £4m**
Judicial review We have contingent liabilities arising from payments that may become due as a result of judicial review claims against us. We can't be sure of the timing, likelihood or amount of any settlements at this stage.	**Unquantifiable**
HMG's Guarantee for EU-funded projects The agreement at the December 2017 European Council that the UK will continue to participate in all EU programmes during the remainder of this Multiannual Financial Framework to the end of 2020 supersedes guarantees previously made by the Chancellor provided an overall EU Exit deal is reached. In accordance with the Government Financial Reporting Manual (FReM), these guarantees need to be recognised as contingent liabilities in Departments' accounts until the outcome of EU exit negotiations are completed. The activity in scope within DWP includes the Department's role as Managing Authority for the European Social Fund (ESF) and in management of the Employment and Social Innovation Fund (EaSI). The scale of potential liability is not quantifiable at this point.	**Unquantifiable**

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
Section I - DEL	International Labour Organisation	13,065

Department for Education

Introduction

1. The Department for Education is responsible for children's services and education, including higher and further education policy, apprenticeships and wider skills in England. We work to provide children's services and education that ensure opportunity is equal for all, no matter what their background or family circumstances.

2. The voted DEL and Total Net Budget in Parts I and II of this Estimate include grant paid to Academies which is voted by Parliament. Part III: Note A shows how, by making adjustments, including removing these grants and instead adding spending by Academies, the totals voted by Parliament can be reconciled to the budgetary spending limits controlled by HMT and shown in Table 3. The grant paid to Academies and spending of Academies is unlikely to be the same in any given year. This is because, spending can include items such as depreciation that do not require cash, as well as any spending from Academy reserves. Reserves are built from other income streams available to academies, plus any unspent grant from previous years.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**66,470,105,000**	-	66,470,105,000
Capital	**5,182,037,000**	-	5,182,037,000
Annually Managed Expenditure			
Resource	**-3,222,015,000**	-	-3,222,015,000
Capital	**18,635,006,000**	-	18,635,006,000
Total Net Budget			
Resource	**63,248,090,000**	-	63,248,090,000
Capital	**23,817,043,000**	-	23,817,043,000
Non-Budget Expenditure	**-**		
Net cash requirement	**82,494,384,000**		

Amounts required in the year ending 31 March 2019 for expenditure by Department for Education on:

Departmental Expenditure Limit:

Expenditure arising from:
Primary, secondary, tertiary and international education, including the purchase and development of land and buildings in support of the academies and free schools programme. Grants to academies and free schools and loans to academies.

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

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

Curriculum, qualifications and the inspection regime.

Schools Workforce development and reform.

Expenditure associated with social mobility policy.

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

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

Part I

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

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

Activities of UK Government Investments on behalf of the Department.

Income arising from:
Administration and programme income in support of its objectives including:

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

Early Intervention Foundation receipts.

Interest receivable relating to Aggregator Vehicle plc.

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

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

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

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

Activities of UK Government Investments on behalf of the Department.

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

Annually Managed Expenditure:

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

Part I

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

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

Income arising from:
Repayment of student loans, including of principal and interest. Receipts and levies from the Construction Industry Training Board and the Engineering Construction Industry Training Board. Receipts from asset sales. Activities of UK Government Investments on behalf of the Department.

Department for Education will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	66,470,105,000	29,182,589,000	**37,287,516,000**
Capital	5,182,037,000	2,331,932,000	**2,850,105,000**
Annually Managed Expenditure			
Resource	-3,222,015,000	-	**-3,222,015,000**
Capital	18,635,006,000	7,055,523,000	**11,579,483,000**
Non-Budget Expenditure	-	-	**-**
Net cash requirement	82,494,384,000	35,652,690,000	**46,841,694,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
530,993	-53,776	477,217	66,442,034	-449,146	65,992,888	5,183,205	-1,168	5,182,037	78,862,884	4,938,370
Of which:										
A Activities to Support all Functions										
334,881	-53,376	281,505	137,121	-50,977	86,144	80,965	-	80,965	279,366	58,364
B School Infrastructure and Funding of Education (Department)										
-	-	-	551,597	-447	551,150	5,300	-	5,300	250,927	2,000
C School Infrastructure and Funding of Education (ALB) (Net)										
1,745	-	1,745	2,149	-	2,149	27,531	-	27,531	4,300	52,594
D Education Standards, Curriculum and Qualifications (Department)										
-	-	-	4,873,954	-473	4,873,481	14,495	-	14,495	4,112,770	-
E Social Care, Mobility and Equalities (Department)										
-	-	-	251,960	-3,552	248,408	-	-	-	365,618	-
F Social Care, Mobility and Equalities (ALB) (Net)										
3,109	-	3,109	4,925	-	4,925	700	-	700	22,272	520
G Standards and Testing Agency										
4,470	-	4,470	58,532	-	58,532	1,950	-	1,950	51,942	2,000
H Teaching Regulation Agency										
138	-	138	8,814	-	8,814	-	-	-	-	-
I Education and Skills Funding Agency (ESFA)										
100,991	-400	100,591	4,103,799	-250,000	3,853,799	2,028,736	-1,168	2,027,568	3,297,121	1,872,861
J Grants to LA Schools via ESFA										
-	-	-	30,093,048	-60,000	30,033,048	1,908,245	-	1,908,245	30,356,588	1,966,884
K Grants to Academies via ESFA										
-	-	-	20,018,772	-	20,018,772	801,820	-	801,820	18,618,073	742,229
L Higher Education										
-	-	-	4,396,783	-83,697	4,313,086	19,017	-	19,017	19,145,762	17,936
M Further Education										
-	-	-	474,101	-	474,101	78,759	-	78,759	208,924	12,235
N Higher Education (ALB) (net)										
79,548	-	79,548	1,464,294	-	1,464,294	215,125	-	215,125	1,754,813	209,035
O Further Education (ALB) (net)										
6,111	-	6,111	2,185	-	2,185	562	-	562	9,322	1,712
National College for Teaching and Leadership										
-	-	-	-	-	-	-	-	-	385,086	-
Total Spending in DEL										
530,993	**-53,776**	**477,217**	**66,442,034**	**-449,146**	**65,992,888**	**5,183,205**	**-1,168**	**5,182,037**	**78,862,884**	**4,938,370**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-16,184	-3,205,831	-3,222,015	21,287,965	-2,652,959	18,635,006	-875,509	18,394,941
Of which:										
P Activities to Support all Functions (Department)										
-	-	-	-8,803	-	-8,803	-	-	-	-8,002	-
Q Executive Agencies										
-	-	-	-79	-	-79	-	-	-	-2,634	-
R Higher Education AME										
-	-	-	10,711	-3,205,831	-3,195,120	20,867,445	-2,652,959	18,214,486	-825,692	18,072,000
S Further Education AME										
-	-	-	-	-	-	417,720	-	417,720	-	317,191
T Higher Education (ALB) (net) AME										
-	-	-	-18,222	-	-18,222	-	-	-	-16,403	-
U Further Education (ALB) (net) AME										
-	-	-	209	-	209	2,800	-	2,800	-22,778	5,750
Total Spending in AME										
-	**-**	**-**	**-16,184**	**-3,205,831**	**-3,222,015**	**21,287,965**	**-2,652,959**	**18,635,006**	**-875,509**	**18,394,941**
Total for Estimate										
530,993	**-53,776**	**477,217**	**66,425,850**	**-3,654,977**	**62,770,873**	**26,471,170**	**-2,654,127**	**23,817,043**	**77,987,375**	**23,333,311**
Of which:										
Voted Expenditure										
530,993	-53,776	477,217	66,425,850	-3,654,977	62,770,873	26,471,170	-2,654,127	23,817,043	77,987,375	23,333,311
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**63,248,090**	**77,987,375**	**66,439,806**
Net Capital Requirement	**23,817,043**	**23,333,311**	**18,803,835**
Accruals to cash adjustments	**-4,570,749**	**-20,193,236**	**-7,664,729**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-1,792,718	-2,021,137	-2,270,775
Add cash grant-in-aid	1,790,522	1,976,150	1,882,371
Adjustments to remove non-cash items:			
Depreciation	-3,910,113	-18,271,344	-8,614,679
New provisions and adjustments to previous provisions	-48,711	-50,449	-88,661
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-676,668	-1,887,000	1,375,113
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	66,939	60,544	51,902
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**82,494,384**	**81,127,450**	**77,578,912**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	525,341	585,097	633,563
Less:			
Administration DEL Income	-53,776	-43,902	-129,799
Net Administration Costs	**471,565**	**541,195**	**503,764**
Gross Programme Costs	71,401,028	86,749,134	76,404,534
Less:			
Programme DEL Income	-450,314	-2,251,497	-3,314,586
Programme AME Income	-3,205,831	-2,547,000	-1,876,071
Non-budget income	-	-	-
Net Programme Costs	**67,744,883**	**81,950,637**	**71,213,877**
Total Net Operating Costs	**68,216,448**	**82,491,832**	**71,717,641**
Of which:			
Resource DEL	66,384,891	78,802,340	68,225,615
Capital DEL	4,968,358	4,504,457	5,277,835
Resource AME	-3,136,801	-814,965	-1,785,809
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Academies Budgetary Expenditure	23,118,772	21,726,927	19,782,871
Adjustments to remove:			
Capital in the SOCNE	-4,968,358	-4,504,457	-5,277,835
Grants to devolved administrations	-	-	-
Grants to Academies	-20,018,772	-18,618,073	-16,739,081
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget*	**66,348,090**	**81,096,229**	**69,483,596**
Of which:			
Resource DEL*	68,370,105	80,783,016	69,377,263
Resource AME*	-2,022,015	313,213	106,333
Adjustments to include:			
Grants to devolved administrations	-	-	-
Grants to Academies	20,018,772	18,618,073	16,739,081
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Academies Budgetary Expenditure	-23,118,772	-21,726,927	-19,782,871
Other adjustments	-	-	-
Total Resource (Estimate)	**63,248,090**	**77,987,375**	**66,439,806**

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

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	**-502,922**	**-355,503**	**-3,429,496**
Of which:			
Administration			
Sales of Goods and Services	-29,513	-	-38,059
Of which:			
A Activities to Support all Functions	-29,113	-	-37,295
I Education and Skills Funding Agency (ESFA)	-400	-	-764
Other Grants	-	-3,600	-8,480
Of which:			
A Activities to Support all Functions	-	-3,600	-8,480
Other Income	-24,263	-40,302	-83,260
Of which:			
A Activities to Support all Functions	-24,263	-40,302	-76,599
National College for Teaching and Leadership	-	-	-150
I Education and Skills Funding Agency (ESFA)	-	-	-6,511
Total Administration	-53,776	-43,902	-129,799
Programme			
EU Grants Received	-249,604	-162,354	-48,623
Of which:			
I Education and Skills Funding Agency (ESFA)	-249,604	-162,354	-48,623
Sales of Goods and Services	-93,864	-48,616	-3,174,164
Of which:			
A Activities to Support all Functions	-45,665	-37,521	-29,033
B School Infrastructure and Funding of Education (Department)	-	-	-96
I Education and Skills Funding Agency (ESFA)	-	-	-2,952,679
L Higher Education	-48,199	-11,095	-182,756
M Further Education	-	-	-9,600
Interest and Dividends	-	-	-1,332
Of which:			
B School Infrastructure and Funding of Education (Department)	-	-	-15
I Education and Skills Funding Agency (ESFA)	-	-	-644
M Further Education	-	-	-673
Other Grants	-99,919	-100,144	-73,774
Of which:			
D Education Standards, Curriculum and Qualifications (Department)	-473	-60,468	-60,000
E Social Care, Mobility and Equalities (Department)	-3,552	-	-
National College for Teaching and Leadership	-	-4,460	-
I Education and Skills Funding Agency (ESFA)	-	-	-13,768
J Grants to LA Schools via ESFA	-60,000	-	-
L Higher Education	-35,894	-35,216	-6

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Other Income	-5,759	-487	-1,804
Of which:			
A Activities to Support all Functions	-5,312	-	-
B School Infrastructure and Funding of Education (Department)	-447	-487	-629
National College for Teaching and Leadership	-	-	-29
I Education and Skills Funding Agency (ESFA)	-	-	-449
L Higher Education	-	-	-24
M Further Education	-	-	-673
Total Programme	-449,146	-311,601	-3,299,697
Voted Resource AME	**-3,205,831**	**-2,547,000**	**-1,876,071**
Of which:			
Programme			
Interest and Dividends	-3,864,689	-4,047,000	-1,876,071
Of which:			
R Higher Education AME	-3,864,689	-4,047,000	-1,876,071
Other Income	658,858	1,500,000	-
Of which:			
R Higher Education AME	658,858	1,500,000	-
Total Programme	-3,205,831	-2,547,000	-1,876,071
Total Voted Resource Income	**-3,708,753**	**-2,902,503**	**-5,305,567**
Voted Capital DEL	**-1,168**	**-1,939,896**	**-14,889**
Of which:			
Programme			
Other Grants	-1,168	-1,939,896	-14,889
Of which:			
I Education and Skills Funding Agency (ESFA)	-1,168	-	-14,889
L Higher Education	-	-1,939,896	-
Total Programme	-1,168	-1,939,896	-14,889
Voted Capital AME	**-2,652,959**	**-2,025,000**	**-23,278**
Of which:			
Programme			
Repayments	-2,652,959	-2,025,000	-23,278
Of which:			
R Higher Education AME	-2,652,959	-2,025,000	-
S Further Education AME	-	-	-23,278
Total Programme	-2,652,959	-2,025,000	-23,278
Total Voted Capital Income	**-2,654,127**	**-3,964,896**	**-38,167**

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

	2018-19 Plans		2017-18 Provisions		2016-17 Outturn	
	Income	***Receipts***	**Income**	***Receipts***	**Income**	***Receipts***
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (**NOT** in the SoCNE)	-	-	1,714,901	*1,714,901*	-	-
Total	**-**	**-**	**1,714,901**	***1,714,901***	**-**	**-**

Detailed description of CFER sources

£'000

	2018-19 Plans		2017-18 Provisions		2016-17 Outturn	
	Income	***Receipts***	**Income**	***Receipts***	**Income**	***Receipts***
Non-Budget						
Income from the sale of student loans.	-	-	1,714,901	*1,714,901*	-	-
Total	**-**	**-**	**1,714,901**	***1,714,901***	**-**	**-**

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Jonathan Slater
Executive Agency Accounting Officers:	
Eileen Milner	Education Funding and Skills Agency
Claire Burton	Standards and Testing Agency
Alan Meyrick	Teaching Regulation Agency

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

ALB Accounting Officers:	
Mohammad Anwer	Aggregator Vehicle plc
Sarah Beale	Construction Industry Training Board
Chris Claydon	Engineering Construction Industry Training Board
Sir Gerry Berragan	Institute for Apprenticeships
Lara Newman	Located Property Limited
Nicola Dandridge	Office for Students
Anne Longfield	Office of the Children's Commissioner
Katy Willison and Tabatha Brutal (interim)	Social Work England
Peter Lauener	Student Loans Company Limited

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
C	Aggregator plc	-	-	-
C	Located Property Limited	3,894	27,531	31,425
F	Office of the Children's Commissioner	2,484	-	2,484
F	Social Work England	5,550	700	6,900
N	Student Loans Company Limited	201,400	65,000	229,000
N	Office for Students	1,342,442	150,125	1,511,092
O	Institute for Apprenticeships	8,296	562	9,621
T	Office for Students	-18,275	-	-
U	Construction Industry Training Board	-3,200	2,800	-
U	Engineering Construction Industry Training Board	3,409	-	-
Total		**1,546,000**	**246,718**	**1,790,522**

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Contingent liabilities in connection to Private Finance Initiative (PFI) contracts to Academies. These contingent liabilities are a result of the Department providing an indemnity to the local authority for potential costs on buildings they own, with existing PFI arrangements, which will be used by the academies. This type of indemnity is considered to be low risk and is only a feature of the academies programme in very specific circumstances. These contingent liabilities only arise where an academy is using a local authority building with an existing PFI contract.	8,500,000
A guarantee to Local Government Pension Scheme (LGPS) to meet the pension deficit if an Academy Trust closes.	13,000
Tottenham UTC - indemnity to cover the cost of the 35 year lease	12,500
CET Westminster - indemnity provided to the Church of England Commissioners to cover the costs / associated charges arising from defending any legal action against the Commissioners for allowing their property to be used as a free school.	5,000
Payments for the Apprenticeship Grant for Employers (AGE) grant will be due in June 2017 as apprentices complete three months of employment.	4,500
The ESFA has entered into a number of tenant default agreements which give rise to a contractual obligation to pay monies to the landlord up to a fixed cap in certain circumstances where the Free School tenant is in breach of its lease.	2,901
An indemnity of up to £2 million to protect Inspiration Trust (Re: Great Yarmouth High School) against potential closure costs of the academy in the event that the Foundation withdrew consent for the academy to operate from the current site.	2,000
An indemnity for REAch2 Colchester project for costs dependent on the planning permission decision by the local authority.	1,100
Turing House School - an indemnity has been provided in relation to the rent deposit.	470
Under the Conditions of Grant Aid, the Deanery Church of England Primary School will be required to repay two grants received from Birmingham City Council for a children's centre and playground if the Academy Trust breaches the conditions of the grant agreement attached to the grants.	359
Indemnity for project costs if the Central Ipswich Free School project is aborted.	250
Free Schools Group for Principal designates. The majority of contingent liabilities recorded by Free School Group currently relate to the potential costs that maybe incurred resulting from the engagement of staff prior to the opening of a Free School e.g. head teacher /deputy head teacher who will, in many cases have had to tender their resignation at an existing school to take up their post in the Free School. The Department has agreed to underwrite the salaries of these staff for up to two terms in the event that the Free School does not open as planned. Each potential liability is calculated on an individual basis for each project. Once the Free School opens the liability will expire.	168

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
In respect of commercial lease of Free Schools Norwich.	110
Statutory Indemnity in relation to the Office of the Schools Adjudicator outlined in Paragraph 7 of Schedule 5 to the SSFA 1998.	Unquantifiable
As a result of entering into a PFI arrangement for the building of schools (PF2) there are a number of contracts in place which have clauses that could give rise to liability for the ESFA. These are considered by ESFA to be remote and unquantifiable as they relate to breach of contractual conditions.	Unquantifiable
As a result of entering into contracts on site purchases, the ESFA are subject to a number of overage clauses. These are considered to be remote as they relate to changes in contractual arrangements.	Unquantifiable
The ESFA has two outstanding claims from Priority School Building Project (PSBP) contractors for the removal of asbestos found at two school sites: Blackpool Aspire Academy and Annie Holgate Infant School. It is standard ESFA practise to negotiate with PSBP contractors and partially meet part the cost of removing asbestos found during PSBP projects. In the case of Blackpool Aspire Academy and Annie Holgate Infant School the contractors have not yet quantified the value of their claims and consequently the ESFA is not able to quantify its liability in respect of these two cases.	Unquantifiable
The sale of student loans necessitated warranties and indemnities to secure interest and obtain value for money from investors. These contingent liabilities are in respect of:	
a) a warranty to provide investors compensation for policy changes which reduce cash flows to investors. This is because the terms of the loans remain within Government control, and there is nothing investors can do to influence this. The liability will exist for the life of the securities. This means it will be expected to expire by 2036. The likelihood of crystallisation is low.	Unquantifiable
b) the need to repurchase all of the loans as a remedy for investors if: i) Collection of repayments for the sold loans through the UK tax system by HMRC ceased; ii) RPI used to calculate the interest rate of the loans was abolished without a substitute being put in place; iii) There was a problem with the collection of loan repayments that could not be remedied for three consecutive annual payment dates; or iv) Legislation is passed which means the Consumer Credit Act (CCA) / Financial Services and Markets Act (FSMA) applies to the loans and the CCA low interest exemption applies. The likelihood of any of these scenarios materialising is very low.	Unquantifiable
c) the indemnity given to investors to cover potential losses if a “servicing event” is triggered. Investors are not able to change the servicer (unlike for a typical commercial transaction) and therefore an indemnity is their only recourse in the event that the servicing is not in line with the contractually agreed standard. The liability is expected to be live for the life of the securities, i.e. up to around 30 years, and will reduce over time. The likelihood of crystallisation is low.	Unquantifiable
d) indemnities given to the Joint Lead Managers if they (or their employees, directors or affiliates) suffer any loss as a result of misrepresentation, misleading statement or omissions or breach of duty by Government. All of the liabilities are expected to be live for the life of the loans, i.e. up to around 30 years. The likelihood of crystallisation is low.	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
The Department for Education has contracted a charity to manage the Junior Individual Savings Account (ISA) scheme on its behalf [until 31 March 2019]. Using an initial £200 payment from the Department, the contractor opens and manages Junior ISAs on behalf of looked after children while they remain in care. Once a child stops being looked after, the charity provides the necessary information to the person with parental responsibility for the child so that they may take over the management of the account. The funds cannot be accessed by the account holder until their eighteenth birthday, at which age, the account will mature into a standard (adult) ISA.	Unquantifiable

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

Introduction

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

2. We fulfil our role by:

   • designing and publishing clear, evidence based inspection frameworks which highlight what inspectors look for during inspections and how institutions will be evaluated
   • reporting on what we find in a clear and accessible way, recognising good practice and being clear about what providers need to do to improve
   • publishing transparent and comprehensive information about the quality of individual providers, local areas and national standards to help inform choice, support governance and target intervention
   • listening to those using services, including parents, and acting on their views, alongside other risk assessment tools, in deciding who, when and how to inspect
   • collecting first-hand evidence based on what we observe, engaging with senior stakeholders, academics and policy makers to make sure the way Ofsted works is informed by evidence and research
   • using a combination of experienced expert inspectors and current serving practitioners who can credibly challenge providers on their performance
   • Using our birds eye view of providers to conduct research into the overall state of education and care provision in England.

3. Ofsted inspects the following services: maintained schools and academies, some independent schools, early years and childcare, children's homes, family centres, adoption and fostering services and agencies, Cafcass (Children and Family Court Advisory and Support Service), children's services in local authorities, initial teacher education, further education colleges and 14 to 19 provision, a wide range of publicly funded work-based learning and skills training, adult and community learning, education and training in prisons and other secure establishments.

4. We regulate a range of early years and children's social care services by checking that people, premises and the services provided are suitable to care for children and young people. We register childcare and children's social care providers that meet the required standards.. If we find that providers are not meeting the required standards, we use our enforcement powers to ensure that they make the necessary improvements. If they are unable to meet the required standards, we act in the interests of the children and young people in their care and suspend or cancel their registration.

5. We analyse the findings from our inspection and regulatory work and publish reports to highlight areas of strength and weakness across the different sectors in order to inform future policy development. We collect evidence in different ways, including statistical analysis, surveys and thematic inspections on specific areas of interest. We publish sector-specific annual reports that summarise our findings throughout the year. Periodically, we publish in-depth reports on specific topics, including the quality of provision in some subjects. Where we identify good practice, we publish case studies and disseminate these findings to providers such that they can learn from them.

6. Ofsted exists to ensure that children, young people and older learners receive the excellent care and education the public has every right to expect. As an independent inspectorate, we report without fear or favour on what we find. Ofsted, like those that it inspects, is the public's servant and stands accountable to them through Parliament.

7. This Estimate covers the expenditure of Ofsted.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**132,800,000**	-	132,800,000
Capital	**-**	-	-
Annually Managed Expenditure			
Resource	**-794,000**	-	-794,000
Capital	**-**	-	-
Total Net Budget			
Resource	**132,006,000**	-	132,006,000
Capital	**-**	-	-
Non-Budget Expenditure	**-**		
Net cash requirement	**129,237,000**		

Amounts required in the year ending 31 March 2019 for expenditure by Office for Standards in Education, Children's Services and Skills on:

Departmental Expenditure Limit:

Expenditure arising from:

Promoting improvement in the quality of education, skills and care for children and young people through independent inspection, regulation and reporting. Sharing research findings and good practice through seminars and conferences.

Income arising from:

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

Annually Managed Expenditure:

Expenditure arising from:

Provisions and other non-cash items in AME.

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	132,800,000	63,500,000	**69,300,000**
Capital	-	-	**-**
Annually Managed Expenditure			
Resource	-794,000	-	**-794,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net cash requirement	129,237,000	61,806,000	**67,431,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
14,825	-	14,825	140,375	-22,400	117,975	-	-	-	131,470	8,000
Of which:										
A Administration and Inspection										
14,825	-	14,825	140,375	-22,400	117,975	-	-	-	131,470	8,000
Total Spending in DEL										
14,825	**-**	**14,825**	**140,375**	**-22,400**	**117,975**	**-**	**-**	**-**	**131,470**	**8,000**
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-794	-	-794	-	-	-	1,162	-
Of which:										
B Activities to Support All Functions										
-	-	-	-794	-	-794	-	-	-	1,162	-
Total Spending in AME										
-	**-**	**-**	**-794**	**-**	**-794**	**-**	**-**	**-**	**1,162**	**-**
Total for Estimate										
14,825	**-**	**14,825**	**139,581**	**-22,400**	**117,181**	**-**	**-**	**-**	**132,632**	**8,000**
Of which:										
Voted Expenditure										
14,825	-	14,825	139,581	-22,400	117,181	-	-	-	132,632	8,000
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**132,006**	**132,632**	**141,055**
Net Capital Requirement	**-**	**8,000**	**3,785**
Accruals to cash adjustments	**-2,769**	**-4,925**	**-1,848**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-3,500	-3,700	-2,415
New provisions and adjustments to previous provisions	-5	-1,714	-327
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-63	-63	-63
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	799	552	957
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**129,237**	**135,707**	**142,992**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	14,825	14,950	15,425
Less:			
Administration DEL Income	-	-	-
Net Administration Costs	**14,825**	**14,950**	**15,425**
Gross Programme Costs	139,581	137,682	144,106
Less:			
Programme DEL Income	-22,400	-20,000	-18,476
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**117,181**	**117,682**	**125,630**
Total Net Operating Costs	**132,006**	**132,632**	**141,055**
Of which:			
Resource DEL	132,001	130,918	140,728
Capital DEL	-	-	-
Resource AME	5	1,714	327
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**132,006**	**132,632**	**141,055**
Of which:			
Resource DEL	132,800	131,470	141,685
Resource AME	-794	1,162	-630
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**132,006**	**132,632**	**141,055**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	**-22,400**	**-20,000**	**-18,476**
Of which:			
Programme			
Sales of Goods and Services	-22,400	-20,000	-18,476
Of which:			
A Administration and Inspection	-22,400	-20,000	-18,476
Total Programme	-22,400	-20,000	-18,476
Total Voted Resource Income	**-22,400**	**-20,000**	**-18,476**

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

No CFER income or receipts are expected in 2018-19 or 2017-18. No CFER income or receipts were received in 2016-17.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Amanda Spielman

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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 Qualifications and Examinations Regulation

Introduction

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

2. Ofqual will deliver a comprehensive programme of work in 2018/19 through the following core activities:

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

   We will regulate for the validity and safe delivery of vocational qualifications, with a particular focus on awarding organisations' arrangements with centres, and their handling of malpractice. We are engaging fully in the programme of reform, which includes the introduction of Technical Qualifications within T level programmes, the continued introduction of new apprenticeship end-point assessments, and the reform of functional skills qualifications.

   We will continue to monitor and evaluate the validity of National Assessments, monitoring and reporting on those processes that are critical to maintaining test validity.

   We will do this as efficiently and effectively as we can by continuing to develop the skills and capabilities of our people, and investing in our digital systems to make better use of information and data.

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

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

5. Ofqual provides data capture and analysis to our regulatory counterparts in Wales and Northern Ireland, for which the direct cost of provision is recovered. Income may also be recovered from the disposal of computer hardware as a result of continuing IT transformation. Ofqual encourages secondment opportunities as part of staff development, for which costs are recovered from the host department. In 2018/19, Ofqual will also recover some relocation costs from the Department for Education.

6. More details on our strategic priorities and corporate objectives can be found in our Corporate Plan for 2018/19 which will be published in March 2018.

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

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**17,589,000**	-	17,589,000
Capital	**100,000**	-	100,000
Annually Managed Expenditure			
Resource	**-167,000**	-	-167,000
Capital	**-**	-	-
Total Net Budget			
Resource	**17,422,000**	-	17,422,000
Capital	**100,000**	-	100,000
Non-Budget Expenditure	**-**		
Net cash requirement	**17,633,000**		

Amounts required in the year ending 31 March 2019 for expenditure by Office of Qualifications and Examinations Regulation on:

Departmental Expenditure Limit:

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

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

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

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

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

The recovery of costs associated with the provision of data and analysis to our regulatory counterparts in Wales and Northern Ireland, and for provision of support relating to IT/digital development, including developments to the register of qualifications and income from the disposal of hardware as part of IT transformation. Receipts relating to the recovery of salaries and associated costs for seconded staff. Receipts relating to the recovery of office relocation costs.

Annually Managed Expenditure:

Expenditure arising from:
Maintaining a provision for dilapidations.

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	17,589,000	7,955,000	**9,634,000**
Capital	100,000	-	**100,000**
Annually Managed Expenditure			
Resource	-167,000	-	**-167,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net cash requirement	17,633,000	7,929,000	**9,704,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
14,947	-55	14,892	2,697	-	2,697	100	-	100	17,904	267
Of which:										
A Regulation of qualifications and statutory assessments										
14,947	-55	14,892	2,697	-	2,697	100	-	100	17,904	267
Total Spending in DEL										
14,947	**-55**	**14,892**	**2,697**	**-**	**2,697**	**100**	**-**	**100**	**17,904**	**267**
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-167	-	-167	-	-	-	177	-
Of which:										
B Regulation of qualifications and statutory assessments										
-	-	-	-167	-	-167	-	-	-	177	-
Total Spending in AME										
-	**-**	**-**	**-167**	**-**	**-167**	**-**	**-**	**-**	**177**	**-**
Total for Estimate										
14,947	**-55**	**14,892**	**2,530**	**-**	**2,530**	**100**	**-**	**100**	**18,081**	**267**
Of which:										
Voted Expenditure										
14,947	-55	14,892	2,530	-	2,530	100	-	100	18,081	267
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**17,422**	**18,081**	**18,901**
Net Capital Requirement	**100**	**267**	**-**
Accruals to cash adjustments	**111**	**-233**	**-54**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-10	-10	-8
New provisions and adjustments to previous provisions	-	-177	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-46	-46	-46
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	167	-	-
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**17,633**	**18,115**	**18,847**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	14,780	15,137	14,061
Less:			
Administration DEL Income	-55	-314	-36
Net Administration Costs	**14,725**	**14,823**	**14,025**
Gross Programme Costs	2,697	3,258	4,876
Less:			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**2,697**	**3,258**	**4,876**
Total Net Operating Costs	**17,422**	**18,081**	**18,901**
Of which:			
Resource DEL	17,422	17,904	18,901
Capital DEL	-	-	-
Resource AME	-	177	-
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**17,422**	**18,081**	**18,901**
Of which:			
Resource DEL	17,589	17,904	18,901
Resource AME	-167	177	-
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**17,422**	**18,081**	**18,901**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	**-55**	**-314**	**-36**
Of which:			
Administration			
Other Income	-55	-314	-36
Of which:			
A Regulation of qualifications and statutory assessments	-55	-314	-36
Total Administration	-55	-314	-36
Total Voted Resource Income	**-55**	**-314**	**-36**

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

No CFER income or receipts are expected in 2018-19 or 2017-18. No CFER income or receipts were received in 2016-17.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Sally Collier

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

In discharging these responsibilities, particular regard is given to:

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

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

Part III: Note M - Replacement for Trust Statement

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

	£'000
Taxes, fines and charges	
The fines element of financial penalties imposed on awarding organisations	50
Total	**50**

Department for Business, Energy and Industrial Strategy

Introduction

1. This Estimate covers the planned budgetary expenditure of the Department for Business, Energy and Industrial Strategy (including its associated Arm's Length Bodies, notably the newly established UK Research and Innovation (bringing together the Research Councils, Innovate UK and Research England); the Nuclear Decommissioning Authority (NDA), including the Site Licence Companies who are accountable to the NDA through arms length commercial contracts; and the British Business Bank).

2. A number of international subscriptions in excess of £1 million are borne by this Estimate. These are listed in the Notes to the Estimate.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource † ††	**2,915,775,000**	-978,275,000	1,937,500,000
Capital	**10,768,777,000**	-	10,768,777,000
Annually Managed Expenditure			
Resource	**3,843,793,000**	350,000,000	4,193,793,000
Capital	**-149,397,000**	-	-149,397,000
Total Net Budget			
Resource	**6,759,568,000**	-628,275,000	6,131,293,000
Capital	**10,619,380,000**	-	10,619,380,000
Non-Budget Expenditure	**-**		
Net cash requirement	**15,782,871,000**		

Amounts required in the year ending 31 March 2019 for expenditure by Department for Business, Energy and Industrial Strategy on:

Departmental Expenditure Limit:

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

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

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

The promotion of strong, fair and competitive markets at home and abroad; measures to protect investors and 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 for former coal industry employees.

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

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

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

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

Part I

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

Activities of UK Government Investments on behalf of the Department.

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

Respond to fuel poverty needs;

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

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

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

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

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

Grants to local authorities.

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

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

Income arising from:

Receipts from other Government Departments and devolved administrations;

The Advisory, Conciliation and Arbitration Service; the Insolvency Service.

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

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

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

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

Part I

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

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

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

Activities of UK Government Investments on behalf of the Department.

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

Government carbon offsetting scheme receipts;

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

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

Project Camelot Levy Receipts;

Proceeds of Crime income generated in criminal enforcement.

Receipts relating to the Nuclear Decommissioning Authority.

Annually Managed Expenditure:

Expenditure arising from:

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

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

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

The management of asset sales.

Payment of corporation tax.

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

Activities of UK Government Investments on behalf of the Department.

Renewable Heat Incentive including Renewable Heat Premium Payments.

The expenditure of The NESTA Trust.

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

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

The Redundancy Payments Service.

Part I

Income arising from:

Receipts from Trading Funds.

Receipts from asset sales.

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

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

Activities of UK Government Investments on behalf of the Department.

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

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

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

Receipts relating to the Nuclear Decommissioning Authority.

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	2,915,775,000	1,341,322,000	**1,574,453,000**
Capital	10,768,777,000	4,903,173,000	**5,865,604,000**
Annually Managed Expenditure			
Resource	3,843,793,000	1,160,223,000	**2,683,570,000**
Capital	-149,397,000	-	**-149,397,000**
Non-Budget Expenditure	-	-	**-**
Net cash requirement	15,782,871,000	7,990,396,000	**7,792,475,000**

† Expenditure totalling £6,901,000 under section G is subject to the passage of the Nuclear Safeguards Bill, which has passed second reading in the House of Commons. The provision sought will not be used for the service or for any purpose until the enabling legislation has been enacted.

†† £4,626,000 has been advanced from the Contingencies Fund to provide cash in respect of £4,626,000 resource DEL spending supporting the new service provided for under section G of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2019.

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
437,448	-33,715	403,733	2,556,537	-44,495	2,512,042	10,998,111	-229,334	10,768,777	3,195,828	10,856,477
Of which:										
A Deliver an ambitious industrial strategy										
-	-	-	156,108	-1,000	155,108	299,758	-171,584	128,174	363,846	206,347
B Maximise investment opportunities and bolster UK interests										
-	-	-	63,000	-	63,000	284,000	-	284,000	44,000	294,994
C Promote competitive markets and responsible business practices										
840	-	840	94,457	-1,740	92,717	-	-	-	89,140	2,770
D Delivering affordable energy for households and businesses										
-	-	-	54,304	-	54,304	42,580	-	42,580	49,415	43,651
E Ensuring that our energy system is reliable and secure										
-	-	-	19,875	-6,428	13,447	319	-	319	16,876	24
F Taking action on climate change and decarbonisation										
-	-	-	36,158	-	36,158	254,855	-	254,855	34,779	66,741
G Managing our energy legacy safely and responsibly										
-	-	-	252,879	-	252,879	-	-	-	270,275	8,160
H Science and Research										
-	-	-	-	-	-	923,850	-3,900	919,950	3,950	2,686,432
I Capability										
350,429	-33,715	316,714	165,005	-8,386	156,619	226,354	-	226,354	488,395	44,910
J Government as Shareholder										
4,644	-	4,644	150,571	-26,941	123,630	67,820	-53,850	13,970	156,965	225,756
K Promote competitive markets and responsible business practices (ALB) net										
8,580	-	8,580	45,073	-	45,073	-	-	-	53,398	1,559
L Ensuring that our energy system is reliable and secure (ALB) net										
-	-	-	1	-	1	-	-	-	1	-
M Taking action on climate change and decarbonisation (ALB) net										
3,472	-	3,472	1	-	1	260	-	260	3,476	179
N Managing our energy legacy safely and responsibly (ALB) net										
4,400	-	4,400	18,558	-	18,558	15,939	-	15,939	23,804	10,295
O Science and Research (ALB) net										
4,097	-	4,097	220,036	-	220,036	7,030,739	-	7,030,739	291,750	4,773,716
P Capability (ALB) Net										
9,800	-	9,800	-	-	-	-	-	-	4,382	-
Q Government as Shareholder (ALB) net										
186	-	186	-30,489	-	-30,489	637	-	637	-15,220	432,893
R NDA and SLC expenditure (ALB) net										
51,000	-	51,000	1,311,000	-	1,311,000	1,851,000	-	1,851,000	1,300,000	2,058,000
Deliver an ambitious industrial strategy (ALB) net										
-	-	-	-	-	-	-	-	-	16,596	50

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Non-voted expenditure										
-	-	-	-2,275	-976,000	-978,275	-	-	-	-1,194,000	-
Of which:										
S Nuclear Decommissioning Authority Income (CFER)										
-	-	-	-	-976,000	-976,000	-	-	-	-1,194,000	-
T Nuclear Safeguards Development										
-	-	-	-2,275	-	-2,275	-	-	-	-	-
Total Spending in DEL										
437,448	**-33,715**	**403,733**	**2,554,262**	**-1,020,495**	**1,533,767**	**10,998,111**	**-229,334**	**10,768,777**	**2,001,828**	**10,856,477**
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	3,914,190	-70,397	3,843,793	7,901,603	-8,051,000	-149,397	85,376,541	771,549
Of which:										
U Deliver an ambitious industrial strategy										
-	-	-	-11,305	-35,270	-46,575	-	-	-	256,556	-
V Maximise investment opportunities and bolster UK interests										
-	-	-	2,000	-	2,000	-	-	-	17,000	-
W Promote competitive markets and responsible business practices										
-	-	-	94,000	-	94,000	-	-	-	7,000	-
X Ensuring that our energy system is reliable and secure										
-	-	-	-	-4,140	-4,140	-	-	-	7,123	-
Y Managing our energy legacy safely and responsibly										
-	-	-	-182,953	-	-182,953	9,843	-51,000	-41,157	-189,849	600,311
Z Science and Research										
-	-	-	60,150	-	60,150	-	-	-	67,179	-
AA Capability										
-	-	-	-19,813	-	-19,813	-	-	-	-8,460	-
AB Government as Shareholder										
-	-	-	47,531	-30,987	16,544	8,000,000	-8,000,000	-	-43,952	349,000
AC Renewable Heat Incentive										
-	-	-	900,000	-	900,000	-	-	-	780,000	-
AD Deliver an ambitious industrial strategy (ALB) net										
-	-	-	15,700	-	15,700	1,000	-	1,000	-14,000	-
AE Promote competitive markets and responsible business practices (ALB) net										
-	-	-	785	-	785	-	-	-	1	-
AF Managing our energy legacy safely and responsibly (ALB) net										
-	-	-	8,831	-	8,831	-	-	-	2,559,156	-
AG Science and Research (ALB) net										
-	-	-	21,300	-	21,300	-	-	-	-7,199	-

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
AH Capability (ALB) Net										
-	-	-	2	-	2	-	-	-	-	-
AI Government as Shareholder (ALB) net										
-	-	-	-27,038	-	-27,038	-109,240	-	-109,240	45,986	-177,762
AJ Nuclear Decommissioning Authority										
-	-	-	3,005,000	-	3,005,000	-	-	-	73,000,000	-
Taking action on climate change and decarbonisation (ALB) net										
-	-	-	-	-	-	-	-	-	8,900,000	-
Non-voted expenditure										
-	-	-	350,000	-	350,000	-	-	-	369,000	-1,621,095
Of which:										
AK Government as Shareholder										
-	-	-	350,000	-	350,000	-	-	-	369,000	-
Government as Shareholder (CFER)										
-	-	-	-	-	-	-	-	-	-	-1,621,095
Total Spending in AME										
-	**-**	**-**	**4,264,190**	**-70,397**	**4,193,793**	**7,901,603**	**-8,051,000**	**-149,397**	**85,745,541**	**-849,546**
Total for Estimate										
437,448	**-33,715**	**403,733**	**6,818,452**	**-1,090,892**	**5,727,560**	**18,899,714**	**-8,280,334**	**10,619,380**	**87,747,369**	**10,006,931**
Of which:										
Voted Expenditure										
437,448	-33,715	403,733	6,470,727	-114,892	6,355,835	18,899,714	-8,280,334	10,619,380	88,572,369	11,628,026
Non Voted Expenditure										
-	-	-	347,725	-976,000	-628,275	-	-	-	-825,000	-1,621,095

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**6,131,293**	**87,747,369**	**5,495,550**
Net Capital Requirement	**10,619,380**	**10,006,931**	**10,820,129**
Accruals to cash adjustments	**-1,596,077**	**-84,510,981**	**-4,038,843**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-13,460,630	-93,261,061	-12,894,476
Add cash grant-in-aid	10,680,868	8,447,578	7,429,271
Adjustments to remove non-cash items:			
Depreciation	-19,414	-215,611	1,085,408
New provisions and adjustments to previous provisions	-116,827	-155,081	-46,599
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	67,397	1,049	79,291
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	950,000	1,000,000	-
Increase (-) / Decrease (+) in creditors	-	-640,000	-
Use of provisions	302,529	312,145	308,262
Removal of non-voted budget items	**628,275**	**2,446,095**	**795,257**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	628,275	2,446,095	795,257
Net Cash Requirement	**15,782,871**	**15,689,414**	**13,072,093**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	420,754	451,507	430,437
Less:			
Administration DEL Income	-33,715	-33,883	-54,579
Net Administration Costs	**387,039**	**417,624**	**375,858**
Gross Programme Costs	15,343,289	96,576,363	13,834,325
Less:			
Programme DEL Income	-1,080,539	-1,269,039	-1,244,847
Programme AME Income	-70,397	-40,089	-70,347
Non-budget income	-	-	-
Net Programme Costs	**14,192,353**	**95,267,235**	**12,519,131**
Total Net Operating Costs	**14,579,392**	**95,684,859**	**12,894,989**
Of which:			
Resource DEL	1,666,767	1,713,635	1,654,288
Capital DEL	8,407,869	7,899,316	7,530,099
Resource AME	4,504,756	86,071,908	3,859,774
Capital AME	-	-	-64,712
Non-budget	-	-	-84,460
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-8,407,869	-7,899,316	-7,465,387
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-40,230	-38,174	65,948
Total Resource Budget	**6,131,293**	**87,747,369**	**5,495,550**
Of which:			
Resource DEL	1,937,500	2,001,828	1,972,334
Resource AME	4,193,793	85,745,541	3,523,216
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	976,000	1,194,000	1,026,768
Other adjustments	-976,000	-1,194,000	-1,026,768
Total Resource (Estimate)	**6,131,293**	**87,747,369**	**5,495,550**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	**-78,210**	**-78,518**	**-185,637**
Of which:			
Administration			
Sales of Goods and Services	-32,019	-31,207	-38,984
Of which:			
G Managing our energy legacy safely and responsibly	-	-	-589
I Capability	-32,019	-31,030	-38,395
J Government as Shareholder	-	-177	-
Other Grants	-1,272	-1,273	-
Of which:			
I Capability	-1,272	-1,273	-
Other Income	-424	-1,403	-4,335
Of which:			
I Capability	-424	-1,403	-4,335
Taxation	-	-	-11,260
Of which:			
G Managing our energy legacy safely and responsibly	-	-	-11,260
Total Administration	-33,715	-33,883	-54,579
Programme			
EU Grants Received	-	-	-92
Of which:			
A Deliver an ambitious industrial strategy	-	-	-92
Sales of Goods and Services	-12,305	-12,382	-91,870
Of which:			
A Deliver an ambitious industrial strategy	-	-	-575
C Promote competitive markets and responsible business practices	-1,740	-1,773	-5,146
E Ensuring that our energy system is reliable and secure	-228	-228	-54
G Managing our energy legacy safely and responsibly	-	-	-410
I Capability	-8,386	-8,430	-7,454
J Government as Shareholder	-1,951	-1,951	-78,231
Interest and Dividends	-25,990	-24,945	-9,411
Of which:			
A Deliver an ambitious industrial strategy	-1,000	-1,000	-8,809
J Government as Shareholder	-24,990	-23,945	-602
Other Grants	-	-	-672
Of which:			
H Science and Research	-	-	-672
Other Income	-6,200	-7,308	-19,898
Of which:			
A Deliver an ambitious industrial strategy	-	-	-4,753
B Maximise investment opportunities and bolster UK interests	-	-	-1,000
C Promote competitive markets and responsible business practices	-	-	-1,062

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
D Delivering affordable energy for households and businesses	-	-	-1,154
E Ensuring that our energy system is reliable and secure	-6,200	-7,308	-5,830
F Taking action on climate change and decarbonisation	-	-	-3,781
G Managing our energy legacy safely and responsibly	-	-	-2,074
H Science and Research	-	-	-8
J Government as Shareholder	-	-	-236
Taxation	-	-	-9,115
Of which:			
C Promote competitive markets and responsible business practices	-	-	-9,115
Total Programme	-44,495	-44,635	-131,058
Voted Resource AME	**-70,397**	**-40,089**	**-65,528**
Of which:			
Programme			
Interest and Dividends	-1,000	-	-6,653
Of which:			
U Deliver an ambitious industrial strategy	-	-	-2,001
AB Government as Shareholder	-1,000	-	-4,652
Other Income	-69,397	-40,089	-58,875
Of which:			
U Deliver an ambitious industrial strategy	-35,270	-38,600	-42,944
X Ensuring that our energy system is reliable and secure	-4,140	-1,489	-3,204
Y Managing our energy legacy safely and responsibly	-	-	-12,727
AB Government as Shareholder	-29,987	-	-
Total Programme	-70,397	-40,089	-65,528
Total Voted Resource Income	**-148,607**	**-118,607**	**-251,165**
Voted Capital DEL	**-229,334**	**-150,198**	**-271,075**
Of which:			
Programme			
Sales of Assets	-	-11,464	-10
Of which:			
I Capability	-	-11,464	-10
EU Grants Received	-35,090	-	-3,073
Of which:			
A Deliver an ambitious industrial strategy	-	-	-642
H Science and Research	-	-	-1,091
J Government as Shareholder	-35,090	-	-1,340
Sales of Goods and Services	-24,954	-26,404	-18,521
Of which:			
A Deliver an ambitious industrial strategy	-14,284	-14,004	-13,860
F Taking action on climate change and decarbonisation	-	-3,900	-

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
H Science and Research	-	-	-661
J Government as Shareholder	-10,670	-8,500	-4,000
Other Grants	-	-4,000	-65,427
Of which:			
A Deliver an ambitious industrial strategy	-	-	-1,932
D Delivering affordable energy for households and businesses	-	-	-1,219
F Taking action on climate change and decarbonisation	-	-	-137
H Science and Research	-	-	-7,391
I Capability	-	-4,000	-
J Government as Shareholder	-	-	-54,748
Other Income	-157,300	-101,400	-159,361
Of which:			
A Deliver an ambitious industrial strategy	-157,300	-101,400	-143,937
J Government as Shareholder	-	-	-15,424
Repayments	-11,990	-6,930	-24,683
Of which:			
A Deliver an ambitious industrial strategy	-	-	-1,805
D Delivering affordable energy for households and businesses	-	-	-20
H Science and Research	-3,900	-2,600	-2,858
J Government as Shareholder	-8,090	-4,330	-20,000
Total Programme	-229,334	-150,198	-271,075
Voted Capital AME	**-8,051,000**	**-8,051,000**	**-7,582,819**
Of which:			
Programme			
Other Grants	-	-	-4,819
Of which:			
AB Government as Shareholder	-	-	-4,819
Repayments	-8,051,000	-8,051,000	-7,578,000
Of which:			
Y Managing our energy legacy safely and responsibly	-51,000	-51,000	-51,000
AB Government as Shareholder	-8,000,000	-8,000,000	-7,527,000
Total Programme	-8,051,000	-8,051,000	-7,582,819
Total Voted Capital Income	**-8,280,334**	**-8,201,198**	**-7,853,894**

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

	2018-19 Plans		2017-18 Provisions		2016-17 Outturn	
	Income	***Receipts***	**Income**	***Receipts***	**Income**	***Receipts***
Income in budgets surrendered to the Consolidated Fund (resource)	-976,000	*-976,000*	-1,194,000	*-1,194,000*	-1,026,768	*-762,000*
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-1,621,095	*-1,621,095*	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	**-976,000**	***-976,000***	**-2,815,095**	***-2,815,095***	**-1,026,768**	***-762,000***

Detailed description of CFER sources

£'000

	2018-19 Plans		2017-18 Provisions		2016-17 Outturn	
	Income	***Receipts***	**Income**	***Receipts***	**Income**	***Receipts***
Departmental Expenditure Limit						
Nuclear Decommissioning Authority Resource DEL	-976,000	*-976,000*	-1,194,000	*-1,194,000*	-1,026,768	*-762,000*
Annually Managed Expenditure						
Green Investment Bank disposal proceeds Capital AME	-	-	-1,621,095	*-1,621,095*	-	-
Total	**-976,000**	***-976,000***	**-2,815,095**	***-2,815,095***	**-1,026,768**	***-762,000***

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Alex Chisholm

Executive Agency Accounting Officers:

Sarah Albon	Insolvency Service
Graham Turnock	UK Space Agency

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

ALB Accounting Officers:

Anne Sharp	Advisory, Conciliation and Arbitration Service
Niall Mackenzie	BIS (Postal Services Act 2011) Company Limited
Keith Morgan	British Business Bank
Mike Griffiths	Civil Nuclear Police Authority
Philip Lawrence	Coal Authority
Adrian Gault	Committee on Climate Change
Charles Dhanowa	Competition Service
Keith Morgan	Cornwall and Isles of Scilly Investment Ltd
Brian Bowsher	Diamond Light Source Ltd
Neil McDermott	Electricity Settlements Company
Stephen Haddrill	Financial Reporting Council
Neil McDermott	Low Carbon Contracts Company
Keith Morgan	Midlands Engine Investments Limited
Alex Chisholm	The NESTA Trust
Keith Morgan	Northern Powerhouse Investments Limited
David Peattie	Nuclear Decommissioning Authority
Andy Samuel	Oil and Gas Authority
Alex Chisholm	Postal Services Holding Company Limited
Jonathan Bretherton	South Tees Site Company
Prof. Ian Chapman	UK Atomic Energy Authority
Niall Mackenzie	UK Green Infrastructure Platform Limited
Mark Walport	UK Research and Innovation
Joanna Brigham	UK Shared Business Service Ltd

Site Licence Company Accountability:

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

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;

- making judgements and estimates on a reasonable basis;

- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and

- preparing the accounts on a going concern basis.

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
K	ACAS (Advisory, Conciliation and Arbitration Service)	48,851	-	46,809
K	Competition Service	4,602	-	4,496
K	Financial Reporting Council	200	-	-
L	Electricity Settlements Company	1	-	-
M	Committee on Climate Change	3,472	-	3,454
M	Low Carbon Contracts Company	1	260	260
N	Civil Nuclear Police Authority	650	5,640	3,956
N	Coal Authority	20,607	10,000	27,800
N	Oil & Gas Authority	1,701	299	2,000
O	Diamond Light Source Ltd	-19,026	-	-
O	UK Research and Innovation	237,974	6,985,780	7,275,783
O	United Kingdom Atomic Energy Authority	5,185	44,959	48,700
P	UK Shared Business Services Ltd	9,800	-	-
Q	BIS (Postal Services Act 2011) Company Limited	3,200	-	-
Q	British Business Bank	-38,319	-97,778	17,800
Q	Cornwall and Isles of Scilly Investments Limited	-	-	380
Q	Enrichment Holdings Limited	31	-	-
Q	Midlands Engine Investment Limited	1,790	42,695	1,790
Q	Northern Powerhouse Investment Limited	2,840	45,720	2,840
Q	Postal Services Holding Company plc	155	-	-
Q	UK Green Infrastructure Platform Limited	-	10,000	-
R	Nuclear Decommissioning Authority †	385,000	7,000	3,213,000
R	Site Licence Companies	977,000	1,844,000	-
AD	The NESTA Trust	15,700	1,000	-
AE	ACAS (Advisory, Conciliation and Arbitration Service)	785	-	-
AF	Civil Nuclear Police Authority	-2	-	-
AF	Coal Authority	8,800	-	-
AF	Oil & Gas Authority	33	-	-
AG	UK Research and Innovation	12,800	-	-
AG	United Kingdom Atomic Energy Authority	8,500	-	-
AH	UK Shared Business Services Ltd	2	-	-

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
AI	BIS (Postal Services Act 2011) Company Limited	-	-109,240	-
AI	British Business Bank	44,362	-	-
AI	Enrichment Holdings Limited	-97,222	-	-
AI	Midlands Engine Investment Limited	8,427	-	-
AI	Northern Powerhouse Investment Limited	16,360	-	-
AI	UK Green Infrastructure Platform Limited	1,035	-	-
AJ	Nuclear Decommissioning Authority	3,005,000		
	South Tees Site Company	-	-	31,800
Total		**4,670,295**	**8,790,335**	**10,680,868**

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

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

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

Section in Part II: Subhead Detail	Service	£'000
C4-DEL	Market Surveillance (product safety)	2,400
D4-DEL	Energy Company Obligation Brokerage	357
F4-DEL	International Energy, and Climate Change: international subscriptions and contributions	4,473
G4-DEL	Non-proliferation, and Nuclear Energy: international subscriptions and contributions	20,155
G4-DEL	UK Coal Cohort Concessionary Fuel costs	1,665

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
HMG guarantee for EU funding streams as announced in August and October 2016. BEIS's responsibility covers:- H2020; COSME; CEF Energy; EU Consumer Programme; Research Fund for Coal and Steel; Space; Access to Finance; Euratom.	Unquantifiable
As at 31 March 2017 the following liabilities fell to be met from the Department's Estimate:-	
Statutory Guarantees	
– In the event of BAE Systems plc (BAES) being wound up, other than for the purpose of reconstruction or amalgamation, the Government is contingently liable to discharge any outstanding liability of BAES which vested in them on 01 January 1981 under section 9, British Aerospace Act 1980.	Unquantifiable
Statutory Indemnities	
– Indemnity given for National Grid's liabilities with regards to the interconnector linking the UK and France.	Unquantifiable
– Indemnities given to the UK Atomic Energy Authority by the Secretary of State to cover indemnities given to carriers against certain claims for damage caused by nuclear matter in the course of carriage.	Unquantifiable
– Indemnities given to bankers of the Insolvency Service against certain liabilities arising in respect of non-transferable "account payee" cheques due to insolvent estates and paid into the Insolvency Service's account.	Unquantifiable
– The Police Information Technology Organisation (Home Office) provides the Criminal Enforcement Team (formerly part of BEIS) with access to data from the Police National Computer (PNC). The Insolvency Service (and BEIS) has indemnified the police against any liabilities which they may incur as a result of providing that access.	Unquantifiable
Indemnities to Directors	
– Indemnities have been given to the Directors appointed by the Department to wholly owned subsidiaries. These indemnities are against personal liability following any legal action against the relevant company.	Unquantifiable
– Nuclear Liabilities Fund – Indemnities have been given to the Trustees of the Fund appointed by the Secretary of State. These indemnities are for personal liability due to potential legal action against the Fund.	Unquantifiable
– Nuclear Liabilities Fund – Indemnities have been given to the British Energy (now EDF Energy) appointed Trustees of the Fund. These indemnities are for personal liability due to potential legal action against the Fund. These indemnities can only be invoked following a failed recourse to an indemnity from EDF Energy.	Unquantifiable
– Indemnities have been given to the Directors appointed to the Low Carbon Contracts Company Ltd and to Electricity Settlements Company Ltd. The indemnities are against personal liability following any legal action against the companies. The indemnities make clear that they are the last resort for the companies after all other means have been exhausted i.e. Company and Directors insurance (cover limit of £100m); and the recovery of costs through the levy. This reduces the Department's potential exposure.	Unquantifiable
– Indemnity provided to Low Carbon Contracts Company Ltd and Electricity Settlements Company Ltd in respect of their Officers. The indemnities make clear that they are the last resort for the companies after all other means have been exhausted i.e. Company and Directors insurance (cover limit of £100m); and the recovery of costs through the levy.	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Other	
– Green Investment Bank has provided indemnities relating to costs of decommissioning and restoring sites once they are no longer in use.	33,000
– BEIS has indemnified Conrwall Council for European Regional Development Fund (ERDF)-related liability, arising from the transfer of Wave Hub.	18,000
– On 29 March 2017, the UK Government submitted its notification to leave the EU and Euratom in accordance with Article 50 of the Treaty on the European Union and the corresponding provision of the Euratom Treaty. This started a two-year negotiation process. Any subsequent changes in legislation, regulation and funding arrangements are subject to the outcome of the negotiations. As a result, an unquantifiable remote contingent liability is disclosed. In accordance with accounting standards, no contingent assets can be recognised. During this two–year period, which includes the full duration of the next accounting period, the UK remains a full member of the EU and Euratom with all the rights and obligations arising from membership.	Unquantifiable
– Incidents/accidents Insurance claims for exposure to ionising radiation pursued outside the existing UK Atomic Energy Authority insurance scheme.	Unquantifiable
– STFC collaborates with a number of international partners in the funding, management and operation of technical facilities which it does not own. For each of these facilities STFC may be obliged to contribute to decommissioning costs arising from a decision to discontinue operations. The most significant of these potential liabilities is in respect of CERN and the European Southern Observatory (ESO).	Unquantifiable
– A contingent liability in respect of risk associated with the Core Department assuming responsibility for uplifts in pension contributions for the UK Atomic Energy Authority's non-active pension scheme members.	Unquantifiable
– European Patent Office (EPO): 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
– The Cabinet Secretary has provided a Government wide indemnity to Public Appointments Assessors (PAAs). This will ensure that PAAs will not have to meet any personal civil liability incurred in the execution of their PAA functions.	Unquantifiable
– An indemnity has been provided to Pöyry PLC relating to the use of their yield curve data for the sale of GIB. The data was an important component of a bidder's due diligence, risk assessment and ultimately the price they were willing to pay. BEIS has indemnified Pöyry PLC for any liability that occurs as a result of using their information in the sale process that may be brought by bidders in relation to the transaction.	Unquantifiable
– An indemnity has been provided to the Official Receiver relating to their actions as administrator of SSI Redcar with respect to the administration of the site.	Unquantifiable
– The Department has a contingent liability relating to ongoing legal cases. The cost is dependent on the outcome of cases which currently cannot be reliably estimated.	Unquantifiable
– In the event Financial Reporting Council's legal costs fund fall below £1 million in any year, BEIS will make a grant payment to cover legal costs subsequently incurred in that year.	Unquantifiable
– An indemnity has been given by Biotechnology and Biological Sciences Research Council (BBSRC) to the Roslin Institute for any costs that arise as a result of past actions of the Institute prior to its transfer to the University of Edinburgh in 2008. A further indemnity has been given to any fall in grant income of the Institute as a result of the transfer. The maximum settlement BBSRC will fund reduces each year and is limited to claims made up to May 2023.	Unquantifiable
– Statutory liability in the event of a nuclear accident in the UK for third-party claims in excess of the operator's liability.	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
– Liability for non-compliance with the Cogeneration Directive (2004/8/EC), in the event contractors for the Department incorrectly certify combined heat and power plants.	Unquantifiable
– Liability for costs of retrieving and disposing of sealed radioactive sources in the event that a company keeping such sources becomes insolvent under the High Activity Sealed Sources (HASS) Directive: Council Directive 2003/122/EURATOM.	Unquantifiable
– 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.	Unquantifiable
– An indemnity for loss or damage caused to other parties to the Energy Research Partnership consortium agreement.	Unquantifiable
– Under the EU Emissions Trading Scheme, Member States are required to appoint a Single Auction Monitor to oversee the auctioning of allowances in Phase III. The Joint Procurement Agreement for the Single Auction Monitor (JPA) provides for Member States to indemnify the Commission should the Commission be required to compensate a third party or another Member State for damages which arise in connection with the JPA. The contingent liability shall remain in place until such time as the JPA no longer exists in its current form. The JPA will remain in place for as long as the obligation to jointly appoint an auction monitor remains under the EU Auctioning Regulation. This period is not specified.	Unquantifiable
– BEIS, the Scottish Government and the Northern Ireland Executive have previously undertaken to support Ofgem's costs for administering the Renewables Obligation scheme (around £3.6 – £3.8 million) if there is insufficient money in both the buy-out fund and late payment fund to cover these costs. The size of the 2016/17 buy-out fund will not be known until October 2017. It is dependent in part by the availability and price of Renewable Obligation Certificates (ROCs) – if there is a surplus of ROCs, suppliers may be more inclined to meet their obligations by submitting ROCs but ultimately much depends on supplier behaviour which is difficult to predict. BEIS will have an indication of how many ROCs are available and whether there is likely to be a surplus after the end of the obligation year (31 March 2017) but will not know the size of the buy-out fund until October 2017.	3,800
– The Department has indemnified Elexon Ltd against third party claims relating to the design and or implementation of Contracts for Difference (CfD) and Capacity Markets (CM) settlement systems which are not covered by insurance and/or guarantees by their sub-contractors.	Unquantifiable
– Organisation for Economic Co-operation and Development (OECD) and International Energy Agency (IEA): an indemnity for any loss to the IEA arising from use of its data in the Department's Global Climate Change 2050 Pathways Calculator, limited to a maximum of £100,000.	100
– Nuclear Liabilities Fund (NLF) - A constructive obligation was created in 2002 when the Government undertook to underwrite the Nuclear Liabilities Fund in respect of uncontracted and decommissioning liabilities of British Energy (now EDF Energy Nuclear Generation Limited (EDFE)) to the extent that the assets of the Fund fall short. The undiscounted estimated liabilities of £19.9 billion (2015-16 £19.7 billion) have a present value of £32.8 billion (2015-16 £33 billion) using the prescribed discount rate from HM Treasury of negative 0.8% (2015-16 negative 0.8%). The value of the Fund is £9.4 billion (2015-16 £9.2 billion) and is likely to increase in the future from investment returns. It is hard to quantify the extent to which the net position of the Fund might represent a contingent liability or asset given the high level of uncertainty relating to estimation of cash outflows and investment returns over a future period exceeding 100 years. In view of changes to actual and expected interest rates and expected rates of inflation experienced during the course of the year, the Trustees are currently reviewing the Fund's asset allocation to help ensure sufficient funding to meet expected liabilities. On this basis, the Department believes it would not be appropriate to consider this as either a contingent liability or asset.	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
– The Department is responsible under the United Nations Convention on the Law of the Sea (UNCLOS) 1982, OSPAR decision 98/3, the Energy Act 2004 and the Petroleum act 1998 for decommissioning most oil, gas and renewable energy installations in the event that operators are unable to fulfil their decommissioning commitments. The potential cost of these liabilities will vary by site and cannot be reliably forecast.	Unquantifiable
– The NDA has non-quantifiable contingent liabilities arising from indemnities given as part of the contracts for the management of the nuclear site license companies. These indemnities are in respect of the uninsurable residual risk that courts in a country which is not party to the Paris and Brussels Conventions on third–party liability in the field of nuclear energy may accept jurisdiction to determine liability in the event of a nuclear incident. Indemnities are in place in respect of Magnox, LLWR and Dounreay as set out in the relevant Parent Body Agreements. In addition, indemnities are provided to the previous PBO's of Magnox and Sellafield covering the periods of their ownership. 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.	Unquantifiable
– The Secretary of State Investor Agreement (SOSIA) provides protections in certain scenarios where the Hinkley Point C Nuclear plant is shut shown for reasons that are political, or due to certain changes in insurance arrangements or certain changes in law. Payments under the SOSIA would be expected in the first instance to be made using funds from the Supplier Obligation but in certain circumstances they could also come direct from the Secretary of State relying on spending powers granted under the relevant Appropriation Act or, if payments were to be made over a period longer than 2 years, seeking a new spending power at the time. The payments could be up to around £22bn excluding non-decommissioning operational costs that may be incurred after any shutdown. However, the liability to make payments under the SOSIA is almost entirely within the control of HM Government.	Unquantifiable
– Hinkley Point C Funded Decommissioning Programme (FDP) and Waste Transfer Contracts (WTCs):- The contract with NNB Generation Company Limited (NNB) to build Hinkley Point C (HPC) nuclear power plant includes a Contract for Difference between NNB and the Low Carbon Contracts Company, an FDP and associated FDP documents including WTCs between NNB and the core Department. The FDP and related documents including WTCs require NNB to make prudent provision for their waste and decommissioning liabilities. To meet their liabilities, the operator must set up a fund with an independent governance framework and will pay into it so that it is on track to fund the liabilities that arise from decommissioning and waste management. The fund will report annually to the Secretary of State and a full review will be conducted every 5 years to ensure that the fund is on track to meet all its liabilities. If it is off track, the operator will be required to take corrective action. These liabilities are strictly the operator's responsibility and the probability of taxpayers picking up these liabilities is remote. Alongside the FDP, the Government has entered into 2 WTCs. These set out terms on which the Government will take title to and liability for the spent fuel and intermediate level waste (ILW) from the site after decommissioning in order to dispose of the waste safely. The WTCs have generally been prepared in line with the Government's published waste transfer pricing methodology. Although the WTCs provide a default price based on today's best estimate, they allow the waste transfer price to be set after a specified later date. The final price agreed is subject to a cap, but the likelihood of the future costs exceeding the agreed cap is considered remote.	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
– Capacity agreements: These are statutory arrangements between National Grid, as System Operator, and capacity providers. They require the capacity provider to be able to provide a given level of capacity in relevant delivery years when called upon to do so by National Grid. To date three auctions have been held for capacity to be delivered in 2018-19, 2019-20 and 2020-21. These awarded 49.26 GW of capacity agreements at a cost of £1.790 billion, 45.37 GW capacity agreements at a cost of £1.089 billion, and 52.43 GW of capacity agreements at a cost of £2.024 billion respectively. The payments to the capacity providers will be funded by a levy on licensed electricity suppliers. The Department has responsibility for administrating the settlement process. This role is carried out by the Electricity Settlements Company (ESC), a company set up and owned by the Department. The obligation for the ESC to make capacity payments only arises when the respective levy is received from licensed suppliers and the generator provides the agreed level of capacity.	4,903,000
– Nuclear: the Core Department has a range of civil nuclear liabilities arising through its association with the United Kingdom Atomic Energy Authority and British Nuclear Fuels Limited as well as ensuring that the Government complies with its obligations under the various international nuclear agreements and treaties. The amount and timing of this overarching liability is not quantifiable.	Unquantifiable
– Outer Space Act 1986:- The UKSA has an obligation, governed by international (UN) convention, to third parties if they are accidentally damaged by UK space activities. Due to its unprecedented nature, a cost cannot be reliably estimated. In March 2015 the Outer Space Act 1986 was amended to cap licensees' previously unlimited liability for third party costs at 60 million euros for the majority of missions, for the duration of the licensed activity. This amendment was designed to adequately balance the risk to the UK Government whilst ensuring UK space operators remain competitive internationally.	Unquantifiable
– Reprocessing and staff commitments: STFC is responsible for Institut Laue-Langevin (ILL) staff-related commitments and costs associated with reprocessing fuel elements.	16,000
– Coal Industry Act 1994: Responsibility for compensation claims relating to personal injuries suffered by former British Coal mineworkers between 1947 and 31 December 1994 transferred to the Department on 1 January 1998 by a restructuring scheme under the Coal Industry Act 1994. The timing and amounts of any future liabilities are uncertain except where provision has been made in the accounts. The future liabilities will depend on the nature of any injury and whether the courts decide that compensation is due.	Unquantifiable
– Deed Relating to the British Coal Staff Superannuation Scheme (BCSSS) under Paragraph 2(9) of Schedule 5 to the Coal Industry Act 1994 and Deed Relating to the Mineworkers' Pension Scheme (MPS) under Paragraph 2(9) of Schedule 5 to the Coal Industry Act 1994: Government Guarantees were put in place on 31 October 1994, the day the Schemes were changed to reflect the impact of the privatisation of the coal industry. They are legally binding contracts between the Trustees and the Secretary of State for Business, Energy and Industrial Strategy. The Guarantees ensure that the benefits earned by Scheme members during their employment with British Coal, and any benefit improvements from surpluses which were awarded prior to 31 October 1994, will always be paid and will be increased each year in line with the Retail Prices Index. If at any periodic valuation the assets of the Guaranteed Fund were to be insufficient to meet its liabilities, the assets must be increased to bring the Fund back into balance. This is a long term contingent liability dependent on the performance of the schemes' investments and their mortality experience.	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
– 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 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.	Unquantifiable
– Feed in Tariffs: The Department faces claims for damages from solar energy and construction companies affected by changes to Feed-in-Tariffs in 2011. A number of companies from the solar industry initiated legal proceedings in 2012, claiming damages for interference with property rights. Following determination of the legal principles by the Court of Appeal, the Department is preparing for a full trial on the facts of the case, which is set for the first available date after 21 January 2018. Based on updated claims, claimants are seeking damages of up to £293 million. The Department has been ordered to pay 80% and 50% of the claimants' legal costs relating to preliminary hearings in the High Court and Court of Appeal respectively; the Department bears its own legal costs. The claimants and the Department are likely to incur substantial further legal costs (the Department's costs being estimated at £3.1 million) and the losing party is likely to be ordered to pay the costs of the winning party.	293,000
– British Business Bank: The core Department guarantees British Business Bank under the Enterprise Financial Guarantee (EFG) and legacy Small Firms Loan Guarantee Scheme (SFLGs) to facilitate lending to viable businesses, with a maximum obligation being subject to a cap, which at 31 March 2017 is £201 million. Under the BBB's Help to Grow financial guarantee programme, which was new in the year, the Bank has entered in to financial guarantee agreements of £60 million. The Bank has guaranteed 75% of eligible lending to SMEs under these agreements and a counter guarantee is in place that guarantees 50% of the Bank's 75% of eligible lending. As at 31 March 2017 the amount lent under these financial guarantee agreements was £0.6 million (2016: £nil).	201,000
– Other: There are a number of potential liabilities for the Department in respect of claims from suppliers, employees and third parties which depend on actual or potential proceedings. The timing and amounts of any liabilities are uncertain.	Unquantifiable
– Inventories: In March 2017 the NDA held inventories of reprocessed uranic material. These materials are currently held at nil value, due to uncertainty over their future use which may result in as-yet unquantified liabilities relating to potential treatment or disposal costs.	Unquantifiable
– Subsidence damage and public safety liabilities: Licensees of mining operations are required to provide security to the Coal Authority to cover anticipated future costs of settling subsidence damage liabilities within their Areas of Responsibility. Outside 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, this would transfer to the Authority who 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.) Both of the above liabilities have been provided for within the Coal Authority provision based on analysis of trends and claims experience. However it is possible that significant, unexpected events outside of this provision may materialise. In addition to the general contingent liabilities outlined above, damage notices have been submitted to the Coal Authority in respect of subsidence damage to Wentworth Woodhouse, a Grade I listed country house. The Coal Authority has rejected these notices. The Upper Tribunal (Lands Chamber) has ruled on 4 locations of damage and concluded that the Coal Authority has no liability in respect to these; one further area of damage has yet to be considered and the Coal Authority will continue to strongly defend its case.	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
– Restructuring Scheme: Where liabilities transferred under the various Coal Authority Restructuring Schemes (CARS) have crystallised due to planning conditions, agreements, claims etc, provision has been made. It has not however been possible to quantify those contingent liabilities that may arise in the future.	Unquantifiable
– UK Space Agency: In 2013/14 the UK Space Agency (UKSA) entered into an operating lease with NATS (En Route) Plc for office accommodation. At the end of the lease term in December 2030, the landlord has the contractual right to enforce the Agency to pay for costs of dilapidation. However, due to the specialized nature of the asset, the expectation is that the landlord will continue using the asset in its current state and therefore will not choose to exercise this option. In the event of the lease contract being terminated by the landlord before the end of the lease term, UK Space Agency will be compensated. The likelihood of outflow of economic benefit is therefore assessed as not probable.	Unquantifiable
– Financial Reporting Council: The core Department has provided assurance to FRC in respect of providing grant where FRC's general voluntary funding falls or current statutory exemption from liability nears expiry. In the course of the financial year, new legislative measures were effected to prevent the statutory exemption from liability from expiring.	Unquantifiable
– Legal claims: The Coal Authority is subject to various claims and legal actions in the ordinary course of its activities for which provision is made in the accounts where appropriate on the basis of information available. The Authority does not expect that the outcome of the above issues will materially affect its financial position.	Unquantifiable
– Legal claims: The CNPA has a number of potential liabilities in respect of claims from employees which depend on actual or potential proceedings. The timing and amounts of any payments are uncertain. These liabilities have not been provided for as CNPA believes that the claims are unlikely to be successful or to lead to a transfer of economic benefit.	Unquantifiable
– Wave Hub: The core Department has indemnified Cornwall Council in respect of the transfer of Wave Hub up to a maximum amount of £5 million. This obligation expires in 2028 due to the limitation period under the signed contract.	5,000
– Innovate UK: Innovate UK is responsible for decommissioning of Narec Monitoring Platform at an estimated cost of £2.5 million. This could take place anytime between 3 and 25 years.	2,500
– Medical Research Council: MRC has identified a contingent liability of £1.8 million (31 March 2016: £1.8 million) for dilapidation work. This may be required at the end of property leases which are due to expire within the next five years.	1,800

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
F4-DEL	UN Framework Convention on Climate Change	2,100
F4-DEL	International Energy Agency	1,495
G4-DEL	International Atomic Energy Agency	17,433
G4-DEL	Organisation for the Prohibition of Chemical Weapons	2,612
H7-DEL	European Space Agency	252,360
O7-DEL	European Molecular Biology Conference	2,686
O7-DEL	European Molecular Biology Laboratory	14,626
O7-DEL	Human Frontier Science Program	1,218
O7-DEL	International Agency for Research on Cancer	1,016
O7-DEL	The International Institute for Applied Systems Analysis	1,216
O7-DEL	The International Ocean Drilling Programme	2,600
O7-DEL	European Organisation for Nuclear Research (CERN)	145,318
O7-DEL	European Southern Observatory (ESO)	25,956
O7-DEL	Institut Laue-Langevin (ILL)	18,846
O7-DEL	European Synchotron Raditation Facility (ESRF)	8,795
O7-DEL	European X-ray Free-Electron Laser (XFEL)	4,200

Department for Transport

Introduction

1. The Department for Transport (DfT), its agencies and its partners support the transport network that helps the UK businesses and gets people and goods travelling around the country.

2. The Department's priorities are to boost UK's economic growth and opportunity, build a One Nation Britain, improve journeys and provide a safe, secure and sustainable transport system.

3. Current responsibilities are providing policy, guidance, and funding to English local authorities to help them run and maintain their road networks, improve passenger and freight travel, and develop new major transport schemes. DfT is investing in, maintaining and operating around 4,300 miles of the motorway and trunk road network in England through Highways England. DfT is also responsible for setting the strategic direction for the rail industry in England and Wales – funding investment in infrastructure through Network Rail, awarding and managing rail franchises, and regulating rail fares.

4. The Estimate provides for planned budgetary expenditure of the Department for Transport (including its associated agencies: the Driver and Vehicle Licensing Agency, Vehicle Certification Agency, Driver and Vehicle Standards Agency, Maritime and Coastguard Agency and arm's-length bodies and public corporations) in pursuit of the functions reflected in the section headings. It also provides for administrative expenditure by those bodies used in implementing and evaluating policy and on central services.

5. The expenditure is broken down between resource and capital, and resource provision is further sub-divided between administration and programme spend. Part I of the Estimate sets out the control totals and descriptions of spending, some of which are replicated in the Supply legislation. Part II provides a more detailed breakdown of those control limits and explain how the cash requirement is derived. Part III contains various tables and notes that provide supplementary and background information.

6. The single net cash requirement is not split by DEL/AME or any other budgetary limits.

7. Further details about the expenditure of the Department for Transport can be found in the Annual Report and Accounts 2017-18 to be published in the summer.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**3,741,922,000**	19,086,000	3,761,008,000
Capital	**8,069,900,000**	-	8,069,900,000
Annually Managed Expenditure			
Resource	**9,081,246,000**	10,983,000	9,092,229,000
Capital	**5,746,174,000**	-	5,746,174,000
Total Net Budget			
Resource	**12,823,168,000**	30,069,000	12,853,237,000
Capital	**13,816,074,000**	-	13,816,074,000
Non-Budget Expenditure	**-**		
Net cash requirement	**18,974,501,000**		

Amounts required in the year ending 31 March 2019 for expenditure by Department for Transport on:

Departmental Expenditure Limit:

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

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

Part I *(continued)*

£

	Voted	Non-Voted	Total

Annually Managed Expenditure:

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

Income arising from:
Loan repayments and other income for transport-related activities from General Lighthouse Authorities and Network Rail. Dividends and interest receivable.

Department for Transport will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	3,741,922,000	1,609,314,000	**2,132,608,000**
Capital	8,069,900,000	3,384,545,000	**4,685,355,000**
Annually Managed Expenditure			
Resource	9,081,246,000	3,897,999,000	**5,183,247,000**
Capital	5,746,174,000	3,022,878,000	**2,723,296,000**
Non-Budget Expenditure	-	-	**-**
Net cash requirement	18,974,501,000	10,181,764,000	**8,792,737,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
272,347	-10,267	262,080	5,617,959	-2,138,117	3,479,842	8,122,900	-53,000	8,069,900	3,879,483	6,431,661
Of which:										
A Tolled Crossings										
-	-	-	35,382	-232,000	-196,618	1,250	-	1,250	-136,811	-188,251
B Local Authority Transport										
-	-	-	373,445	-	373,445	1,337,702	-	1,337,702	363,436	1,745,390
C Highways England (net)										
47,698	-	47,698	2,588,960	-	2,588,960	2,706,329	-	2,706,329	2,661,250	2,328,031
D Funding of Other ALBs (net)										
1,771	-	1,771	-18,999	-	-18,999	17,666	-	17,666	36,784	9,660
E Other Railways										
-	-	-	407,799	-339,243	68,556	157,931	-	157,931	69,019	216,663
F Sustainable Travel										
-	-	-	103,414	-	103,414	399,620	-20,000	379,620	88,924	372,244
G Bus Subsidies & Concessionary Fares										
-	-	-	259,851	-	259,851	2,652	-	2,652	252,944	9,312
H GLA Transport Grants										
-	-	-	-24,919	-	-24,919	-	-	-	255,071	-8,500
I Crossrail										
-	-	-	5,036	-	5,036	18,000	-	18,000	1,791	-
J Aviation, Maritime, Security and Safety										
-	-	-	127,906	-57,242	70,664	18,359	-	18,359	56,114	59,778
K Maritime and Coastguard Agency										
8,663	-548	8,115	361,226	-13,900	347,326	11,974	-	11,974	335,150	19,500
L Motoring Agencies										
-	-	-	424,216	-354,597	69,619	15,475	-33,000	-17,525	108,016	-10,810
M Science, Research and Support Functions										
-	-	-	23,473	-	23,473	40,271	-	40,271	16,831	23,372
N Central Administration										
210,760	-9,719	201,041	61,362	-81,809	-20,447	17,676	-	17,676	254,296	3,152
O Departmental Unallocated Provision										
-	-	-	10,000	-	10,000	184,395	-	184,395	-	-
P Support for Passenger Rail Services										
-	-	-	655,360	-1,059,326	-403,966	-	-	-	-763,876	-4
Q High Speed Rail										
-	-	-	74,146	-	74,146	1,335,000	-	1,335,000	32,788	942,069
R Transport Development Fund										
-	-	-	26,300	-	26,300	202,600	-	202,600	8,675	7,705
S High Speed Two Limited (net)										
3,455	-	3,455	124,000	-	124,000	1,656,000	-	1,656,000	239,081	902,350

Part II: Subhead detail *(continued)*

£'000

2018-19 Plans									2017-18 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
T East West Rail Company Limited (net)										
-	-	-	1	-	1	-	-	-	-	-
Non-voted expenditure										
6,920	-	6,920	12,166	-	12,166	-	-	-	17,937	780
Of which:										
U Funding of Other ALBs (net)										
6,920	-	6,920	12,166	-	12,166	-	-	-	17,937	780
Total Spending in DEL										
279,267	**-10,267**	**269,000**	**5,630,125**	**-2,138,117**	**3,492,008**	**8,122,900**	**-53,000**	**8,069,900**	**3,897,420**	**6,432,441**
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	9,284,035	-202,789	9,081,246	5,766,174	-20,000	5,746,174	8,627,821	7,449,804
Of which:										
V Highways England (net)										
-	-	-	6,000	-	6,000	40,000	-	40,000	6,000	40,000
W Network Rail (net)										
-	-	-	8,717,274	-	8,717,274	5,314,174	-	5,314,174	8,289,842	6,634,451
X Funding of Other ALBs (net)										
-	-	-	79,886	-	79,886	-	-	-	90,621	-
Y Other Railways										
-	-	-	391,504	-202,789	188,715	-	-	-	155,824	-
Z Aviation, Maritime, Security and Safety										
-	-	-	-2,537	-	-2,537	-	-20,000	-20,000	-2,944	-20,000
AA Maritime and Coastguard Agency										
-	-	-	1,000	-	1,000	-	-	-	1,000	-
AB Motoring Agencies										
-	-	-	-2,372	-	-2,372	-	-	-	-4,286	-
AC Central Administration										
-	-	-	93,280	-	93,280	-	-	-	91,764	-
AD High Speed Rail										
-	-	-	-	-	-	412,000	-	412,000	-	796,000
High Speed Two Limited (net)										
-	-	-	-	-	-	-	-	-	-	-647
Non-voted expenditure										
-	-	-	10,983	-	10,983	-	-	-	92	-
Of which:										
AE Funding of Other ALBs (net)										
-	-	-	10,983	-	10,983	-	-	-	92	-
Total Spending in AME										
-	**-**	**-**	**9,295,018**	**-202,789**	**9,092,229**	**5,766,174**	**-20,000**	**5,746,174**	**8,627,913**	**7,449,804**

Part II: Subhead detail *(continued)*

£'000

2018-19 Plans									2017-18 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
Total for Estimate										
279,267	**-10,267**	**269,000**	**14,925,143**	**-2,340,906**	**12,584,237**	**13,889,074**	**-73,000**	**13,816,074**	**12,525,333**	**13,882,245**
Of which:										
Voted Expenditure										
272,347	-10,267	262,080	14,901,994	-2,340,906	12,561,088	13,889,074	-73,000	13,816,074	12,507,304	13,881,465
Non Voted Expenditure										
6,920	-	6,920	23,149	-46,027	23,149	-	-9,137	-	18,029	780

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**12,853,237**	**12,525,333**	**9,387,859**
Net Capital Requirement	**13,816,074**	**13,882,245**	**12,275,180**
Accruals to cash adjustments	**-7,664,741**	**-5,425,076**	**-1,111,997**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-21,284,215	-21,237,423	-564,092
Add cash grant-in-aid	12,483,489	15,682,240	5,545,017
Adjustments to remove non-cash items:			
Depreciation	-117,648	-199,659	-5,995,083
New provisions and adjustments to previous provisions	-100,290	-100,919	-245,490
Departmental Unallocated Provision	-194,395	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	1,736	53,594	53,888
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,249,592	250,269	-
Use of provisions	296,990	126,822	93,763
Removal of non-voted budget items	**-30,069**	**-18,809**	**-13,239**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-30,069	-18,809	-13,239
Net Cash Requirement	**18,974,501**	**20,963,693**	**20,537,803**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	279,267	276,009	272,115
Less:			
Administration DEL Income	-10,267	-10,595	-13,309
Net Administration Costs	**269,000**	**265,414**	**258,806**
Gross Programme Costs	17,832,410	16,915,731	19,793,970
Less:			
Programme DEL Income	-2,191,117	-2,327,799	-2,657,200
Programme AME Income	-202,789	-207,441	-2,772,922
Non-budget income	-3,883,130	-	-4,050,382
Net Programme Costs	**11,555,374**	**14,380,491**	**10,313,466**
Total Net Operating Costs	**11,824,374**	**14,645,905**	**10,572,272**
Of which:			
Resource DEL	3,706,637	3,809,045	2,865,400
Capital DEL	3,175,385	3,246,373	2,971,504
Resource AME	9,136,600	8,716,935	6,522,457
Capital AME	-311,118	-242,357	-45,324
Non-budget	-3,883,130	-884,091	-1,741,765
Adjustments to include:			
Departmental Unallocated Provision (resource)	10,000	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	1,018,863	-3,004,016	1,124,211
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	883,444	-2,308,626
Total Resource Budget	**12,853,237**	**12,525,333**	**9,387,857**
Of which:			
Resource DEL	3,761,008	3,897,420	2,930,897
Resource AME	9,092,229	8,627,913	6,456,960
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	2
Total Resource (Estimate)	**12,853,237**	**12,525,333**	**9,387,859**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	**-2,148,384**	**-2,304,890**	**-2,636,429**
Of which:			
Administration			
Sales of Goods and Services	-10,242	-10,037	-12,588
Of which:			
K Maritime and Coastguard Agency	-548	-567	-1,352
N Central Administration	-9,694	-9,470	-11,236
Other Income	-25	-558	-721
Of which:			
N Central Administration	-25	-558	-721
Total Administration	-10,267	-10,595	-13,309
Programme			
EU Grants Received	-52,645	-53,780	-47,767
Of which:			
J Aviation, Maritime, Security and Safety	-52,645	-53,780	-47,767
Sales of Goods and Services	-547,275	-484,898	-440,227
Of which:			
A Tolled Crossings	-208,000	-172,000	-122,449
E Other Railways	-284,856	-272,552	-266,041
F Sustainable Travel	-	-12	-12
I Crossrail	-	-	-903
J Aviation, Maritime, Security and Safety	-3,391	-3,754	-5,435
K Maritime and Coastguard Agency	-13,900	-14,225	-13,015
L Motoring Agencies	-18,219	-20,138	-22,552
M Science, Research and Support Functions	-	-90	-464
N Central Administration	-18,909	-2,127	-9,356
Interest and Dividends	-86,900	-54,752	-51,696
Of which:			
A Tolled Crossings	-24,000	-1,650	-14,854
E Other Railways	-	-	-10
L Motoring Agencies	-	-175	-751
M Science, Research and Support Functions	-	-	-90
N Central Administration	-62,900	-52,927	-35,978
Q High Speed Rail	-	-	-13
Other Income	-1,451,297	-1,700,513	-2,083,052
Of which:			
E Other Railways	-54,387	-54,967	-55,585
J Aviation, Maritime, Security and Safety	-1,206	-958	-667
L Motoring Agencies	-336,378	-335,618	-362,103
M Science, Research and Support Functions	-	-10	-2
N Central Administration	-	-671	-745
P Support for Passenger Rail Services	-1,059,326	-1,308,289	-1,663,950

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

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Taxation	-	-352	-378
Of which:			
L Motoring Agencies	-	-352	-378
Total Programme	-2,138,117	-2,294,295	-2,623,120
Voted Resource AME	**-202,789**	**-207,441**	**-2,727,598**
Of which:			
Programme			
Sales of Goods and Services	-	-	-1,597,478
Of which:			
Y Other Railways	-	-	-1,597,478
Interest and Dividends	-202,789	-207,441	-68,139
Of which:			
E Other Railways	-202,789	-207,441	-68,139
Other Grants	-	-	-463,590
Of which:			
E Other Railways	-	-	-463,590
Other Income	-	-	-598,391
Of which:			
E Other Railways	-	-	-598,391
Total Programme	-202,789	-207,441	-2,727,598
Total Voted Resource Income	**-2,351,173**	**-2,512,331**	**-5,364,027**
Voted Capital DEL	**-53,000**	**-230,541**	**-51,717**
Of which:			
Programme			
Sales of Assets	-	-	-8,192
Of which:			
E Other Railways	-	-	-8,192
EU Grants Received	-20,000	-20,078	-27,184
Of which:			
F Sustainable Travel	-20,000	-20,078	-27,184
Other Grants	-	-	-1,182
Of which:			
J Aviation, Maritime, Security and Safety	-	-	-1,182
Other Income	-33,000	-13,426	-5,530
Of which:			
J Aviation, Maritime, Security and Safety	-	-	-274
L Motoring Agencies	-33,000	-13,426	-5,256

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

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Repayments	-	-197,037	-9,629
Of which:			
A Tolled Crossings	-	-189,165	-
L Motoring Agencies	-	-7,872	-9,269
M Science, Research and Support Functions	-	-	-360
Total Programme	-53,000	-230,541	-51,717
Voted Capital AME	**-20,000**	**-20,000**	**-65,324**
Of which:			
Programme			
Other Grants	-	-	-45,324
Of which:			
Y Other Railways	-	-	-45,324
Repayments	-20,000	-20,000	-20,000
Of which:			
Z Aviation, Maritime, Security and Safety	-20,000	-20,000	-20,000
Total Programme	-20,000	-20,000	-65,324
Total Voted Capital Income	**-73,000**	**-250,541**	**-117,041**

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

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

£'000

	2018-19 Plans		2017-18 Provisions		2016-17 Outturn	
	Income	***Receipts***	**Income**	***Receipts***	**Income**	***Receipts***
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	*-150,000*	-	*-206,815*	-	*-201,553*
Total	**-**	***-150,000***	**-**	***-206,815***	**-**	***-201,553***

Detailed description of CFER sources

£'000

	2018-19 Plans		2017-18 Provisions		2016-17 Outturn	
	Income	***Receipts***	**Income**	***Receipts***	**Income**	***Receipts***
Departmental Expenditure Limit						
Non-Budget						
DVLA cherished transfers/sale of marks	-	*-150,000*	-	*-206,815*	-	*-201,553*
Total	**-**	***-150,000***	**-**	***-206,815***	**-**	***-201,553***

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Bernadette Kelly

Executive Agency Accounting Officers:

Sir Alan Massey for Sections K and AA	Maritime and Coastguard Agency
Julie Lennard for Sections L and AB	Driver and Vehicle Licensing Agency
Pia Wilkes for Sections L and AB	Vehicle Certification Agency
Gareth Llewellyn for Sections L and AB	Driver and Vehicle Standards Agency

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

ALB Accounting Officers:

Jim O'Sullivan	Highways England
Mark Carne, Chief Executive Officer	Network Rail
Charlotte Vitty, Chief Executive Officer	British Transport Police Authority
Mark Thurston, Chief Executive Officer	High Speed Two (HS2) Limited
Anthony Smith , Chief Executive Officer	Passengers' Council
Michael Holden, Chief Executive Officer	Directly Operated Railways
Captain Ian McNaught, Executive Chairman	Trinity House
Yvonne Shields, Chief Executive Officer	Commissioners of Irish Lights
Mike Bullock, Chief Executive Officer	Northern Lighthouse Board
Awaiting appointment	East West Rail Company Limited

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;

- making judgements and estimates on a reasonable basis;

- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and

- preparing the accounts on a going concern basis.

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
D	Air Travel Trust	-29,870	-	-
D	British Transport Police Authority	6,509	17,666	-
T	East West Rail Company Limited	1	-	-
S	High Speed Two Limited	127,455	1,656,000	1,820,201
C	Highways England	2,636,658	2,706,329	3,700,000
D	Rail Passenger Council	6,133	-	6,133
X	Air Travel Trust	-2,014	-	-
X	British Transport Police Authority	81,900	-	-
V	Highways England	6,000	40,000	-
W	Network Rail	8,717,274	5,314,174	6,957,155
Total		**11,550,046**	**9,734,169**	**12,483,489**

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

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

Section in Part II: Subhead Detail	Service	£'000
DEL - L	Motoring Agencies	25,400

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Statutory liabilities:	
Channel Tunnel Act 1987, s 25, 26 and 29 : potential liabilities in the event of termination of Eurotunnel's concession.	100,000
Marine and Aviation Insurance Act 1952, s 1 : Government war risk reinsurance for British shipowners insuring their vessels with the British Mutual War Risks Associations (Clubs). Under the current agreement with Clubs, the Government provides 95% reinsurance for Queen's Enemy Risks (QER). A contingent liability arises from the continuous QER cover for the hull and machinery value of British flag vessels entered with the Clubs.	Unquantifiable
Land Compensation Act 1973, Part I : Highways England: possible obligations in relation to land and property acquisitions.	92,600
Railways Act 1993, s 29(5) : Liabilities in direct agreements with rolling stock companies re Environmental Deed of Indemnity.	Unquantifiable
Railways Act 1993, Transport Act 2000: Contingent liabilities arise from signing of new, replacement and extended passenger rail franchise agreements, and other agreements to encourage railways investment.	2,433,075
CTRL Act 1996. Undertaking under the HS1 concession agreement.	2,664,000
The SoS shall order the re-hearing of a formal investigation if there are grounds for suspecting that a miscarriage of justice may have occurred. The SoS may order a formal investigation into any marine accident, or re-open an investigation in any other circumstances. There may be widespread public demand for him to do so if there is a great loss of life and the accident occurred on a UK registered vessel or the accident happened in UK waters.	20,000
Town and Country Act 1990, The Department has issued a Safeguarding Order for the proposed route of HS2. This creates an obligation on the Department to purchase properties that have been blighted.	2,500
Non-statutory liabilities	
Reinstatement of International Maritime Organisation (IMO) building, and abatement of rent, if IMO building destroyed; and rehousing of IMO during rebuilding.	66,000
Highways England Carriageway Pavement defects claim.	3,000
Highways England third party claims.	6,000
Indemnities have been issued to non-executive members of the departmental board, and to civil servants appointed to represent the Department on the boards of other organisations.	800
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.	6,000
Under the HS1 Concession agreement the Secretary of state may be liable for a number of quantifiable (disclosed) and unquantifiable payments, including capital expenditure, increase in operating costs and loss of revenue. This would be in the event of legal changes, either in the UK or Europe ('Change in Circumstances') or a change directed by another part of the Government ('Government Change').	120,000
In 2008 the Secretary of State entered into quantifiable (disclosed) and unquantifiable indemnities under the Crossrail Sponsor's Agreement and the Project Development agreement (between DfT and TfL as joint sponsors and the Project Delivery Agency (Crossrail Limited).	5,638,800

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

Nature of liability	£'000
In 2013 the Secretary of State agreed to quantifiable (disclosed) and unquantifiable assurances, warranties, indemnities and potential losses under the Thameslink Rolling Stock contracts with Siemens, Network Rail and Cross London Trains.	2,712,000
In 2012 the Secretary of State agreed to quantifiable (disclosed) and unquantifiable assurances, warranties, indemnities and potential losses under the Inter City Express Rolling Stock contracts with Agility Consortium and Network Rail.	3,600,000
Indemnities issued to businesses at Rail privatisation and transferred from BRBR on abolition.	19,753
Commitment by the Department to fund any shortfall of toll revenue from the Mersey Gateway Bridge to meet Halton's financial obligations under the Demand Management Participation Agreement.	1,546,000
Legacy environmental claims.	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.	25,000
Guarantees issued by Network Rail to financial institutions banks in respect of its own activities and activities of businesses it owns or partially owns.	35,415
Guarantee issued by Network Rail relating to obligations of the Operator Agreement between NR (High Speed) Ltd and HS1 Ltd.	3,000
Revenue element of Train Operator Companies sustained poor performance claim against Network Rail.	Unquantifiable
Other contingent liabilities, including legal claims.	1,085,287
Under the Enhanced Bromsgrove Station Deed the Department has an obligation to use reasonable endeavours to ensure that the Electrification Project will have been completed within a specified timeframe. If not accomplished the Department shall compensate the transport authority and the County Council for any net financial loss.	Unquantifiable
Contingent element of incentives relating to HS2 Ltd.	Unquantifiable

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
RDEL - J	International Civil Aviation Organisation	3,397
RDEL - J	European Civil Aviation Conference	249

Department for Exiting the European Union

Introduction

1. The Department for Exiting the European Union (DExEU) was established on 14 July 2016, after the 23 June Referendum, to co-ordinate the United Kingdom's withdrawal from the European Union (EU).

2. Further information on the Department's expenditure can be found in DExEU's Annual Report and Accounts 2017-18 which will be published in the summer of 2018.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**92,235,000**	-	92,235,000
Capital	**750,000**	-	750,000
Annually Managed Expenditure			
Resource	**3,000,000**	-	3,000,000
Capital	**-**	-	-
Total Net Budget			
Resource	**95,235,000**	-	95,235,000
Capital	**750,000**	-	750,000
Non-Budget Expenditure	**-**		
Net cash requirement	**92,535,000**		

Amounts required in the year ending 31 March 2019 for expenditure by Department for Exiting the European Union on:

Departmental Expenditure Limit:

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

Annually Managed Expenditure:

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

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

Part I *(continued)*

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	92,235,000	45,378,000	**46,857,000**
Capital	750,000	135,000	**615,000**
Annually Managed Expenditure			
Resource	3,000,000	1,535,000	**1,465,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net cash requirement	92,535,000	45,513,000	**47,022,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
92,235	-	92,235	-	-	-	750	-	750	76,447	750
Of which:										
A Exiting the European Union										
92,235	-	92,235	-	-	-	750	-	750	76,447	750
Total Spending in DEL										
92,235	**-**	**92,235**	**-**	**-**	**-**	**750**	**-**	**750**	**76,447**	**750**
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	3,000	-	3,000	-	-	-	3,000	-
Of which:										
B AME costs										
-	-	-	3,000	-	3,000	-	-	-	3,000	-
Total Spending in AME										
-	**-**	**-**	**3,000**	**-**	**3,000**	**-**	**-**	**-**	**3,000**	**-**
Total for Estimate										
92,235	**-**	**92,235**	**3,000**	**-**	**3,000**	**750**	**-**	**750**	**79,447**	**750**
Of which:										
Voted Expenditure										
92,235	-	92,235	3,000	-	3,000	750	-	750	79,447	750
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**95,235**	**79,447**	**22,759**
Net Capital Requirement	**750**	**750**	**-**
Accruals to cash adjustments	**-3,450**	**-3,360**	**-**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-450	-360	-
New provisions and adjustments to previous provisions	-3,000	-3,000	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**92,535**	**76,837**	**22,759**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	92,235	81,447	23,768
Less:			
Administration DEL Income	-	-5,000	-1,009
Net Administration Costs	**92,235**	**76,447**	**22,759**
Gross Programme Costs	3,000	3,000	-
Less:			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**3,000**	**3,000**	**-**
Total Net Operating Costs	**95,235**	**79,447**	**22,759**
Of which:			
Resource DEL	92,235	76,447	22,759
Capital DEL	-	-	-
Resource AME	3,000	3,000	-
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**95,235**	**79,447**	**22,759**
Of which:			
Resource DEL	92,235	76,447	22,759
Resource AME	3,000	3,000	-
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**95,235**	**79,447**	**22,759**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	**-**	**-5,000**	**-1,009**
Of which:			
Administration			
Sales of Goods and Services	-	-5,000	-1,009
Of which:			
A Exiting the European Union	-	-5,000	-1,009
Total Administration	-	-5,000	-1,009
Total Voted Resource Income	**-**	**-5,000**	**-1,009**

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

No CFER income or receipts are expected in 2018-19 or 2017-18. No CFER income or receipts were received in 2016-17.

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: Philip Rycroft

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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.

Department for International Trade

Introduction

1. The Department for International Trade secures UK and global prosperity by promoting and financing international trade and investment, and championing free trade.

2. The Estimate provides for expenditure and income for the Department for International Trade. We are an international economic department, our responsibilities are to;

   - Support and encourage UK businesses to drive sustainable export growth;

   - Ensure the UK is recognised as the best place to invest and to attract, retain and grow international investment that strengthens the economy;

   - Opening markets, building a trade framework with new and existing partners which is free and fair; and

   - Use trade and investment to underpin the Government's agenda for a Global Britain and its ambitions for prosperity, stability and security worldwide, including via the GREAT campaign.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**354,145,000**	-	354,145,000
Capital	**3,501,000**	-	3,501,000
Annually Managed Expenditure			
Resource	**3,000,000**	-	3,000,000
Capital	**-**	-	-
Total Net Budget			
Resource	**357,145,000**	-	357,145,000
Capital	**3,501,000**	-	3,501,000
Non-Budget Expenditure	**-**		
Net cash requirement	**439,146,000**		

Amounts required in the year ending 31 March 2019 for expenditure by Department for International Trade on:

Departmental Expenditure Limit:

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

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

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

Annually Managed Expenditure:

Expenditure arising from:
Depreciation, amortisation, revaluation, provisions and other non-cash items.

Department for International Trade will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	354,145,000	206,798,000	**147,347,000**
Capital	3,501,000	2,997,000	**504,000**
Annually Managed Expenditure			
Resource	3,000,000	1,350,000	**1,650,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net cash requirement	439,146,000	210,245,000	**228,901,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
68,030	-	68,030	319,589	-33,474	286,115	3,501	-	3,501	391,492	19,066
Of which:										
A Trade development and promotion, inward investment, trade policy and the GREAT campaign										
68,030	-	68,030	319,589	-33,474	286,115	3,501	-	3,501	391,492	19,066
Total Spending in DEL										
68,030	**-**	**68,030**	**319,589**	**-33,474**	**286,115**	**3,501**	**-**	**3,501**	**391,492**	**19,066**
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	3,000	-	3,000	-	-	-	3,000	-
Of which:										
B Trade development and promotion, inward investment, trade policy and the GREAT campaign										
-	-	-	3,000	-	3,000	-	-	-	3,000	-
Total Spending in AME										
-	**-**	**-**	**3,000**	**-**	**3,000**	**-**	**-**	**-**	**3,000**	**-**
Total for Estimate										
68,030	**-**	**68,030**	**322,589**	**-33,474**	**289,115**	**3,501**	**-**	**3,501**	**394,492**	**19,066**
Of which:										
Voted Expenditure										
68,030	-	68,030	322,589	-33,474	289,115	3,501	-	3,501	394,492	19,066
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**357,145**	**394,492**	**344,653**
Net Capital Requirement	**3,501**	**19,066**	**6,339**
Accruals to cash adjustments	**78,500**	**68,000**	**-2,476**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-2,500	-2,000	-2,137
New provisions and adjustments to previous provisions	-	-	-52
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-287
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	90,000	-
Increase (-) / Decrease (+) in creditors	81,000	-20,000	-
Use of provisions	-	-	-
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**439,146**	**481,558**	**348,516**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	68,030	88,816	29,697
Less:			
Administration DEL Income	-	-	-
Net Administration Costs	**68,030**	**88,816**	**29,697**
Gross Programme Costs	324,219	338,362	319,201
Less:			
Programme DEL Income	-33,474	-43,800	-4,245
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**290,745**	**294,562**	**314,956**
Total Net Operating Costs	**358,775**	**383,378**	**344,653**
Of which:			
Resource DEL	354,145	391,492	344,653
Capital DEL	1,630	-11,114	-
Resource AME	3,000	3,000	-
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-1,630	11,114	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**357,145**	**394,492**	**344,653**
Of which:			
Resource DEL	354,145	391,492	344,653
Resource AME	3,000	3,000	-
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**357,145**	**394,492**	**344,653**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	**-33,474**	**-32,100**	**-4,245**
Programme			
Sales of Goods and Services	-33,474	-32,100	-2,852
Of which:			
A Trade development and promotion, inward investment, trade policy and the GREAT campaign	-33,474	-32,100	-2,852
Other Grants	-	-	-5
Of which:			
A Trade development and promotion, inward investment, trade policy and the GREAT campaign	-	-	-5
Other Income	-	-	-1,388
Of which:			
A Trade development and promotion, inward investment, trade policy and the GREAT campaign	-	-	-1,388
Total Programme	-33,474	-32,100	-4,245
Total Voted Resource Income	**-33,474**	**-32,100**	**-4,245**
Voted Capital DEL	**-**	**-11,700**	**-**
Of which:			
Programme			
Other Grants	-	-11,700	-
Of which:			
A Trade development and promotion, inward investment, trade policy and the GREAT campaign	-	-11,700	-
Total Programme	-	-11,700	-
Total Voted Capital Income	**-**	**-11,700**	**-**

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

No CFER income or receipts are expected in 2018-19 or 2017-18. No CFER income or receipts were received in 2016-17.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Antonia Romeo

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;

- making judgements and estimates on a reasonable basis;

- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation’s version of it, have been followed, and explain any material departures in the accounts; and

- preparing the accounts on a going concern basis.

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

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

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

Section in Part II: Subhead Detail	Service	£'000
DEL - A	UK Trade Remedies Authority (TRA): estimated spend prior to Royal Assent of the Trade Bill	8,900

Part III: Note K - Contingent Liabilities

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

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
DEL - A	World Trade Organisations	6,223

Department for Digital, Culture, Media and Sport

Introduction

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

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**1,679,965,000**	-	1,679,965,000
Capital	**585,024,000**	-	585,024,000
Annually Managed Expenditure			
Resource	**3,302,212,000**	1,050,740,000	4,352,952,000
Capital	**343,708,000**	221,139,000	564,847,000
Total Net Budget			
Resource	**4,982,177,000**	1,050,740,000	6,032,917,000
Capital	**928,732,000**	221,139,000	1,149,871,000
Non-Budget Expenditure	**-**		
Net cash requirement	**5,549,965,000**		

Amounts required in the year ending 31 March 2019 for expenditure by Department for Digital, Culture, Media and Sport on:

Departmental Expenditure Limit:

Expenditure arising from:
Funding for national and other museums and galleries, support for the British Library and other library and archive institutions and the Government Indemnity Scheme. Provision for the costs associated with the Blythe House programme.

Funding for the Royal Palaces, for national heritage and architecture and for historic buildings and ancient monuments and sites; funding for commemorations, memorials and ceremonial occasions and to repair and protect First World War memorials and burial sites across the UK and overseas. Funding for the Listed Places of Worship schemes and the VAT grant scheme for memorials.

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

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

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

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

Part I *(continued)*

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

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

Provision for research and surveys, and funding for UK membership of various international organisations.
Provision for the costs associated with the closure or restructure of organisations.
Provision for the costs associated with building a stronger civil society.
Funding to support delivery of the legacy from the 2012 Olympic and Paralympic games and associated non-cash costs.
Funding to support delivery of the Commonwealth Games 2022 and associated non-cash items.
Provision for the costs of Lord Leveson's inquiry, creation and support of the bodies created in response to the recommendations made by Lord Leveson and costs of an associated litigation.

Provision for the costs associated with ongoing legal cases.
Preparatory work in support of HM Government plans to exit the European Union; provision for costs associated with promoting trade, inward investment and global engagement.

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

Fees charged for Subject Access Requests under the Data Protection Act and receipts in relation to data protection enquiries.
Receipts associated with the sale of radio spectrum; contributions from other government departments toward the costs of joint schemes. Receipts from the private sector toward the 4G/TV Co-Existence Oversight Board. Receipts from other government departments, devolved administrations, local authorities and the private sector in respect of broadband and mobile communication infrastructure contracts.
Receipts from the National Lottery Distribution Fund to meet the cost of its administration by the Department and of the expenses of the Gambling Commission; receipts from the National Lottery operator's licence fees, recoveries from the issue of licensing certificates.

The receipts of Heritage items received under the Cultural Gifts scheme and passed to the Acceptance in Lieu panel.
Receipts associated with the legacy of the Olympic and Paralympic Games 2012.
Receipts associated with the closure or restructure of organisations.
Receipts in respect of the costs awarded in the Floe Telecom Court Case.
Receipts from other Government departments.
Repayment of grants and repayment of loan principal and related interest.
Receipts associated with the Commonwealth Games 2022.

Part I *(continued)*

Annually Managed Expenditure:

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

Lottery grants.

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	1,679,965,000	759,741,000	**920,224,000**
Capital	585,024,000	285,947,000	**299,077,000**
Annually Managed Expenditure			
Resource	3,302,212,000	1,526,400,000	**1,775,812,000**
Capital	343,708,000	77,097,000	**266,611,000**
Non-Budget Expenditure	-	-	**-**
Net cash requirement	5,549,965,000	2,454,402,000	**3,095,563,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
173,716	-716	173,000	1,596,756	-89,791	1,506,965	585,024	-	585,024	1,931,791	385,748
Of which:										
A Support for the Museums and Galleries sector										
-	-	-	30,167	-	30,167	91,749	-	91,749	24,883	12,500
B Museums and Galleries sponsored ALBs (net)										
-	-	-	403,029	-	403,029	28,815	-	28,815	409,918	70,240
C Libraries sponsored ALBs (net)										
8,770	-	8,770	115,439	-	115,439	3,221	-	3,221	123,134	4,921
D Support for the Arts sector										
-	-680	-680	468	-78,129	-77,661	3,311	-	3,311	-74,271	305
E Arts and culture ALBs (net)										
17,573	-	17,573	430,335	-	430,335	33,334	-	33,334	435,102	60,864
F Support for the Sports sector										
-	-	-	14,124	-7,000	7,124	-	-	-	11,554	-
G Sport sponsored ALBs (net)										
14,909	-	14,909	119,067	-	119,067	42,765	-	42,765	147,470	38,765
H Ceremonial and support for the Heritage sector										
391	-36	355	33,494	-782	32,712	500	-	500	64,810	2,250
I Heritage sponsored ALBs (net)										
15,751	-	15,751	68,138	-	68,138	22,459	-	22,459	80,964	23,184
J Tourism sponsored ALBs (net)										
42,232	-	42,232	15,100	-	15,100	186	-	186	60,042	1,166
K Support for the Broadcasting and Media sector										
-	-	-	35,835	-1,000	34,835	252,502	-	252,502	261,705	72,943
L Broadcasting and Media sponsored ALBs (net)										
12,900	-	12,900	30,285	-	30,285	106,057	-	106,057	78,256	91,879
M Administration and Research										
61,190	-	61,190	4,053	-	4,053	125	-	125	69,224	562
N Support for Horseracing and the Gambling sector										
-	-	-	-	-2,880	-2,880	-	-	-	-3,440	-
O Gambling Commission(net)										
-	-	-	3,223	-	3,223	-	-	-	3,907	561
P Office for Civil Society										
-	-	-	293,999	-	293,999	-	-	-	236,041	5,608
Olympics - legacy programmes										
-	-	-	-	-	-	-	-	-	2,492	-

Part II: Subhead detail *(continued)*

£'000

2018-19 Plans									2017-18 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
Non-voted expenditure										
-	-	-	-	-	-	-	-	-	-34,000	-
Of which:										
Spectrum Management Receipts										
-	-	-	-	-	-	-	-	-	-34,000	-
173,716	**-716**	**173,000**	**1,596,756**	**-89,791**	**1,506,965**	**585,024**	**-**	**585,024**	**1,897,791**	**385,748**
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	3,302,212	-	3,302,212	343,708	-	343,708	3,341,492	325,635
Of which:										
Q British Broadcasting Corporation(net)										
-	-	-	3,258,566	-	3,258,566	323,708	-	323,708	3,282,036	305,635
R Channel Four Television										
-	-	-	-	-	-	20,000	-	20,000	-	20,000
S Provisions, Impairments and other AME spend										
-	-	-	43,644	-	43,644	-	-	-	59,456	-
T Levy bodies										
-	-	-	2	-	2	-	-	-	-	-
Non-voted expenditure										
-	-	-	1,050,740	-	1,050,740	221,139	-	221,139	1,367,106	427,041
Of which:										
V Lottery Grants										
-	-	-	1,050,740	-	1,050,740	221,139	-	221,139	1,367,106	427,041
Total Spending in AME										
-	**-**	**-**	**4,352,952**	**-**	**4,352,952**	**564,847**	**-**	**564,847**	**4,708,598**	**752,676**
Total for Estimate										
173,716	**-716**	**173,000**	**5,949,708**	**-89,791**	**5,859,917**	**1,149,871**	**-**	**1,149,871**	**6,606,389**	**1,138,424**
Of which:										
Voted Expenditure										
173,716	-716	173,000	4,898,968	-89,791	4,809,177	928,732	-	928,732	5,273,283	711,383
Non Voted Expenditure										
-	-	-	1,050,740	-74,524	1,050,740	221,139	-	221,139	1,333,106	427,041

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**6,032,917**	**6,606,389**	**6,251,854**
Net Capital Requirement	**1,149,871**	**1,138,424**	**1,079,256**
Accruals to cash adjustments	**-360,944**	**-567,611**	**-318,072**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-5,159,507	-5,278,000	-5,029,194
Add cash grant-in-aid	4,615,599	4,595,214	4,712,770
Adjustments to remove non-cash items:			
Depreciation	-3,075	-2,983	-3,967
New provisions and adjustments to previous provisions	-	-	920
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	1,308
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	186,039	118,158	-
Use of provisions	-	-	91
Removal of non-voted budget items	**-1,271,879**	**-1,760,147**	**-1,933,233**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-1,271,879	-1,760,147	-1,933,233
Net Cash Requirement	**5,549,965**	**5,417,055**	**5,079,805**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	173,716	203,582	139,815
Less:			
Administration DEL Income	-716	-32,844	-2,530
Net Administration Costs	**173,000**	**170,738**	**137,285**
Gross Programme Costs	6,644,635	7,214,699	6,821,627
Less:			
Programme DEL Income	-89,791	-92,837	-155,098
Programme AME Income	-	-	-65,065
Non-budget income	-20,000	-80,000	-150,000
Net Programme Costs	**6,534,844**	**7,041,862**	**6,451,464**
Total Net Operating Costs	**6,707,844**	**7,212,600**	**6,588,749**
Of which:			
Resource DEL	1,679,965	1,897,791	1,536,809
Capital DEL	458,606	243,561	-6,355
Resource AME	4,352,952	4,708,598	4,715,045
Capital AME	236,321	442,650	493,241
Non-budget	-20,000	-80,000	-149,991
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-694,927	-686,211	-486,886
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	20,000	80,000	150,000
Other adjustments	-	-	-9
Total Resource Budget	**6,032,917**	**6,606,389**	**6,251,854**
Of which:			
Resource DEL	1,679,965	1,897,791	1,549,802
Resource AME	4,352,952	4,708,598	4,702,052
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	34,000	49,645
Other adjustments	-	-34,000	-49,645
Total Resource (Estimate)	**6,032,917**	**6,606,389**	**6,251,854**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	**-90,507**	**-91,681**	**-149,594**
Of which:			
Administration			
Sales of Goods and Services	-	-205	-3
Of which:			
M Administration and Research	-	-205	-3
Other Grants	-716	-715	-40
Of which:			
D Support for the Arts sector	-680	-680	-
H Ceremonial and support for the Heritage sector	-36	-35	-
K Support for the Broadcasting and Media sector	-	-	-40
Other Income	-	-	-1,127
Of which:			
The Royal Parks	-	-	-145
M Administration and Research	-	-	-982
Taxation	-	-	-1,360
Of which:			
The Royal Parks	-	-	-1,360
Total Administration	-716	-920	-2,530
Programme			
Sales of Goods and Services	-2	-2	-19,682
Of which:			
D Support for the Arts sector	-2	-2	-14
The Royal Parks	-	-	-19,668
Interest and Dividends	-	-	-2,137
Of which:			
P Office for Civil Society	-	-	-2,137
Other Grants	-86,909	-87,319	-115,568
Of which:			
D Support for the Arts sector	-78,127	-78,144	-78,144
F Support for the Sports sector	-7,000	-7,392	-7,000
H Ceremonial and support for the Heritage sector	-782	-783	-1,117
K Support for the Broadcasting and Media sector	-1,000	-1,000	-960
Olympics - legacy programmes	-	-	-28,347
Other Income	-2,880	-3,440	-7,156
Of which:			
H Ceremonial and support for the Heritage sector	-	-	-55
The Royal Parks	-	-	-3,914
K Support for the Broadcasting and Media sector	-	-	-273
N Support for Horseracing and the Gambling sector	-2,880	-3,440	-2,496
Olympics - legacy programmes	-	-	-263
P Office for Civil Society	-	-	-155

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

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Taxation	-	-	-2,521
Of which:			
Ceremonial and support for the Heritage sector	-	-	-698
The Royal Parks	-	-	-1,780
N Support for Horseracing and the Gambling sector	-	-	-43
Total Programme	-89,791	-90,761	-147,064
Voted Resource AME	**-**	**-**	**-65,065**
Of which:			
Programme			
Interest and Dividends	-	-	-357
Of which:			
T Levy bodies	-	-	-357
Other Income	-	-	-14,812
Of which:			
T Levy bodies	-	-	-14,812
Taxation	-	-	-49,896
Of which:			
T Levy bodies	-	-	-49,896
Total Programme	-	-	-65,065
Total Voted Resource Income	**-90,507**	**-91,681**	**-214,659**

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

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Capital DEL	**-**	**-**	**-11,799**
Of which:			
Programme			
Other Grants	-	-	-8,034
Of which:			
D Support for the Arts sector	-	-	-35
The Royal Parks	-	-	-1,564
Olympics - legacy programmes	-	-	-6,435
Repayments	-	-	-3,765
Of which:			
P Office for Civil Society	-	-	-3,765
Total Programme	-	-	-11,799
Voted Capital AME	**-**	**-**	**-3,099**
Of which:			
Programme			
Repayments	-	-	-3,099
Of which:			
T Levy bodies	-	-	-3,099
Total Programme	-	-	-3,099
Total Voted Capital Income	**-**	**-**	**-14,898**

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

	2018-19 Plans		2017-18 Provisions		2016-17 Outturn	
	Income	***Receipts***	**Income**	***Receipts***	**Income**	***Receipts***
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-34,000	*-34,000*	-49,645	*-49,645*
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-20,000	*-20,000*	-80,000	*-80,000*	-150,000	*-150,000*
Non-budget amounts collectable on behalf of the Consolidated Fund (**NOT** in the SoCNE)	-	*-168,700*	-	*-249,100*	-	*-312,511*
Total	**-20,000**	***-188,700***	**-114,000**	***-363,100***	**-199,645**	***-512,156***

Detailed description of CFER sources

£'000

	2018-19 Plans		2017-18 Provisions		2016-17 Outturn	
	Income	***Receipts***	**Income**	***Receipts***	**Income**	***Receipts***
Departmental Expenditure Limit						
Spectrum Management Receipts	-	-	-34,000	*-34,000*	-49,645	*-49,645*
Annually Managed Expenditure	-	-	-	-	-	-
Non-Budget						
Wireless Telegraphy Act Licence Fees	-	*-168,700*	-	*-249,100*	-	*-312,511*
BBC contribution to broadband infrastructure and services	-20,000	*-20,000*	-80,000	*-80,000*	-150,000	*-150,000*
Total	**-20,000**	***-188,700***	**-114,000**	***-363,100***	**-199,645**	***-512,156***

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: Sue Owen

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

ALB Accounting Officers:

Dr Hartwig Fischer	British Museum
Sir Michael Dixon	Natural History Museum
Diane Lees CBE	Imperial War Museum
Dr Gabriele Finaldi	National Gallery
Dr Kevin Fewster, AM, FRSA	Royal Museums Greenwich
Louise Parnell	National Museums Liverpool
Dr Nicholas Cullinan	National Portrait Gallery
Ian Blatchford FCMA FSA	Science Museums Group
Dr Maria Balshaw CBE	Tate Group
Dr Tristram Hunt FRHistS	Victoria and Albert Museum
Dr Xavier Bray	Wallace Collection
Dr Bruce Boucher	Sir John Soane's Museum
Janet Vitmayer CBE	Horniman Museum and Gardens
Sonia Solicari	Geffrye Museum
Dr Edward Impey FSA FRHistS	Royal Armouries
Roly Keating	British Library
Darren Henley	Arts Council England
Jennie Price	Sport England
Liz Nicholl OBE	United Kingdom Sports Council
Nicole Sapstead	UK Anti-Doping
Karen Eyre-White	Sports Grounds Safety Authority (SGSA)
Duncan Wilson OBE	Historic England
Crispin Truman	Churches Conservation Trust
Ros Kerslake	National Heritage Memorial Fund
Sally Balcombe	Visit Britain
Amanda Nevill	British Film Institute
Sharon White	Ofcom
Ian Jones	S4C
Elizabeth Denham	Information Commissioners Office
Sarah Harrison	The Gambling Commission

Alan Delmonte	Horseracing Betting Levy Board
Dawn Austwick	Big Lottery Fund

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;

- making judgements and estimates on a reasonable basis;

- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and

- preparing the accounts on a going concern basis.

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
B	British Museum	64,342	2,603	42,046
B	Imperial War Museum	23,978	2,156	23,634
B	National Gallery	24,909	3,660	24,092
B	National Museums Liverpool	21,466	1,495	19,761
B	Natural History Museum	48,215	6,300	41,815
B	Royal Museums Greenwich	17,994	2,075	15,869
B	Science Museum Group	49,877	3,051	40,428
B	Tate	76,040	2,440	37,566
B	Victoria and Albert Museum	45,673	1,903	37,176
B	Museum and Galleries (subgroup)	30,535	3,132	24,911
C	British Library	124,209	3,221	93,443
E	Arts Council England	447,908	33,334	479,972
G	Sports Ground Safety Authority	1,627	-	1,601
G	Sport England	67,764	39,931	104,795
G	UK Anti Doping	8,108	-	7,998
G	UK Sport	56,477	2,834	60,931
I	Historic England	81,419	17,309	90,734
I	Churches Conservation Trust	2,366	250	2,604
I	National Heritage Memorial Fund	104	4,900	5,000
J	VisitBritain	57,332	186	56,818
L	British Film Institute	22,976	1,007	20,878
L	Ofcom	8,100	104,200	106,300
L	S4C	7,309	-	15,097
L	Information Commissioner's Office	4,800	850	3,750
O	The Gambling Commission	343	-	-
O	National Lottery Commission	2,880	-	2,880
Q	BBC	3,258,566	323,708	3,255,500
S	Imperial War Museum	6,000	-	-
S	National Gallery	25	-	-
S	National Museums Liverpool	1,000	-	-
S	Natural History Museum	2,635	-	-
S	Royal Museums Greenwich	2,200	-	-
S	Science Museum Group	5,090	-	-
S	Museum and Galleries (subgroup)	4,215	-	-
S	British Library	-1,050	-	-
S	Arts Council England	82	-	-
S	Sport England	2,309	-	-
S	UK Sport	4,396	-	-
S	Historic England	2,075	-	-
S	VisitBritain	3,478	-	-
S	British Film Institute	10,520	-	-
S	Ofcom	-369	-	-
S	Information Commissioner's Office	9	-	-
S	National Lottery Commission	1,029	-	-

T	Phone-paid Services Authority	1	-	-
Total		**4,598,962**	**560,545**	**4,615,599**

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

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

Section in Part II: Subhead Detail	Service	£'000
Section G	United Kingdom Anti Doping	8,108
Section H	Listed Places of Worship	17,035
Section K	BDUK 700 MHZ Viewer Support	21,300
Section P	Life Chances Fund	2,606
Section P	Grants issued by the Office for Civil Society	5,000

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Indemnities have been granted by the Secretary of State for Culture, Media and Sport under the National Heritage Act 1980 (as amended by the Museums and Galleries Act 1992). The Act covers a museum, art gallery, library or other similar institution in the United Kingdom which has as its purpose or one of its purposes the preservation for the public benefit of a collection of historic, artistic or scientific interest. The following indemnities are in force:	

Institution

British Library	770,000
British Museum	1,208,495
English Heritage	2,332
Horniman Museum	310
Imperial War Museum	77,000
National Gallery	3,500,263
Royal Museums Greenwich	106,000
National Museums Liverpool	237,000
National Museums Northern Ireland	104,700
National Portrait Museum	242,370
Natural History Museum	44,222
Royal Armouries	15,803
Science Museum Group	198,433
Sir John Soane's Museum	24,054
South Bank Centre	23,999
Tate	8,285,571
Victoria and Albert Museum	385,000
Wallace Collection	16,500
Other non DCMS bodies	3,489,008
Indemnities granted in respect of works of art on loan from the Royal Collection.	2,434,213
Indemnity scheme for items on loan to the Government Art Collection.	2,390
Guarantee for the 'Borrowing facility for Historic Royal Palaces'.	4,000
Liability connected with the Olympic East Village sale to Qatari Diar Delancy for any communal areas service charge shortfall, capped at £3m.	3,000
Liability for potential clawback in relation to European Regional Development Fund funding for two broadband projects.	2,500
The Department has agreed to underwrite UK Sport up to £25m each year for 3 years (17-18 to 19-20) if there is a shortfall in lottery income.	50,000
The Horserace Betting Levy Board has guaranteed payments by the British Horseracing Authority of certain contributions to the British Horseracing Authority Scheme.	33,900

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

Nature of liability	£'000
Potential payment by Sport England to the Football Association in the event of termination of the Management Agreement for Lilleshall National Sports Centres.	500
Lottery Distribution Bodies have contingent liabilities relating to future grant payments. The figures will be recalculated as part of the year end accounts.	Unquantifiable
Remote contingent liability for leaving the EU in accordance with Article 50. Any subsequent changes in legislation, regulation and funding arrangements are subject to the outcome of the negotiations.	Unquantifiable
HMG guarantee for EU funding streams as announced in August and October 2016. DCMS' responsibility covers Creative Europe, Europe for Citizens and Connecting Europe Facility (Telecoms).	Unquantifiable
Indemnity given to the Arts Council England and the Southbank Centre Limited for certain liabilities owed by Shirayama Shokusan Company Limited for potential costs in replacing the proposed new Jubilee Gardens.	Unquantifiable
Government guarantee (Telecommunications Act 1984) in respect of certain liabilities of BT, applicable only in insolvent winding-up. The contingent liability is approximately the size of the BT pension scheme deficit - the last triennial actuarial valuation of the pension scheme as at 30 June 2014 valued the deficit at £7bn.	Unquantifiable
Upon dissolution of the Olympic Delivery Authority (ODA), the following contingent liabilities passed to DCMS: 1. Contingent liability of up to £10m for one third of the cost of constructing new railway sidings at Lea Interchange. 2. Indemnity to Lee Valley Regional Park Authority (LVRPA) against costs incurred for pollution / contamination from ODA's construction of the Lee Valley White Water Canoe Centre. 3. Potential reimbursement to LVRPA of certain claw back liabilities payable to funders of the Lee Valley Hockey and Tennis Centre at Eton Manor.	Unquantifiable
Contingent liability in respect of the 4G mobile signal rollout at 800MHz by four licensees, EE, 3, Telephonica O2 and Vodafone. Licensees were required to fund up to £180m to provide a mitigation assistance scheme to the public whose primary Digital Terrestrial Television services were affected by the 4G rollout in 800MHz. The licence states that any expenditure over the £180m threshold would be met by the government.	Unquantifiable
The British Library agreed to underwrite any liability with their supplier above £5m for their Newspaper Digitisation Project in relation to copyright infringement / defamation claims.	Unquantifiable
Liabilities of the Olympic Delivery Authority (now transferred to the Department) for rectification of certain defects in the buildings constructed by Stratford Village Development Partnership.	Unquantifiable

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

Nature of liability	£'000
Contingent liabilities in respect of the Cultural Property (Armed Conflicts) Act 2017 for: 1. additional costs of imprisonment / legal costs incurred by the Ministry of Justice under the legislation 2. potential liability for compensation which may be payable to buyers of 'good faith' that forfeit any cultural property	Unquantifiable
The Department has agreed to underwrite the UCI Road World Championship 2019 if there is a shortfall in revenue.	Unquantifiable
The core Department retains responsibility for the cost of historic liabilities of The Royal Parks above £100k. There is an unquantifiable contingent liability in respect of an incident in one of The Royal Parks which cannot yet be quantified.	Unquantifiable
The British Museum is contesting a case relating to the withdrawal of charitable relief against business rates on elements of the Bloomsbury site.	Unquantifiable
Tate Gallery holds a contingent liability to provide guarantees to and on behalf of the Tate Foundation, to borrow up to £55m for cash flow support towards Tate Gallery's major capital projects and to satisfy donor requirements.	Unquantifiable
Contingent liabilities in respect of the Commonwealth Games 1. UK government will fund 75% of the public sector cost of delivering the Commonwealth Games in 2022, after commercial income has been taken into account, and Local Government will fund the remaining 25% of the public sector cost. 2. As part of the bidding process to host the Games, the Commonwealth Games Federation required a series of guarantees from central and local government. This is a common part of bidding to host a major sporting event, and important to the success of any UK bid. 3. As part of this the UK government guaranteed to financially underwrite the organisation and delivery of the Games. As such, it will meet any potential financial shortfall of the Organising Committee (a Non-Departmental Public Body, to be established from April 2018). 4. A range of measures will be established to ensure that public money is managed appropriately. An underwrite agreement between the Department and the Organising Committee will govern the circumstances and conditions under which the underwrite may be called upon.	Unquantifiable

Ministry of Housing, Communities and Local Government

Introduction

The Ministry of Housing, Communities and Local Government is helping to create great places to live and work and giving more power to local people to shape what happens in their area.

The work we do is crucial to some of the government's key priorities:

• driving up housing supply

• increasing home ownership

• devolving powers and budgets to boost local growth

• supporting strong communities with excellent public services.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit - Housing and Communities			
Resource	**2,817,563,000**	-	2,817,563,000
Capital	**9,416,579,000**	-	9,416,579,000
Departmental Expenditure Limit - Local Government			
Resource	**4,303,812,000**	-	4,303,812,000
Capital	**-**	-	-
Annually Managed Expenditure			
Resource	**22,582,716,000**	-	22,582,716,000
Capital	**-**	-	-
Total Net Budget			
Resource	**29,704,091,000**	-	29,704,091,000
Capital	**9,416,579,000**	-	9,416,579,000
Non-Budget Expenditure	**-**		
Net cash requirement	**22,590,322,000**		

Amounts required in the year ending 31 March 2019 for expenditure by Ministry of Housing, Communities and Local Government on:

Departmental Expenditure Limit - Housing and Communities:

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

Supporting local economies across the country to boost productivity and deliver inclusive growth for all our communities and economic growth and devolving powers and responsibilities at a local level; EU structural funds and ERDF programme; UK Holocaust Memorial project;

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

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

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

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

Exiting the European Union and net spending by Arms Length Bodies (ALB's), including Homes England;

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

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

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

Supporting local economies across the country to boost productivity and deliver inclusive growth for all our communities and economic growth; EU structural funds and ERDF programme; city deals;

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

Exiting the European Union and net spending by Arms Length Bodies (ALB's), including Homes England;

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

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

Departmental Expenditure Limit - Local Government:

Expenditure arising from:
Supporting effective Local Government to deliver public services to local people;

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

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

Annually Managed Expenditure:

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

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

Income arising from:
Supporting effective Local Government to deliver public services to local people.

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit - Housing and Communities			
Resource	2,817,563,000	2,094,067,000	**723,496,000**
Capital	9,416,579,000	5,412,726,000	**4,003,853,000**
Departmental Expenditure Limit - Local Government			
Resource	4,303,812,000	3,027,660,000	**1,276,152,000**
Capital	-	-	**-**
Annually Managed Expenditure			
Resource	22,582,716,000	7,011,051,000	**15,571,665,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net cash requirement	22,590,322,000	10,278,694,000	**12,311,628,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in DEL - Housing and Communities										
Voted expenditure										
311,268	-45,740	265,528	2,554,551	-2,516	2,552,035	9,901,860	-485,281	9,416,579	2,439,704	6,996,695
of which:										
A Local Government & Public Services										
-	-	-	105,274	-673	104,601	652,525	-8,881	643,644	90,312	443,449
B Housing & Planning										
53,680	-15,922	37,758	1,766,098	-643	1,765,455	4,915,220	-476,400	4,438,820	1,769,151	337,956
C Decentralisation & Local Growth										
-	-	-	203,400	-	203,400	1,160,086	-	1,160,086	127,761	1,450,872
D Troubled Families										
-	-	-	221,196	-	221,196	-	-	-	196,972	832
E Research, Data & Trading Funds										
-	-	-	31,044	-	31,044	5,970	-	5,970	37,983	4,768
F MHCLG Staff, Building and Infrastructure Costs										
227,039	-29,818	197,221	3,700	-1,200	2,500	10,665	-	10,665	187,556	13,198
G Local Government & Public Services (ALB)(Net)										
18,259	-	18,259	-	-	-	150	-	150	17,721	550
H Housing & Planning (ALB)(Net)										
12,290	-	12,290	223,839	-	223,839	3,157,244	-	3,157,244	12,248	4,745,070
Total Spending in DEL - Housing and Communities										
311,268	**-45,740**	**265,528**	**2,554,551**	**-2,516**	**2,552,035**	**9,901,860**	**-485,281**	**9,416,579**	**2,439,704**	**6,996,695**
Spending in DEL - Local Government										
Voted expenditure										
-	-	-	4,303,812	-	4,303,812	-	-	-	6,717,639	-
of which:										
I Revenue Support Grant										
-	-	-	1,378,991	-	1,378,991	-	-	-	3,799,502	-
J Other Grants and Payments										
-	-	-	2,889,821	-	2,889,821	-	-	-	2,908,882	-
K Business Rates Retention										
-	-	-	35,000	-	35,000	-	-	-	9,255	-
Total Spending in DEL - Local Government										
-	**-**	**-**	**4,303,812**	**-**	**4,303,812**	**-**	**-**	**-**	**6,717,639**	**-**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	24,305,143	-1,722,427	22,582,716	-	-	-	16,358,183	-
of which:										
L Local Government & Public Services										
-	-	-	10,000	-	10,000	-	-	-	-	-
M Housing & Planning										
-	-	-	139,161	-	139,161	-	-	-	35,964	-
N Research, Data and Trading Funds										
-	-	-	8,100	-	8,100	-	-	-	8,100	-
O MHCLG Staff, Building and Infrastructure Costs										
-	-	-	-1,552	-	-1,552	-	-	-	45,336	-
P Non-Domestic Rates Outturn Adjustments										
-	-	-	300,000	-	300,000	-	-	-	81,086	-
Q Local Government & Public Services (ALB)(Net)										
-	-	-	2,151	-	2,151	-	-	-	2,462	-
R Housing & Planning (ALB)(Net)										
-	-	-	851,752	-	851,752	-	-	-	449,964	-
S Business Rates Retention										
-	-	-	22,995,531	-1,722,427	21,273,104	-	-	-	15,735,271	-
Total Spending in AME										
-	**-**	**-**	**24,305,143**	**-1,722,427**	**22,582,716**	**-**	**-**	**-**	**16,358,183**	**-**
Total for Estimate										
311,268	**-45,740**	**265,528**	**31,163,506**	**-1,724,943**	**29,438,563**	**9,901,860**	**-485,281**	**9,416,579**	**25,515,526**	**6,996,695**
of which:										
Voted Expenditure										
311,268	-45,740	265,528	31,163,506	-1,724,943	29,438,563	9,901,860	-485,281	9,416,579	25,515,526	6,996,695
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**29,704,091**	**25,515,526**	**23,284,453**
Net Capital Requirement	**9,416,579**	**6,996,695**	**5,113,921**
Accruals to cash adjustments	**-16,530,348**	**-12,304,824**	**-12,055,742**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-4,265,685	-5,228,015	-2,932,266
Add cash grant-in-aid	5,689,091	4,346,503	2,566,388
Adjustments to remove non-cash items:			
Depreciation	-164,102	-98,077	-83,946
New provisions and adjustments to previous provisions	-3,294	-2,294	-6,413
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-20,767,478	-14,608,141	-11,605,043
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	300,000	-
Increase (-) / Decrease (+) in creditors	2,976,435	2,981,386	-
Use of provisions	4,685	3,814	5,538
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**22,590,322**	**20,207,397**	**16,342,632**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	305,705	316,473	284,718
Less:			
Administration DEL (Housing and Communities) Income	-45,740	-49,303	-57,106
Administration DEL (Local Government) Income	-	-	-
Net Administration Costs	**259,965**	**267,170**	**227,612**
Gross Programme Costs	34,882,315	31,125,868	28,512,122
Less:			
Programme DEL (Housing and Communities) Income	-479,397	-700,822	-758,213
Programme DEL (Local Government) Income	-	-3,040	-
Programme AME Income	-1,722,427	-2,959,919	-2,442,056
Non-budget income	-183,000	-182,000	-188,750
Net Programme Costs	**32,497,491**	**27,280,087**	**25,123,103**
Total Net Operating Costs	**32,757,456**	**27,547,257**	**25,350,715**
Of which:			
Resource DEL (Housing and Communities)	2,810,500	2,433,483	2,471,134
Resource DEL (Local Government)	4,303,812	6,717,639	8,229,106
Capital DEL (Local Government)	-	-	-
Capital DEL (Housing and Communities)	3,864,365	2,711,749	2,547,012
Resource AME	22,589,779	16,364,404	12,583,401
Capital AME	-	-	-
Non-budget	-811,000	-680,018	-479,938
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-3,053,365	-2,031,731	-2,067,074
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	811,000	680,018	479,938
Other adjustments	-811,000	-680,018	-479,126
Total Resource Budget	**29,704,091**	**25,515,526**	**23,284,453**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Of which:			
Resource DEL (Local Government)	4,303,812	6,717,639	8,229,106
Resource DEL (Housing and Communities)	2,817,563	2,439,704	2,488,245
Resource AME	22,582,716	16,358,183	12,567,102
Adjustments to include:			
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**29,704,091**	**25,515,526**	**23,284,453**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL - Housing and Communities	**-48,256**	**-213,710**	**-157,547**
Of which:			
Administration			
EU Grants Received	-	-	-11,060
Of which:			
F: MHCLG Staff, Building and Infrastructure Costs	-	-	-11,060
Sales of Goods and Services	-45,740	-49,303	-19,144
Of which:			
B: Housing & Planning	-15,922	-9,493	-9,908
F: MHCLG Staff, Building and Infrastructure Costs	-29,818	-39,810	-9,236
Other Income	-	-	-26,902
Of which:			
B: Housing & Planning	-	-	-657
F: MHCLG Staff, Building and Infrastructure Costs	-	-	-26,245
Total Administration	-45,740	-49,303	-57,106
Programme			
EU Grants Received	-	-153,000	-82,185
Of which:			
C: Decentralisation & Local Growth	-	-153,000	-82,185
Sales of Goods and Services	-1,200	-1,200	-6,350
Of which:			
B: Housing & Planning	-	-	-6,141
E: Research, Data & Trading Funds	-	-	-209
F: MHCLG Staff, Building and Infrastructure Costs	-1,200	-1,200	-
Interest and Dividends	-1,315	-2,566	-1,738
Of which:			
A: Local Government & Public Services	-673	-673	-327
B: Housing & Planning	-642	-893	-285
C: Decentralisation & Local Growth	-	-	74
E: Research, Data & Trading Funds	-	-1,000	-1,200
Other Grants	-	-4,716	134
Of which:			
B: Housing & Planning	-	-30	-464
C: Decentralisation & Local Growth	-	-4,686	598
Other Income	-1	-2,925	-10,302
Of which:			
A: Local Government & Public Services	-	-878	-621
B: Housing & Planning	-1	-2,047	-427
C: Decentralisation & Local Growth	-	-	-26
E: Research, Data & Trading Funds	-	-	-8,183
F: MHCLG Staff, Building and Infrastructure Costs	-	-	-1,045
Total Programme	-2,516	-164,407	-100,441

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL - Local Government	**-**	**-3,040**	**-**
Of which:			
Programme			
Other Grants	-	-3,040	-
Of which:			
J: Other Grants and Payments	-	-3,040	-
Total Programme	-	-3,040	-
Voted Resource AME	**-1,722,427**	**-2,959,919**	**-2,442,056**
Of which:			
Programme			
Other Grants	-1,722,427	-2,959,919	-2,442,056
Of which:			
K: Business Rates Retention	-1,722,427	-2,959,919	-2,442,056
Total Programme	-	-2,959,919	-2,442,056
Total Voted Resource Income	**-1,770,683**	**-3,176,669**	**-2,599,603**
Voted Capital DEL - Housing and Communities	**-485,281**	**-536,415**	**-751,277**
Of which:			
Programme			
Sales of Assets	-8,400	-	-103
Of which:			
B: Housing & Planning	-8,400	-	-
F: MHCLG Staff, Building and Infrastructure Costs	-	-	-103
EU Grants Received	-	-66,000	-220,749
Of which:			
C: Decentralisation & Local Growth	-	-66,000	-220,749
Sales of Goods and Services	-	-1,000	-1,000
Of which:			
E: Research, Data & Trading Funds	-	-1,000	-1,000
Other Grants	-476,881	-469,415	-436,023
Of which:			
A: Local Government & Public Services	-8,881	-14,862	-
B: Housing & Planning	-468,000	-442,330	-419,815
C: Decentralisation & Local Growth	-	-12,223	-14,903
F: MHCLG Staff, Building and Infrastructure Costs	-	-	-1,305
Other Income	-	-	-4,753
Of which:			
A: Local Government & Public Services	-	-	-4,753
Repayments	-	-	-88,649
Of which:			
A: Local Government & Public Services	-	-	-30,975
B: Housing & Planning	-	-	-57,164
E: Research, Data & Trading Funds	-	-	-510
Total Programme	-485,281	-536,415	-751,277
Total Voted Capital Income	**-485,281**	**-536,415**	**-751,277**

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

	2018-19 Plans		2017-18 Provisions		2016-17 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)	-811,000	*-811,000*	-680,018	*-680,018*	-479,938	*-479,938*
Total	**-811,000**	***-811,000***	**-680,018**	***-680,018***	**-479,938**	***-479,938***

Detailed description of CFER sources

£'000

	2018-19 Plans		2017-18 Provisions		2016-17 Outturn	
	Income	***Receipts***	**Income**	***Receipts***	**Income**	***Receipts***
Non-Budget						
Capital Pooled Housing Receipts	-183,000	*-183,000*	-182,000	*-182,000*	-185,000	*-185,000*
HCA Housing Supply: Help to Buy	-628,000	*-628,000*	-498,018	*-498,018*	-294,938	*-294,938*
Total	**-811,000**	***-811,000***	**-680,018**	***-680,018***	**-479,938**	***-479,938***

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:	Melanie Dawes
Executive Agency Accounting Officers:	
Sarah Richards	Planning Inspectorate

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

ALB Accounting Officers:

Nick Walkley	Homes and Communities Agency
David Connolly	The Housing Ombudsman
Anthony Essien	The Leasehold Advisory Service
Nigel Ellis	Commission for Local Administration in England
Antonio Masella	Valuation Tribunal Service
Ian Piper	The Ebbsfleet Development Corporation

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;

- making judgements and estimates on a reasonable basis;

- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation’s version of it, have been followed, and explain any material departures in the accounts; and

- preparing the accounts on a going concern basis.

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
G, P	Commission for Local Administration in England	12,736	50	7,890
H, Q	The Ebbsfleet Development Corporation	6,208	67,600	64,692
H, Q	Homes and Communities Agency	1,079,088	3,089,559	5,609,237
H	Leasehold Advisory Service	1,815	10	586
H, Q	The Housing Ombudsman	770	75	-
G, P	Valuation Tribunal Service	7,674	100	6,686
Total		**1,108,291**	**3,157,394**	**5,689,091**

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
STATUTORY	
Claim for repair or repurchase of defective Right to Buy homes sold by local authorites between 1980 and 1985.	250 to 750
NON STATUTORY	
The Department is party to a number of litigation cases with associated potential adverse costs.	515
Potential liabilites to the European Commission arising from current European legislation.	Unquantifiable
European Commission (ERDF) - potential losses arising from inability to recover ineligible expenditure arising as a result of the closure of 2007-2013 programme.	Unquantifiable
Commitment to fund potential shortfalls of land sale receipts of a Housing Association.	Up to 4,000
Potential liability - details withheld for commercial reasons.	Up to 492
Potential dilapidations provisions.	750
The Department has provided a Guarantee for the affordable housing sector, guaranteeing debt of no more than £3.5 billion. £2.3 billion had been drawn down as at 31st March 2017 and is covered by the guarantee scheme.	Unquantifiable
The Department has provided a Guarantee for the private rented sector, guaranteeing debt of no more than £3.5 billion. £0.2 billion had been drawn down as at 31st March 2017 and is covered by the guarantee scheme.	Unquantifiable
The Department provides a guarantee under the NewBuy scheme to underwrite a percentage of mortgage lending risk. These guarantees have been measured in accordance with IAS 37 as they do not fit the recognition criteria for a financial instrument under IAS 39. Any liability arising as measured under IAS 37 is considered too remote for recognition as a contingent liability at the date of these accounts but is disclosed for parliamentary reporting and accountability purposes.	Unquantifiable
The Mayor of London is now charging the Community Infrastructure Levy (CIL) across London in order to raise £300m between 2012-13 and 2018-19 for the Abbeywood Spur of Crossrail. There are two agreements in place (one between HMT and MHCLG (2007) and one between DfT and TfL (2008) that set out the circumstances in which the Government / MHCLG could be asked to make up any CIL funding shortfall). The MHCLG agreement does not place us under any contractual liability, but it does set out two tightly defined circumstances in which we could be asked to make up any shortfall in CIL receipts only. MHCLG will not accept any liability if TFL fail to raise the £300m for reasons related to anything other than legislation or policy around Mayoral CIL.	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
The Department has given an indemnity to the Official Receiver for the former Sahaviriya Steel Industries UK (SSI) Steel works site in Redcar, unlimited in value, to protect him against liabilities incurred in connection with activities undertaken by consultants carrying out site assessments activity on the site he had responsibility for keeping safe. An indemnity was also given to the South Tees Site Company (STSC) for the period when it held responsibility for keeping the site safe to cover all liabilities suffered or incurred as a result of the site assessment activity.	Unquantifiable
The Department's arms length bodies and executive agencies have recognised contigent liabilities in relation to high court challenges, assets, land and property for which the Ministry will be liable if they crystallise and exceed the financial capacity of the arm length body.	Unquantifiable
The Department provides a guarantee, should EU Commission funds be withdrawn, to fund 2014-20 European Regional Development Fund projects (including European Territorial Cooperation) signed before EU Exit, as announced by the Chancellor in 2016.	Unquantifiable

Ministry of Justice

Introduction

1. This Main Estimate covers costs of the Ministry of Justice, Policy, Corporate Services and the associated offices, Her Majesty's Prisons and Probation Service, Her Majesty's Courts and Tribunals Services, the Legal Aid Agency and the administration of private monies through the Office of the Public Guardian.

2. It covers costs of the Youth Justice Board, Criminal Injuries Compensation Authority, Parole Board, Criminal Cases Review Commission, Judicial Appointments Commission, Office of Legal Complaints 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 £139,000,000 for 2018-19. Total voted and non voted judicial costs is estimated at £541,448,000.

5. Further details of the expenditure contained in this Main Estimate can be found in the Ministry of Justice 2017-18 Annual Report and Accounts.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**6,800,011,000**	122,552,000	6,922,563,000
Capital	**532,150,000**	-	532,150,000
Annually Managed Expenditure			
Resource	**261,000,000**	-	261,000,000
Capital	**-**	-	-
Total Net Budget			
Resource	**7,061,011,000**	122,552,000	7,183,563,000
Capital	**532,150,000**	-	532,150,000
Non-Budget Expenditure	**-**		
Net cash requirement	**6,942,560,000**		

Amounts required in the year ending 31 March 2019 for expenditure by Ministry of Justice on:

Departmental Expenditure Limit:

Expenditure arising from:
Administration of the Ministry of Justice, its Agencies, Arm's Length Bodies (ALBs) and associated offices; administration of judicial pay and of the judicial pension scheme;

Policy on and activities relating to the justice system including victim support, support for witnesses, claims management regulation, miscarriages of justice, family and criminal justice policy and judicial policy; payments in respect of public inquests and inquiries; grants and other payments to Police and Crime Commissioners, Local Authorities and other justice system partners and support providers; wider market initiatives; payments, grants and loan charge payments to third sector bodies and to other government departments;

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

Conduct of the Ministry's European and international business in the justice field and the management of the UK's relationship with the Crown Dependencies; managing the Ministry's preparations for exiting the European Union;

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

Net expenditure by the following executive Arm's Length Bodies: Criminal Cases Review Commission; Children and Family Court Advisory and Support Service; Judicial Appointments Commission; Legal Services Board; Office of Legal Complaints; Parole Board; Youth Justice Board and Gov Facility Services Limited;

Expenditure of advisory Arm's Length Bodies on inspectorates, monitoring boards and ombudsmen for prisons, probation, judicial appointments and conduct; support for the judiciary and other monitoring and advisory activities; the Law Commission and the Official Solicitor and Public Trustee; the Sentencing Council for England and Wales and the Victims Commissioner; and

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

Part I (Continued)

Income arising from:

Civil and Family Court fee income; Tribunals fee income; repayment of Employment Tribunal fees; Probate Fee Income; fees charged by the Public Trustee, Office of the Public Guardian and Court of Protection.

Fine income, including retention of legacy criminal court charging income; netting off of receipts retained in accordance with the fine incentive scheme; receipts relating to the asset recovery incentive scheme; receipts from the victims' surcharge; receipts retained in relation to the costs of fine enforcement and pre-1990 loan charge debt payments;

Receipts in relation to Claims Management Regulation; legal services regulation; judicial superannuation contributions and receipts from the Judicial Pension scheme supply estimate for administrative costs. Receipts from: the European Commission; Royal Licences; Crown Office fees; the New Deal Scheme and Wider Markets Initiatives; the Scottish Government, Northern Ireland Executive and the Welsh Assembly Government; National Insurance Fund and Scottish Criminal Injuries Compensation Appeals Panel; the Skills Funding Agency; the Heritage Lottery Fund and Sport England;

Recoveries from the Debt Management Office for the cost of administering funds in court; from investment managers for the cost of administering the Commons Investment Schemes; for research and recommendation work undertaken by the Law Commission; recoveries by the Official Solicitor;

Repayment of criminal injuries compensation;

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

Income related to the activities of HMPPS, including: share of gross profits from sales and services; fees; prisoner's earnings and contributions related to damage to property; and receipts from external organisations, subsidies and sales; receipts from Local Authorities for secure remand places;

Income related to the activities of the Legal Aid Agency including: client contributions, recoveries, interest and grants from other third parties; and

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

Annually Managed Expenditure:

Expenditure arising from:

Maintenance of Departmental, Executive Agencies and ALBs' provisions and other non-cash items including bad debts, impairments; tax and pension costs and corporation tax.

Ministry of Justice will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	6,800,011,000	3,170,812,000	**3,629,199,000**
Capital	532,150,000	333,968,000	**198,182,000**
Annually Managed Expenditure			
Resource	261,000,000	216,900,000	**44,100,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net cash requirement	6,942,560,000	3,307,256,000	**3,635,304,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
431,104	-38,980	392,124	8,671,528	-2,263,641	6,407,887	628,273	-96,123	532,150	7,629,193	424,867
Of which:										
A Policy, Corporate Services and Associated Offices										
261,244	-33,233	228,011	728,651	-1,627,691	-899,040	145,296	-	145,296	84,493	187,370
B HM Courts and Tribunals Service										
15,264	-	15,264	1,662,362	-95,338	1,567,024	241,322	-14,123	227,199	1,694,377	163,451
C Office of The Public Guardian										
-	-	-	57,780	-71,091	-13,311	3,700	-	3,700	-11,691	3,600
D Youth Justice Board (Net)										
2,734	-	2,734	79,858	-	79,858	600	-	600	128,821	1,600
E Parole Board (net)										
610	-	610	14,343	-	14,343	257	-	257	18,125	785
F Criminal Cases Review Commission (Net)										
632	-	632	4,601	-	4,601	125	-	125	5,393	205
G Judicial Appointments Commission (Net)										
225	-	225	5,692	-	5,692	-	-	-	5,082	70
H Office of Legal Complaints										
-	-	-	12,653	-	12,653	250	-	250	11,802	489
I Legal Services Board										
-	-	-	3,795	-	3,795	100	-	100	3,848	-
J Legal Aid Agency										
61,044	-658	60,386	1,746,926	-183,000	1,563,926	800	-	800	1,666,788	-
K CICA Agency										
10,970	-1,325	9,645	123,600	-20,825	102,775	600	-	600	138,628	888
L Children and Family Court Advisory and Support Service										
4,979	-	4,979	114,809	-	114,809	-	-	-	118,136	-
M HM Prison and Probation Service										
73,402	-3,764	69,638	4,116,458	-265,696	3,850,762	235,223	-82,000	153,223	3,765,391	66,409
Non-voted expenditure										
-	-	-	122,552	-	122,552	-	-	-	123,350	-
Of which:										
N Higher Judiciary Judicial Salaries										
-	-	-	139,000	-	139,000	-	-	-	139,000	-
O OLC/LSB CFERS										
-	-	-	-16,448	-	-16,448	-	-	-	-15,650	-
Total Spending in DEL										
431,104	**-38,980**	**392,124**	**8,794,080**	**-2,263,641**	**6,530,439**	**628,273**	**-96,123**	**532,150**	**7,752,543**	**424,867**

Part II: Subhead detail (Continued)

£'000

2018-19 Plans									2017-18 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
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	261,000	-	261,000	-	-	-	482,001	-
Of which:										
P HM Prison and Probation Service										
-	-	-	135,000	-	135,000	-	-	-	130,000	-
Q Policy, Corporate Services and Associated Offices										
-	-	-	44,730	-	44,730	-	-	-	158,307	-
R HM Courts and Tribunals Service										
-	-	-	71,212	-	71,212	-	-	-	124,546	-
S Criminal Cases Review Commission (Net)										
-	-	-	258	-	258	-	-	-	258	-
T CICA Agency										
-	-	-	10,000	-	10,000	-	-	-	10,000	-
U Children and Family Court Advisory and Support Service										
-	-	-	-200	-	-200	-	-	-	8,890	-
Legal Aid Agency										
-	-	-	-	-	-	-	-	-	50,000	-
Total Spending in AME										
-	**-**	**-**	**261,000**	**-**	**261,000**	**-**	**-**	**-**	**482,001**	**-**
Total for Estimate										
431,104	**-38,980**	**392,124**	**9,055,080**	**-2,263,641**	**6,791,439**	**628,273**	**-96,123**	**532,150**	**8,234,544**	**424,867**
Of which:										
Voted Expenditure										
431,104	-38,980	392,124	8,932,528	-2,263,641	6,668,887	628,273	-96,123	532,150	8,111,194	424,867
Non Voted Expenditure										
-	-	-	122,552	-16,448	122,552	-	-	-	123,350	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**7,183,563**	**8,234,544**	**7,665,285**
Net Capital Requirement	**532,150**	**424,867**	**417,200**
Accruals to cash adjustments	**-650,601**	**-665,870**	**-486,099**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-246,321	-303,504	-315,895
Add cash grant-in-aid	241,955	290,229	291,539
Adjustments to remove non-cash items:			
Depreciation	-585,293	-694,851	-602,703
New provisions and adjustments to previous provisions	-405,827	-547,980	-2,029,789
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-64,850
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	3,701
Increase (+) / Decrease (-) in debtors	-	-	249,255
Increase (-) / Decrease (+) in creditors	200,000	405,000	46,544
Use of provisions	144,885	185,236	1,936,099
Removal of non-voted budget items	**-122,552**	**-123,350**	**-138,082**
Of which:			
Consolidated Fund Standing Services	-139,000	-139,000	-152,165
Other adjustments	16,448	15,650	14,083
Net Cash Requirement	**6,942,560**	**7,870,191**	**7,458,304**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	430,485	506,000	529,778
Less:			
Administration DEL Income	-38,980	-18,682	-19,687
Net Administration Costs	**391,505**	**487,318**	**510,091**
Gross Programme Costs	9,063,699	9,531,651	9,040,821
Less:			
Programme DEL Income	-2,263,641	-1,774,425	-1,853,051
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**6,800,058**	**7,757,226**	**7,187,770**
Total Net Operating Costs	**7,191,563**	**8,244,544**	**7,697,861**
Of which:			
Resource DEL	6,777,478	7,567,107	5,469,680
Capital DEL	8,000	10,000	32,576
Resource AME	406,085	667,437	2,195,605
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-8,000	-10,000	-32,576
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**7,183,563**	**8,234,544**	**7,665,285**
Of which:			
Resource DEL	6,922,563	7,752,543	7,405,931
Resource AME	261,000	482,001	259,354
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	16,448	15,650	14,083
Other adjustments	-16,448	-15,650	-14,083
Total Resource (Estimate)	**7,183,563**	**8,234,544**	**7,665,285**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	**-2,302,621**	**-1,777,457**	**-1,858,997**
Of which:			
Administration			
Sales of Goods and Services	-3,764	-18,682	-12,843
Of which:			
A: Policy, Corporate Services and Associated Offices	-	-13,738	-9,415
National Offender Management Service	-	-	-3,310
B: HM Courts and Tribunals Service	-	-	-83
J: Legal Aid Agency	-	-	-35
K: CICA Agency	-	-1,325	-
M: HM Prison and Probation Service	-3,764	-3,619	-
Other Income	-35,216	-	-6,844
Of which:			
A: Policy, Corporate Services and Associated Offices	-33,233	-	-3,658
National Offender Management Service	-	-	-720
B: HM Courts and Tribunals Service	-	-	-320
J: Legal Aid Agency	-658	-	-821
K: CICA Agency	-1,325	-	-1,325
Total Administration	-38,980	-18,682	-19,687
Programme			
Sales of Goods and Services	-2,064,145	-1,758,775	-1,783,878
Of which:			
A: Policy, Corporate Services and Associated Offices	-1,449,020	-1,125,801	-1,218,232
National Offender Management Service	-	-	-258,449
B: HM Courts and Tribunals Service	-95,338	-93,990	-62,770
C: Office of The Public Guardian	-71,091	-65,073	-49,237
J: Legal Aid Agency	-183,000	-186,656	-195,190
K: CICA Agency	-	-20,825	-
M: HM Prison and Probation Service	-265,696	-266,430	-
Other Income	-199,496	-	-24,235
Of which:			
A: Policy, Corporate Services and Associated Offices	-178,671	-	-1,788
National Offender Management Service	-	-	-9,688
B: HM Courts and Tribunals Service	-	-	4,506
C: Office of The Public Guardian	-	-	34
K: CICA Agency	-20,825	-	-17,299
Taxation	-	-	-31,197
Of which:			
A: Policy, Corporate Services and Associated Offices	-	-	-27,197
K: CICA Agency	-	-	-4,000
Total Programme	-2,263,641	-1,758,775	-1,839,310
Total Voted Resource Income	**-2,302,621**	**-1,777,457**	**-1,858,997**

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

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Capital DEL	**-96,123**	**-72,802**	**-35,324**
Of which:			
Programme			
Sales of Assets	-96,123	-72,802	-35,666
Of which:			
A: Policy, Corporate Services and Associated Offices	-	-	-187
National Offender Management Service	-	-	-13,400
B: HM Courts and Tribunals Service	-14,123	-46,802	-22,065
J: Legal Aid Agency	-	-	-14
M: HM Prison and Probation Service	-82,000	-26,000	-
Other Grants	-	-	342
Of which:			
National Offender Management Service	-	-	342
Total Programme	-96,123	-72,802	-35,324
Total Voted Capital Income	**-96,123**	**-72,802**	**-35,324**

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

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

£'000

	2018-19 Plans		2017-18 Provisions		2016-17 Outturn	
	Income	***Receipts***	**Income**	***Receipts***	**Income**	***Receipts***
Income in budgets surrendered to the Consolidated Fund (resource)	-16,448	*-16,448*	-15,650	*-15,650*	-14,083	*-14,083*
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	**-16,448**	***-16,448***	**-15,650**	***-15,650***	**-14,083**	***-14,083***

Detailed description of CFER sources

£'000

	2018-19 Plans		2017-18 Provisions		2016-17 Outturn	
	Income	***Receipts***	**Income**	***Receipts***	**Income**	***Receipts***
Departmental Expenditure Limit						
OLC/LSB CFERS	-16,448	*-16,448*	-15,650	*-15,650*	-14,083	*-14,083*
Total	**-16,448**	***-16,448***	**-15,650**	***-15,650***	**-14,083**	***-14,083***

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: Richard Heaton

Executive Agency Accounting Officers:

Susan Acland-Hood for sections B,R	Chief Executive, HM Courts and Tribunals Service
Michael Spurr CB for sections M.P	Chief Executive, HM Prison and Probation Service
Shaun McNally CBE for Section J	Chief Executive, Legal Aid Agency
Carole Oatway for sections K, T	Chief Executive, Criminal Injuries Compensation Authority
Alan Eccles CBE for section C	Public Guardian and Chief Executive, Office of the Public Guardian

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

ALB Accounting Officers:

Anthony Douglas	Chief Executive, Children and Family Court Advisory and Support Service
Karen Kneller	Chief Executive, Criminal Cases Review Commission
Dr Richard Jarvis	Chief Executive, Judicial Appointments Commission
Neil Buckley	Chief Executive, Legal Services Board
Rob Powell	Chief Executive, Office of Legal Complaints
Martin Jones	Chief Executive, Parole Board
Colin Allars	Chief Executive, Youth Justice Board

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
L, U	Children and Family Court Advisory and Support Service	119,588	-	119,377
F, S	Criminal Cases Review Commission	5,491	125	5,208
G	Judicial Appointments Commission	5,917	-	5,840
I	Legal Services Board	3,795	100	3,865
H	Office of Legal Complaints	12,653	250	12,413
E	Parole Board	14,953	257	14,910
D	Youth Justice Board	82,592	600	80,342
Total		**244,989**	**1,332**	**241,955**

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
HMPPS: An indemnity of up to £50m, in respect of any one accident, has been given to the Heathrow Airport Holdings Limited. This is in respect of damage or injury caused to third parties arising out of the negligence of HMPPS in their use of vehicles travelling airside for the repatriation of prisoners. The likelihood of a liability arising from these contingencies is considered to be uncertain.	50,000
Up to £250 million to damage or injury to third parties per incident in the event of negligence by HMPPS whilst on board an aeroplane.	250,000
Personal accident and/or sickness for HMPPS staff whilst on escorting duties.	Unquantifiable
HMPPS legal claims: Claims for injury to staff, prisoners and the public amounting to £59.8m (2016-17: £69.2m) have been indicated to HMPPS, where the likelihood of a liability arising is deemed possible but not likely.	59,800
HM Courts & Tribunals Service: is involved in a number of legal cases dealing with ex gratia, compensation and other claims. The estimated cost of settlement for HM Courts & Tribunals Service is £5.3m.	5,300
CICA Pre-Tariff Cases: MoJ is currently defending a claim for the use of the discount rate set by the Lord Chancellor in the future loss calculations for the CICA pre tariff scheme the case was judicially reviewed at the Administrative Court and the claim was rejected, with a subsequent application for permission to appeal to the Court of Appeal also refused. The applicant has lodged another appeal for a permission hearing to be heard and the outcome of this is not yet known. The estimated exposure upon any change to the discount rate against the current percentage is dependent on the outcome of a number of cases but has been estimated to be between £51m and £91m.	51,000 to 91,000
CICA Tariff: The Court of Appeal rejected an appeal by an applicant against the decision of the Upper Tribunal in a Tariff case concerning Foetal Alcohol Spectrum Disorder. The applicant's representatives requested permission to appeal to the Supreme Court which was refused. The representatives have now selected another test-case to progress to put before the First-tier Tribunal and the outcome of this is not yet known. There are 87 known cases. Any liability is uncertain but has been estimated between £26m and £43.5m.	26,000 to 43,500
Privately Managed Prisons: HMPPS would be liable as underwriter of last resort to meet losses incurred by the privately managed prisons.	Unquantifiable

Pension entitlements are provided to salaried judges under the Judicial Pension Scheme (JPS). In September 2005, a retired fee paid judicial office holder brought a claim in the Employment Tribunal seeking retrospective parity of treatment with salaried judicial office holders by claiming pension entitlements under the Part Time Workers Regulations. The UK Supreme Court ruling on 6 February 2013 set the precedent for other claims, which in addition to pension entitlements, extended to non-pension entitlements relating to fee paid judicial office holders' employment terms and conditions. There were further appeals from claimants in relation to the scope of retrospective remedies arising from this decision. The UK Supreme Court heard these cases in March 2017, and in July 2017 referred one of the appeals to the Court of Justice of the European Union (CJEU). Judgement on the remaining appeal is still pending. In addition, the Employment Appeal Tribunal in January 2018 upheld an Employment Tribunal decision that transitional protection in the Judicial Pension Scheme 2015 Regulations is unlawful on grounds of discrimination. MoJ is considering appealing this decision. At this stage all these outstanding appeals are treated as contingent liabilities. It is not possible to accurately measure any potential financial liability to the Department.	Unquantifiable
Employment Tribunals: MoJ is currently defending a number of Employment Tribunal claims.	Unquantifiable
Other European Court of Human Rights claims: MoJ is currently engaged in several cases at the European Court of Human Rights, some of which may involve possible financial liability and others which are unquantifiable.	Unquantifiable
Headquarters legal claims: There are a number of outstanding legal claims against MoJ Headquarters, some of which involve possible financial liabilities. Cases where it is probable that MoJ will incur future costs have been included within provisions. These legal claims include Judicial Reviews challenging refusal to pay compensation for miscarriages of justice and legal aid funding.	Unquantifiable
Data Protection Act: There are claims against MoJ for alleged failure to comply with the Data Protection Act. These cases are ongoing.	Unquantifiable
CICA judicial review cases: On occasion compensation cases go to judicial review. These could have an impact on CICA's future liabilities. These cases are not included within the provision due to the fact that a possible obligation exists which will only be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of CICA.	Unquantifiable
HM Courts & Tribunals Service: has one contingent liability which is presently unquantifiable. A judicial review is underway regarding employment tribunal fees. The High Court and Court of Appeal rejected the judicial review, but it is being taken to the UK Supreme Court. Given the current position of the case, it is not possible to accurately measure any potential financial liability to HM Courts & Tribunals Service.	Unquantifiable
HMPPS LGPS Pensions Guarantee: The Secretary of State for Justice has provided a guarantee to the GMPF in respect of the CRCs' participation in the GMPF for pension liabilities that transferred to the CRCs. The responsibility for funding the past service liabilities associated with the original employees who are deferred or pensioner members of the LGPS transferred to HMPPS under the Secretary of State for Justice.	Unquantifiable

Crown Prosecution Service

Introduction

1. This Estimate provides for expenditure by the Crown Prosecution Service (CPS).

2. It covers the administrative, operational and capital costs incurred by the CPS in prosecuting criminal cases in England and Wales.

3. It provides information relating to a budget transfer from HMRC's Illicit Excise Tobacco Fund and from HMRC's Tax Crime Resourcing Fund to the CPS.

4. It provides information relating to a budget transfer from Foreign and Commonwealth Office for the platform charges to the CPS.

5. It provides information relating to a budget transfer from the Department for International Development's Conflict Security and Stability funding to the CPS.

6. It provides information on revisions to the Net Cash Requirement - movements in working balances due to an increase in debtors and a decrease in creditors.

7. The Crown Prosecution Service Annual Report and Accounts 2017-18 will contain further details.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**521,841,000**	-	521,841,000
Capital	**9,600,000**	-	9,600,000
Annually Managed Expenditure			
Resource	**3,050,000**	-	3,050,000
Capital	**-**	-	-
Total Net Budget			
Resource	**524,891,000**	-	524,891,000
Capital	**9,600,000**	-	9,600,000
Non-Budget Expenditure	**-**		
Net cash requirement	**541,667,000**		

Amounts required in the year ending 31 March 2019 for expenditure by Crown Prosecution Service on:

Departmental Expenditure Limit:

Expenditure arising from:

Administrative costs including the hire of agents; prosecution costs; costs of confiscating the proceeds of crime; capacity building in the Criminal Justice System; providing advice and assistance to support the United Kingdom's exit from the EU; support of voluntary sector organisations within the Criminal Justice System; and associated depreciation and any non-cash costs falling in DEL.

Income arising from:

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

Annually Managed Expenditure:

Expenditure arising from:

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

Crown Prosecution Service will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	521,841,000	229,330,000	**292,511,000**
Capital	9,600,000	4,635,000	**4,965,000**
Annually Managed Expenditure			
Resource	3,050,000	1,418,000	**1,632,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net cash requirement	541,667,000	236,237,000	**305,430,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
32,600	-1,000	31,600	551,241	-61,000	490,241	9,600	-	9,600	509,394	10,300
Of which:										
A Administration Costs in HQ and on Central Services										
32,600	-1,000	31,600	-	-	-	-	-	-	31,607	-
B Crown Prosecutions and Legal Services										
-	-	-	551,241	-61,000	490,241	9,600	-	9,600	477,787	10,300
Total Spending in DEL										
32,600	**-1,000**	**31,600**	**551,241**	**-61,000**	**490,241**	**9,600**	**-**	**9,600**	**509,394**	**10,300**
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	3,050	-	3,050	-	-	-	11,150	-
Of which:										
C CPS voted AME charges										
-	-	-	3,050	-	3,050	-	-	-	11,150	-
Total Spending in AME										
-	**-**	**-**	**3,050**	**-**	**3,050**	**-**	**-**	**-**	**11,150**	**-**
Total for Estimate										
32,600	**-1,000**	**31,600**	**554,291**	**-61,000**	**493,291**	**9,600**	**-**	**9,600**	**520,544**	**10,300**
Of which:										
Voted Expenditure										
32,600	-1,000	31,600	554,291	-61,000	493,291	9,600	-	9,600	520,544	10,300
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**524,891**	**520,544**	**473,511**
Net Capital Requirement	**9,600**	**10,300**	**7,364**
Accruals to cash adjustments	**7,176**	**-6,100**	**-3,442**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-8,774	-5,772	-2,123
New provisions and adjustments to previous provisions	750	-7,350	-4,505
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-3,800	-3,800	808
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	3,000	3,000	-
Increase (-) / Decrease (+) in creditors	16,000	7,822	-
Use of provisions	-	-	2,378
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**541,667**	**524,744**	**477,433**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	32,600	32,607	31,789
Less:			
Administration DEL Income	-1,000	-1,000	-1,015
Net Administration Costs	**31,600**	**31,607**	**30,774**
Gross Programme Costs	554,291	549,937	525,736
Less:			
Programme DEL Income	-61,000	-61,000	-65,274
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**493,291**	**488,937**	**460,462**
Total Net Operating Costs	**524,891**	**520,544**	**491,236**
Of which:			
Resource DEL	521,841	509,394	469,910
Capital DEL	-	-	-
Resource AME	3,050	11,150	3,601
Capital AME	-	-	-
Non-budget	-	-	17,725
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-17,725
Total Resource Budget	**524,891**	**520,544**	**473,511**
Of which:			
Resource DEL	521,841	509,394	472,288
Resource AME	3,050	11,150	1,223
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**524,891**	**520,544**	**473,511**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	**-62,000**	**-62,000**	**-66,289**
Of which:			
Administration			
Sales of Goods and Services	-1,000	-1,000	-
Of which:			
A Administration Costs in HQ and on Central Services	-1,000	-1,000	-
Other Income	-	-	-1,015
Of which:			
A Administration Costs in HQ and on Central Services	-	-	-1,015
Total Administration	-1,000	-1,000	-1,015
Programme			
Sales of Goods and Services	-61,000	-61,000	-
Of which:			
B Crown Prosecutions and Legal Services	-61,000	-61,000	-
Other Income	-	-	-8,982
Of which:			
B Crown Prosecutions and Legal Services	-	-	-8,982
Taxation	-	-	-56,292
Of which:			
B Crown Prosecutions and Legal Services	-	-	-56,292
Total Programme	-61,000	-61,000	-65,274
Total Voted Resource Income	**-62,000**	**-62,000**	**-66,289**

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

No CFER income or receipts are expected in 2018-19 or 2017-18. No CFER income or receipts were received in 2016-17.

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: Alison Saunders

Additional Accounting Officers: Lesley Longstone for sections A, B and C

Alison Saunders 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 together with their respective responsibilities, is set out in writing.

Serious Fraud Office

Introduction

1. The Serious Fraud Office (SFO) is a specialist prosecuting authority tackling the top level of serious or complex fraud, bribery and corruption. It is part of the UK criminal justice system covering England, Wales and Northern Ireland, but not Scotland, the Isle of Man or the Channel Islands. The SFO handles a small number of large and very large economic crime cases.

2. This Estimate covers the costs incurred in the administration and operation of the Serious Fraud Office (SFO). Included are the costs of staff, fees to Counsel and outside accountants, witness expenses, use of information technology to improve presentation of evidence, other investigation and prosecution and litigation costs, expenditure on assiting investigations led by other departments within the Criminal Justice system and defendant's costs and damages ordered by the court to be paid by the SFO.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**52,700,000**	-	52,700,000
Capital	**2,300,000**	-	2,300,000
Annually Managed Expenditure			
Resource	**1,000,000**	-	1,000,000
Capital	**-**	-	-
Total Net Budget			
Resource	**53,700,000**	-	53,700,000
Capital	**2,300,000**	-	2,300,000
Non-Budget Expenditure	**-**		
Net cash requirement	**52,300,000**		

Amounts required in the year ending 31 March 2019 for expenditure by Serious Fraud Office on:

Departmental Expenditure Limit:

Expenditure arising from:
Administration of The Serious Fraud Office (SFO) including staff costs, capital and operational costs, fees to Counsel and outside accountants, witness expenses, use of information technology to improve presentation of evidence, other investigation, prosecution and litigation costs, defendants' costs and damages ordered by the court to be paid by the SFO; providing advice and assistance to support the United Kingdom's exit from the EU; payments made as a result of asset recovery schemes and deferred prosecution agreements to individuals, charities, companies, or foreign and commonwealth governments and associated non-cash costs falling in DEL.

Income arising from:
Recovery of income awarded to the SFO in court, receipts for services provided by the SFO and receipts from any asset recovery schemes or deferred prosecution agreements.

Annually Managed Expenditure:

Expenditure arising from:
Increases to and utilisation of provisions, including early departure, staff severance, legal claims and accommodation related costs, and other non-cash costs falling in AME.

Serious Fraud Office will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	52,700,000	20,565,000	**32,135,000**
Capital	2,300,000	765,000	**1,535,000**
Annually Managed Expenditure			
Resource	1,000,000	450,000	**550,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net cash requirement	52,300,000	20,070,000	**32,230,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
7,400	-	7,400	46,200	-900	45,300	2,300	-	2,300	58,600	1,700
Of which:										
A Investigations and Prosecution										
7,400	-	7,400	46,200	-900	45,300	2,300	-	2,300	58,600	1,700
Total Spending in DEL										
7,400	**-**	**7,400**	**46,200**	**-900**	**45,300**	**2,300**	**-**	**2,300**	**58,600**	**1,700**
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	1,000	-	1,000	-	-	-	1,000	-
Of which:										
B New Provisons and Adjustment to existing provisions										
-	-	-	1,000	-	1,000	-	-	-	1,000	-
Total Spending in AME										
-	**-**	**-**	**1,000**	**-**	**1,000**	**-**	**-**	**-**	**1,000**	**-**
Total for Estimate										
7,400	**-**	**7,400**	**47,200**	**-900**	**46,300**	**2,300**	**-**	**2,300**	**59,600**	**1,700**
Of which:										
Voted Expenditure										
7,400	-	7,400	47,200	-900	46,300	2,300	-	2,300	59,600	1,700
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**53,700**	**59,600**	**50,667**
Net Capital Requirement	**2,300**	**1,700**	**3,985**
Accruals to cash adjustments	**-3,700**	**-3,800**	**-605**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-2,700	-2,800	-1,703
New provisions and adjustments to previous provisions	-1,000	-1,000	398
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-60
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	760
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**52,300**	**57,500**	**54,047**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	7,400	7,400	6,997
Less:			
Administration DEL Income	-	-	-
Net Administration Costs	**7,400**	**7,400**	**6,997**
Gross Programme Costs	47,200	53,100	44,782
Less:			
Programme DEL Income	-900	-900	-1,112
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**46,300**	**52,200**	**43,670**
Total Net Operating Costs	**53,700**	**59,600**	**50,667**
Of which:			
Resource DEL	52,700	58,600	51,065
Capital DEL	-	-	-
Resource AME	1,000	1,000	-398
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**53,700**	**59,600**	**50,667**
Of which:			
Resource DEL	52,700	58,600	51,825
Resource AME	1,000	1,000	-1,158
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**53,700**	**59,600**	**50,667**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	**-900**	**-900**	**-1,112**
Of which:			
Programme			
Other Income	-900	-900	-566
Of which:			
A Investigations and Prosecution	-900	-900	-566
Taxation	-	-	-546
Of which:			
A Investigations and Prosecution	-	-	-546
Total Programme	-900	-900	-1,112
Total Voted Resource Income	**-900**	**-900**	**-1,112**

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

No CFER income or receipts are expected in 2018-19 or 2017-18. No CFER income or receipts were received in 2016-17.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: David Green CB QC

David Green CB 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 (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.

HM Procurator General and Treasury Solicitor

Introduction

1 This Estimate provides for the administrative costs of the Government Legal Department (GLD) within DEL (section A), which includes capital DEL expenditure. This section also covers disbursement costs of the Government Legal Department. Disbursement costs arise on the provision of legal services to government departments. Except for those associated with centrally funded services, these costs are fully recovered from client departments as disbursements on legal cases. The principal areas of this expenditure are adverse costs, counsel fees, expert witnesses and solicitors' agents fees.

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

3 Further details of the Department's administration costs will be provided in the 2017-18 HM Procurator General and Treasury Solicitor Annual Report and Account and, for GLD, the 2017-18 Government Legal Department Annual Report and Account.

4 The Government Legal Department (formerly the Treasury Solicitor's Department), became an Agency on 1 April 1996. It has operated a system of full repayment of the majority of its legal services since 1990-91. The greater parts of its administrative costs are now met by receipts. Since 1999-2000, it has operated under a net operating cost control, allowing it the flexibility to respond to an increasing demand for its services. A small section of the Agency's work, which is considered to be in the public interest, remains centrally funded.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**12,210,000**	-	12,210,000
Capital	**4,200,000**	-	4,200,000
Annually Managed Expenditure			
Resource	**-**	-	-
Capital	**-**	-	-
Total Net Budget			
Resource	**12,210,000**	-	12,210,000
Capital	**4,200,000**	-	4,200,000
Non-Budget Expenditure	**-**		
Net cash requirement	**14,640,000**		

Amounts required in the year ending 31 March 2019 for expenditure by HM Procurator General and Treasury Solicitor on:

Departmental Expenditure Limit:

Expenditure arising from:
Administration of HM Procurator General and Treasury Solicitor's Department comprising the Government Legal Department, the Attorney General's Office and HM Crown Prosecution Service Inspectorate and costs and fees for legal and related services, and other non-cash items in DEL.

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

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	12,210,000	3,740,000	**8,470,000**
Capital	4,200,000	1,305,000	**2,895,000**
Annually Managed Expenditure			
Resource	-	-	**-**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net cash requirement	14,640,000	4,680,000	**9,960,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
194,317	-182,107	12,210	-	-	-	4,200	-	4,200	8,836	2,900
Of which:										
A GLD Administration										
187,211	-182,070	5,141	-	-	-	4,200	-	4,200	1,067	2,900
B AGO Administration										
4,574	-37	4,537	-	-	-	-	-	-	5,086	-
C CPSI Administration										
2,532	-	2,532	-	-	-	-	-	-	2,683	-
Total Spending in DEL										
194,317	**-182,107**	**12,210**	**-**	**-**	**-**	**4,200**	**-**	**4,200**	**8,836**	**2,900**
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-	-	-	-	-	-	3,000	-
Of which:										
AME Provision										
-	-	-	-	-	-	-	-	-	3,000	-
Total Spending in AME										
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**3,000**	**-**
Total for Estimate										
194,317	**-182,107**	**12,210**	**-**	**-**	**-**	**4,200**	**-**	**4,200**	**11,836**	**2,900**
Of which:										
Voted Expenditure										
194,317	-182,107	12,210	-	-	-	4,200	-	4,200	11,836	2,900
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**12,210**	**11,836**	**4,828**
Net Capital Requirement	**4,200**	**2,900**	**1,984**
Accruals to cash adjustments	**-1,770**	**-3,810**	**-1,352**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-3,270	-2,310	-1,883
New provisions and adjustments to previous provisions	-	-3,000	559
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-78
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,500	1,500	-
Use of provisions	-	-	50
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**14,640**	**10,926**	**5,460**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	194,317	204,471	198,952
Less:			
Administration DEL Income	-182,107	-195,635	-193,565
Net Administration Costs	**12,210**	**8,836**	**5,387**
Gross Programme Costs	-	3,000	-559
Less:			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**-**	**3,000**	**-559**
Total Net Operating Costs	**12,210**	**11,836**	**4,828**
Of which:			
Resource DEL	12,210	8,836	5,387
Capital DEL	-	-	-
Resource AME	-	3,000	-559
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**12,210**	**11,836**	**4,828**
Of which:			
Resource DEL	12,210	8,836	5,437
Resource AME	-	3,000	-609
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**12,210**	**11,836**	**4,828**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	**-182,107**	**-195,635**	**-193,565**
Of which:			
Administration			
Sales of Goods and Services	-182,107	-195,635	-185,955
Of which:			
A GLD Administration	-182,070	-195,598	-185,950
B AGO Administration	-37	-37	-5
Other Income	-	-	-7,610
Of which:			
A GLD Administration	-	-	-7,481
B AGO Administration	-	-	-129
Total Administration	-182,107	-195,635	-193,565
Total Voted Resource Income	**-182,107**	**-195,635**	**-193,565**

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

No CFER income or receipts are expected in 2018-19 or 2017-18. No CFER income or receipts were received in 2016-17.

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 Jones
Other Accounting Officers:	Kevin McGinty, CBE, HM Crown Prosecution Service Inspectorate for Section C

Jonathan 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.

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

Department for Environment, Food and Rural Affairs

Introduction

1. This Estimate provides for expenditure by Defra, its Executive Agencies, its Arm's Length Bodies (ALBs) and the Forestry Commission in England (including Forest Enterprise England) and its cross border functions (including the Executive Agency Forest Research).

2. The Estimate is based on six main areas of spend, plus a further section covering Departmental operating costs. The Department's ALBs are shown on separate Estimate lines based around the same main areas of spend as the Department. The Estimate is further sub-divided between Departmental Expenditure Limits (DEL), Annually Managed Expenditure (AME) and Non-Budget expenditure.

3. The Estimate includes the Department's net expenditure, administration costs, costs of Executive Agencies, net costs of the ALBs, subsidies to Public Corporations, research and development, payments to Executive Agencies, as well as reimbursable costs and offsetting EU receipts.

4. Defra has four Executive Agencies - the Animal and Plant Health Agency (APHA), the Centre for Environment, Fisheries and Aquaculture Science (CEFAS), the Rural Payments Agency (RPA) and the Veterinary Medicines Directorate (VMD).

5. Defra has eight ALBs and two levy bodies. Details of the Grant in Aid they receive and their budgets can be found in this document at Part III: Note E - Arm's Length Bodies.

6. The Forestry Commission is a non-ministerial government department responsible for advising Forestry Ministers on forestry matters and for implementing forestry policy. Forestry is a devolved matter, with Commissioners accountable separately to the Secretary of State for Environment, Food and Rural Affairs and Scottish Ministers. The duties and functions in the Forestry Acts are exercised in Wales by the Welsh Government and Natural Resources Wales. The funding of the forestry activities in each of the countries is provided by their relevant administrations. Defra funding covers the promotion of forestry and supports the planting, management and conservation of forests and woodlands within England, including the operation of the Commission's estate by its agency, Forest Enterprise England which is classified as a Public Corporation. In addition Defra funds the cross border functions covering forestry research, plant health, sustainable forestry policy, forestry standards and corporate governance.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**1,808,965,000**	-	1,808,965,000
Capital	**613,000,000**	-	613,000,000
Annually Managed Expenditure			
Resource	**214,022,000**	-	214,022,000
Capital	**16,000,000**	-	16,000,000
Total Net Budget			
Resource	**2,022,987,000**	-	2,022,987,000
Capital	**629,000,000**	-	629,000,000
Non-Budget Expenditure	**10,000,000**		
Net cash requirement	**2,369,481,000**		

Amounts required in the year ending 31 March 2019 for expenditure by Department for Environment, Food and Rural Affairs on:

Departmental Expenditure Limit:

Expenditure arising from:
Expenditure by Natural England and the Environment Agency. Represent forestry interests, encourage good forestry practice, sustainable forest management and conduct forest research. International policy, research, standard-setting and monitoring to support sustainable forestry. Land grants, countryside access and rights of way. Policy on commons, national parks and town and village greens. Environmental protection and conservation, maintain air and ozone quality, increase UK's environmental decontamination capabilities, deliver social, environmental and economic programmes; Maintain water quality and a resilient supply, support for management of inland waterways and obligations under the Water Act 2003 and Water Act 2014. Support terrestrial, marine, waterway environments and protection of water bodies. Reduction of charges for supply of water and provision of sewerage services to customers. Support protection of species, wildlife management, habitat protection and conservation. Support national and global biodiversity, geodiversity and research. Support for rural and regional development. Better waste management. Promotion and support for sustainable development, consumption and production. Supporting development of farming and cost-sharing initiatives, payments, losses and penalties relating to the administration of EU schemes including disallowance. EU compensation payments to producers and support for agriculture. Champion hygienic production, marketing, delivery and processing in the agriculture, fisheries and food industries. Support bee and fish conservation and health, UK's responsibilities under the Convention on International Trade in Endangered Species (CITES) and fishing industry. Support keeping, movement tracing, international trade, health and welfare of animals, animal products and by-products, dairy hygiene and marketing. Support a sustainable, secure and healthy food supply; food labelling and composition policy.

Flood risk management and development implications, land drainage and sewerage. Exotic and endemic animal and plant disease policy portfolio and eradication. Regulatory systems for chemicals, veterinary medicines and pesticides. Radioactive waste management, pollution emergency response services, noise mapping and manage other environmental risks. Consultation on town, urban and country developments. Climate modelling, risk assessment and adaptation.

Preparatory work in support of HM Government plans to exit the European Union. Specialist support services; legacy and residual delivery body costs; subsidies to support delivery bodies; staff management and development; other departmental administration and non-cash costs; publicity, promotion; awareness and publications; knowledge-sharing initiatives; research and development; surveys; monitoring; statistics; advice and consultancies; funding through Area-Based Grants; subscriptions and contributions to international organisations; international policy making; working with the EU; licensing, approvals and certification; inspections; compliance and enforcement in accordance with regulatory requirements. Voted Loans in relation to National Museums.

Income arising from:
Income from devolved administrations and European Commission (EC); delivery body funding contributions; provision of employee and financial shared services to other public sector bodies; surveys; receipts from sale of carcasses and vaccines; income from licensing; regulatory income; approvals; investments; interest gained; donations and bequests; commercial activities; certification; publications; public inquiries; information; inspections; registrations; supervision and extensification; administration of grant; waste disposal; capital loan schemes; commissioned surveys; research; studies and provision of advice; rental income and repayments; occupancy charge; administrative training and professional services; pension and redundancy contributions and knowledge-sharing initiatives.

Annually Managed Expenditure:

Expenditure arising from:
Levy collection; publicity, promotion, awareness and publications; research and development; market and supply chain analysis and support; packaging recovery support; licensing, approvals and certification. Specialist support services; staff management and development; delivery body funding contributions; surveys; monitoring; statistics; advice and consultancies; provision for future liabilities; bad debts; revaluations and impairment losses; legacy and residual delivery body costs. Promotion of affordable insurance in relation to flood risk.

Income arising from:
Levies from the flood reinsurance; meat; dairy; forestry; horticulture; shellfish; fish; cereals; agriculture industries; delivery body funding contributions; packaging recovery support; surveys; EU funding; investments; reinsurance related and commercial income and interest gained.

Non-Budget Expenditure:

Expenditure arising from:
Payments to devolved administrations.

Income arising from:
Funding contributions to support delivery bodies.

Department for Environment, Food and Rural Affairs will account for this Estimate.

Part I

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	1,808,965,000	842,807,000	**966,158,000**
Capital	613,000,000	308,295,000	**304,705,000**
Annually Managed Expenditure			
Resource	214,022,000	47,406,000	**166,616,000**
Capital	16,000,000	225,000	**15,775,000**
Non-Budget Expenditure	10,000,000	4,500,000	**5,500,000**
Net cash requirement	2,369,481,000	1,064,973,000	**1,304,508,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
464,700	-3,634	461,066	3,835,386	-2,487,487	1,347,899	616,000	-3,000	613,000	1,975,177	643,908
Of which:										
A Food and farming										
51,802	-300	51,502	2,497,367	-2,332,529	164,838	4,773	-	4,773	258,973	9,357
B Improve the environment										
28,431	-2,032	26,399	305,275	-10,366	294,909	23,267	-	23,267	295,483	9,940
C Protect the country from floods										
984	-	984	588	-	588	134	-	134	1,568	227
D Animal and plant health										
10,001	-	10,001	238,830	-93,878	144,952	9,596	-	9,596	156,964	10,906
E Marine and fisheries										
6,057	-	6,057	57,278	-35,678	21,600	5,090	-	5,090	32,249	8,907
F Countryside and rural services										
9,435	-1,300	8,135	141,096	-15,036	126,060	34,458	-	34,458	134,807	26,318
G Departmental operating costs										
246,654	-2	246,652	157,724	-	157,724	69,459	-3,000	66,459	532,803	52,810
H Improve the environment (ALB) (net)										
53,780	-	53,780	153,633	-	153,633	38,823	-	38,823	209,326	61,743
I Protect the country from floods (ALB) (net)										
54,755	-	54,755	269,752	-	269,752	430,400	-	430,400	333,614	463,700
J Marine and fisheries (ALB) (net)										
2,398	-	2,398	11,835	-	11,835	-	-	-	16,779	-
K Countryside and rural services (ALB) (net)										
403	-	403	2,008	-	2,008	-	-	-	2,611	-
Total Spending in DEL										
464,700	**-3,634**	**461,066**	**3,835,386**	**-2,487,487**	**1,347,899**	**616,000**	**-3,000**	**613,000**	**1,975,177**	**643,908**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	314,022	-100,000	214,022	16,000	-	16,000	267,024	16,000
Of which:										
L Food and farming										
-	-	-	36,801	-	36,801	-	-	-	19,745	-
M Improve the environment										
-	-	-	55,985	-100,000	-44,015	-	-	-	107,636	-
N Animal and plant health										
-	-	-	3	-	3	-	-	-	6	-
O Marine and fisheries										
-	-	-	8	-	8	-	-	-	5	-
P Countryside and rural services										
-	-	-	-295	-	-295	-	-	-	-345	-
Q Departmental operating costs										
-	-	-	50,403	-	50,403	-	-	-	40,420	-
R Food and farming (ALB) (net)										
-	-	-	3,780	-	3,780	16,000	-	16,000	1,199	16,000
S Improve the environment (ALB) (net)										
-	-	-	21,269	-	21,269	-	-	-	2,069	-
T Protect the country from floods (ALB) (net)										
-	-	-	146,000	-	146,000	-	-	-	96,000	-
U Marine and fisheries (ALB) (net)										
-	-	-	61	-	61	-	-	-	285	-
V Countryside and rural services (ALB) (net)										
-	-	-	7	-	7	-	-	-	4	-
Total Spending in AME										
-	**-**	**-**	**314,022**	**-100,000**	**214,022**	**16,000**	**-**	**16,000**	**267,024**	**16,000**
Non-Budget spending										
Voted expenditure										
-	-	-	1,404,000	-1,394,000	10,000	-	-	-	10,001	-
Of which:										
W Food and farming										
-	-	-	1,404,000	-1,394,000	10,000	-	-	-	10,001	-
Total Non-Budget Spending										
-	**-**	**-**	**1,404,000**	**-1,394,000**	**10,000**	**-**	**-**	**-**	**10,001**	**-**
Total for Estimate										
464,700	**-3,634**	**461,066**	**5,553,408**	**-3,981,487**	**1,571,921**	**632,000**	**-3,000**	**629,000**	**2,252,202**	**659,908**
Of which:										
Voted Expenditure										
464,700	-3,634	461,066	5,553,408	-3,981,487	1,571,921	632,000	-3,000	629,000	2,252,202	659,908
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**2,032,987**	**2,252,202**	**1,825,905**
Net Capital Requirement	**629,000**	**659,908**	**655,838**
Accruals to cash adjustments	**-292,506**	**-64,508**	**-692,891**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-1,204,904	-1,203,330	-1,115,733
Add cash grant-in-aid	997,887	1,099,370	1,040,658
Adjustments to remove non-cash items:			
Depreciation	-108,001	-103,829	-60,776
New provisions and adjustments to previous provisions	-137,994	-303,262	-265,114
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-5,300	-10,452	-8,046
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	3,755
Increase (+) / Decrease (-) in debtors	100,000	350,000	-419,451
Increase (-) / Decrease (+) in creditors	-	-	90,967
Use of provisions	65,806	106,995	40,849
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**2,369,481**	**2,847,602**	**1,788,852**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	458,752	536,047	469,359
Less:			
Administration DEL Income	-3,634	-3,579	-19,483
Net Administration Costs	**455,118**	**532,468**	**449,876**
Gross Programme Costs	6,014,388	5,906,935	5,256,178
Less:			
Programme DEL Income	-2,487,487	-2,366,793	-2,374,201
Programme AME Income	-100,000	-100,000	-6,705
Non-budget income	-1,394,000	-1,321,700	-1,053,733
Net Programme Costs	**2,032,901**	**2,118,442**	**1,821,539**
Total Net Operating Costs	**2,488,019**	**2,650,910**	**2,271,415**
Of which:			
Resource DEL	1,636,128	1,756,851	1,571,397
Capital DEL	440,032	425,608	451,292
Resource AME	386,859	485,350	258,299
Capital AME	15,000	15,000	-
Non-budget	10,000	-31,899	-9,573
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-455,032	-440,608	-451,292
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	41,900	5,782
Other adjustments	-10,000	-10,001	3,791
Total Resource Budget	**2,022,987**	**2,242,201**	**1,829,696**
Of which:			
Resource DEL	1,808,965	1,975,177	1,743,622
Resource AME	214,022	267,024	86,074
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	10,000	10,001	-3,791
Total Resource (Estimate)	**2,032,987**	**2,252,202**	**1,825,905**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	**-2,491,121**	**-2,370,372**	**-2,390,594**
Of which:			
Administration			
EU Grants Received	-	-	-9
Of which:			
E: Marine and fisheries	-	-	-9
Sales of Goods and Services	-3,632	-3,579	-15,365
Of which:			
A: Food and farming	-300	-300	-8,698
B: Improve the environment	-2,032	-1,935	-2,016
D: Animal and plant health	-	-	-2,123
F: Countryside and rural services	-1,300	-1,300	-1,377
G: Departmental operating costs	-	-44	-1,151
Interest and Dividends	-	-	-7
Of which:			
B: Improve the environment	-	-	-7
Other Income	-2	-	-4,091
Of which:			
A: Food and farming	-	-	-431
B: Improve the environment	-	-	-23
D: Animal and plant health	-	-	5
G: Departmental operating costs	-2	-	-3,642
Taxation	-	-	-11
Of which:			
B: Improve the environment	-	-	-2
C: Protect the country from floods	-	-	-9
Total Administration	-3,634	-3,579	-19,483
Programme			
EU Grants Received	-2,324,281	-2,215,130	-2,191,264
Of which:			
A: Food and farming	-2,318,160	-2,209,199	-1,834,608
D: Animal and plant health	-843	-853	-1,686
E: Marine and fisheries	-5,278	-5,078	-7,677
F: Countryside and rural services	-	-	-347,293
Sales of Goods and Services	-163,184	-151,629	-179,872
Of which:			
A: Food and farming	-14,359	-4,128	-44,023
B: Improve the environment	-10,366	-10,366	-10,566
D: Animal and plant health	-93,035	-95,711	-87,028
E; Marine and fisheries	-30,400	-26,400	-18,508
F: Countryside and rural services	-15,024	-15,024	-19,236
G: Departmental operating costs	-	-	-511

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Interest and Dividends	-12	-12	-9
Of which:			
F: Countryside and rural services	-12	-12	-9
Other Grants	-10	-22	41
Of which:			
A: Food and farming	-10	-10	-
B: Improve the environment	-	-12	22
D: Animal and plant health	-	-	19
Other Income	-	-	-7
Of which:			
B: Improve the environment	-	-	-2
D: Animal and plant health	-	-	-5
Total Programme	-2,487,487	-2,366,793	-2,371,111
Voted Resource AME	**-100,000**	**-100,000**	**-6,705**
Of which:			
Programme			
Sales of Goods and Services	-100,000	-100,000	-6,705
Of which:			
L: Food and farming	-	-	-6,705
M: Improve the environment	-100,000	-100,000	-
Total Programme	-100,000	-100,000	-6,705
Total Voted Resource Income	**-2,591,121**	**-2,470,372**	**-2,397,299**
Voted Capital DEL	**-3,000**	**-7,000**	**-5,995**
Of which:			
Programme			
Sales of Assets	-3,000	-7,000	-2,905
Of which:			
A: Food and farming	-	-	-23
B: Improve the environment	-	-	-263
D: Animal and plant health	-	-	-20
E: Marine and fisheries	-	-	-42
F: Countryside and rural services	-	-	-190
G: Departmental operating costs	-3,000	-7,000	-2,367
Other Grants	-	-	-3,090
Of which:			
B: Improve the environment	-	-	-3,090
Total Programme	-3,000	-7,000	-5,995
Total Voted Capital Income	**-3,000**	**-7,000**	**-5,995**

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

	2018-19 Plans		2017-18 Provisions		2016-17 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)	-	-	-41,900	*-41,900*	-15,532	*-15,532*
Total	**-**	**-**	**-41,900**	***-41,900***	**-15,532**	***-15,532***

Detailed description of CFER sources

£'000

	2018-19 Plans		2017-18 Provisions		2016-17 Outturn	
	Income	***Receipts***	**Income**	***Receipts***	**Income**	***Receipts***
Non-Budget						
Thames Tideway Tunnel	-	-	-400	*-400*	-400	*-400*
Bovine Tuberculosis	-	-	-4,500	*-4,500*	-4,995	*-4,995*
Covent Garden Market Authority - sale of land	-	-	-37,000	*-37,000*	-	-
Avian Influenza	-	-	-	-	-387	*-387*
Sale of Sand Hutton site	-	-	-	-	-9,750	*-9,750*
Total	**-**	**-**	**-41,900**	***-41,900***	**-15,532**	***-15,532***

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Clare Moriarty
Additional Accounting Officers:	Ian Gambles for sections F, P (Forestry Commission)

Executive Agency Accounting Officers:

Chris Hadkiss	Animal and Plant Health Agency
Paul Caldwell	Rural Payments Agency
Professor Peter Borriello	Veterinary Medicines Directorate
Tom Karsten	Centre for Environment, Fisheries and Aquaculture Science

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

ALB Accounting Officers:

Jane King	Agriculture & Horticulture Development Board
Tony Smith	Consumer Council for Water
Sir James Bevan	Environment Agency
Andy Bord	Flood Re
Marcus Yeo	Joint Nature Conservation Committee
John Tuckett	Marine Management Organisation
John Everitt	National Forest Company
James Cross	Natural England
Richard Deverell	Royal Botanic Gardens, Kew
Marcus Coleman	Sea Fish Industry Authority

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;

- making judgements and estimates on a reasonable basis;

- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation’s version of it, have been followed, and explain any material departures in the accounts; and

- preparing the accounts on a going concern basis.

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resource	Capital	Grant-in-aid
R	Agriculture & Horticulture Development Board	3,780	16,000	-
H	Consumer Council for Water	5,245	-	10,657
H, I, S, T	Environment Agency	486,707	452,384	840,269
T	Flood Re	100,000	-	-
H	Joint Nature Conservation Committee	7,894	767	9,811
J	Marine Management Organisation	14,233	-	24,648
K, V	National Forest Company	2,418	-	2,411
H	Natural England	73,881	402	74,284
H	Royal Botanic Gardens, Kew	25,462	15,670	35,807
U	Sea Fish Industry Authority	61	-	-
Total		**719,681**	**485,223**	**997,887**

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

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

Section in Part II: Subhead Detail	Service	£'000
A to G - DEL	Payments for Committees and Tribunals	58
A to K - DEL	EU Exit preparations	8,000

Part III: Note J - Staff Benefits

The Department operates an Employee Discount Scheme, which provides staff access via a secure login to a website that gives them access to buy discounted retail vouchers and purchase certain goods and services at a discounted rate. The cost of any items purchased is met by the employee. Under the new agreed Crown Commercial Services Employee Benefits Framework that was implemented for Defra in August 2016 this service is provided at zero cost to the Department.

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
A liability is expected to arise to meet the shortfall in EA pensions as a result of staff transferring from EA to the Core Department.	30,000
Small potential liabilities against the Defra group.	7,200
As part of the revised contract with Defra's facilities management providers it has been agreed that under certain conditions arising from the rationalisation of the estate and subsequent reduction in demand, any restructuring costs such as redundancies or early retirement will be recharged to the Core Department.	Unquantifiable
There is an ongoing independent assessment which was set up following recommendations in a report from the Parliamentary and Health Service Ombudsman, in relation to a claim for maladministration.	Unquantifiable
In addition to the provision for dilapidations where Defra leases properties from landlords, there remains a potential liability for dilapidations where Defra occupies properties leased by other government departments under a memorandum of terms of occupation (MOTO) agreement. The potential for and the value of a dilapidation claim for these properties is more uncertain, hence is disclosed as a contingent liability, rather than as a provision.	Unquantifiable
RPA is currently in receipt of appeals from scheme claimants of claims covering the Basic Payment Scheme, Single Payment Scheme and trader related schemes. If the appeals are successful they could either result in a liability for EU or Exchequer funded payments.	Unquantifiable
There is a potential liability in respect of financial corrections for disallowance, however this is unquantifiable at present as notification has not been received from the Commission.	Unquantifiable
Natural England (NE) has identified a contingent liability in relation to an issue being considered under the HMRC compliance audit which has been ongoing in 2016–17. Work continues in finalising the compliance audit over 2017–18 and part of this will identify and confirm whether NE does have a present obligation which could lead to a future outflow of resources. At this stage the amount of any such potential liability is unquantifiable.	Unquantifiable
HM Government guarantee for EU funding streams as announced in August and October 2016. Defra's responsibility covers CAP Pillar 1, CAP Pillar 2, European Maritime and Fisheries Fund (EMFF) and LIFE.	Unquantifiable

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
A4 - DEL	United Nations Environment Programme - International Environment	3,300
B4 - DEL	United Nations Environment Programme - Ozone, Air Quality, Waste	7,670

Part III: Note M - Replacement for Trust Statement

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

	£'000
Taxes, fines and charges	
Environment Agency	11
Total	**11**

HM Revenue and Customs

Introduction

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

2. We are the UK's tax, payments and customs authority, and we have a vital purpose: we collect the money that pays for the UK's public services and help families and individuals with targeted financial support.

   We do this by being impartial and increasingly effective and efficient in our administration. We help the honest majority to get their tax right and make it hard for the dishonest minority to cheat the system.

   Our key objectives set out in our Single Departmental Plan are to:
   • maximise revenues due and bear down on avoidance and evasion
   • transform tax and payments for our customers
   • design and deliver a professional, efficient and engaged organisation.

   We contribute to the country's economic and social wellbeing, support growth and as a socially-responsible organisation, we monitor closely our economic, social and environmental impact. The UK is one of the largest economies in both the EU and the world and we play our part by making it easier for business to trade.

   We work closely with HM Treasury through the Policy Partnership to deliver effective tax policy which meets government objectives, working together on policy design through to implementation. We are uniquely placed to provide advice on the implementation of tax policies using our considerable expertise, knowledge and insight of our customers and their behaviour, tax compliance and tax legislation.

   We also work with a number of other government departments to help deliver their objectives; for example, in collecting student loans and in enforcing the National Minimum Wage and National Living Wage.

3. The VOA is responsible for providing valuations and property advice to support taxation, benefits and other clients where public funds are involved.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**3,452,257,000**	287,000,000	3,739,257,000
Capital	**249,800,000**	-	249,800,000
Annually Managed Expenditure			
Resource	**12,449,673,000**	27,309,769,000	39,759,442,000
Capital	**10,000**	-	10,000
Total Net Budget			
Resource	**15,901,930,000**	27,596,769,000	43,498,699,000
Capital	**249,810,000**	-	249,810,000
Non-Budget Expenditure	**-**		
Net cash requirement	**15,795,966,000**		

Amounts required in the year ending 31 March 2019 for expenditure by HM Revenue and Customs on:

Departmental Expenditure Limit:

Expenditure arising from:

Administration in management, collection and payment of a range of taxes, tax credits, benefits, reliefs, refunds, duties, levies, Statutory Payments, allowances, loans, entitlements, regulatory and verification schemes.

Delivering policies held by other government departments, assistance to devolved administrations and public bodies.
Law enforcement, criminal investigation and provision of resources to independent investigatory bodies including the Adjudicator's Office. Payments for the HMRC National Museum and grants to the voluntary and community sector.
International Tax Cooperation Agreements, customs controls, overseas tax administration, Official Development Assistance and support of projects abroad.

Providing shared services, Revenue and Customs Digital Technology Services Limited, services provided to third parties and provision of trade information.

Administration of the National Insurance Funds for Great Britain and Northern Ireland.

Exiting the European Union.

Non-cash items falling in DEL.

Valuations, administration, setting and maintaining of assessments, advice, property services, payments of Local Authority Rates on behalf of accredited foreign countries and non-cash items incurred by the Valuation Office Agency.

Part I (Continued)

Income arising from:

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

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

Services provided to the Valuation Office Agency, Revenue and Customs Digital Technology Services Limited, other government departments, devolved administrations, other bodies and international parties and providing shared services.

Charges made for attendance of officers, international commitments, travel expenses, use of cars and rent.

Sales of assets, information, publications, statistical services, certificates and other services.

The Asset Recovery Incentivisation Scheme and other receipts. Recovery of administration costs of the National Insurance Funds, collection of National Insurance contributions.

Income arising from contributions to programmes conducted on behalf of government.

Non-cash items falling in DEL.

Valuations, administration, setting and maintaining of assessments, advice, property services, payments of Local Authority Rates on behalf of accredited foreign countries and non-cash items incurred by the Valuation Office Agency.

Annually Managed Expenditure:

Expenditure arising from:

Tax credits, benefits, reliefs, refunds, duties, levies, allowances and entitlements.

Remittance of irrecoverable debts, losses on asset revaluation and exchange rate movements. Incentive payments for filing, transitional payments to charities, provisions movements and payments that add capacity to debt recovery.

Non-cash items falling in AME.

Payments of Rates on behalf of accredited Commonwealth and foreign countries and certain international organisations and non-cash items.

Income arising from:
Payments of Rates by accredited Commonwealth and foreign countries and certain international organisations, refunds from local authorities.

HM Revenue and Customs will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	3,452,257,000	1,645,656,000	**1,806,601,000**
Capital	249,800,000	111,056,000	**138,744,000**
Annually Managed Expenditure			
Resource	12,449,673,000	5,464,152,000	**6,985,521,000**
Capital	10,000	5,000	**5,000**
Non-Budget Expenditure	-	-	**-**
Net cash requirement	15,795,966,000	7,072,585,000	**8,723,381,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
922,974	-71,816	851,158	2,706,683	-105,584	2,601,099	252,800	-3,000	249,800	3,691,357	282,320
Of which:										
A HMRC Administration										
908,974	-71,816	837,158	2,494,482	-60,684	2,433,798	243,800	-3,000	240,800	3,528,656	273,807
B VOA Administration										
-	-	-	196,201	-44,900	151,301	9,000	-	9,000	150,701	8,513
C Utilised Provisions										
14,000	-	14,000	16,000	-	16,000	-	-	-	12,000	-
Non-voted expenditure										
52,174	-	52,174	234,826	-	234,826	-	-	-	290,000	-
Of which:										
D National Insurance Fund										
52,174	-	52,174	234,826	-	234,826	-	-	-	290,000	-
Total Spending in DEL										
975,148	**-71,816**	**903,332**	**2,941,509**	**-105,584**	**2,835,925**	**252,800**	**-3,000**	**249,800**	**3,981,357**	**282,320**
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	12,454,013	-4,340	12,449,673	10	-	10	11,987,644	10
Of which:										
E Child Benefit										
-	-	-	11,545,513	-	11,545,513	10	-	10	11,754,324	10
F Tax Free Childcare										
-	-	-	247,669	-	247,669	-	-	-	37,405	-
G Providing payments in lieu of tax relief to certain bodies										
-	-	-	95,071	-	95,071	-	-	-	85,925	-
H Lifetime ISA										
-	-	-	480,000	-	480,000	-	-	-	-	-
I HMRC Administration										
-	-	-	30,000	-	30,000	-	-	-	27,000	-
J VOA - Payments of rates to LAs on behalf of certain bodies										
-	-	-	83,770	-4,340	79,430	-	-	-	93,000	-
K VOA Administration										
-	-	-	2,000	-	2,000	-	-	-	2,000	-
L Utilised Provisions										
-	-	-	-30,010	-	-30,010	-	-	-	-12,010	-

Part II: Subhead detail (Continued)

£'000

2018-19 Plans									2017-18 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
Non-voted expenditure										
-	-	-	27,309,769	-	27,309,769	-	-	-	30,057,571	-
Of which:										
M Personal Tax Credit										
-	-	-	23,455,000	-	23,455,000	-	-	-	26,230,300	-
N Other Reliefs and Allowances										
-	-	-	3,854,769	-	3,854,769	-	-	-	3,827,271	-
Total Spending in AME										
-	**-**	**-**	**39,763,782**	**-4,340**	**39,759,442**	**10**	**-**	**10**	**42,045,215**	**10**
Total for Estimate										
975,148	**-71,816**	**903,332**	**42,705,291**	**-109,924**	**42,595,367**	**252,810**	**-3,000**	**249,810**	**46,026,572**	**282,330**
Of which:										
Voted Expenditure										
922,974	-71,816	851,158	15,160,696	-109,924	15,050,772	252,810	-3,000	249,810	15,679,001	282,330
Non Voted Expenditure										
52,174	-	52,174	27,544,595	-	27,544,595	-	-	-	30,347,571	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**43,498,699**	**46,026,572**	**46,164,600**
Net Capital Requirement	**249,810**	**282,330**	**326,404**
Accruals to cash adjustments	**-355,774**	**-66,772**	**-281,636**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-351,372	-324,848	-275,894
New provisions and adjustments to previous provisions	-32,000	-29,000	-27,965
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-2,412	-2,338	3,311
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	393,559	-
Increase (-) / Decrease (+) in creditors	-	-116,155	-
Use of provisions	30,010	12,010	18,912
Removal of non-voted budget items	**-27,596,769**	**-30,347,571**	**-31,059,809**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-27,596,769	-30,347,571	-31,059,809
Net Cash Requirement	**15,795,966**	**15,894,559**	**15,149,559**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	961,148	940,372	883,865
Less:			
Administration DEL Income	-71,816	-76,725	-136,222
Net Administration Costs	**889,332**	**863,647**	**747,643**
Gross Programme Costs	42,719,301	45,300,118	45,717,487
Less:			
Programme DEL Income	-105,584	-133,183	-296,762
Programme AME Income	-4,340	-4,000	-3,764
Non-budget income	-200	-200	-200
Net Programme Costs	**42,609,177**	**45,162,735**	**45,416,761**
Total Net Operating Costs	**43,498,509**	**46,026,382**	**46,164,404**
Of which:			
Resource DEL	3,709,257	3,969,357	3,816,592
Capital DEL	-	-	-
Resource AME	39,789,452	42,057,225	42,348,012
Capital AME	-	-	-
Non-budget	-200	-200	-200
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	200	200	200
Other adjustments	-10	-10	-4
Total Resource Budget	**43,498,699**	**46,026,572**	**46,164,600**
Of which:			
Resource DEL	3,739,257	3,981,357	3,835,500
Resource AME	39,759,442	42,045,215	42,329,100
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**43,498,699**	**46,026,572**	**46,164,600**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	**-177,400**	**-209,908**	**-432,984**
Of which:			
Administration			
Sales of Goods and Services	-71,816	-76,725	-134,761
Of which:			
A: HMRC Administration	-71,816	-76,725	-134,761
Other Income	-	-	-1,461
Of which:			
A: HMRC Administration	-	-	-1,461
Total Administration	-71,816	-76,725	-136,222
Programme			
Sales of Goods and Services	-105,584	-133,183	-292,157
Of which:			
A: HMRC Administration	-60,684	-88,883	-86,700
B: VOA Administration	-44,900	-44,300	-205,457
Other Income	-	-	-4,605
Of which:			
A: HMRC Administration	-	-	-4,604
B: VOA Administration	-	-	-1
Total Programme	-105,584	-133,183	-296,762
Voted Resource AME	**-4,340**	**-4,000**	**-3,764**
Of which:			
Programme			
Sales of Goods and Services	-4,340	-4,000	-3,764
Of which:			
J: VOA - Payments of rates to LAs on behalf of certain bodies	-4,340	-4,000	-3,764
Total Programme	-4,340	-4,000	-3,764
Total Voted Resource Income	**-181,740**	**-213,908**	**-436,748**
Voted Capital DEL	**-3,000**	**-22,911**	**-1,374**
Of which:			
Programme			
Sales of Assets	-3,000	-22,911	-1,374
Of which:			
A: HMRC Administration	-3,000	-22,911	-1,374
Total Programme	-3,000	-22,911	-1,374
Total Voted Capital Income	**-3,000**	**-22,911**	**-1,374**

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

	2018-19 Plans		2017-18 Provisions		2016-17 Outturn	
	Income	***Receipts***	**Income**	***Receipts***	**Income**	***Receipts***
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-200	*-200*	-200	*-200*	-200	*-200*
Total	**-200**	***-200***	**-200**	***-200***	**-200**	***-200***

Detailed description of CFER sources

£'000

	2018-19 Plans		2017-18 Provisions		2016-17 Outturn	
	Income	***Receipts***	**Income**	***Receipts***	**Income**	***Receipts***
Non-Budget						
Bank Interest and Compensation	-200	*-200*	-200	*-200*	-200	*-200*
Total	**-200**	***-200***	**-200**	***-200***	**-200**	***-200***

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Jon Thompson (Principal Accounting Officer)
Executive Agency Accounting Officers:	Melissa Tatton for sections B, J and K (Chief Executive of the Valuation Office Agency)

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

Jon Thompson (Principal Accounting Officer) has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

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

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

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

HM Treasury

Introduction

The Treasury Supply Estimate covers the following areas:

1. The administration and programme costs of the core Treasury, the Debt Management Office, Government Internal Audit Agency, National Infrastructure Commission and the Office of Tax Simplification.

2. Net spending by the department's Arms Length Bodies - Office for Budget Responsibility, Infrastructure Finance Unit Limited, IUK Investments Limited, IUK Investment Holdings Limited, HM Treasury UK Sovereign SUKUK plc, Royal Mint Advisory Committee on the design of coins, medals, seals and decorations, UK Government Investments Limited, Sovereign Grant funding of the Royal Household, Money Advice Service, Financial Services Compensation Scheme, UK Asset Resolution Limited and Help to Buy (HMT) Limited.

3. Spending on the production and storage of UK circulating coinage supplied to UK Banks and cash centres by the Royal Mint on behalf of HM Treasury.

4. Investments in the Royal Mint and the Bank of England

5. Administration of the Equitable Life Payments Scheme.

6. Financial stability measures.

7. Spending on the Help to Buy including the ISA programme.

8. Non-voted spending in the Estimate relates to the provision of services by the Bank of England (DEL), Royal Household pensions and the Civil List (AME). These payments are made under separate legislative authority and do not require authorisation in the Estimate.

9. Further details can be found in the 2017-18 Annual Report and Accounts.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**165,210,000**	7,300,000	172,510,000
Capital	**224,000,000**	-	224,000,000
Annually Managed Expenditure			
Resource	**-387,116,000**	3,859,000	-383,257,000
Capital	**-6,433,800,000**	-	-6,433,800,000
Total Net Budget			
Resource	**-221,906,000**	11,159,000	-210,747,000
Capital	**-6,209,800,000**	-	-6,209,800,000
Non-Budget Expenditure	**-**		
Net cash requirement	**-4,504,828,000**		

Amounts required in the year ending 31 March 2019 for expenditure by HM Treasury on:

Departmental Expenditure Limit:

Expenditure arising from:
Spending by core Treasury on economic, financial and related administration, including exiting the EU, illegal money lending, breaches of financial sanctions, consumer credit policy, infrastructure finance (including spending under the International Development Act 2002) and the provision of guarantees. Spending arising from the purchase and sale of investments, expenses in connection with honours and dignities and compensation payments arising from gilt administration.

Spending by the Debt Management Office, including administration of the Public Works Loan Board, the Commission for the Reduction of National Debt and operational services for HM Treasury, other government departments and the Bank of England.

Spending by the Government Internal Audit Agency on audit services. Spending by the National Infrastructure Commission on the provision of advice on infrastructure projects.

Spending on Treasury related bodies including the Office of Tax Simplification, Office for Budget Responsibility, Infrastructure Finance Unit Limited, IUK Investments Limited, IUK Investments Holdings Limited, HM Treasury UK Sovereign SUKUK plc, the Royal Mint Advisory Committee on the design of Coins, Medals, Seals and Decorations and UK Government Investments Limited.

Depreciation and other non-cash items falling in DEL.

Part I *(continued)*

Income arising from:
recoveries in respect of administration of the Treasury, including income from tenants, recharges for work on financial stability issues, income from financial regulators, fees and charges for the provision of guarantees, dividends, training courses and other services; charges for services provided by the Government Social Research Unit; recoveries in respect of Honours and Dignities; income in respect of insurance sponsorship and supervision responsibilities; amounts arising from loans, including repayments, interest and fees; sale of shares and debt royalties, sale of publications, assets and redundant capital items, administration of Pool Re and other related bodies; and European Fast Stream income from the Cabinet Office.

Income due to the Debt Management Office for charges for services provided to other government departments and organisations, advertising costs, stock exchange listings, data provision, rentals in respect of operating leases, the management and administration of certain public and private funds and provision of a lending service to local authorities, income from the administration of carbon dioxide reduction schemes and the Gilt Purchase and Sale Service.

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

Annually Managed Expenditure:

Expenditure arising from:
The production costs of UK coinage, including manufacture, purchase of metal, storage and distribution of finished coins and actions to protect the integrity of coinage.

Costs related to investment in and financial assistance to financial institutions and non-financial organisations, businesses and individuals including credit easing, provision of guarantees, warranties and indemnities, infrastructure finance (including spending under the International Development Act 2002) and spending on Help to Buy ISA.

Creation and use of provisions including those relating to payments under the Equitable Life Payments Scheme, those in respect of economic, financial and related administration and decommissioning relief agreements.

Administration of the Equitable Life Payments Scheme.

Spending by the Financial Services Compensation Scheme, the Money Advice Service (formerly the Consumer Financial Education Body), the Sovereign Grant to the Royal Household, UK Asset Resolution Limited and Help to Buy (HMT) Limited.

Non-cash items falling within AME.

Income arising from:
transactions with financial institutions and public and private organisations, businesses and individuals including interest, fees and charges, dividends, loan repayments, sale of assets and other capital items.

HM Treasury will account for this Estimate.

Part I *(continued)*

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	165,210,000	72,657,000	**92,553,000**
Capital	224,000,000	84,134,000	**139,866,000**
Annually Managed Expenditure			
Resource	-387,116,000	-	**-387,116,000**
Capital	-6,433,800,000	-	**-6,433,800,000**
Non-Budget Expenditure	-	-	**-**
Net cash requirement	-4,504,828,000	128,097,000	**-4,632,925,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
177,871	-32,059	145,812	42,310	-22,912	19,398	225,000	-1,000	224,000	229,620	17,530
Of which:										
A Core Treasury										
127,540	-20,059	107,481	27,698	-22,012	5,686	139,246	-1,000	138,246	178,246	104,264
B Debt Management Office										
17,031	-2,000	15,031	5,210	-900	4,310	5,452	-	5,452	18,820	2,600
C Government Internal Audit Agency										
10,350	-10,000	350	-	-	-	-	-	-	4,350	-
D Office of Tax Simplification										
730	-	730	-	-	-	-	-	-	868	-
E Office for Budget Responsibility (Net)										
3,000	-	3,000	-	-	-	-	-	-	2,734	-
F Infrastructure Finance Unit Limited (Net)										
-	-	-	1	-	1	-	-	-	-4,000	-93,000
G IUK Investments Limited (Net)										
-	-	-	-	-	-	1	-	1	-	3,665
H IUK Investments Holdings Limited (Net)										
-	-	-	-	-	-	1	-	1	-	1
I HM Treasury UK Sovereign SUKUK plc (Net)										
-	-	-	1	-	1	-	-	-	1	-
J Royal Mint Advisory Committee on the design of coins (Net)										
1	-	1	-	-	-	-	-	-	1	-
K Departmental Unallocated Provision										
1,500	-	1,500	-	-	-	-	-	-	-	-
L Asian Infrastructure Investment Bank										
-	-	-	9,400	-	9,400	80,000	-	80,000	9,400	-
M National Infrastructure Commission										
5,000	-	5,000	-	-	-	300	-	300	4,500	-
N UK Government Investments Limited (Net)										
12,719	-	12,719	-	-	-	-	-	-	12,100	-
United Kingdom Financial Investments Limited (Net)										
-	-	-	-	-	-	-	-	-	2,600	-
Non-voted expenditure										
-	-	-	7,300	-	7,300	-	-	-	7,300	-
Of which:										
O Banking and gilts registration services										
-	-	-	7,300	-	7,300	-	-	-	7,300	-
Total Spending in DEL										
177,871	**-32,059**	**145,812**	**49,610**	**-22,912**	**26,698**	**225,000**	**-1,000**	**224,000**	**236,920**	**17,530**

Part II: Subhead detail *(continued)*

£'000

2018-19 Plans									2017-18 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
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-239,348	-147,768	-387,116	-6,433,800	-	-6,433,800	24,183,365	-2,993,033
Of which:										
P Provisions										
-	-	-	-500	-	-500	-	-	-	139,640	-
Q UK Coinage manufacturing costs										
-	-	-	2,500	-	2,500	-	-	-	47,000	-
R UK Coinage metal costs										
-	-	-	1,200	-10,000	-8,800	-	-	-	25,000	-
S Royal Mint dividend										
-	-	-	-	-4,000	-4,000	-	-	-	-4,000	-
T Investment in the Bank of England										
-	-	-	-	-50,000	-50,000	-	-	-	-50,000	-
U Administration of the Equitable Life Payments Scheme										
-	-	-	250	-	250	-	-	-	400	-
V Loans to Ireland										
-	-	-	-	-83,768	-83,768	-	-	-	-83,967	-
W Assistance to financial institutions										
-	-	-	-	-	-	24,500	-	24,500	24,950,000	17,000
X Sovereign Grant funding of Royal Household (Net)										
-	-	-	82,200	-	82,200	3,200	-	3,200	76,025	5,000
Y Money Advice Service (formerly Consumer Financial Education Body) (Net)										
-	-	-	1	-	1	250	-	250	2,500	200
Z Financial Services Compensation Scheme (Net)										
-	-	-	-50,000	-	-50,000	250	-	250	-90,000	200
AA UK Asset Resolution Limited (Net)										
-	-	-	-275,000	-	-275,000	-6,600,000	-	-6,600,000	-400,000	-2,200,000
AB Help to Buy (HMT) Limited (Net)										
-	-	-	1	-	1	-	-	-	1	-
AC Help to Buy ISA										
-	-	-	-	-	-	138,000	-	138,000	-	120,000
Sale of shares										
-	-	-	-	-	-	-	-	-	-426,844	-935,433
National Loan Guarantee Scheme										
-	-	-	-	-	-	-	-	-	-3,390	-
UK Financial Investments (Net)										
-	-	-	-	-	-	-	-	-	1,000	-

Part II: Subhead detail *(continued)*

£'000

2018-19 Plans									2017-18 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
Non-voted expenditure										
-	-	-	4,859	-1,000	3,859	-	-	-	3,759	-
Of which:										
AD Royal Household Pensions										
-	-	-	4,500	-1,000	3,500	-	-	-	3,400	-
AE Civil List										
-	-	-	359	-	359	-	-	-	359	-
Total Spending in AME										
-	**-**	**-**	**-234,489**	**-148,768**	**-383,257**	**-6,433,800**	**-**	**-6,433,800**	**24,187,124**	**-2,993,033**
Total for Estimate										
177,871	**-32,059**	**145,812**	**-184,879**	**-171,680**	**-356,559**	**-6,208,800**	**-1,000**	**-6,209,800**	**24,424,044**	**-2,975,503**
Of which:										
Voted Expenditure										
177,871	-32,059	145,812	-197,038	-170,680	-367,718	-6,208,800	-1,000	-6,209,800	24,412,985	-2,975,503
Non Voted Expenditure										
-	-	-	12,159	-1,000	11,159	-	-	-	11,059	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**-210,747**	**24,424,044**	**-25,298,425**
Net Capital Requirement	**-6,209,800**	**-2,975,503**	**-19,733,391**
Accruals to cash adjustments	**1,926,878**	**-35,255,005**	**37,787,671**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	6,823,374	2,681,971	17,031,859
Add cash grant-in-aid	97,919	101,624	59,516
Adjustments to remove non-cash items:			
Depreciation	-5,215	-25,006,521	23,097,177
New provisions and adjustments to previous provisions	-	-140,140	-244,294
Departmental Unallocated Provision	-1,500	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-200	-200	-534
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-20,000	-	43,481
Increase (+) / Decrease (-) in debtors	-5,000,000	-12,970,000	-2,718,613
Increase (-) / Decrease (+) in creditors	-	-	468,899
Use of provisions	32,500	78,261	50,180
Removal of non-voted budget items	**-11,159**	**-11,059**	**-11,364**
Of which:			
Consolidated Fund Standing Services	-10,800	-10,700	-11,005
Other adjustments	-359	-359	-359
Net Cash Requirement	**-4,504,828**	**-13,817,523**	**-7,255,509**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	175,871	224,648	213,762
Less:			
Administration DEL Income	-32,059	-54,226	-53,924
Net Administration Costs	**143,812**	**170,422**	**159,838**
Gross Programme Costs	-46,379	24,613,714	-24,889,256
Less:			
Programme DEL Income	-22,912	-22,735	-15,395
Programme AME Income	-148,768	-217,357	-500,672
Non-budget income	-50,000	-30,000	-200,666
Net Programme Costs	**-268,059**	**24,343,622**	**-25,605,989**
Total Net Operating Costs	**-124,247**	**24,514,044**	**-25,446,151**
Of which:			
Resource DEL	170,510	236,420	159,370
Capital DEL	-	-	-
Resource AME	-382,757	24,187,624	-25,457,795
Capital AME	138,000	120,000	52,940
Non-budget	-50,000	-30,000	-200,666
Adjustments to include:			
Departmental Unallocated Provision (resource)	1,500	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-138,000	-120,000	-52,940
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	50,000	30,000	33,661
Other adjustments	-	-	167,005
Total Resource Budget	**-210,747**	**24,424,044**	**-25,298,425**
Of which:			
Resource DEL	172,510	236,920	159,370
Resource AME	-383,257	24,187,124	-25,457,795
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**-210,747**	**24,424,044**	**-25,298,425**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	**-54,971**	**-76,961**	**-69,319**
Of which:			
Administration			
Sales of Goods and Services	-32,059	-54,226	-53,924
Of which:			
A Core Treasury	-20,059	-19,876	-21,210
B Debt Management Office	-2,000	-2,350	-2,082
C Government Internal Audit Agency	-10,000	-32,000	-30,632
Total Administration	-32,059	-54,226	-53,924
Programme			
Sales of Goods and Services	-22,912	-22,735	-13,834
Of which:			
A Core Treasury	-22,012	-21,785	-12,870
B Debt Management Office	-900	-950	-964
Other Income	-	-	-1,561
Of which:			
A Core Treasury	-	-	-1,561
Total Programme	-22,912	-22,735	-15,395
Voted Resource AME	**-147,768**	**-216,357**	**-499,957**
Of which:			
Programme			
Sales of Goods and Services	-10,000	-28,390	-124,260
Of which:			
R UK Coinage metal costs	-10,000	-25,000	-3,757
National Loan Guarantee Scheme	-	-3,390	-61,593
W Assistance to financial institutions	-	-	-58,910
Interest and Dividends	-137,768	-187,967	-375,697
Of which:			
S Royal Mint dividend	-4,000	-4,000	-4,000
T Investment in the Bank of England	-50,000	-50,000	-102,543
V Loans to Ireland	-83,768	-83,967	-83,768
W Assistance to financial institutions	-	-50,000	-185,386
Total Programme	-147,768	-216,357	-499,957
Total Voted Resource Income	**-202,739**	**-293,318**	**-569,276**

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

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Capital DEL	**-1,000**	**-1,000**	**-**
Of which:			
Programme			
Sales of Assets	-1,000	-1,000	-
Of which:			
A Core Treasury	-1,000	-1,000	-
Total Programme	-1,000	-1,000	-
Voted Capital AME	**-**	**-948,433**	**-3,514,454**
Of which:			
Programme			
Other Income	-	-935,433	-3,467,859
Of which:			
Sale of shares	-	-935,433	-3,467,859
Repayments	-	-13,000	-46,595
Of which:			
W Assistance to financial institutions	-	-13,000	-46,595
Total Programme	-	-948,433	-3,514,454
Total Voted Capital Income	**-1,000**	**-949,433**	**-3,514,454**

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

	2018-19 Plans		2017-18 Provisions		2016-17 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)	-50,000	*-9,971,394*	-30,000	*-9,359,276*	-33,661	*-10,348,752*
Total	**-50,000**	***-9,971,394***	**-30,000**	***-9,359,276***	**-33,661**	***-10,348,752***

Detailed description of CFER sources

£'000

	2018-19 Plans		2017-18 Provisions		2016-17 Outturn	
	Income	***Receipts***	**Income**	***Receipts***	**Income**	***Receipts***
Non-Budget						
Pool Re insurance premiums	-50,000	*-50,000*	-30,000	*-30,000*	-33,661	*-200,081*
Accumulated cash from the Bank of England Asset Purchase Facility Fund	-	*-9,921,394*	-	*-9,329,276*	-	*-10,148,671*
Total	**-50,000**	***-9,971,394***	**-30,000**	***-9,359,276***	**-33,661**	***-10,348,752***

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Tom Scholar

Executive Agency Accounting Officers:

Sir Robert Stheeman	UK Debt Management Office
Jon Whitfield	Government Internal Audit Agency
Philip Graham	National Infrastructure Commission

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

ALB Accounting Officers:

Beth Russell	Office of Tax Simplification
Mark Russell	UK Government Investments
Robert Chote	Office for Budget Responsibility
Tom Scholar	Infrastructure Finance Unit Limited
Adam Lawrence	Royal Mint Advisory Committee on the design of coins etc
Charles Counsell	Money Advice Service
Mark Neale	Financial Services Compensation Scheme
Sir Michael Stephens	The Royal Household
Ian Hares	United Kingdom Asset Resolution Limited
Sophie Dean	Help to Buy (HMT) Limited
Tom Scholar	IUK Investments Limited
Tom Scholar	IUK Investments Holdings Limited
Mario Pisani	HM Treasury UK Sovereign SUKUK plc

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;

- making judgements and estimates on a reasonable basis;

- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation’s version of it, have been followed, and explain any material departures in the accounts; and

- preparing the accounts on a going concern basis.

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
E	Office for Budget Responsibility	3,000	-	3,000
F	Infrastructure Finance Unit Limited	1	-	-
G	IUK Investments Limited	-	1	-
H	IUK Investments Holdings Limited	-	1	-
I	HM Treasury UK Sovereign SUKUK plc	1	-	-
J	Royal Mint Advisory Committee on the design of coins etc.	1	-	-
N	UK Government Investments	12,719	-	12,719
X	Sovereign Grant funding of Royal Household	82,200	3,200	82,200
Y	Money Advice Service	1	250	-
Z	Financial Services Compensation Scheme	-50,000	250	-
AA	UK Asset Resolution Limited	-275,000	-6,600,000	-
AB	Help to Buy (HMT) Limited	1	-	-
Total		**-227,076**	**-6,596,298**	**97,919**

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

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

Section in Part II: Subhead Detail	Service	£'000
A	Global Infrastructure Hub	1,000
A	Rent Recognition Challenge	1,940

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Contingent liabilities limited by recourse to assets Contingent liabilities have been included in this category where the liability would be limited by recourse to assets if the liability were to crystallise. The amounts shown are gross of any such offset. Contingent liabilities with recourse to equities have not been included.	
1. HM Treasury has announced replacement guarantee arrangements with effect from 1 January 2010 to continue to safeguard certain borrowings and derivative transactions of, and certain wholesale deposits held in accounts with Northern Rock (Asset Management) Ltd (formerly plc), in each case existing immediately after the transfer became effective on 1 January 2010 and which were transferred to NRAM Ltd pursuant to restructuring of the group in May 2016.	200,000
2. In 2008 at the time of nationalisation of Bradford & Bingley plc (B&B), HM Treasury put in place arrangements to guarantee certain wholesale borrowings and deposits held in accounts with B&B. If B&B are unable to meet their obligations, HM Treasury will assume responsibility for payments.	13,250
3. On 19 January 2009, HM Treasury authorised the Bank of England to purchase high quality private sector assets and UK Government debt purchased on the secondary market. The Government has indemnified the Bank of England and the fund specially created to implement the facility from any losses arising out of or in connection with the facility. (Letter to Treasury Select Committee 19 January 2009, letters dated 29 January 2009 and 3 March 2009 to Governor of the Bank of England, Treasury Minutes dated 5 March 2009, 14 September 2009, 9 November 2009, 24 March 2010, 6 October 2011, 9 February 2012 and 5 July 2012).	Up to 560,000,000
4. The Chancellor of the Exchequer and Chief Secretary to the Treasury announced the UK Guarantees scheme on 18 July 2012. The scheme aims to kick start critical infrastructure projects that may have stalled because of adverse credit conditions. Around £40 billion of projects could qualify for the provision of guarantees.	980,500
5. Hinkley Point - two UK Guarantees approved and commitment issued to EdF/NNB. The debt is currently undrawn. The initial guarantee is for £2bn, subject to conditions, as is a further guarantee of £13.1bn, which also remains subject to ministerial approval and is cancellable.	15,100,000
6. On the 31 March 2017, the Chancellor announced the sale of a portfolio of UKAR's B&B loan book assets to Prudential plc and funds managed by Blackstone. The proceeds from the sale were £11.4bn. The Treasury provided certain fundamental market standard warranties. The crystallisation of any liability is dependent on the occurrence and identification of any defects covered by the fundamental market standard warranties. The maximum potential liability is capped at the value of the sale proceeds; £11.4bn.	11,400,000

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

Nature of liability	£'000
7. HM Treasury has taken on a contingent liability as a result of the sale of a portfolio of UKAR's B&B mortgage assets in March 2017. These market-standard time and value capped warranties and indemnities confirming regulatory, legislative and contractual compliance have been provided to the purchasers. The maximum contingent liability arising is approximately £0.79 billion.	790,000
Other Contingent Liabilities	
8. The Help to Buy mortgage guarantee scheme was launched on 2 January 2014. The scheme is designed to address the shortage of high loan-to-value mortgages, by offering lenders the option to purchase a guarantee on mortgages where a borrower has a deposit of between 5% and 20%. In the event of a borrower defaulting on their mortgage, HM Treasury would be liable for a portion of net losses suffered following the sale of the property. The scheme rules provide for a maximum contingent liability of £12 billion.	Up to £12,000,000
9. HM Treasury has confirmed to the FCA its intention to take appropriate steps (should they prove necessary) to ensure that Bradford & Bingley will continue to operate above the minimum regulatory capital requirements (Treasury Minute dated 2 June 2009).	521,900,000
10. HM Treasury has guaranteed indemnities provided by NRAM Ltd (formerly plc) for its new directors against liabilities and losses in the course of their actions whilst the bank is in public ownership (Treasury Minute dated 25 January 2010).	Unquantifiable
11. HM Treasury has guaranteed indemnities provided by Bradford & Bingley for its directors against liabilities and losses in the course of their actions whilst the entity is in public ownership.	Unquantifiable
12. HM Treasury has guaranteed indemnities provided by UK Asset Resolution (UKAR) for its directors against liabilities and losses in the course of their actions whilst the entity is in public ownership (Treasury Minute dated 8 July 2010).	Unquantifiable
13. HM Treasury has guaranteed indemnities provided by United Kingdom Financial Investments (UKFI) for its directors against liabilities and losses incurred in the course of their actions.	Unquantifiable
14. HM Treasury has provided indemnities for the directors of Infrastructure Finance Unit Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable
15. HM Treasury has provided indemnities for the directors of IUK Investments Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable
16. HM Treasury has provided indemnities for the directors of IUK Investments Holdings Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable
17. HM Treasury has provided indemnities for the directors of HM Treasury Sovereign SUKUK plc against liabilities and losses incurred in the course of their actions.	Unquantifiable

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

Nature of liability	£'000
18. HM Treasury has provided indemnities for the directors of UK Government Investments Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable
19. HM Treasury has provided indemnities for the directors of UKGI Financing PLC against liabilities and losses incurred in the course of their actions.	Unquantifiable
20. HM Treasury has provided indemnities for the directors of Help to Buy (HMT) Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable
21. An indemnity similar to those given to civil servants under the Civil Service Management Code has been given to the members of the board of Royal Mint Limited for the period between 16 July 2009 and 31 December 2009. The indemnity remains in place for the HMG director on the board of Royal Mint Ltd on behalf of HMT as shareholder.	Unquantifiable

Cabinet Office

Introduction

The Cabinet Office is the centre of Government. Its purpose is:
• to maintain the integrity of the Union, coordinate the security of the realm and sustain a flourishing democracy;
• to support the design and implementation of HM Government's policies and the Prime Minister's priorities; and
• to ensure the delivery of the finest public services by attracting and developing the best civil servants and improving the efficiency of Government.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**397,792,000**	8,870,000	406,662,000
Capital	**29,657,000**	-	29,657,000
Annually Managed Expenditure			
Resource	**5,000,000**	-	5,000,000
Capital	**-**	-	-
Total Net Budget			
Resource	**402,792,000**	8,870,000	411,662,000
Capital	**29,657,000**	-	29,657,000
Non-Budget Expenditure	**-**		
Net cash requirement	**451,971,000**		

Amounts required in the year ending 31 March 2019 for expenditure by Cabinet Office on:

Departmental Expenditure Limit:

Expenditure arising from:
Administration and operation of the department in connection with the following functions:

Maintain the integrity of the Union, coordinate the security of the realm and sustain a flourishing democracy; support the design and implementation of HM Government's policies and the Prime Minister's priorities; ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of Government; and ensuring the effective running of the department and contribute to the Government's cross-cutting priorities.

Governance of the Principal Civil Service Pension Scheme and the Royal Mail Statutory Pension Scheme.

Expertise in infrastructure financing, delivery and assurance of major projects to support more effective management and delivery across government.

Payment of property-related fees and expenditure.
Net expenditure by arm's length bodies and corporation sole.
Payments of grant and grant-in-aid to organisations promoting Cabinet Office objectives; supporting not-for-profit bodies associated with the public service; payments to and relating to former Prime Ministers and Deputy Prime Ministers; reimbursement of Lord Lieutenants' expenses; expenses in connection with honours; losses and special payments.

Underwriting of the Official Receiver, appointed as Liquidator, services provided to other government departments, apprenticeship training for staff and services to facilitate termination assistance and exit of the site at Sunningdale Park.

Expenditure on non-current assets, depreciation, notional audit fee, doubtful debts, bad debt write offs and associated non-cash items in DEL.

Part I *(continued)*

£

Income arising from:
Royalties, dividends, interest receivable, income from the EU, rental income, sales of goods and services, rebates from suppliers, refunds, cost recoveries, training courses, expert and transactional services carried out on behalf of other public sector bodies, shared services income, cost sharing arrangements, contributions to programmes conducted on behalf of government, sale of contractual rights, framework establishment and management fee income, recoverable management costs of the Principal Civil Service Pension Scheme and income from employers participating in the Principal Civil Service Pension Scheme to cover administration of the scheme, secondment and loan receipts, receipts from staff, repayment of grants and subsidies, income from services provided to other government departments, notional grant income relating to apprenticeship training for staff and income from services to facilitate termination assistance and exit of the site at Sunningdale Park, Government Property Agency fees, charges and other income, deposits forfeited by candidates in an election, registration fee income from consultant lobbyists, repayment of loan principal and related interest, sale or use of rights and assets, capital grant income, capital grant in kind income on receipt of donated assets, and income on disposal of donated assets.

Annually Managed Expenditure:

Expenditure arising from:
Provisions for early departures, dilapidations, onerous contracts, 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 or surrender
Departmental Expenditure Limit			
Resource	397,792,000	206,099,000	**191,693,000**
Capital	29,657,000	43,655,000	**-13,998,000**
Annually Managed Expenditure			
Resource	5,000,000	2,250,000	**2,750,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net cash requirement	451,971,000	267,536,000	**184,435,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
612,713	-434,452	178,261	248,326	-28,795	219,531	31,726	-2,069	29,657	554,010	123,347
Of which:										
A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy										
38,244	-113	38,131	41,386	-9,125	32,261	6,242	-	6,242	74,518	26,105
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities										
42,250	-9,668	32,582	77,248	-1,896	75,352	600	-	600	59,206	1,738
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government										
329,900	-290,878	39,022	87,020	-10,292	76,728	19,250	-	19,250	179,481	85,310
D Ensuring the effective running of the Department and contribute to the Government's cross-cutting priorities										
47,244	-4,464	42,780	25,642	-5,400	20,242	1,808	-	1,808	237,956	10,194
E Government Property Agency - Executive Agency										
152,586	-129,329	23,257	16,804	-2,082	14,722	3,826	-2,069	1,757	-	-
F Arm's Length Bodies (net)										
2,489	-	2,489	226	-	226	-	-	-	2,849	-
Non-voted expenditure										
-	-	-	8,870	-	8,870	-	-	-	125,802	-
Of which:										
G Elections										
-	-	-	6,500	-	6,500	-	-	-	123,175	-
H UK Members of the European Parliament										
-	-	-	2,500	-	2,500	-	-	-	2,750	-
I Cabinet Office CFER										
-	-	-	-130	-	-130	-	-	-	-123	-
Total Spending in DEL										
612,713	**-434,452**	**178,261**	**257,196**	**-28,795**	**228,401**	**31,726**	**-2,069**	**29,657**	**679,812**	**123,347**

Part II: Subhead detail *(continued)*

£'000

2018-19 Plans									2017-18 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
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	5,000	-	5,000	-	-	-	22,700	-
Of which:										
J Cabinet Office AME										
-	-	-	4,000	-	4,000	-	-	-	22,700	-
K Government Property Agency - Executive Agency - AME										
-	-	-	1,000	-	1,000	-	-	-	-	-
Total Spending in AME										
-	**-**	**-**	**5,000**	**-**	**5,000**	**-**	**-**	**-**	**22,700**	**-**
Total for Estimate										
612,713	**-434,452**	**178,261**	**262,196**	**-28,795**	**233,401**	**31,726**	**-2,069**	**29,657**	**702,512**	**123,347**
Of which:										
Voted Expenditure										
612,713	-434,452	178,261	253,326	-28,795	224,531	31,726	-2,069	29,657	576,710	123,347
Non Voted Expenditure										
-	-	-	8,870	-130	8,870	-	-	-	125,802	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**411,662**	**702,512**	**445,101**
Net Capital Requirement	**29,657**	**123,347**	**47,569**
Accruals to cash adjustments	**19,522**	**-13,491**	**-27,918**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-2,715	-2,849	-1,947
Add cash grant-in-aid	2,715	2,849	2,438
Adjustments to remove non-cash items:			
Depreciation	-55,000	-42,412	-21,983
New provisions and adjustments to previous provisions	-	-17,142	128
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-478	-450	-3,515
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-11,946
Increase (-) / Decrease (+) in creditors	75,000	45,000	4,423
Use of provisions	-	1,513	4,484
Removal of non-voted budget items	**-8,870**	**-125,802**	**-49,723**
Of which:			
Consolidated Fund Standing Services	-9,000	-125,925	-49,851
Other adjustments	130	123	128
Net Cash Requirement	**451,971**	**686,566**	**415,029**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	612,713	466,766	300,706
Less:			
Administration DEL Income	-434,452	-274,955	-110,524
Net Administration Costs	**178,261**	**191,811**	**190,182**
Gross Programme Costs	259,696	581,194	264,111
Less:			
Programme DEL Income	-30,864	-82,369	-13,139
Programme AME Income	-	-	-
Non-budget income	-	-727	-
Net Programme Costs	**228,832**	**498,098**	**251,018**
Total Net Operating Costs	**407,093**	**689,909**	**441,202**
Of which:			
Resource DEL	404,162	675,549	443,258
Capital DEL	-2,069	-9,126	-1,625
Resource AME	5,000	24,213	-302
Capital AME	-	-	-
Non-budget	-	-727	-129
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	2,069	9,126	1,625
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	727	129
Other adjustments	2,500	2,750	2,145
Total Resource Budget	**411,662**	**702,512**	**445,101**
Of which:			
Resource DEL	406,662	679,812	449,887
Resource AME	5,000	22,700	-4,786
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	130	123	128
Other adjustments	-130	-123	-128
Total Resource (Estimate)	**411,662**	**702,512**	**445,101**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	**-463,247**	**-348,198**	**-122,038**
Of which:			
Administration			
Sales of Goods and Services	-288,050	-263,356	-102,164
Of which:			
A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy	-	-1,684	-949
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-9,008	-10,827	-5,734
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-278,078	-232,173	-25,425
D Ensuring the effective running of the Department and contribute to the Government's cross-cutting priorities	-964	-18,672	-70,056
Interest and Dividends	-12,800	-7,939	-1,720
Of which:			
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-12,800	-7,939	-1,720
Other Income	-133,602	-3,660	-6,640
Of which:			
A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy	-113	-	-472
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-660	-160	-763
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-	-	-2,448
D Ensuring the effective running of the Department and contribute to the Government's cross-cutting priorities	-3,500	-3,500	-2,957
E Government Property Agency - Executive Agency	-129,329	-	-
Total Administration	-434,452	-274,955	-110,524
Programme			
EU Grants Received	-1,896	-1,896	-
Of which:			
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-1,896	-1,896	-
Sales of Goods and Services	-21,499	-69,157	-9,268
Of which:			
A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy	-9,125	-6,616	-486
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-	-	-887
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-10,292	-62,236	-5,681
D Ensuring the effective running of the Department and contribute to the Government's cross-cutting priorities	-	-305	-2,214
E Government Property Agency - Executive Agency	-2,082	-	-

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

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Interest and Dividends	-5,400	-2,000	-2,000
Of which:			
D Ensuring the effective running of the Department and contribute to the Government's cross-cutting priorities	-5,400	-2,000	-2,000
Other Grants	-	-	-70
Of which:			
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-	-	-70
Other Income	-	-190	-176
Of which:			
A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy	-	-	-2
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-	-190	-174
Total Programme	-28,795	-73,243	-11,514
Total Voted Resource Income	**-463,247**	**-348,198**	**-122,038**
Voted Capital DEL	**-2,069**	**-9,126**	**-1,625**
Of which:			
Programme			
Other Grants	-2,069	-9,126	-1,625
Of which:			
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-	-9,126	-1,625
E Government Property Agency - Executive Agency	-2,069	-	-
Total Programme	-2,069	-9,126	-1,625
Total Voted Capital Income	**-2,069**	**-9,126**	**-1,625**

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

	2018-19 Plans		2017-18 Provisions		2016-17 Outturn	
	Income	***Receipts***	**Income**	***Receipts***	**Income**	***Receipts***
Income in budgets surrendered to the Consolidated Fund (resource)	-130	*-130*	-123	*-123*	-128	*-126*
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-727	*-727*	-129	*-48*
Total	**-130**	***-130***	**-850**	***-850***	**-257**	***-174***

Detailed description of CFER sources

£'000

	2018-19 Plans		2017-18 Provisions		2016-17 Outturn	
	Income	***Receipts***	**Income**	***Receipts***	**Income**	***Receipts***
Departmental Expenditure Limit						
Registration fees from Consultant Lobbyists	-130	*-130*	-123	*-123*	-128	*-126*
Non-Budget						
Forfeited deposits in respect of Elections in England and Wales	-	-	-727	*-727*	-129	*-48*
Total	**-130**	***-130***	**-850**	***-850***	**-257**	***-174***

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	John Manzoni, Chief Executive of the Civil Service and Cabinet Office Permanent Secretary
Additional Accounting Officers:	
William Priest	Director, Geospatial Commission
Executive Agency Accounting Officers:	
Malcolm Harrison	Chief Executive, Crown Commercial Service
Michael Parsons	Director General, Government Property and Chief Executive, Government Property Agency

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

ALB Accounting Officers:

Alison J White	Registrar of Consultant Lobbyists
Peter J Lawrence, OBE	Chief Executive, Civil Service Commission

John Manzoni, Chief Executive of the Civil Service and Cabinet Office Permanent Secretary has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;

- making judgements and estimates on a reasonable basis;

- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation’s version of it, have been followed, and explain any material departures in the accounts; and

- preparing the accounts on a going concern basis.

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
DEL - F1	† Civil Service Commission	2,489	-	2,489
DEL - F4	Registrar of Consultant Lobbyists	226	-	226
Total		**2,715**	**-**	**2,715**

† Civil Service Commission includes one advisory Non-Departmental Public Body, Advisory Committee on Business Appointments, and the Officer of the Commissioner for Public Appointments.

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Indemnity for Returning Officers at the European Parliamentary elections, May 2014	
For the purposes of European Parliamentary elections, Regional Returning Officers and Local Returning Officers throughout Great Britain are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at polling stations to significant election petitions challenging the outcome of a poll and associated legal costs. The Cabinet Office provided an indemnity to Regional and Local Returning Officers for the European Parliamentary general election held on 22 May 2014 and any subsequent by-elections before the next general election due in 2019. This indemnity is to cover the costs of any claims against them which are not covered under the existing insurance policies which Regional and Local Returning Officers hold. The Department also certificated the Returning Officers under The Employers' Liability (Compulsory Insurance) Regulations 1998 in respect of any liability to the employees.	Unquantifiable
Indemnity for Returning Officers at the UK Parliamentary elections, May 2015	
For the purposes of UK Parliamentary elections, Returning Officers and Acting Returning Officers throughout Great Britain are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at polling stations to significant election petitions challenging the outcome of a poll and associated legal costs. The Cabinet Office provided an indemnity to Returning Officers for the UK Parliamentary general election held on 7 May 2015. The indemnity is to cover the costs of any claims against them, which are not covered under the existing insurance policies that Returning Officers hold. The indemnity will cover costs arising in relation to UK Parliamentary elections including by-elections, where the date of the poll is before the next scheduled general election in May 2022. This will cover the extraordinary general election held on 8 June 2017 and by-elections up to April 2022.	Unquantifiable
Indemnity for Returning Officers at the Police and Crime Commissioner elections, May 2016	
For the purposes of Police and Crime Commissioner elections, Police Area Returning Officers and Local Returning Officers throughout England and Wales are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at polling stations to significant election petitions challenging the outcome of a poll and associated legal costs. The Cabinet Office provided an indemnity to Police Area Returning Officers and Local Returning Officers for the Police and Crime Commissioner elections held on 5 May 2016. The indemnity is to cover the costs of any claims against them, which are not covered under any existing insurance policies that Police Area Returning Officers and Local Returning Officers hold. The Department also certificated the Returning Officers under The Employers ' Liability (Compulsory Insurance) Regulations 1998 in respect of any liability to their employees. The indemnity and certificate will remain in place to provide cover to Police Area Returning Officers and Local Returning Officers for any by-elections that are held prior to the next scheduled Police and Crime Commissioner elections in May 2020.	Unquantifiable

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

Nature of liability	£'000
Indemnity for Petition Officers	
The Cabinet Office has provided an indemnity to Petition Officers for any Recall Petition that may be held between the date the indemnity came into force, 8 June 2016, and 6 May 2020. For the purposes of Recall Petitions, Petition Officers throughout Great Britain are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at signing locations to recall petition complaints, challenging the outcome of a petition and associated legal costs. The Cabinet Office has not provided an indemnity for Petition Officers previously as the Recall legislation has only recently been created. This follows the same process where the Cabinet Office has provided an indemnity to Returning Officers for the UK Parliamentary election held on 7 May 2015, as well as other recent electoral events. The indemnity is to cover the costs of any claims against Petition Officers, which are not otherwise recoverable under the charges provisions contained in paragraph 3 of Schedule 1 to the Recall of MPs Act 2015.	Unquantifiable
Indemnity for the Official Receiver	
The Government has indemnified the Official Receiver, appointed as Liquidator of Carillion Plc and certain other companies in its group, for actions he undertakes as Receiver in respect of any claims and proceedings that are made against him personally. The indemnity does not extend to any costs which may legitimately be charged to the company or companies in liquidation. This will enable the Official Receiver to ensure the orderly winding up of the group's activities and in particular safeguard the continuity of public services. The indemnity was provided on 15 January 2018 and may be terminated by Government giving not less than 14 day's notice.	Unquantifiable

Scotland Office and Office of the Advocate General

Introduction

1. The Estimate provides for support for the Secretary of State for Scotland and the Advocate General for Scotland to deliver the Department's objectives of strengthening and sustaining the Union, being Scotland's voice in Whitehall and championing the UK Government in Scotland, and protecting the UK Government's interests in the courts and providing advice on policy and legislation.
2. The Estimate provides for the administration costs of the Scotland Office and Office of the Advocate General, the salaries of the Secretary of State, his Parliamentary Under Secretary of State , the Advocate General for Scotland, the costs of the Boundary Commission for Scotland and payments to the Scottish Consolidated Fund.
3. Under the Scotland Act 1998, the authorisation of expenditure by the Scottish Government is the responsibility of the Scottish Parliament. Details of this can be found in the publication Scotland's Budget Documents.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**9,480,000**	-	9,480,000
Capital	**50,000**	-	50,000
Annually Managed Expenditure			
Resource	**-**	-	-
Capital	**-**	-	-
Total Net Budget			
Resource	**9,480,000**	-	9,480,000
Capital	**50,000**	-	50,000
Non-Budget Expenditure	**29,439,368,000**		
Net cash requirement	**29,448,827,000**		

Amounts required in the year ending 31 March 2019 for expenditure by Scotland Office and Office of the Advocate General on:

Departmental Expenditure Limit:

Expenditure arising from:

Administration costs in supporting the Secretary of State for Scotland and the Advocate General for Scotland; providing advice on policy and legislation; Boundary Commission for Scotland; capital, and associated non-cash costs.

Income arising from:

Rental income; receipts from legal services provided to other government departments; receipts from other government departments and other miscellaneous receipts.

Non-Budget Expenditure:

Expenditure arising from:
Payments to the Scottish Consolidated Fund.

Scotland Office and Office of the Advocate General will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	9,480,000	4,185,000	**5,295,000**
Capital	50,000	23,000	**27,000**
Annually Managed Expenditure			
Resource	-	-	**-**
Capital	-	-	**-**
Non-Budget Expenditure	29,439,368,000	12,858,075,000	**16,581,293,000**
Net cash requirement	29,448,827,000	12,862,251,000	**16,586,576,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
11,604	-2,554	9,050	430	-	430	50	-	50	9,791	100
Of which:										
A Scotland Office and Office of The Advocate General										
11,604	-2,554	9,050	30	-	30	50	-	50	9,391	100
B Boundary Commission For Scotland										
-	-	-	400	-	400	-	-	-	400	-
Non-voted expenditure										
-	-	-	-	-	-	-	-	-	13,779	-
Of which:										
Election Expenses										
-	-	-	-	-	-	-	-	-	13,779	-
Total Spending in DEL										
11,604	**-2,554**	**9,050**	**430**	**-**	**430**	**50**	**-**	**50**	**23,570**	**100**
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-	-	-	-	-	-	200	-
Of which:										
Provisions										
-	-	-	-	-	-	-	-	-	200	-
Total Spending in AME										
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**200**	**-**
Non-Budget spending										
Voted expenditure										
-	-	-	29,439,368	-	29,439,368	-	-	-	28,674,280	-
Of which:										
C Grant Payable to The Scottish Consolidated Fund										
-	-	-	17,324,368	-	17,324,368	-	-	-	16,816,280	-
D Payover of Scottish Rate of Income Tax to Scottish Consolidated Fund										
-	-	-	12,115,000	-	12,115,000	-	-	-	11,858,000	-
Total Non-Budget Spending										
-	**-**	**-**	**29,439,368**	**-**	**29,439,368**	**-**	**-**	**-**	**28,674,280**	**-**
Total for Estimate										
11,604	**-2,554**	**9,050**	**29,439,798**	**-**	**29,439,798**	**50**	**-**	**50**	**28,698,050**	**100**
Of which:										
Voted Expenditure										
11,604	-2,554	9,050	29,439,798	-	29,439,798	50	-	50	28,684,271	100
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	13,779	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**29,448,848**	**28,698,050**	**27,968,178**
Net Capital Requirement	**50**	**100**	**46**
Accruals to cash adjustments	**-71**	**-306**	**-94**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-30	-65	-55
New provisions and adjustments to previous provisions	-	-200	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-41	-41	-39
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	**-**	**-13,779**	**-**
Of which:			
Consolidated Fund Standing Services	-	-13,779	-
Other adjustments	-	-	-
Net Cash Requirement	**29,448,827**	**28,684,065**	**27,968,130**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	11,604	13,826	14,120
Less:			
Administration DEL Income	-2,554	-4,500	-4,327
Net Administration Costs	**9,050**	**9,326**	**9,793**
Gross Programme Costs	29,439,798	28,688,724	27,958,385
Less:			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-4,000	-
Net Programme Costs	**29,439,798**	**28,684,724**	**27,958,385**
Total Net Operating Costs	**29,448,848**	**28,694,050**	**27,968,178**
Of which:			
Resource DEL	9,480	23,570	10,278
Capital DEL	-	-	-
Resource AME	-	200	-
Capital AME	-	-	-
Non-budget	29,439,368	28,670,280	27,957,900
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-29,439,368	-28,674,280	-27,957,900
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	4,000	-
Other adjustments	-	-	-
Total Resource Budget	**9,480**	**23,770**	**10,278**
Of which:			
Resource DEL	9,480	23,570	10,278
Resource AME	-	200	-
Adjustments to include:			
Grants to devolved administrations	29,439,368	28,674,280	27,957,900
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**29,448,848**	**28,698,050**	**27,968,178**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	**-2,554**	**-4,500**	**-4,327**
Of which:			
Administration			
Sales of Goods and Services	-2,554	-4,500	-4,327
Of which:			
A Scotland Office and Office of The Advocate General	-2,554	-4,500	-4,327
Total Administration	-2,554	-4,500	-4,327
Total Voted Resource Income	**-2,554**	**-4,500**	**-4,327**

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

	2018-19 Plans		2017-18 Provisions		2016-17 Outturn	
	Income	***Receipts***	**Income**	***Receipts***	**Income**	***Receipts***
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-4,000	*-4,000*	-	*-26,000*
Total	**-**	**-**	**-4,000**	***-4,000***	**-**	***-26,000***

Detailed description of CFER sources

£'000

	2018-19 Plans		2017-18 Provisions		2016-17 Outturn	
	Income	***Receipts***	**Income**	***Receipts***	**Income**	***Receipts***
Non-Budget						
Receipts surrendered by the Scottish Government under the Scotland Act 1198 s.64	-	-	-4,000	*-4,000*	-	*-26,000*
Total	**-**	**-**	**-4,000**	***-4,000***	**-**	***-26,000***

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Gillian McGregor

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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.

Northern Ireland Office

Introduction

1. The Estimate provides for the costs of the Northern Ireland Office and its associated bodies, the salaries of the Secretary of State for Northern Ireland, her Ministers, and a grant to the Northern Ireland Consolidated fund.

2. It provides for the oversight of the effective operation of the devolution settlement in Northern Ireland and the representation of Northern Ireland interests within the UK Government.

3. Authorisation of expenditure by the Northern Ireland Executive is the responsibility of the Northern Ireland Assembly.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**22,250,000**	80,000	22,330,000
Capital	**270,000**	-	270,000
Annually Managed Expenditure			
Resource	**-**	-	-
Capital	**-**	-	-
Total Net Budget			
Resource	**22,250,000**	80,000	22,330,000
Capital	**270,000**	-	270,000
Non-Budget Expenditure	**15,601,900,000**		
Net cash requirement	**15,622,218,000**		

Amounts required in the year ending 31 March 2019 for expenditure by Northern Ireland Office on:

Departmental Expenditure Limit:

Expenditure arising from:

Overseeing the effective operation of the devolution settlement in Northern Ireland and representing the interests of Northern Ireland within the UK Government. Expenditure on administrative services, Head of State related costs, VIP visits to Northern Ireland, NI Human Rights Commission and other Reviews and Commissions arising from the Good Friday Agreement, the Northern Ireland Act 1998, the Northern Ireland Act 2000, the Northern Ireland Act 2009, political development and inquiries, the Electoral Office for Northern Ireland, elections and boundary reviews, legal services, security, victims of the Troubles including the work of the Independent Commission for the Location of Victims' Remains, arms decommissioning, parading, Civil Service Commissioners, the Independent Reporting Commission, compensation schemes under the Justice and Security (Northern Ireland) Act 2007 and Terrorism Act 2000 and certain other grants. Expenditure arising from the Stormont House Agreement, the Fresh Start Agreement. Expenditure on arrangements for the running of Hillsborough Castle. This will include associated depreciation and any other non-cash costs falling in DEL.

Income arising from:

Recoupment of electoral expenses, receipts from the use of video conferencing facilities, fees and costs recovered or received for work done for other departments, freedom of information receipts, data protection act receipts, recovery of compensation paid, recoupment of grant funding, costs and fees awarded in favour of the crown and receipts arising from arms decommissioning. Fees and costs recovered or received for the use of the NIO estate. Contributions from third parties to fund grant programmes and monies from other departments to fund projects in Northern Ireland.

Non-Budget Expenditure:

Expenditure arising from:

Providing appropriate funding to the Northern Ireland Consolidated Fund for the delivery of transferred public services as defined by the Northern Ireland Act 1998, Northern Ireland Act 2000 and the Northern Ireland Act 2009. Grants to the Northern Ireland Consolidated Fund and transfers of EU funds.

Northern Ireland Office will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	22,250,000	9,990,000	**12,260,000**
Capital	270,000	239,000	**31,000**
Annually Managed Expenditure			
Resource	-	-	**-**
Capital	-	-	**-**
Non-Budget Expenditure	15,601,900,000	7,049,520,000	**8,552,380,000**
Net cash requirement	15,622,218,000	7,058,765,000	**8,563,453,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
21,571	-5,625	15,946	6,415	-111	6,304	270	-	270	21,339	1,655
Of which:										
A Northern Ireland Office										
21,571	-5,625	15,946	4,503	-111	4,392	270	-	270	19,401	1,618
B NI Human Rights Commission (net)										
-	-	-	1,140	-	1,140	-	-	-	1,144	15
C Parades Commission (net)										
-	-	-	772	-	772	-	-	-	794	22
Non-voted expenditure										
-	-	-	80	-	80	-	-	-	4,561	-
Of which:										
D Funding of Elections										
-	-	-	80	-	80	-	-	-	4,561	-
Total Spending in DEL										
21,571	**-5,625**	**15,946**	**6,495**	**-111**	**6,384**	**270**	**-**	**270**	**25,900**	**1,655**
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-	-	-	-	-	-	500	-
Of which:										
Northern Ireland Office										
-	-	-	-	-	-	-	-	-	500	-
Total Spending in AME										
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**500**	**-**
Non-Budget spending										
Voted expenditure										
-	-	-	15,601,900	-	15,601,900	-	-	-	15,287,400	-
Of which:										
E Grant Payable to The Northern Ireland Consolidated Fund										
-	-	-	15,601,900	-	15,601,900	-	-	-	15,287,400	-
Total Non-Budget Spending										
-	**-**	**-**	**15,601,900**	**-**	**15,601,900**	**-**	**-**	**-**	**15,287,400**	**-**
Total for Estimate										
21,571	**-5,625**	**15,946**	**15,608,395**	**-111**	**15,608,284**	**270**	**-**	**270**	**15,313,800**	**1,655**
Of which:										
Voted Expenditure										
21,571	-5,625	15,946	15,608,315	-111	15,608,204	270	-	270	15,309,239	1,655
Non Voted Expenditure										
-	-	-	80	-	80	-	-	-	4,561	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**15,624,230**	**15,313,800**	**14,113,128**
Net Capital Requirement	**270**	**1,655**	**445**
Accruals to cash adjustments	**-2,202**	**-2,486**	**-2,631**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-1,912	-1,975	-1,852
Add cash grant-in-aid	1,858	1,937	1,177
Adjustments to remove non-cash items:			
Depreciation	-2,046	-1,846	-1,956
New provisions and adjustments to previous provisions	-	-500	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-102	-102	-
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	**-80**	**-4,561**	**-4,957**
Of which:			
Consolidated Fund Standing Services	-80	-4,561	-4,957
Other adjustments	-	-	-
Net Cash Requirement	**15,622,218**	**15,308,408**	**14,105,985**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	21,571	20,192	16,995
Less:			
Administration DEL Income	-5,625	-5,625	-4,810
Net Administration Costs	**15,946**	**14,567**	**12,185**
Gross Programme Costs	15,608,395	15,299,344	14,100,221
Less:			
Programme DEL Income	-111	-111	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**15,608,284**	**15,299,233**	**14,100,221**
Total Net Operating Costs	**15,624,230**	**15,313,800**	**14,112,406**
Of which:			
Resource DEL	22,330	25,900	24,406
Capital DEL	-	-	-
Resource AME	-	500	-
Capital AME	-	-	-
Non-budget	15,601,900	15,287,400	14,088,000
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-15,601,900	-15,287,400	-14,088,000
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	722
Total Resource Budget	**22,330**	**26,400**	**25,128**
Of which:			
Resource DEL	22,330	25,900	25,128
Resource AME	-	500	-
Adjustments to include:			
Grants to devolved administrations	15,601,900	15,287,400	14,088,000
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**15,624,230**	**15,313,800**	**14,113,128**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	**-5,736**	**-5,736**	**-4,810**
Of which:			
Administration			
Sales of Goods and Services	-5,625	-5,625	-4,810
Of which:			
A Northern Ireland Office	-5,625	-5,625	-4,810
Total Administration	-5,625	-5,625	-4,810
Programme			
Sales of Goods and Services	-111	-111	-
Of which:			
A Northern Ireland Office	-111	-111	-
Total Programme	-111	-111	-
Total Voted Resource Income	**-5,736**	**-5,736**	**-4,810**

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

No CFER income or receipts are expected in 2018-19 or 2017-18. No CFER income or receipts were received in 2016-17.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Sir Jonathan Stephens

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

ALB Accounting Officers:

David Russell	Northern Ireland Human Rights Commission
Lee Hegarty	Parades Commission for Northern Ireland
Jenny Bell	Independent Reporting Commission

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;

- making judgements and estimates on a reasonable basis;

- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation’s version of it, have been followed, and explain any material departures in the accounts; and

- preparing the accounts on a going concern basis.

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
B	NI Human Right Commission	1,140	-	1,099
C	NI Parades Commission	772	-	759
Total		**1,912**	**-**	**1,858**

Wales Office

Introduction

1 To support the Secretary of State for Wales in promoting the best interests of Wales within a stronger United Kingdom and to ensure Welsh interests are represented at the heart of the UK Government and the UK Government's responsibilities are represented in Wales.

2 This Estimate provides for the administration costs of the Wales Office, the salary of the Secretary of State, Lord Lieutenant expenses and payments to the Welsh Consolidated Fund.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**4,650,000**	-	4,650,000
Capital	**30,000**	-	30,000
Annually Managed Expenditure			
Resource	**-**	-	-
Capital	**-**	-	-
Total Net Budget			
Resource	**4,650,000**	-	4,650,000
Capital	**30,000**	-	30,000
Non-Budget Expenditure	**14,554,123,000**		
Net cash requirement	**14,558,644,000**		

Amounts required in the year ending 31 March 2019 for expenditure by Wales Office on:

Departmental Expenditure Limit:

Expenditure arising from:

Administration costs for the Wales Office; Lord Lieutenant's expenditure; capital, and associated non-cash costs; other non-cash costs.

Income arising from:
Receipts from Accommodation.

Non-Budget Expenditure:

Expenditure arising from:
Payments of a grant to the Welsh Consolidated Fund.

Wales Office will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	4,650,000	2,052,000	**2,598,000**
Capital	30,000	14,000	**16,000**
Annually Managed Expenditure			
Resource	-	-	**-**
Capital	-	-	**-**
Non-Budget Expenditure	14,554,123,000	6,443,077,000	**8,111,046,000**
Net cash requirement	14,558,644,000	6,445,080,000	**8,113,564,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
4,559	-99	4,460	190	-	190	30	-	30	5,110	120
Of which:										
A Wales Office										
4,559	-99	4,460	190	-	190	30	-	30	5,110	120
Total Spending in DEL										
4,559	**-99**	**4,460**	**190**	**-**	**190**	**30**	**-**	**30**	**5,110**	**120**
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-	-	-	-	-	-	6	-
Of which:										
Provisions										
-	-	-	-	-	-	-	-	-	6	-
Total Spending in AME										
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**6**	**-**
Non-Budget spending										
Voted expenditure										
-	-	-	14,554,123	-	14,554,123	-	-	-	14,788,892	-
Of which:										
B Grant Payable to the Welsh Consolidated Fund										
-	-	-	14,554,123	-	14,554,123	-	-	-	14,788,892	-
Total Non-Budget Spending										
-	**-**	**-**	**14,554,123**	**-**	**14,554,123**	**-**	**-**	**-**	**14,788,892**	**-**
Total for Estimate										
4,559	**-99**	**4,460**	**14,554,313**	**-**	**14,554,313**	**30**	**-**	**30**	**14,794,008**	**120**
Of which:										
Voted Expenditure										
4,559	-99	4,460	14,554,313	-	14,554,313	30	-	30	14,794,008	120
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**14,558,773**	**14,794,008**	**13,530,139**
Net Capital Requirement	**30**	**120**	**-**
Accruals to cash adjustments	**-159**	**-176**	**-138**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-130	-140	-109
New provisions and adjustments to previous provisions	-	-6	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-29	-30	-29
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**14,558,644**	**14,793,952**	**13,530,001**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	4,559	4,975	4,403
Less:			
Administration DEL Income	-99	-65	-53
Net Administration Costs	**4,460**	**4,910**	**4,350**
Gross Programme Costs	14,554,313	14,789,098	13,525,789
Less:			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-25,000	-25,000	-
Net Programme Costs	**14,529,313**	**14,764,098**	**13,525,789**
Total Net Operating Costs	**14,533,773**	**14,769,008**	**13,530,139**
Of which:			
Resource DEL	4,650	5,110	4,513
Capital DEL	-	-	-
Resource AME	-	6	-
Capital AME	-	-	-
Non-budget	14,529,123	14,763,892	13,525,626
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-14,554,123	-14,788,892	-13,525,626
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	25,000	25,000	-
Other adjustments	-	-	-
Total Resource Budget	**4,650**	**5,116**	**4,513**
Of which:			
Resource DEL	4,650	5,110	4,513
Resource AME	-	6	-
Adjustments to include:			
Grants to devolved administrations	14,554,123	14,788,892	13,525,626
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**14,558,773**	**14,794,008**	**13,530,139**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	**-99**	**-65**	**-53**
Of which:			
Administration			
Other Income	-99	-65	-53
Of which:			
A Wales Office	-99	-65	-53
Total Administration	-99	-65	-53
Total Voted Resource Income	**-99**	**-65**	**-53**

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

	2018-19 Plans		2017-18 Provisions		2016-17 Outturn	
	Income	***Receipts***	**Income**	***Receipts***	**Income**	***Receipts***
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-25,000	*-25,000*	-25,000	*-25,000*	-	-
Total	**-25,000**	***-25,000***	**-25,000**	***-25,000***	**-**	**-**

Detailed description of CFER sources

£'000

	2018-19 Plans		2017-18 Provisions		2016-17 Outturn	
	Income	***Receipts***	**Income**	***Receipts***	**Income**	***Receipts***
Non-Budget Receipts surrended from the Welsh Consolidated Fund and Welsh Government under the Government of Wales Act 2006.	-25,000	*-25,000*	-25,000	*-25,000*		
Total	**-25,000**	***-25,000***	**-25,000**	***-25,000***	**-**	**-**

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Glynne Jones

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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.

National Savings and Investments

Introduction

1. This Estimate provides for the expenditure on the administration of the National Savings and Investments.

2. National Savings and Investments aims to inspire a stronger savings culture and believes everyone should have the opportunity to save confidently. To achieve this, its core objective is to provide cost-effective financing for government and the public good. National Savings and Investments is committed to offering trusted savings and investments propositions, and to balancing the interests of its savers, taxpayers and the market. Products cover fixed rate, variable rate and prize based Premium Bonds. National Savings and Investments is also leveraging its core infrastructure and capability by delivering other valued services for government.

3. The cost of National Savings and Investments operations comprises debt interest, tax foregone and administration. The last item is included in the budgets and is covered by this Resource Esimate which provides for administering and selling National Savings and Investments products, maintaining customer holdings, and making payments to and conducting correspondence with investors as well as leveraging its capabilities.

4. In May 2013 following a competitive tender, National Savings and Investments entered into a new seven-year Public-Private Partnership contract with Atos for the provision of operational services which came into effect on 1 April 2014. The contract is to design, develop, procure, finance and operate, including maintaining certain assets over the period of the contract to enable the provision of a back office function and Customer Interaction Centre. The contract value is over £600 million for the seven year operational term in nominal terms, however this will vary depending on the level of stock and business-to-business activity. The contract provides for greater efficiencies and substantial savings over its life. The contract payments to Atos account for over 75% of the full estimate.

5. Full details of the expenditure contained in this Estimate can be found in National Savings and Investments Annual Report and Accounts 2018.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**132,700,000**	-	132,700,000
Capital	**630,000**	-	630,000
Annually Managed Expenditure			
Resource	**3,300,000**	-	3,300,000
Capital	**-**	-	-
Total Net Budget			
Resource	**136,000,000**	-	136,000,000
Capital	**630,000**	-	630,000
Non-Budget Expenditure	**-**		
Net cash requirement	**137,290,000**		

Amounts required in the year ending 31 March 2019 for expenditure by National Savings and Investments on:

Departmental Expenditure Limit:

Expenditure arising from:
Cost of delivery of National Savings and Investments operations, and leveraged activities with other bodies including administration, operational research and development works, other payments and non-cash items. The sale of National Savings and Investments properties resulting in negative expenditure to reflect generated profits.

Income arising from:
The leveraging of National Savings and Investments core infrastructure and capabilities and associated contracts including rent receipts and other receipts such as loss recovery payments and receipts to enable access to NS and I product. The sale of National Savings and Investments properties resulting in some capital income that will be used as sale proceeds against the disposed assets.

Annually Managed Expenditure:

Expenditure arising from:
Non-cash movements in provisions including changes to fair value of National Savings and Investment's properties.

National Savings and Investments will account for this Estimate.

Part I *(continued)*

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	132,700,000	62,060,000	**70,640,000**
Capital	630,000	279,000	**351,000**
Annually Managed Expenditure			
Resource	3,300,000	1,485,000	**1,815,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net cash requirement	137,290,000	64,166,000	**73,124,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
233,700	-101,000	132,700	-	-	-	630	-	630	130,611	2,020
Of which:										
A Administration										
233,700	-101,000	132,700	-	-	-	630	-	630	130,611	2,020
Total Spending in DEL										
233,700	**-101,000**	**132,700**	**-**	**-**	**-**	**630**	**-**	**630**	**130,611**	**2,020**
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	3,300	-	3,300	-	-	-	3,300	-
Of which:										
B Administration										
-	-	-	3,300	-	3,300	-	-	-	3,300	-
Total Spending in AME										
-	**-**	**-**	**3,300**	**-**	**3,300**	**-**	**-**	**-**	**3,300**	**-**
Total for Estimate										
233,700	**-101,000**	**132,700**	**3,300**	**-**	**3,300**	**630**	**-**	**630**	**133,911**	**2,020**
Of which:										
Voted Expenditure										
233,700	-101,000	132,700	3,300	-	3,300	630	-	630	133,911	2,020
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**136,000**	**133,911**	**132,071**
Net Capital Requirement	**630**	**2,020**	**-12,482**
Accruals to cash adjustments	**660**	**1,460**	**5,945**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-5,400	-4,600	-490
New provisions and adjustments to previous provisions	-300	-300	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-640	-640	-450
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	4,000	4,000	17,501
Increase (-) / Decrease (+) in creditors	3,000	3,000	-10,616
Use of provisions	-	-	-
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**137,290**	**137,391**	**125,534**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	233,700	206,611	169,184
Less:			
Administration DEL Income	-101,000	-76,000	-36,851
Net Administration Costs	**132,700**	**130,611**	**132,333**
Gross Programme Costs	-3,700	-3,700	1,123
Less:			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**-3,700**	**-3,700**	**1,123**
Total Net Operating Costs	**129,000**	**126,911**	**133,456**
Of which:			
Resource DEL	132,700	130,611	132,333
Capital DEL	-	-	-
Resource AME	3,300	3,300	-262
Capital AME	-	-	-
Non-budget	-7,000	-7,000	1,385
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	7,000	7,000	-1,385
Total Resource Budget	**136,000**	**133,911**	**132,071**
Of which:			
Resource DEL	132,700	130,611	132,333
Resource AME	3,300	3,300	-262
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**136,000**	**133,911**	**132,071**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	**-101,000**	**-76,000**	**-36,851**
Of which:			
Administration			
Sales of Goods and Services	-101,000	-76,000	-36,666
Of which:			
A Administration	-101,000	-76,000	-36,666
Other Income	-	-	-185
Of which:			
A Administration	-	-	-185
Total Administration	-101,000	-76,000	-36,851
Total Voted Resource Income	**-101,000**	**-76,000**	**-36,851**
Voted Capital DEL	**-**	**-**	**-12,486**
Of which:			
Programme			
Sales of Assets	-	-	-12,486
Of which:			
A Administration	-	-	-12,486
Total Programme	-	-	-12,486
Total Voted Capital Income	**-**	**-**	**-12,486**

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

No CFER income or receipts are expected in 2018-19 or 2017-18. No CFER income or receipts were received in 2016-17.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Ian Ackerley

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

In discharging these responsibilities, particular regard is given to:

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

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

Charity Commission

Introduction

1. This Estimate provides for the revenue and capital expenditure of the Charity Commission for England and Wales.

2. The Commission is a non-ministerial Government Department, established by law to be the registrar and regulator of charities in England and Wales. The Commission maintains an electronic public register of charities, provides guidance and advice to charities, monitors their activities through their accounts and annual returns and seeks to identify and investigate any impropriety that may place charitable assets at risk. These activities aim to give the public confidence in the intergrity of charity. Further details about the work of the Commission are on its website www.charitycommission.gov.uk.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**25,950,000**	-	25,950,000
Capital	**2,200,000**	-	2,200,000
Annually Managed Expenditure			
Resource	**-**	-	-
Capital	**-**	-	-
Total Net Budget			
Resource	**25,950,000**	-	25,950,000
Capital	**2,200,000**	-	2,200,000
Non-Budget Expenditure	**-**		
Net cash requirement	**26,480,000**		

Amounts required in the year ending 31 March 2019 for expenditure by the Charity Commission on:

Departmental Expenditure Limit:

Expenditure arising from:

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

Charity Commission will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	25,950,000	10,040,000	**15,910,000**
Capital	2,200,000	504,000	**1,696,000**
Annually Managed Expenditure			
Resource	-	33,000	**-33,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net cash requirement	26,480,000	9,837,000	**16,643,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
25,950	-	25,950	-	-	-	2,200	-	2,200	20,810	3,620
Of which:										
A Giving the public confidence in the integrity of charity										
25,950	-	25,950	-	-	-	2,200	-	2,200	20,810	3,620
Total Spending in DEL										
25,950	**-**	**25,950**	**-**	**-**	**-**	**2,200**	**-**	**2,200**	**20,810**	**3,620**
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-	-	-	-	-	-	73	-
Of which:										
Provisions within AME										
-	-	-	-	-	-	-	-	-	73	-
Total Spending in AME										
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**73**	**-**
Total for Estimate										
25,950	**-**	**25,950**	**-**	**-**	**-**	**2,200**	**-**	**2,200**	**20,883**	**3,620**
Of which:										
Voted Expenditure										
25,950	-	25,950	-	-	-	2,200	-	2,200	20,883	3,620
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**25,950**	**20,883**	**23,214**
Net Capital Requirement	**2,200**	**3,620**	**3,000**
Accruals to cash adjustments	**-1,670**	**-643**	**-1,082**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-1,600	-1,500	-850
New provisions and adjustments to previous provisions	-	-73	-162
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-70	-70	-70
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	1,000	-
Use of provisions	-	-	-
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**26,480**	**23,860**	**25,132**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	25,950	22,410	23,890
Less:			
Administration DEL Income	-	-1,600	-1,000
Net Administration Costs	**25,950**	**20,810**	**22,890**
Gross Programme Costs	-	73	162
Less:			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**-**	**73**	**162**
Total Net Operating Costs	**25,950**	**20,883**	**23,052**
Of which:			
Resource DEL	25,950	20,810	22,890
Capital DEL	-	-	-
Resource AME	-	73	162
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	162
Total Resource Budget	**25,950**	**20,883**	**23,214**
Of which:			
Resource DEL	25,950	20,810	23,052
Resource AME	-	73	162
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**25,950**	**20,883**	**23,214**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	**-**	**-1,600**	**-1,000**
Of which:			
Administration			
Sales of Goods and Services	-	-1,600	-1,000
Of which:			
A Giving the public confidence in the integrity of charity	-	-1,600	-1,000
Total Administration	-	-1,600	-1,000
Total Voted Resource Income	**-**	**-1,600**	**-1,000**

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

No CFER income or receipts are expected in 2018-19 or 2017-18. No CFER income or receipts were received in 2016-17.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Helen Stephenson

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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.

Competition and Markets Authority

Introduction

1. The Competition and Markets Authority (CMA) is an independent consumer protection and competition authority.

2. Its goal is to promote competition for the benefit of consumers, both within and outside the UK and to make markets work well for consumers, businesses and the economy. This is achieved by enforcing competition law; investigating mergers; conducting market studies and investigations where there may be competition and consumer issues; investigating breaches of UK and EU prohibitions against anti-competitive agreements and abuses of dominant positions; bringing criminal proceedings against individuals who commit cartel offences under the Enterprise Act 2002 (EA02). It also entails enforcing consumer protection legislation to tackle practices and market conditions that make it difficult for consumers to exercise choice; co-operating with sector regulators and encouraging regulators to use their competition powers; consideration of regulatory references and appeals and carrying out other competition roles. This all involves an active communications strategy.

3. This Estimate covers the planned budgetary expenditure and income of the Competition and Markets Authority.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**72,226,000**	-	72,226,000
Capital	**7,400,000**	-	7,400,000
Annually Managed Expenditure			
Resource	**2,500,000**	-	2,500,000
Capital	**-**	-	-
Total Net Budget			
Resource	**74,726,000**	-	74,726,000
Capital	**7,400,000**	-	7,400,000
Non-Budget Expenditure	**-**		
Net cash requirement	**77,140,000**		

Amounts required in the year ending 31 March 2019 for expenditure by Competition and Markets Authority on:

Departmental Expenditure Limit:

Expenditure arising from:

Advancing and safeguarding the economic interests of the UK consumers, businesses and the economy; enforcing competition and consumer law, including payment for information; analysing and monitoring markets; merger control; advocacy; information, education and advice; costs in respect of reactive and proactive litigation; administrative and operational costs; associated depreciation and any other non-cash items falling in DEL.

Income arising from:

Recovery of legal costs; contributions from other departments towards the costs of market studies; payments from the Home Office under the asset recovery incentivisation scheme; fine income permitted for offset against litigation spend; payments for information and publications; income from office space rental; fees for common services provided to other organisations; recoveries of salaries of staff on loan or seconded to outside bodies; sale of plant and machinery; recoveries in connection with private telephone calls, postal and bank charges.

Annually Managed Expenditure:

Expenditure arising from:

Provisions and other non-cash costs

Competition and Markets Authority will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	72,226,000	32,502,000	**39,724,000**
Capital	7,400,000	3,330,000	**4,070,000**
Annually Managed Expenditure			
Resource	2,500,000	1,125,000	**1,375,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net cash requirement	77,140,000	30,708,000	**46,432,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
21,885	-3,000	18,885	56,341	-3,000	53,341	7,400	-	7,400	140,426	1,300
Of which:										
A Competition Promotion										
21,885	-3,000	18,885	56,341	-3,000	53,341	7,400	-	7,400	140,426	1,300
Total Spending in DEL										
21,885	**-3,000**	**18,885**	**56,341**	**-3,000**	**53,341**	**7,400**	**-**	**7,400**	**140,426**	**1,300**
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	2,500	-	2,500	-	-	-	-64,500	-
Of which:										
B Competition Promotion										
-	-	-	2,500	-	2,500	-	-	-	-64,500	-
Total Spending in AME										
-	**-**	**-**	**2,500**	**-**	**2,500**	**-**	**-**	**-**	**-64,500**	**-**
Total for Estimate										
21,885	**-3,000**	**18,885**	**58,841**	**-3,000**	**55,841**	**7,400**	**-**	**7,400**	**75,926**	**1,300**
Of which:										
Voted Expenditure										
21,885	-3,000	18,885	58,841	-3,000	55,841	7,400	-	7,400	75,926	1,300
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**74,726**	**75,926**	**135,415**
Net Capital Requirement	**7,400**	**1,300**	**1,790**
Accruals to cash adjustments	**-4,986**	**62,014**	**-71,926**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-3,486	-3,486	-1,920
New provisions and adjustments to previous provisions	-2,500	-5,500	-71,006
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,000	1,000	1,000
Use of provisions	-	70,000	-
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**77,140**	**139,240**	**65,279**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	21,885	21,885	14,385
Less:			
Administration DEL Income	-3,000	-3,000	-1,769
Net Administration Costs	**18,885**	**18,885**	**12,616**
Gross Programme Costs	58,841	60,041	123,856
Less:			
Programme DEL Income	-3,000	-3,000	-1,057
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**55,841**	**57,041**	**122,799**
Total Net Operating Costs	**74,726**	**75,926**	**135,415**
Of which:			
Resource DEL	72,226	70,426	64,409
Capital DEL	-	-	-
Resource AME	2,500	5,500	71,006
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**74,726**	**75,926**	**135,415**
Of which:			
Resource DEL	72,226	140,426	64,409
Resource AME	2,500	-64,500	71,006
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**74,726**	**75,926**	**135,415**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	**-6,000**	**-6,000**	**-2,826**
Of which:			
Administration			
Sales of Goods and Services	-3,000	-3,000	-1,769
Of which:			
A Competition Promotion	-3,000	-3,000	-1,769
Total Administration	-3,000	-3,000	-1,769
Programme			
Sales of Goods and Services	-3,000	-3,000	-1,057
Of which:			
A Competition Promotion	-3,000	-3,000	-1,057
Total Programme	-3,000	-3,000	-1,057
Total Voted Resource Income	**-6,000**	**-6,000**	**-2,826**

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

No CFER income or receipts are expected in 2018-19 or 2017-18. No CFER income or receipts were received in 2016-17.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Andrea Coscelli

Additional Accounting Officers: Erik Wilson for sections A and B

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

In discharging these responsibilities, particular regard is given to:

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

The Statistics Board

Introduction

1. This Estimate provides for the programme costs and other expenditure costs for the Statistics Board known as the UK Statistics Authority.

2. The Authority’s objective is to promote and safeguard the production and publication of official statistics that serve the public good.

3. The Authority's main responsibilities include: to promote and safeguard the quality of official statistics with reference to their impartiality, accuracy, relevance and coherence with other official statistics; to monitor the production and publication of official statistics; to conduct a programme of assessment of existing and candidate National Statistics against the Code of Practice for Official Statistics; to confirm or cancel National Statistics designation of these statistics; to oversee the Office for National Statistics (ONS).

4. The main responsibilities of ONS, the Executive Office of the Authority include: collection, collation and dissemination of statistics relating to the United Kingdom's national accounts, balance of payments, retail prices index, financial transactions and measures of output; co-ordination of statistics relating to regional matters and crime statistics; compilation of Labour Market statistics; undertaking of various representational roles in an international context including the coordination, design, collection, preparation, supply and quality management of the UK's European statistics; providing professional leadership for statistics across government; development and maintenance of definitions, methodologies, classifications for official statistics; implementing and issuing information from the decennial census of the population; supplying demographic statistics for national, regional and local planning; conducting social surveys; undertaking data science research and developing measures of national wellbeing.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**286,449,000**	-	286,449,000
Capital	**13,430,000**	-	13,430,000
Annually Managed Expenditure			
Resource	**-840,000**	-	-840,000
Capital	**-**	-	-
Total Net Budget			
Resource	**285,609,000**	-	285,609,000
Capital	**13,430,000**	-	13,430,000
Non-Budget Expenditure	**-**		
Net cash requirement	**278,280,000**		

Amounts required in the year ending 31 March 2019 for expenditure by The Statistics Board on:

Departmental Expenditure Limit:

Expenditure arising from:
the collection, preparation and dissemination of economic, social, labour market and other statistics; undertaking data science research, and assisting statistical research by providing access to data; promoting and safeguarding the quality of official statistics, monitoring the production and publication of official statistics; conducting a programme of assessment of existing and candidate National Statistics against the Code of Practice for Official Statistics; and coordinating the design, collection, preparation, supply, quality management of the UK's European statistics, provision of business support and IT services and associated non-cash items.

Income arising from:
provision of social surveys and the provision of other services (statistical and corporate); provision of statistical related IT platforms to other public sector organisations; recovery costs of shared projects; sales of statistical data supply services, analyses and publications; research grants or funding for Data Science and Economical Impact Research; receipts from EU and other overseas contracts; rental income; recovery of Apprenticeship Levy; and the provision of business support services.

Annually Managed Expenditure:

Expenditure arising from:
creation of provision in respect of onerous contracts; early departure costs; and other provisions and associated non-cash items.

The Statistics Board will account for this Estimate.

Part I (Continued)

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	286,449,000	131,447,000	**155,002,000**
Capital	13,430,000	6,314,000	**7,116,000**
Annually Managed Expenditure			
Resource	-840,000	-	**-840,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net cash requirement	278,280,000	130,336,000	**147,944,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
-	-	-	310,711	-24,262	286,449	13,430	-	13,430	251,457	17,633
Of which:										
A Programme Expenditure										
-	-	-	310,711	-24,262	286,449	13,430	-	13,430	251,457	17,633
Total Spending in DEL										
-	**-**	**-**	**310,711**	**-24,262**	**286,449**	**13,430**	**-**	**13,430**	**251,457**	**17,633**
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-840	-	-840	-	-	-	4,324	-
Of which:										
B Utilised Provisions										
-	-	-	-840	-	-840	-	-	-	-966	-
Provisions										
-	-	-	-	-	-	-	-	-	5,290	-
Total Spending in AME										
-	**-**	**-**	**-840**	**-**	**-840**	**-**	**-**	**-**	**4,324**	**-**
Total for Estimate										
-	**-**	**-**	**309,871**	**-24,262**	**285,609**	**13,430**	**-**	**13,430**	**255,781**	**17,633**
Of which:										
Voted Expenditure										
-	-	-	309,871	-24,262	285,609	13,430	-	13,430	255,781	17,633
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**285,609**	**255,781**	**206,072**
Net Capital Requirement	**13,430**	**17,633**	**19,028**
Accruals to cash adjustments	**-20,759**	**-26,434**	**-17,374**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-23,100	-22,110	-18,233
New provisions and adjustments to previous provisions	-	-4,890	-266
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-400	-
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,501	-	-
Use of provisions	840	966	1,125
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**278,280**	**246,980**	**207,726**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	-	-	-
Less:			
Administration DEL Income	-	-	-
Net Administration Costs	**-**	**-**	**-**
Gross Programme Costs	309,901	284,509	235,517
Less:			
Programme DEL Income	-24,262	-28,698	-29,445
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**285,639**	**255,811**	**206,072**
Total Net Operating Costs	**285,639**	**255,811**	**206,072**
Of which:			
Resource DEL	285,609	250,491	205,806
Capital DEL	30	30	-
Resource AME	-	5,290	266
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-30	-30	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**285,609**	**255,781**	**206,072**
Of which:			
Resource DEL	286,449	251,457	206,931
Resource AME	-840	4,324	-859
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**285,609**	**255,781**	**206,072**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	**-24,262**	**-28,698**	**-29,445**
Of which:			
Programme			
EU Grants Received	-	-	-972
Of which:			
A: Programme Expenditure	-	-	-972
Sales of Goods and Services	-24,262	-28,698	-28,473
Of which:			
A: Programme Expenditure	-24,262	-28,698	-28,473
Total Programme	-24,262	-28,698	-29,445
Total Voted Resource Income	**-24,262**	**-28,698**	**-29,445**

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

No CFER income or receipts are expected in 2018-19 or 2017-18. No CFER income or receipts were received in 2016-17.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: John Pullinger

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;

- making judgements and estimates on a reasonable basis;

- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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.

Food Standards Agency

Introduction

1. This Estimate provides for expenditure by the Food Standards Agency (FSA) which is the national authority responsible for protecting public health and consumers' other interests in relation to food. The Agency's vision is food we can trust.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**80,676,000**	-	80,676,000
Capital	**3,900,000**	-	3,900,000
Annually Managed Expenditure			
Resource	**9,603,000**	-	9,603,000
Capital	**-**	-	-
Total Net Budget			
Resource	**90,279,000**	-	90,279,000
Capital	**3,900,000**	-	3,900,000
Non-Budget Expenditure	**-**		
Net cash requirement	**82,788,000**		

Amounts required in the year ending 31 March 2019 for expenditure by Food Standards Agency on:

Departmental Expenditure Limit:

Expenditure arising from:
Protecting the public from public health risks related to food safety and protecting related consumer interests; staff and overhead costs for both administration and programme support; inspections, animal welfare surveillance, meat hygiene and official controls; controls on primary production; managing research and evidence gathering, food incidents, investigations, prosecutions, debt recovery, food and animal feed policy development and enforcement; European Union and international activity on official controls; advice and education, marketing and publications; payments of penalties and interest; expenditure relating to work done in collaboration with or on behalf of UK and EU government departments; funding for depreciation, audit fee and other non-cash items.

Income arising from:
Meat hygiene inspections; approvals and delivery of official controls and controls on primary production of food and feed hygiene enforcement, wine standards and other food-related activities; risk assessments, evidence and research, testing, sampling, enforcement and surveillance work for other UK Government and European Union bodies; assessments/consultations on radioactive discharges; staff loans and secondments; sub-letting of accommodation and associated services; disposal of fixed assets; recharge of expenditure relating to work done in collaboration with or on behalf of UK and EU government departments and income arising from capital grants in kind.

Annually Managed Expenditure:

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

Food Standards Agency will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	80,676,000	42,760,000	**37,916,000**
Capital	3,900,000	2,664,000	**1,236,000**
Annually Managed Expenditure			
Resource	9,603,000	4,321,000	**5,282,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net cash requirement	82,788,000	44,464,000	**38,324,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
36,791	-300	36,491	70,786	-26,601	44,185	4,200	-300	3,900	79,824	7,668
Of which:										
A Food Standards Agency Westminster (DEL)										
36,791	-300	36,491	70,786	-26,601	44,185	4,200	-300	3,900	79,824	7,668
Total Spending in DEL										
36,791	**-300**	**36,491**	**70,786**	**-26,601**	**44,185**	**4,200**	**-300**	**3,900**	**79,824**	**7,668**
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	9,603	-	9,603	-	-	-	9,603	-
Of which:										
B Food Standards Agency Westminster (AME)										
-	-	-	9,603	-	9,603	-	-	-	9,603	-
Total Spending in AME										
-	**-**	**-**	**9,603**	**-**	**9,603**	**-**	**-**	**-**	**9,603**	**-**
Total for Estimate										
36,791	**-300**	**36,491**	**80,389**	**-26,601**	**53,788**	**4,200**	**-300**	**3,900**	**89,427**	**7,668**
Of which:										
Voted Expenditure										
36,791	-300	36,491	80,389	-26,601	53,788	4,200	-300	3,900	89,427	7,668
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**90,279**	**89,427**	**80,230**
Net Capital Requirement	**3,900**	**7,668**	**4,788**
Accruals to cash adjustments	**-11,391**	**-9,246**	**-2,050**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-1,726	-2,581	-2,273
New provisions and adjustments to previous provisions	-13,177	-13,177	-5,903
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-62	-62	-62
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	1,559
Increase (-) / Decrease (+) in creditors	-	3,000	889
Use of provisions	3,574	3,574	3,740
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**82,788**	**87,849**	**82,968**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	36,751	50,641	42,615
Less:			
Administration DEL Income	-300	-6,000	-7,164
Net Administration Costs	**36,451**	**44,641**	**35,451**
Gross Programme Costs	83,729	75,514	73,803
Less:			
Programme DEL Income	-26,601	-27,243	-25,473
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**57,128**	**48,271**	**48,330**
Total Net Operating Costs	**93,579**	**92,912**	**83,781**
Of which:			
Resource DEL	77,102	76,250	74,327
Capital DEL	3,300	3,485	3,551
Resource AME	13,177	13,177	5,903
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-3,300	-3,485	-3,551
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**90,279**	**89,427**	**80,230**
Of which:			
Resource DEL	80,676	79,824	78,067
Resource AME	9,603	9,603	2,163
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**90,279**	**89,427**	**80,230**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	**-26,901**	**-33,243**	**-32,637**
Of which:			
Administration			
Sales of Goods and Services	-300	-6,000	-48
Of which:			
A Food Standards Agency Westminster (DEL)	-300	-6,000	-48
Other Income	-	-	-7,116
Of which:			
A Food Standards Agency Westminster (DEL)	-	-	-7,116
Total Administration	-300	-6,000	-7,164
Programme			
Sales of Goods and Services	-26,601	-27,243	-25,468
Of which:			
A Food Standards Agency Westminster (DEL)	-26,601	-27,243	-25,468
Other Income	-	-	-5
Of which:			
A Food Standards Agency Westminster (DEL)	-	-	-5
Total Programme	-26,601	-27,243	-25,473
Total Voted Resource Income	**-26,901**	**-33,243**	**-32,637**
Voted Capital DEL	**-300**	**-300**	**-**
Of which:			
Programme			
Sales of Assets	-300	-300	-
Of which:			
A Food Standards Agency Westminster (DEL)	-300	-300	-
Total Programme	-300	-300	-
Total Voted Capital Income	**-300**	**-300**	**-**

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

No CFER income or receipts are expected in 2018-19 or 2017-18. No CFER income or receipts were received in 2016-17.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Jason Feeney

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;

- making judgements and estimates on a reasonable basis;

- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation’s version of it, have been followed, and explain any material departures in the accounts; and

- preparing the accounts on a going concern basis.

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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
FSA Legal claims: The FSA is subject to various claims and legal actions in the ordinary course of its activities the outcome of which is uncertain.	Unquantifiable

The National Archives

Introduction

1. This Estimate covers the administration of the public record system of the United Kingdom under the Public Records Acts of 1958 and 1967 and the promotion of the highest standards of care and public access for the archives of historical value outside the public records.

2. The Estimate also provides for the administrative costs of leading on UK information management and re-use policy, spreading best practise, setting standards and ensuring compliance across the public sector and managing Crown and Parliamentary copyright as well as delivering cost effective publishing services and advice across government.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**33,912,000**	-	33,912,000
Capital	**3,470,000**	-	3,470,000
Annually Managed Expenditure			
Resource	**-61,000**	-	-61,000
Capital	**-**	-	-
Total Net Budget			
Resource	**33,851,000**	-	33,851,000
Capital	**3,470,000**	-	3,470,000
Non-Budget Expenditure	**-**		
Net cash requirement	**32,134,000**		

Amounts required in the year ending 31 March 2019 for expenditure by The National Archives on:

Departmental Expenditure Limit:

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

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

Annually Managed Expenditure:

Expenditure arising from:
onerous lease provision and other AME non-cash items.

The National Archives will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	33,912,000	15,107,000	**18,805,000**
Capital	3,470,000	1,215,000	**2,255,000**
Annually Managed Expenditure			
Resource	-61,000	-	**-61,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net cash requirement	32,134,000	13,960,000	**18,174,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
9,540	-	9,540	34,472	-10,100	24,372	3,470	-	3,470	35,128	1,330
Of which:										
A The National Archives (DEL)										
9,540	-	9,540	34,472	-10,100	24,372	3,470	-	3,470	35,128	1,330
Total Spending in DEL										
9,540	**-**	**9,540**	**34,472**	**-10,100**	**24,372**	**3,470**	**-**	**3,470**	**35,128**	**1,330**
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-61	-	-61	-	-	-	-61	-
Of which:										
B The National Archives (AME)										
-	-	-	-61	-	-61	-	-	-	-61	-
Total Spending in AME										
-	**-**	**-**	**-61**	**-**	**-61**	**-**	**-**	**-**	**-61**	**-**
Total for Estimate										
9,540	**-**	**9,540**	**34,411**	**-10,100**	**24,311**	**3,470**	**-**	**3,470**	**35,067**	**1,330**
Of which:										
Voted Expenditure										
9,540	-	9,540	34,411	-10,100	24,311	3,470	-	3,470	35,067	1,330
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**33,851**	**35,067**	**33,159**
Net Capital Requirement	**3,470**	**1,330**	**2,711**
Accruals to cash adjustments	**-5,187**	**-6,287**	**-5,514**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-5,200	-6,300	-5,616
New provisions and adjustments to previous provisions	-	-	115
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-48	-48	-48
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	61	61	35
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**32,134**	**30,110**	**30,356**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	9,540	9,760	9,627
Less:			
Administration DEL Income	-	-	-44
Net Administration Costs	**9,540**	**9,760**	**9,583**
Gross Programme Costs	34,411	35,707	34,319
Less:			
Programme DEL Income	-10,100	-10,400	-10,733
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**24,311**	**25,307**	**23,586**
Total Net Operating Costs	**33,851**	**35,067**	**33,169**
Of which:			
Resource DEL	33,851	35,067	33,273
Capital DEL	-	-	10
Resource AME	-	-	-114
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-10
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**33,851**	**35,067**	**33,159**
Of which:			
Resource DEL	33,912	35,128	33,308
Resource AME	-61	-61	-149
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**33,851**	**35,067**	**33,159**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	**-10,100**	**-10,400**	**-10,777**
Of which:			
Administration			
Sales of Goods and Services	-	-	-33
Of which:			
A The National Archives (DEL)	-	-	-33
Other Income	-	-	-11
Of which:			
A The National Archives (DEL)	-	-	-11
Total Administration	-	-	-44
Programme			
Donations	-	-	-180
Of which:			
A The National Archives (DEL)	-	-	-180
Sales of Goods and Services	-10,100	-10,400	-7,349
Of which:			
A The National Archives (DEL)	-10,100	-10,400	-7,349
Other Grants	-	-	-583
Of which:			
A The National Archives (DEL)	-	-	-583
Other Income	-	-	-64
Of which:			
A The National Archives (DEL)	-	-	-64
Taxation	-	-	-2,557
Of which:			
A The National Archives (DEL)	-	-	-2,557
Total Programme	-10,100	-10,400	-10,733
Total Voted Resource Income	**-10,100**	**-10,400**	**-10,777**
Voted Capital DEL	**-**	**-**	**-12**
Of which:			
Programme			
Sales of Assets	-	-	-12
Of which:			
A The National Archives (DEL)	-	-	-12
Total Programme	-	-	-12
Total Voted Capital Income	**-**	**-**	**-12**

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

No CFER income or receipts are expected in 2018-19 or 2017-18. No CFER income or receipts were received in 2016-17.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Jeff James

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;

- making judgements and estimates on a reasonable basis;

- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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.

United Kingdom Supreme Court

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 £2,400,000 in 2018/19.

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
Departmental Expenditure Limit			
Resource	**2,880,000**	2,400,000	5,280,000
Capital	**500,000**	-	500,000
Annually Managed Expenditure			
Resource	**1,000,000**	-	1,000,000
Capital	**-**	-	-
Total Net Budget			
Resource	**3,880,000**	2,400,000	6,280,000
Capital	**500,000**	-	500,000
Non-Budget Expenditure	**-**		
Net cash requirement	**1,990,000**		

Amounts required in the year ending 31 March 2019 for expenditure by United Kingdom Supreme Court on:

Departmental Expenditure Limit:

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

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

Annually Managed Expenditure:

Expenditure arising from:
Diminution in value of assets.

United Kingdom Supreme Court will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	2,880,000	1,188,000	**1,692,000**
Capital	500,000	203,000	**297,000**
Annually Managed Expenditure			
Resource	1,000,000	450,000	**550,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net cash requirement	1,990,000	855,000	**1,135,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
1,075	-155	920	9,792	-7,832	1,960	500	-	500	2,244	450
Of which:										
A United Kingdom Supreme Court										
1,075	-155	920	9,792	-7,832	1,960	500	-	500	2,244	450
Non-voted expenditure										
-	-	-	2,400	-	2,400	-	-	-	2,836	-
Of which:										
B UK Supreme Court Non-Voted										
-	-	-	2,400	-	2,400	-	-	-	2,836	-
Total Spending in DEL										
1,075	**-155**	**920**	**12,192**	**-7,832**	**4,360**	**500**	**-**	**500**	**5,080**	**450**
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	1,000	-	1,000	-	-	-	1,000	-
Of which:										
C United Kingdom Supreme Court										
-	-	-	1,000	-	1,000	-	-	-	1,000	-
Total Spending in AME										
-	**-**	**-**	**1,000**	**-**	**1,000**	**-**	**-**	**-**	**1,000**	**-**
Total for Estimate										
1,075	**-155**	**920**	**13,192**	**-7,832**	**5,360**	**500**	**-**	**500**	**6,080**	**450**
Of which:										
Voted Expenditure										
1,075	-155	920	10,792	-7,832	2,960	500	-	500	3,244	450
Non Voted Expenditure										
-	-	-	2,400	-	2,400	-	-	-	2,836	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**6,280**	**6,080**	**4,823**
Net Capital Requirement	**500**	**450**	**364**
Accruals to cash adjustments	**-2,390**	**-2,190**	**-1,042**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-2,350	-2,150	-1,007
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-40	-40	-35
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	**-2,400**	**-2,836**	**-2,808**
Of which:			
Consolidated Fund Standing Services	-2,400	-2,836	-2,808
Other adjustments	-	-	-
Net Cash Requirement	**1,990**	**1,504**	**1,337**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	1,075	1,075	883
Less:			
Administration DEL Income	-155	-155	-118
Net Administration Costs	**920**	**920**	**765**
Gross Programme Costs	13,192	13,292	11,653
Less:			
Programme DEL Income	-7,832	-8,132	-7,595
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**5,360**	**5,160**	**4,058**
Total Net Operating Costs	**6,280**	**6,080**	**4,823**
Of which:			
Resource DEL	5,280	5,080	4,823
Capital DEL	-	-	-
Resource AME	1,000	1,000	-
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**6,280**	**6,080**	**4,823**
Of which:			
Resource DEL	5,280	5,080	4,823
Resource AME	1,000	1,000	-
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**6,280**	**6,080**	**4,823**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	**-7,987**	**-8,287**	**-7,713**
Of which:			
Administration			
Sales of Goods and Services	-155	-155	-118
Of which:			
A United Kingdom Supreme Court	-155	-155	-118
Total Administration	-155	-155	-118
Programme			
Sales of Goods and Services	-7,832	-8,132	-7,595
Of which:			
A United Kingdom Supreme Court	-7,832	-8,132	-7,595
Total Programme	-7,832	-8,132	-7,595
Total Voted Resource Income	**-7,987**	**-8,287**	**-7,713**

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

No CFER income or receipts are expected in 2018-19 or 2017-18. No CFER income or receipts were received in 2016-17.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Mark Ormerod

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;

- making judgements and estimates on a reasonable basis;

- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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.

Government Actuary's Department

Introduction

1. This Estimate covers the running costs of the department of the Government Actuary. The department's main areas of activity are to provide actuarial and specialist analysis, advice and assurance in a range of areas, including employer-sponsored pension arrangements and other employee benefits, social insurance, health care financing arrangements, risk management and strategic investment, asset/liability considerations, pension and insurance regulation etc.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**1,000**	-	1,000
Capital	**200,000**	-	200,000
Annually Managed Expenditure			
Resource	**141,000**	-	141,000
Capital	**-**	-	-
Total Net Budget			
Resource	**142,000**	-	142,000
Capital	**200,000**	-	200,000
Non-Budget Expenditure	**-**		
Net cash requirement	**215,000**		

Amounts required in the year ending 31 March 2019 for expenditure by Government Actuary's Department on:

Departmental Expenditure Limit:

Expenditure arising from:

Administration costs incurred in providing actuarial and specialist analysis, advice and assurance to Government and other clients, principally in the public sector, and associated non-cash items.

Income arising from:

Receipts for providing actuarial and specialist analysis, advice and assurance in a range of areas, including employer-sponsored pension arrangements and other employee benefits, social insurance, health care financing arrangements, risk management and strategic investment, asset/liability considerations, pension and insurance regulation etc. as well as accommodation and facilities management services.

Annually Managed Expenditure:

Expenditure arising from:

The setting up and use of provisions and other associated non-cash items.

Government Actuary's Department will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	1,000	1,000	**-**
Capital	200,000	90,000	**110,000**
Annually Managed Expenditure			
Resource	141,000	-	**141,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net cash requirement	215,000	97,000	**118,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
20,978	-20,977	1	-	-	-	200	-	200	-274	475
Of which:										
A Administration										
20,958	-20,977	-19	-	-	-	200	-	200	-364	475
B Use of Provisions (DEL)										
20	-	20	-	-	-	-	-	-	90	-
Total Spending in DEL										
20,978	**-20,977**	**1**	**-**	**-**	**-**	**200**	**-**	**200**	**-274**	**475**
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	141	-	141	-	-	-	143	-
Of which:										
C Provisions (AME)										
-	-	-	141	-	141	-	-	-	143	-
Total Spending in AME										
-	**-**	**-**	**141**	**-**	**141**	**-**	**-**	**-**	**143**	**-**
Non-Budget spending										
Voted expenditure										
-	-	-	-	-	-	-	-	-	2,539	-
Of which:										
D Prior Period Adjustments										
-	-	-	-	-	-	-	-	-	2,539	-
Total Non-Budget Spending										
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2,539**	**-**
Total for Estimate										
20,978	**-20,977**	**1**	**141**	**-**	**141**	**200**	**-**	**200**	**2,408**	**475**
Of which:										
Voted Expenditure										
20,978	-20,977	1	141	-	141	200	-	200	2,408	475
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**142**	**2,408**	**-788**
Net Capital Requirement	**200**	**475**	**185**
Accruals to cash adjustments	**-127**	**-2,668**	**-256**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-340	-340	-314
New provisions and adjustments to previous provisions	-161	-233	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-2,539	-
Other non-cash items	119	-61	-60
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	235	415	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	20	90	118
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**215**	**215**	**-859**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	20,958	19,802	17,546
Less:			
Administration DEL Income	-20,977	-20,166	-18,334
Net Administration Costs	**-19**	**-364**	**-788**
Gross Programme Costs	161	233	-
Less:			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**161**	**233**	**-**
Total Net Operating Costs	**142**	**-131**	**-788**
Of which:			
Resource DEL	-19	-364	-788
Capital DEL	-	-	-
Resource AME	161	233	-
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**142**	**-131**	**-788**
Of which:			
Resource DEL	1	-274	-670
Resource AME	141	143	-118
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	2,539	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**142**	**2,408**	**-788**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	**-20,977**	**-20,166**	**-18,334**
Of which:			
Administration			
Sales of Goods and Services	-20,977	-20,166	-18,334
Of which:			
A: Administration	-20,977	-20,166	-18,334
Total Administration	-20,977	-20,166	-18,334
Total Voted Resource Income	**-20,977**	**-20,166**	**-18,334**

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

No CFER income or receipts are expected in 2018-19 or 2017-18. No CFER income or receipts were received in 2016-17.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Martin Clarke

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;

- making judgements and estimates on a reasonable basis;

- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and

- preparing the accounts on a going concern basis.

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

Office of Gas and Electricity Markets

Introduction

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 objective when carrying out our functions is to protect the interests of existing and future electricity and gas consumers.

3. Monies collected on behalf of the Secretary of State, either on behalf of consumer advocacy functions, metrology functions, or in respect of the Secretary of State's own costs are shown as payments to the Department for Business, Energy and Industrial Strategy (BEIS)

4. 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
Departmental Expenditure Limit			
Resource	**701,000**	-	701,000
Capital	**1,000,000**	-	1,000,000
Annually Managed Expenditure			
Resource	**-**	-	-
Capital	**-**	-	-
Total Net Budget			
Resource	**701,000**	-	701,000
Capital	**1,000,000**	-	1,000,000
Non-Budget Expenditure	**-**		
Net cash requirement	**2,331,000**		

Amounts required in the year ending 31 March 2019 for expenditure by Office of Gas and Electricity Markets on:

Departmental Expenditure Limit:

Expenditure arising from:

Administrative and operational costs; payments to other government departments; co-operation with international regulators; services to other government and energy related organisations; administration of energy efficiency, offshore transmission and other environmental schemes; regulation of and participation in the Smart Meter programme; payments in relation to legal costs arising from regulatory duties; adjustments to provisions; depreciation and other non-cash items in DEL.

Income arising from:

Gas and electricity licence fees; receipts in respect of the administration of the Offshore Tender regime and Fossil Fuel Levy; income from fees and charges levied under the Gas Act 1986 and the Electricity Act 1989, as amended by the Utilities Act 2000; receipts in respect of letting, disposal, vacation or occupation of accommodation; income from services to other government and energy related organisations; and other cost recovery receipts.

Office of Gas and Electricity Markets will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	701,000	315,000	**386,000**
Capital	1,000,000	2,358,000	**-1,358,000**
Annually Managed Expenditure			
Resource	-	-	**-**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net cash requirement	2,331,000	3,209,000	**-878,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
90,227	-89,526	701	-	-	-	1,000	-	1,000	702	5,239
Of which:										
A Gas and Electricity Markets Authority: Administration										
65,450	-70,526	-5,076	-	-	-	1,000	-	1,000	702	5,239
B Ofgem E-Serve: Administration										
19,000	-19,000	-	-	-	-	-	-	-	-	-
C Gas and Electricity Markets Authority: Great Working Environment										
1,900	-	1,900	-	-	-	-	-	-	-	-
D Energy Market Investigation Remedies										
3,877	-	3,877	-	-	-	-	-	-	-	-
Total Spending in DEL										
90,227	**-89,526**	**701**	**-**	**-**	**-**	**1,000**	**-**	**1,000**	**702**	**5,239**
Total for Estimate										
90,227	**-89,526**	**701**	**-**	**-**	**-**	**1,000**	**-**	**1,000**	**702**	**5,239**
Of which:										
Voted Expenditure										
90,227	-89,526	701	-	-	-	1,000	-	1,000	702	5,239
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**701**	**702**	**630**
Net Capital Requirement	**1,000**	**5,239**	**1,498**
Accruals to cash adjustments	**630**	**4,719**	**-1,451**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-700	-2,400	-1,451
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-60	-53	-
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	1,000	3,060	-
Increase (-) / Decrease (+) in creditors	390	3,962	-
Use of provisions	-	150	-
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**2,331**	**10,660**	**677**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	90,227	93,377	86,183
Less:			
Administration DEL Income	-89,526	-92,675	-85,553
Net Administration Costs	**701**	**702**	**630**
Gross Programme Costs	-	-	-
Less:			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**-**	**-**	**-**
Total Net Operating Costs	**701**	**702**	**630**
Of which:			
Resource DEL	701	702	630
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**701**	**702**	**630**
Of which:			
Resource DEL	701	702	630
Resource AME	-	-	-
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**701**	**702**	**630**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	**-89,526**	**-92,675**	**-85,553**
Of which:			
Administration			
Sales of Goods and Services	-21,449	-39,921	-43,455
Of which:			
A Gas and Electricity Markets Authority: Administration	-2,449	-19,419	-119
B Ofgem E-Serve: Administration	-19,000	-20,502	-43,336
Other Income	-	-	-1,584
Of which:			
A Gas and Electricity Markets Authority: Administration	-	-	-1,584
Taxation	-68,077	-52,754	-40,514
Of which:			
A Gas and Electricity Markets Authority: Administration	-68,077	-47,500	-40,514
C Gas and Electricity Markets Authority: Great Working Environment	-	-2,500	-
D Energy Market Investigation Remedies	-	-2,754	-
Total Administration	-89,526	-92,675	-85,553
Total Voted Resource Income	**-89,526**	**-92,675**	**-85,553**

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

No CFER income or receipts are expected in 2018-19 or 2017-18. No CFER income or receipts were received in 2016-17.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Dermot Nolan

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

In discharging these responsibilities, particular regard is given to:

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

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

Office of Rail and Road

Introduction

1. This Estimate provides for expenditure for the Office of Rail and Road (ORR).

2. ORR, as the combined economic and safety regulator, is responsible for railway health and safety matters and the regulation of access to railways and promotion of competition in the provision of rail services. It is also responsible for promoting efficiency and economy for those providing railway services and protecting the interests of railway service users.

3. ORR is responsible for monitoring Highways England's management and operation of the strategic road network.

4. ORR acts as the appeal body, controls the network statement, monitors the competitive situation of rail services, and oversees the efficient management and fair and non-discriminatory use of rail infrastructure for Northern Ireland.

5. Further details of expenditure contained in this Estimate can be found in ORR's Annual Report and Accounts 2017-18.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**3,000**	-	3,000
Capital	**720,000**	-	720,000
Annually Managed Expenditure			
Resource	**-**	-	-
Capital	**-**	-	-
Total Net Budget			
Resource	**3,000**	-	3,000
Capital	**720,000**	-	720,000
Non-Budget Expenditure	**-**		
Net cash requirement	**2,000,000**		

Amounts required in the year ending 31 March 2019 for expenditure by Office of Rail and Road on:

Departmental Expenditure Limit:

Expenditure arising from:
Administration of ORR, its support establishments, all associates of non-cash items and all activities as the combined economic and safety regulator including health and safety matters, the regulation of access to railways, the promotion of rail services, efficiencies and economy for those providing railway services, protecting the interests of railway services and railway users, payment of the apprenticeship levy.

All activities as highways monitor with responsibility for monitoring and enforcing the performance and efficiency of Highways England's delivery of the government's roads investment strategy and its management and operation of the strategic road network. Support for activities as highways monitor.

Acting as the appeal body, controlling the network statement, monitoring the competitive situation of rail services, and overseeing the efficient management and fair and non-discriminatory use of rail infrastructure for Northern Ireland.

Income arising from:
Regulatory licences, concession agreements, levies, charges for courses and officers loaned to other organisations, income from publications and library services, travel costs from the European Community, income from High Speed 1 Limited; Channel Tunnel Intergovernmental Commission; Channel Tunnel Authority; NIR Networks Limited, government grants.

Income from recovery actions in connection with the successful legal cases. Charges for rental, administrative and other services, and other activities to other government departments, executive and non-executive non-departmental public bodies. Overhead recharges.

Part I *(continued)*

Grant funding from the Department for Transport in respect of the monitoring and enforcing the performance of Highways England including its delivery of the government's road investment strategy and its management and operation of the strategic road network.

Office of Rail and Road will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	3,000	1,000	**2,000**
Capital	720,000	324,000	**396,000**
Annually Managed Expenditure			
Resource	-	-	**-**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net cash requirement	2,000,000	900,000	**1,100,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
32,783	-32,780	3	-	-	-	720	-	720	4	720
Of which:										
A Economic regulation, admin, associated capital and other expenditure										
13,672	-13,671	1	-	-	-	720	-	720	2	720
B Safety Regulation, admin and other expenditure										
16,637	-16,636	1	-	-	-	-	-	-	1	-
C Other Regulation, admin and other expenditure										
2,474	-2,473	1	-	-	-	-	-	-	1	-
Total Spending in DEL										
32,783	**-32,780**	**3**	**-**	**-**	**-**	**720**	**-**	**720**	**4**	**720**
Total for Estimate										
32,783	**-32,780**	**3**	**-**	**-**	**-**	**720**	**-**	**720**	**4**	**720**
Of which:										
Voted Expenditure										
32,783	-32,780	3	-	-	-	720	-	720	4	720
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**3**	**4**	**3**
Net Capital Requirement	**720**	**720**	**582**
Accruals to cash adjustments	**1,277**	**1,277**	**49**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-961	-960	-876
New provisions and adjustments to previous provisions	-40	-	-90
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-38	-40	-69
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	715
Increase (-) / Decrease (+) in creditors	2,316	2,277	353
Use of provisions	-	-	16
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**2,000**	**2,001**	**634**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	32,783	32,218	31,000
Less:			
Administration DEL Income	-32,780	-32,214	-30,997
Net Administration Costs	**3**	**4**	**3**
Gross Programme Costs	-	-	-
Less:			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**-**	**-**	**-**
Total Net Operating Costs	**3**	**4**	**3**
Of which:			
Resource DEL	3	4	3
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**3**	**4**	**3**
Of which:			
Resource DEL	3	4	3
Resource AME	-	-	-
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**3**	**4**	**3**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	**-32,780**	**-32,214**	**-30,997**
Of which:			
Administration			
Other Income	-2,782	-2,800	-2,735
Of which:			
A Economic regulation, admin, associated capital and other expenditure	-172	-152	-137
B Safety Regulation, admin and other expenditure	-137	-148	-137
C Other Regulation, admin and other expenditure	-2,473	-2,500	-2,461
Taxation	-29,998	-29,414	-28,262
Of which:			
A Economic regulation, admin, associated capital and other expenditure	-13,499	-13,530	-12,608
B Safety Regulation, admin and other expenditure	-16,499	-15,884	-15,654
Total Administration	-32,780	-32,214	-30,997
Total Voted Resource Income	**-32,780**	**-32,214**	**-30,997**

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

No CFER income or receipts are expected in 2018-19 or 2017-18. No CFER income or receipts were received in 2016-17.

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: Joanna Whittington

Joanna Whittington 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.

Water Services Regulation Authority

Introduction

1. This Estimate provides for the funding and expenditure of the Water Services Regulation Authority (Ofwat), which was established under the Water Act 2003. Ofwat is responsible for the regulation of the water industry in England and Wales as principally set out in the Water Industry Act 1991, Water Act 2003, and Water Act 2014. Ofwat is a competition authority principally under the Competition Act 1998 and the Enterprise Act 2002 relating to commercial activities connected with water or sewerage services in England and Wales.

2. Ofwat is funded through licence fees received from the water and and/or sewerage companies and is subject to cost control.

3. The cash provision includes £143,000, relating to the part of the pension costs of the former Directors General of the Office of Water Services (‘Directors General’) which cannot be charged to the water industry as it relates to their services with other government departments.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**140,000**	-	140,000
Capital	**170,000**	-	170,000
Annually Managed Expenditure			
Resource	**-**	-	-
Capital	**-**	-	-
Total Net Budget			
Resource	**140,000**	-	140,000
Capital	**170,000**	-	170,000
Non-Budget Expenditure	**-**		
Net cash requirement	**2,313,000**		

Amounts required in the year ending 31 March 2019 for expenditure by Water Services Regulation Authority on:

Departmental Expenditure Limit:

Expenditure arising from:
Regulation of, and the application of competition law to, the water and sewerage industry in England and Wales.

Administration and operation costs of the department, including depreciation, pension payments, provisions and other non-cash items. Payments in relation to legal costs arising from carrying out legal functions including regulatory and/or competition functions.

Income arising from:
Regulatory licence fees and otherwise recovering Ofwat's costs and expenses associated with the regulation of, and being a competition authority in relation to, the water and sewerage industry in England and Wales.

Contributions towards former Director Generals' pension payments.

Recovery in respect of administration and operation costs of the department, including salary recovery for staff on loan or seconded, contributions relating to participant's share of collaborative projects, sale of fixed assets and any other miscellaneous cost recovery receipts.

Water Services Regulation Authority will account for this Estimate.

Part I

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	140,000	63,000	**77,000**
Capital	170,000	77,000	**93,000**
Annually Managed Expenditure			
Resource	-	-	**-**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net cash requirement	2,313,000	591,000	**1,722,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
29,040	-28,900	140	-	-	-	170	-	170	140	370
Of which:										
A Water Services Regulation Authority										
29,040	-28,900	140	-	-	-	170	-	170	140	370
Total Spending in DEL										
29,040	**-28,900**	**140**	**-**	**-**	**-**	**170**	**-**	**170**	**140**	**370**
Total for Estimate										
29,040	**-28,900**	**140**	**-**	**-**	**-**	**170**	**-**	**170**	**140**	**370**
Of which:										
Voted Expenditure										
29,040	-28,900	-	-	-	-	170	-	170	140	370
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**140**	**140**	**-724**
Net Capital Requirement	**170**	**370**	**289**
Accruals to cash adjustments	**2,003**	**1,000**	**1,644**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-360	-360	-217
New provisions and adjustments to previous provisions	-140	-140	-90
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-30	-45	-40
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	1,765
Increase (-) / Decrease (+) in creditors	2,390	1,364	-66
Use of provisions	143	181	292
Removal of non-voted budget items		**-**	**-**
Of which:			
Consolidated Fund Standing Services		-	-
Other adjustments		-	-
Net Cash Requirement	**2,313**	**1,510**	**1,209**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	29,040	25,818	22,069
Less:			
Administration DEL Income	-28,900	-25,678	-22,793
Net Administration Costs	**140**	**140**	**-724**
Gross Programme Costs	-	-	-
Less:			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**-**	**-**	**-**
Total Net Operating Costs	**140**	**140**	**-724**
Of which:			
Resource DEL	140	140	-724
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**140**	**140**	**-724**
Of which:			
Resource DEL	140	140	-724
Resource AME	-	-	-
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**140**	**140**	**-724**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	**-28,900**	**-25,678**	**-22,793**
Of which:			
Administration			
Sales of Goods and Services	-	-	-213
Of which:			
A: Water Services Regulation Authority	-	-	-213
Taxation	-28,900	-25,678	-22,580
Of which:			
A: Water Services Regulation Authority	-28,900	-25,678	-22,580
Total Administration	-28,900	-25,678	-22,793
Total Voted Resource Income	**-28,900**	**-25,678**	**-22,793**

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

No CFER income or receipts are expected in 2018-19 or 2017-18. No CFER income or receipts were received in 2016-17.

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: Rachel Fletcher

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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

Introduction

1. This Estimate covers the planned budgetary expenditure of the Export Credits Guarantee Department (ECGD) and its support of UK exporters.
2. The total Resource DEL is to cover the running costs of the Department. The net amount requested is broken down between Administration and Programme. Administration RDEL is a token amount (of £1k) with the gross costs covered from the premium income that the Department receives. Programme RDEL represents the GREAT fund allocation from the Department for International Trade towards marketing related expenditure of £1.3m.
3. Income received by ECGD in the course of supporting exporters scores against its Resource AME. In 2018-19 income will predominantly be premium earned. Income arising from Direct Lending loans is interest earned.
4. Capital AME expenditure is for the drawdown of Direct Lending loans.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**1,301,000**	-	1,301,000
Capital	**300,000**	-	300,000
Annually Managed Expenditure			
Resource	**102,374,000**	-	102,374,000
Capital	**671,368,000**	-	671,368,000
Total Net Budget			
Resource	**103,675,000**	-	103,675,000
Capital	**671,668,000**	-	671,668,000
Non-Budget Expenditure	**-**		
Net cash requirement	**363,628,000**		

Amounts required in the year ending 31 March 2019 for expenditure by Export Credits Guarantee Department on:

Departmental Expenditure Limit:

Expenditure arising from:
The running of ECGD's operational activity (operating costs of the Department).

Income arising from:
Some underwriting activity and notional income in respect of the Apprenticeship Levy.

Annually Managed Expenditure:

Expenditure arising from:
Arrangements made by ECGD for supporting or developing UK exports, for insuring UK investments overseas and for transaction and portfolio management, and expenditure arising from the creation and increase in provisions related to ECGD's operational activities.

Income arising from:
Arrangements made by ECGD for supporting or developing UK exports, for insuring UK investments overseas for transaction and portfolio management, and income arising from the release of and decrease in provisions related to ECGD's operational activities.

Export Credits Guarantee Department will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	1,301,000	1,000	**1,300,000**
Capital	300,000	300,000	**-**
Annually Managed Expenditure			
Resource	102,374,000	38,431,000	**63,943,000**
Capital	671,368,000	580,032,000	**91,336,000**
Non-Budget Expenditure	-	-	**-**
Net cash requirement	363,628,000	571,082,000	**-207,454,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
41,129	-41,128	1	2,000	-700	1,300	300	-	300	-499	800
Of which:										
A Export Credit Guarantees and Investments										
41,129	-41,128	1	2,000	-700	1,300	300	-	300	-499	800
Total Spending in DEL										
41,129	**-41,128**	**1**	**2,000**	**-700**	**1,300**	**300**	**-**	**300**	**-499**	**800**
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	329,246	-226,872	102,374	725,833	-54,465	671,368	148,402	524,959
Of which:										
B Export Credits										
-	-	-	231,905	-201,445	30,460	-	-	-	59,437	-
C Fixed Rate Export Finance / Export Finance Assistance										
-	-	-	2,486	-1,192	1,294	-	-	-	1,962	-
D Refinanced Loans and Interest Equalisation										
-	-	-	-	-666	-666	-	-4,610	-4,610	-1,959	-10,718
E Direct Lending										
-	-	-	94,855	-23,569	71,286	725,833	-49,855	675,978	88,962	535,677
Total Spending in AME										
-	**-**	**-**	**329,246**	**-226,872**	**102,374**	**725,833**	**-54,465**	**671,368**	**148,402**	**524,959**
Total for Estimate										
41,129	**-41,128**	**1**	**331,246**	**-227,572**	**103,674**	**726,133**	**-54,465**	**671,668**	**147,903**	**525,759**
Of which:										
Voted Expenditure										
41,129	-41,128	1	331,246	-227,572	103,674	726,133	-54,465	671,668	147,903	525,759
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**103,675**	**147,903**	**-149,378**
Net Capital Requirement	**671,668**	**525,759**	**250,787**
Accruals to cash adjustments	**-411,715**	**-334,199**	**47,168**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-329	-100	-182
New provisions and adjustments to previous provisions	-206,123	-74,088	-9,274
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-113,865	-140,451	56,624
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-117,060	-129,554	-
Increase (-) / Decrease (+) in creditors	25,516	9,912	-
Use of provisions	146	82	-
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**363,628**	**339,463**	**148,577**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	40,983	40,118	30,425
Less:			
Administration DEL Income	-41,128	-40,699	-30,419
Net Administration Costs	**-145**	**-581**	**6**
Gross Programme Costs	331,392	218,494	-48,413
Less:			
Programme DEL Income	-700	-	-
Programme AME Income	-226,872	-70,010	-100,971
Non-budget income	-	-	-
Net Programme Costs	**103,820**	**148,484**	**-149,384**
Total Net Operating Costs	**103,675**	**147,903**	**-149,378**
Of which:			
Resource DEL	1,155	-581	6
Capital DEL	-	-	-
Resource AME	102,520	148,484	-149,384
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**103,675**	**147,903**	**-149,378**
Of which:			
Resource DEL	1,301	-499	6
Resource AME	102,374	148,402	-149,384
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**103,675**	**147,903**	**-149,378**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	**-41,828**	**-40,699**	**-30,419**
Of which:			
Administration			
Sales of Goods and Services	-41,128	-40,699	-30,419
Of which:			
A Export Credit Guarantees and Investments	-41,128	-40,699	-30,419
Total Administration	-41,128	-40,699	-30,419
Programme			
Sales of Goods and Services	-700	-	-
Of which:			
A Export Credit Guarantees and Investments	-700	-	-
Total Programme	-700	-	-
Voted Resource AME	**-226,872**	**-70,010**	**-100,971**
Of which:			
Programme			
Sales of Goods and Services	-195,187	-51,043	-71,287
Of which:			
B Export Credits	-195,187	-51,043	-71,287
Interest and Dividends	-31,685	-18,967	-29,684
Of which:			
B Export Credits	-6,258	-3,693	-20,730
C Fixed Rate Export Finance / Export Finance Assistance	-1,192	-2,197	-337
D Refinanced Loans and Interest Equalisation	-666	-1,959	-3,053
E Direct Lending	-23,569	-11,118	-5,564
Total Programme	-226,872	-70,010	-100,971
Total Voted Resource Income	**-268,700**	**-110,709**	**-131,390**
Voted Capital AME	**-54,465**	**-40,474**	**-18,523**
Of which:			
Programme			
Repayments	-54,465	-40,474	-18,523
Of which:			
D Refinanced Loans and Interest Equalisation	-4,610	-10,718	-18,523
E Direct Lending	-49,855	-29,756	-
Total Programme	-54,465	-40,474	-18,523
Total Voted Capital Income	**-54,465**	**-40,474**	**-18,523**

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

No CFER income or receipts are expected in 2018-19 or 2017-18. No CFER income or receipts were received in 2016-17.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Louis Taylor

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;

- making judgements and estimates on a reasonable basis;

- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation’s version of it, have been followed, and explain any material departures in the accounts; and

- preparing the accounts on a going concern basis.

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

Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England

Introduction

1. The Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England now known generally as the Office of the Parliamentary and Health Service Ombudsman (PHSO), exists to support the Ombudsman in his role. The Ombudsman's role includes the investigation of complaints about government departments, their agencies and some other public bodies in the UK; and complaints about NHS services provided by hospitals, health authorities, trusts, general practitioners, dentists, pharmacists, opticians and other healthcare practitioners. It also includes contributing to the improvement of public sector complaint handling and public services more generally.

2. The work of PHSO is governed by the Parliamentary Commissioners Act 1967 and the Health Service Commissioners Act 1993. The Ombudsman is an independent office-holder appointed by the Crown.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**28,911,000**	192,000	29,103,000
Capital	**1,116,000**	-	1,116,000
Annually Managed Expenditure			
Resource	**-2,147,000**	-	-2,147,000
Capital	**-**	-	-
Total Net Budget			
Resource	**26,764,000**	192,000	26,956,000
Capital	**1,116,000**	-	1,116,000
Non-Budget Expenditure	**-**		
Net cash requirement	**28,927,000**		

Amounts required in the year ending 31 March 2019 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.
Cost sharing arrangements with the Commission for Local Administration in England.
Any initial preliminary and transitional costs associated with preparation for the Public Ombudsman Service.

Income arising from:
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.
Monies received from sale of goods or services and recovery of costs or miscellaneous income not classified elsewhere.

Annually Managed Expenditure:

Expenditure arising from:
Use of provisions, including provisions for onerous leases, early departure, legal costs and dilapidations.

Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England will account for this Estimate.

Part I

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	28,911,000	14,528,000	**14,383,000**
Capital	1,116,000	315,000	**801,000**
Annually Managed Expenditure			
Resource	-2,147,000	-	**-2,147,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net cash requirement	28,927,000	14,348,000	**14,579,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
-	-	-	31,470	-2,559	28,911	1,116	-	1,116	33,506	1,861
Of which:										
A Administration										
-	-	-	31,470	-2,559	28,911	1,116	-	1,116	33,506	1,861
Non-voted expenditure										
-	-	-	192	-	192	-	-	-	187	-
Of which:										
B Ombudsman's salary and social security										
-	-	-	192	-	192	-	-	-	187	-
Total Spending in DEL										
-	**-**	**-**	**31,662**	**-2,559**	**29,103**	**1,116**	**-**	**1,116**	**33,693**	**1,861**
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-2,147	-	-2,147	-	-	-	-3,658	-
Of which:										
C Use of provisions										
-	-	-	-2,147	-	-2,147	-	-	-	-3,658	-
Total Spending in AME										
-	**-**	**-**	**-2,147**	**-**	**-2,147**	**-**	**-**	**-**	**-3,658**	**-**
Total for Estimate										
-	**-**	**-**	**29,515**	**-2,559**	**26,956**	**1,116**	**-**	**1,116**	**30,035**	**1,861**
Of which:										
Voted Expenditure										
-	-	-	29,323	-2,559	26,764	1,116	-	1,116	29,848	1,861
Non Voted Expenditure										
-	-	-	192	-	192	-	-	-	187	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**26,956**	**30,035**	**34,655**
Net Capital Requirement	**1,116**	**1,861**	**548**
Accruals to cash adjustments	**1,047**	**3,058**	**-2,683**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital		-	-
Add cash grant-in-aid		-	-
Adjustments to remove non-cash items:			
Depreciation	-1,100	-600	-958
New provisions and adjustments to previous provisions	1,856	-926	-3,248
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-60
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	36
Increase (-) / Decrease (+) in creditors	-	-	88
Use of provisions	291	4,584	1,459
Removal of non-voted budget items	**-192**	**-187**	**-190**
Of which:			
Consolidated Fund Standing Services	-192	-187	-190
Other adjustments	-	-	-
Net Cash Requirement	**28,927**	**34,767**	**32,330**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	-	-	-
Less:			
Administration DEL Income	-	-	-
Net Administration Costs	**-**	**-**	**-**
Gross Programme Costs	29,515	32,492	36,346
Less:			
Programme DEL Income	-2,559	-2,457	-1,691
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**26,956**	**30,035**	**34,655**
Total Net Operating Costs	**26,956**	**30,035**	**34,655**
Of which:			
Resource DEL	28,812	29,109	31,407
Capital DEL	-	-	-
Resource AME	-1,856	926	3,248
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**26,956**	**30,035**	**34,655**
Of which:			
Resource DEL	29,103	33,693	32,866
Resource AME	-2,147	-3,658	1,789
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**26,956**	**30,035**	**34,655**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	**-2,559**	**-2,457**	**-1,691**
Of which:			
Programme			
Other income	-2,559	-2,457	-1,691
Of which:			
A: Administration	-2,559	-2,457	-1,691
Total Programme	-2,559	-2,457	-1691
Total Voted Resource Income	**-2,559**	**-2,457**	**-1,691**

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

No CFER income or receipts are expected in 2018-19 or 2017-18. No CFER income or receipts were received in 2016-17.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Rob Behrens

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

In discharging these responsibilities, particular regard is given to:

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

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

House of Lords

Introduction

1. This Estimate covers allowances and expenses paid to Members of the House of Lords for the purpose of their parliamentary duties, together with the administrative and accommodation costs of the House of Lords. It includes the payment of staff salaries and pensions, supplies, catering and retail services, the House of Lords' share of accommodation and security costs for the Parliamentary Estate shared with the House of Commons, other shared services, financial assistance to opposition parties, and grants and grants-in-aid to Parliamentary bodies and organisations who promote the House of Lords' objectives.

2. Control is vested in the House of Lords' Commission, appointed each session. The spending plans provide for a uniform level of service to the House and its Committees.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**120,286,000**	-	120,286,000
Capital	**65,855,000**	-	65,855,000
Annually Managed Expenditure			
Resource	**12,050,000**	-	12,050,000
Capital	**-**	-	-
Total Net Budget			
Resource	**132,336,000**	-	132,336,000
Capital	**65,855,000**	-	65,855,000
Non-Budget Expenditure	**-**		
Net cash requirement	**176,689,000**		

Amounts required in the year ending 31 March 2019 for expenditure by House of Lords on:

Departmental Expenditure Limit:

Expenditure arising from:
Members' expenses and allowances; administrative and accommodation costs, including staff salaries and pensions; security; stationery; printing; financial assistance to opposition parties; grants and grants-in-aid to Parliamentary bodies and organisations who promote the House of Lords' objectives; and associated depreciation and any other non-cash costs falling in DEL.

Income arising from:
Catering and retail sales; rental income; reproductions of works of art; pension scheme related income; fees; income from the sale of assets; other charges and receipts in connection with parliamentary activities.

Annually Managed Expenditure:

Expenditure arising from:
Pensions; administrative and accommodation costs; and provisions and other non-cash costs falling in AME.

House of Lords Administration will account for this Estimate.

Part I

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	120,286,000	54,128,000	**66,158,000**
Capital	65,855,000	29,635,000	**36,220,000**
Annually Managed Expenditure			
Resource	12,050,000	4,500,000	**7,550,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net cash requirement	176,689,000	79,510,000	**97,179,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
-	-	-	125,976	-5,690	120,286	65,855	-	65,855	107,903	51,550
Of which:										
A Administration										
-	-	-	91,390	-5,643	85,747	3,482	-	3,482	79,782	3,540
B Works Services										
-	-	-	34,586	-47	34,539	62,373	-	62,373	28,121	48,010
Total Spending in DEL										
-	**-**	**-**	**125,976**	**-5,690**	**120,286**	**65,855**	**-**	**65,855**	**107,903**	**51,550**
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	12,050	-	12,050	-	-	-	-	-
Of which:										
C Administration										
-	-	-	12,050	-	12,050	-	-	-	-	-
Total Spending in AME										
-	**-**	**-**	**12,050**	**-**	**12,050**					
Total for Estimate										
-	**-**	**-**	**138,026**	**-5,690**	**132,336**	**65,855**	**-**	**65,855**	**107,903**	**51,550**
Of which:										
Voted Expenditure										
-	-	-	138,026	-5,690	132,336	65,855	-	65,855	107,903	51,550
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**132,336**	**107,903**	**71,748**
Net Capital Requirement	**65,855**	**51,550**	**43,361**
Accruals to cash adjustments	**-21,502**	**3,008**	**19,045**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-22,660	-9,355	-8,152
New provisions and adjustments to previous provisions	-	-	10
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-67	-67	2,076
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	25	20	39
Increase (+) / Decrease (-) in debtors	450	450	-473
Increase (-) / Decrease (+) in creditors	750	-1,040	-540
Use of provisions	-	13,000	26,085
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**176,689**	**162,461**	**134,154**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	-	-	-
Less:			
Administration DEL Income	-	-	-
Net Administration Costs	**-**	**-**	**-**
Gross Programme Costs	138,026	112,788	102,875
Less:			
Programme DEL Income	-5,690	-4,885	-5,042
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**132,336**	**107,903**	**97,833**
Total Net Operating Costs	**132,336**	**107,903**	**97,833**
Of which:			
Resource DEL	120,286	107,903	100,233
Capital DEL	-	-	-
Resource AME	12,050	-	-2,400
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-26,085
Total Resource Budget	**132,336**	**107,903**	**71,748**
Of which:			
Resource DEL	120,286	107,903	100,233
Resource AME	12,050	-	-28,485
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**132,336**	**107,903**	**71,748**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	**-5,690**	**-4,885**	**-5,042**
Of which:			
Programme			
Sales of Goods and Services	-5,690	-4,885	-5,042
Of which:			
A: Administration	-5,643	-4,843	-5,004
B: Works Services	-47	-42	-38
Total Programme	-5,690	-4,885	-5,042
Total Voted Resource Income	**-5,690**	**-4,885**	**-5,042**

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

No CFER income or receipts are expected in 2018-19 or 2017-18. No CFER income or receipts were received in 2016-17.

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: Ed Ollard, Clerk of the Parliaments

Ed Ollard, Clerk of the Parliaments has personal responsibility for the proper presentation of the resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

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

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

House of Commons: Members

Introduction

1. This Estimate provides for certain elements of the expenditure by the House of Commons attributable to political parties or individual Members.

2. Separate Estimates are laid by the Independent Parliamentary Standards Authority (IPSA), the House of Commons Administration, and the House of Lords to cover the additional operating costs of Parliament.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**17,090,000**	-	17,090,000
Capital	**-**	-	-
Annually Managed Expenditure			
Resource	**-**	-	-
Capital	**-**	-	-
Total Net Budget			
Resource	**17,090,000**	-	17,090,000
Capital	**-**	-	-
Non-Budget Expenditure	**-**		
Net cash requirement	**17,040,000**		

Amounts required in the year ending 31 March 2019 for expenditure by House of Commons: Members on:

Departmental Expenditure Limit:

Expenditure arising from:
The House of Commons Members' Estimate is to cover expenditure arising from: financial assistance to Opposition parties to support them in the discharge of their Parliamentary or representative functions; the Exchequer contribution to the Parliamentary Contributory Pension Fund (PCPF); payroll costs of Members appointed to specific parliamentary duties, and other non-cash costs.

The **Clerk of the House of Commons** will account for this Estimate.

Part I

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	17,090,000	7,668,000	**9,422,000**
Capital	-	-	**-**
Annually Managed Expenditure			
Resource	-	-	**-**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net cash requirement	17,040,000	7,646,000	**9,394,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
-	-	-	17,090	-	17,090	-	-	-	18,856	-
Of which:										
A Members' salaries, allowances and other costs										
-	-	-	17,090	-	17,090	-	-	-	18,856	-
Total Spending in DEL										
-	**-**	**-**	**17,090**	**-**	**17,090**	**-**	**-**	**-**	**18,856**	**-**
Total for Estimate										
-	**-**	**-**	**17,090**	**-**	**17,090**	**-**	**-**	**-**	**18,856**	**-**
Of which:										
Voted Expenditure										
-	-	-	17,090	-	17,090	-	-	-	18,856	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**17,090**	**18,856**	**20,589**
Net Capital Requirement	**-**	**-**	**255**
Accruals to cash adjustments	**-50**	**-2,118**	**-99**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-	-	-782
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-50	-2,118	-27
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	725
Increase (-) / Decrease (+) in creditors	-	-	-15
Use of provisions	-	-	-
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**17,040**	**16,738**	**20,745**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	-	-	-
Less:			
Administration DEL Income	-	-	-
Net Administration Costs	**-**	**-**	**-**
Gross Programme Costs	17,090	18,856	20,589
Less:			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**17,090**	**18,856**	**20,589**
Total Net Operating Costs	**17,090**	**18,856**	**20,589**
Of which:			
Resource DEL	17,090	18,856	20,589
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**17,090**	**18,856**	**20,589**
Of which:			
Resource DEL	17,090	18,856	20,589
Resource AME	-	-	-
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**17,090**	**18,856**	**20,589**

Part III: Note B - Analysis of Departmental Income

No departmental income is expected in 2018-19.

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

No CFER income or receipts are expected in 2018-19 or 2017-18. No CFER income or receipts were received in 2016-17.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: David Natzler, Clerk of the House of Commons

David Natzler, Clerk of the House of Commons has personal responsibility for the proper presentation of the Members' annual 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.

Crown Estate Office

Introduction

1. This Estimate provides for a contribution to the salaries of the Crown Estate Commissioners and their staff, the expenses of their office and associated non-cash items. Up to the reign of King George III the reigning sovereign received the rents and profits of the Crown Estate. Since 1760 the surplus rents and profits (after deducting management expenses) have at the beginning of each reign been surrendered by the Sovereign to Parliament as part of the arrangements for the provision of the Civil List. The arrangement continues under the Sovereign Grant which has replaced the Civil List. The Estate itself remains part of the hereditary possessions of the Sovereign in the right of the Crown.

2. The Crown Estate is not a Government property, but neither is it part of the private estate of the reigning monarch. The Estate is managed by the Crown Estate Commissioners under the powers vested in them by The Crown Estate Act 1961, which provided for their salaries, and those of their staff and the expenses of their office to be paid out of monies voted by Parliament. The other administrative costs of managing the Estate are paid out of the Estate revenues as part of the management expenses. The surplus revenues are paid to the Consolidated Fund at the end of each year and score as a miscellaneous receipt. For 2016-17 £328.8 million was paid to the Consolidated Fund. For reference, full accounts are produced in June each year under section 2(5) of The Crown Estate Act 1961 (9 and 10 Eliz 2 Ch 55). Additionally, the annual Commissioners' Report is available, on request.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	**2,365,000**	-	2,365,000
Capital	-	-	-
Total Net Budget			
Resource	**2,365,000**	-	2,365,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	**2,357,000**		

Amounts required in the year ending 31 March 2019 for expenditure by Crown Estate Office on:

Annually Managed Expenditure:

Expenditure arising from:
A contribution to the salary and administrative costs of the Crown Estate Commissioners and associated non-cash items.

Crown Estate Office will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	2,365,000	1,064,000	**1,301,000**
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	2,357,000	1,061,000	**1,296,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
Of which:										
A Administration										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
Total Spending in AME										
-	**-**	**-**	**2,365**	**-**	**2,365**	**-**	**-**	**-**	**2,365**	**-**
Total for Estimate										
-	**-**	**-**	**2,365**	**-**	**2,365**	**-**	**-**	**-**	**2,365**	**-**
Of which:										
Voted Expenditure										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**2,365**	**2,365**	**2,365**
Net Capital Requirement	**-**	**-**	**-**
Accruals to cash adjustments	**-8**	**-8**	**-**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-8	-8	-
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**2,357**	**2,357**	**2,365**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	-	-	-
Less:			
Administration DEL Income	-	-	-
Net Administration Costs	**-**	**-**	**-**
Gross Programme Costs	2,365	2,365	2,365
Less:			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**2,365**	**2,365**	**2,365**
Total Net Operating Costs	**2,365**	**2,365**	**2,365**
Of which:			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	2,365	2,365	2,365
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**2,365**	**2,365**	**2,365**
Of which:			
Resource DEL	-	-	-
Resource AME	2,365	2,365	2,365
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**2,365**	**2,365**	**2,365**

Part III: Note B - Analysis of Departmental Income

No departmental income is expected in 2018-19 or 2017-18. No departmental income was received in 2016-17

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

No CFER income or receipts are expected in 2018-19 or 2017-18. No CFER income or receipts were received in 2016-17.

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: Alison Nimmo, the Second Commissioner and Chief Executive

Alison Nimmo, the Second Commissioner and Chief Executive has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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.

Armed Forces Pension and Compensation Schemes

Introduction

1. This Estimate provides for the payment of pensions and other benefits to persons covered by the Armed Forces Pension & Compensation Schemes (AFPCS), the rules for which are set out in the Armed Forces Pension Regulations Statutory Instrument Order 2014, the Armed Forces Early Departure Payments Scheme Regulations Statutory Instrument 2014, the Armed Forces (Transitional Provisions) Pensions Regulations Statutory Instrument 2015, the Armed Forces (Pensions and Compensation) Act 2004, the Royal Navy Orders in Council, the Army Pensions Warrant and the Queen's Regulations for the Royal Air Force.

2. The Armed Forces Pension Scheme is an unfunded, non-contributory, public service occupational pension scheme for members of the Armed Forces. Benefits include pension and lump sum on retirement, payments to widows, widowers and dependants of members who die in service or retirement. Provision is made for the refund of contributions to early leavers, and for the payment of and receipt of transfer payments in respect of members moving out of and into employment covered by the scheme.

3. The Estimate also provides for the Armed Forces Bereavement Scholarship Scheme, with reimbursement of payments made by the Department for Business, Energy and Industrial Strategy and the Devolved Administrations of Scotland, Northern Ireland and Wales.

4. The Ministry of Defence is responsible for administering the AFPCS; the related staff and other costs are borne on the Ministry of Defence Estimate.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	**6,543,361,000**	-	6,543,361,000
Capital	-	-	-
Total Net Budget			
Resource	**6,543,361,000**	-	6,543,361,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	**1,847,555,000**		

Amounts required in the year ending 31 March 2019 for expenditure by Armed Forces Pension and Compensation Schemes on:

Annually Managed Expenditure:

Expenditure arising from:
Payment of pensions, lump sum benefits, transfers out and associated non-cash items to persons covered by the scheme. Provision is also made for payment of those benefits outside the scheme: Short Service Gratuities, Resettlement Grants and Criminal Injuries Compensation Overseas.

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

Ministry of Defence will account for this Estimate.

Part I *(continued)*

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	**-**
Capital	-	-	**-**
Annually Managed Expenditure			
Resource	6,543,361,000	3,060,027,000	**3,483,334,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net cash requirement	1,847,555,000	685,728,000	**1,161,827,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	9,445,277	-2,901,916	6,543,361	-	-	-	7,010,060	-
Of which:										
A Retired pay, pensions and other payments to ex-service personnel										
-	-	-	9,445,277	-2,901,916	6,543,361	-	-	-	7,010,060	-
Total Spending in AME										
-	**-**	**-**	**9,445,277**	**-2,901,916**	**6,543,361**	**-**	**-**	**-**	**7,010,060**	**-**
Total for Estimate										
-	**-**	**-**	**9,445,277**	**-2,901,916**	**6,543,361**	**-**	**-**	**-**	**7,010,060**	**-**
Of which:										
Voted Expenditure										
-	-	-	9,445,277	-2,901,916	6,543,361	-	-	-	7,010,060	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**6,543,361**	**7,010,060**	**5,335,790**
Net Capital Requirement	**-**	**-**	**-**
Accruals to cash adjustments	**-4,695,806**	**-5,366,219**	**-3,826,608**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-9,445,277	-9,951,840	-8,295,422
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-38,833	634	21,977
Increase (-) / Decrease (+) in creditors	-21,109	-61,510	1,235
Use of provisions	4,809,413	4,646,497	4,445,602
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**1,847,555**	**1,643,841**	**1,509,182**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Programme Costs	9,445,277	9,951,840	8,295,422
Of which:			
Increases in liability	4,412,777	4,515,737	3,042,892
Interest on scheme liability	5,032,500	5,436,103	5,252,530
Other expenditure	-	-	-
Less:			
Contributions received	-2,901,401	-2,941,780	-2,957,714
Transfers in	-515	-	-1,918
Other income	-	-	-
Net Programme Costs	**6,543,361**	**7,010,060**	**5,335,790**
Total Net Operating Costs	**6,543,361**	**7,010,060**	**5,335,790**
Of which:			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	6,543,361	7,010,060	5,335,790
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
Adjustments to remove:			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**6,543,361**	**7,010,060**	**5,335,790**
Of which:			
Resource DEL	-	-	-
Resource AME	6,543,361	7,010,060	5,335,790
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**6,543,361**	**7,010,060**	**5,335,790**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource AME	**-2,901,916**	**-2,941,780**	**-2,959,632**
Of which:			
Programme			
Pensions	-2,901,916	-2,941,780	-2,959,632
Of which:			
A Retired pay, pensions and other payments to ex-service personnel	-2,901,916	-2,941,780	-2,959,632
Total Programme	-2,901,916	-2,941,780	-2,959,632
Total Voted Resource Income	**-2,901,916**	**-2,941,780**	**-2,959,632**

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

No CFER income or receipts are expected in 2018-19 or 2017-18. No CFER income or receipts were received in 2016-17.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Stephen Lovegrove

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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.

Department for International Development: Overseas Superannuation

Introduction

1. This Estimate covers the payments of pensions and grants under various superannuation schemes relating to service overseas. The main components are pensions, including UK supplements and increases, of former officers of the India, Pakistan and Burma civil and military services and their dependants, and of former colonial public servants and their dependants; pensions for beneficiaries of certain former overseas pension funds for which the UK assumed responsibility; pensions for beneficiaries and former beneficiaries of the Gibraltar Social Insurance Fund; contributions to pension funds guaranteed by the UK; refunds of contributions made by overseas governments; and war service credit.

2. The resource provision in the Estimate includes the interest cost arising during the year from the increases in the present value of the discounted provision for scheme liabilities because the benefits are one year closer to settlement. It also includes the cost of the recognition of the remaining liability associated with the pensions paid on behalf of the British Government as a result of the Trilateral Agreement between the Governments of the UK, Spain and Gibraltar, which was reached in Cordoba in 2006. HM Treasury agreed that from 1 April 2018, Overseas Superannuation would hold this liability. The schemes are closed with very few active members, and as allowance has already been made for such members' full service, there is no resource provision for current service costs.

3. The Net Cash Requirement reflects planned payments to pensioners during the year.

4. The administration costs associated with the Estimate are met from the Department for International Development Estimate.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	**57,900,000**	-	57,900,000
Capital	-	-	-
Total Net Budget			
Resource	**57,900,000**	-	57,900,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	**65,300,000**		

Amounts required in the year ending 31 March 2019 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; pension for beneficiaries of certain former overseas pension funds for which the UK assumed responsibility; pensions for beneficiaries and former beneficiaries of the Gibraltar Social Insurance Fund; contributions to pension funds guaranteed by the UK; refund of contributions made by overseas governments; war service credit; and associated non-cash items such as adjustments to pension scheme liabilities like interest on outstanding scheme liabilities.

Department for International Development will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	57,900,000	42,914,000	**14,986,000**
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	65,300,000	29,768,000	**35,532,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	57,900	-	57,900	-	-	-	27,030	-
Of which:										
A Interest On Liabilities and Other Expenses										
-	-	-	57,900	-	57,900	-	-	-	27,030	-
Total Spending in AME										
-	**-**	**-**	**57,900**	**-**	**57,900**	**-**	**-**	**-**	**27,030**	**-**
Total for Estimate										
-	**-**	**-**	**57,900**	**-**	**57,900**	**-**	**-**	**-**	**27,030**	**-**
Of which:										
Voted Expenditure										
-	-	-	57,900	-	57,900	-	-	-	27,030	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**57,900**	**27,030**	**28,355**
Net Capital Requirement	**-**	**-**	**-**
Accruals to cash adjustments	**7,400**	**39,120**	**38,549**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-57,900	-27,030	-28,355
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	65,300	66,150	66,904
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**65,300**	**66,150**	**66,904**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Programme Costs	57,900	27,030	28,355
Of which:			
Increases in liability	35,150	-	-
Interest on scheme liability	22,550	27,030	28,355
Other expenditure	200	-	-
Less:			
Contributions received	-	-	-
Transfers in	-	-	-
Other income	-	-	-
Net Programme Costs	**57,900**	**27,030**	**28,355**
Total Net Operating Costs	**57,900**	**27,030**	**28,355**
Of which:			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	57,900	27,030	28,355
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
Adjustments to remove:			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**57,900**	**27,030**	**28,355**
Of which:			
Resource DEL	-	-	-
Resource AME	57,900	27,030	28,355
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**57,900**	**27,030**	**28,355**

Part III: Note B - Analysis of Departmental Income

No departmental income is expected in 2018-19 or 2017-18. No departmental income was received in 2016-17.

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

No CFER income or receipts are expected in 2018-19 or 2017-18. No CFER income or receipts were received in 2016-17.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Matthew Rycroft

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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 Supply and Appropriation Act

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

Section in Part II: Subhead Detail	Service	£'000
A - AME	Payments to pensioners for service with the Cotton Research Corporation.	16
A - AME	Grants to certain former civil servants of the Republic of Yemen and its predecessors and to former civil servants of Burma, Guyana, Jamaica, Somaliland, Tanzania, Uganda, Zanzibar and the East African Community under the Carr/Robertson Assurance 1964.	151
A - AME	Pensions to and in respect of certain officers and warrant officers of the former British India and Burma armed forces analogous to the pensions payable to British armed forces personnel under the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order, as amended.	75
A - AME	Pensions in respect of certain Palestine Police personnel analogous to the pensions payable to British civilians under the Personal Injuries Civilian Scheme.	9

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Hong Kong (Overseas Public Servants) Act 1996 - Sterling Safeguard for the value of public service pensions.	86,900

National Health Service Pension Scheme

Introduction

1. This Estimate covers the payment of pension and other benefits to persons covered by the National Health Service (NHS) Pension Scheme. The rules of the scheme are set out in the National Health Service Pension Scheme Regulations 1995 (as amended) and 2008 and 2015.

2. Membership of the scheme is open to most employees in the NHS and for doctors and dentists in general practice and the benefits include pension and lump sum on retirement, payment to widows, widowers and dependants of participants who die in service or retirement. Provision is also made for refunds of contributions to early leavers, and for payment and receipt of transfer payments in respect of persons moving out of and into employments covered by the scheme. The Estimate includes the increase payable in accordance with the Annual Review Orders made under section 59 of the Social Security Pension Act 1975.

3. The scheme is notionally funded for the basic benefits and pensions increase. The scheme's income consists of receipts from contributions (both employer and employee), capitalised and ongoing payments for premature retirements and transfers from other pension schemes. These are used to offset the payment of benefits.

4. The costs of administering the scheme are now met by the scheme, these were previously included in the Department of Health and Social Care Estimate.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	**26,261,063,000**	-	26,261,063,000
Capital	-	-	-
Total Net Budget			
Resource	**26,261,063,000**	-	26,261,063,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	**-199,118,000**		

Amounts required in the year ending 31 March 2019 for expenditure by National Health Service Pension Scheme on:

Annually Managed Expenditure:

Expenditure arising from:
Pensions, allowances, gratuities, transfers to alternative pension arrangements, refunds of contributions, compensation for early retirement, to or in respect of persons engaged in health services or in other approved employment and other cash and non-cash items.

Income arising from:
Pension contributions, inward transfer values, employer contributions relating to the Compensation for Premature Retirement Scheme, cost of scheme administration levy, from or in respect of persons engaged in health services or in other approved employment.

NHS Business Services Authority will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	26,261,063,000	11,757,263,000	**14,503,800,000**
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	-199,118,000	-	**-199,118,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	37,501,497	-11,240,434	26,261,063	-	-	-	26,747,300	-
Of which:										
A Pensions										
-	-	-	37,501,497	-11,240,434	26,261,063	-	-	-	26,747,300	-
Total Spending in AME										
-	**-**	**-**	**37,501,497**	**-11,240,434**	**26,261,063**	**-**	**-**	**-**	**26,747,300**	**-**
Total for Estimate										
-	**-**	**-**	**37,501,497**	**-11,240,434**	**26,261,063**	**-**	**-**	**-**	**26,747,300**	**-**
Of which:										
Voted Expenditure										
-	-	-	37,501,497	-11,240,434	26,261,063	-	-	-	26,747,300	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**26,261,063**	**26,747,300**	**18,274,469**
Net Capital Requirement	**-**	**-**	**-**
Accruals to cash adjustments	**-26,460,181**	**-26,473,513**	**-18,581,050**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-37,461,497	-37,487,000	-28,809,855
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-151,000	199,143	110,467
Increase (-) / Decrease (+) in creditors	-61,000	-27,656	40,208
Use of provisions	11,213,316	10,842,000	10,078,130
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**-199,118**	**273,787**	**-306,581**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Programme Costs	37,501,497	37,525,000	28,809,855
Of which:			
Increases in liability	23,892,949	22,987,000	15,009,855
Interest on scheme liability	13,568,548	14,500,000	13,800,000
Other expenditure	40,000	38,000	-
Less:			
Contributions received	-11,093,693	-10,645,000	-10,424,973
Transfers in	-70,000	-65,000	-62,324
Other income	-76,741	-67,700	-48,089
Net Programme Costs	**26,261,063**	**26,747,300**	**18,274,469**
Total Net Operating Costs	**26,261,063**	**26,747,300**	**18,274,469**
Of which:			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	26,261,063	26,747,300	18,274,469
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
Adjustments to remove:			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**26,261,063**	**26,747,300**	**18,274,469**
Of which:			
Resource DEL	-	-	-
Resource AME	26,261,063	26,747,300	18,274,469
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**26,261,063**	**26,747,300**	**18,274,469**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource AME	**-11,240,434**	**-10,777,700**	**-10,535,386**
Of which:			
Programme			
Pensions	-11,240,434	-10,777,700	-10,535,386
Of which:			
A Pensions	-11,240,434	-10,777,700	-10,535,386
Total Programme	-11,240,434	-10,777,700	-10,535,386
Total Voted Resource Income	**-11,240,434**	**-10,777,700**	**-10,535,386**

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

No CFER income or receipts are expected in 2018-19 or 2017-18. No CFER income or receipts were received in 2016-17.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Alistair McDonald

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;

- making judgements and estimates on a reasonable basis;

- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation’s version of it, have been followed, and explain any material departures in the accounts; and

- preparing the accounts on a going concern basis.

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

Teachers' Pension Scheme (England and Wales)

Introduction

1 This Estimate provides for the payments of pensions and lump sum benefits to persons covered by the Teachers' Pension Scheme (TPS). The rules of the scheme are contained in the Teachers' Pension Scheme Regulations 2014. The scheme is an unfunded, contributory, public service occupational pension scheme and applies mainly to teachers employed in schools in England and Wales and their dependants. Provision is made for the refund of contributions to early leavers, and for the payment of and receipt of transfer payments in respect of teachers moving out of and into employment covered by the scheme. The Estimate also includes the increase payable in accordance with the Annual Review orders made under Section 59 of the Social Security Pensions Act 1975 and Section 109 of the Pensions Schemes Act 1993.

2 The Estimate also provides for premature retirement compensation payments made on behalf of employers and for the recovery of costs of those payments from employers.

3 Part of the TPS income consists of actual receipts, e.g. contributions from employers and employees, transfer of payments from other superannuation schemes etc. These are used to meet expenditure on benefits, although in practice there is no correlation between receipts and expenditure.

4 Benefits and contributions are carried to a statutory account and valued every 4 years by the scheme actuary. Any deficiency or surplus revealed in valuations will be addressed by adjusting employer contributions rates for the subsequent period until the next scheduled valuation, subject to the application of the employer cost cap mechanism.

5 The costs of administering the scheme are met by the Scheme.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	**15,111,929,000**	-	15,111,929,000
Capital	-	-	-
Total Net Budget			
Resource	**15,111,929,000**	-	15,111,929,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	**3,921,859,000**		

Amounts required in the year ending 31 March 2019 for expenditure by Teachers' Pension Scheme (England and Wales) on:

Annually Managed Expenditure:

Expenditure arising from:

Superannuation allowances and gratuities, and other related expenditure, in respect of teachers and the widows, widowers, children and dependants of deceased teachers, and for premature retirement and compensation payments made to members of the Teachers' Pension Scheme and on behalf of their employers, the cost of paying the Department for Education to administer the scheme; and associated non-cash items.

Income arising from:

Receipts from employers and employees superannuation contributions; transfer values received; deductions from returns of contributions towards payment in lieu of graduated national insurance contributions equivalent premiums; recovery of contributions equivalent premiums from the state pension scheme; amounts received from employers of teachers' scheme members in reimbursement of the cost of premature retirement compensation payments on their behalf by Capita; receipt of administration charge from employers for the specific purpose of meeting the costs of administering the scheme.

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	15,111,929,000	6,982,453,000	**8,129,476,000**
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	3,921,859,000	1,599,710,000	**2,322,149,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	21,565,799	-6,453,870	15,111,929	-	-	-	15,766,455	-
Of which:										
A Pensions and associated payments										
-	-	-	21,565,799	-6,453,870	15,111,929	-	-	-	15,766,455	-
Total Spending in AME										
-	**-**	**-**	**21,565,799**	**-6,453,870**	**15,111,929**	**-**	**-**	**-**	**15,766,455**	**-**
Total for Estimate										
-	**-**	**-**	**21,565,799**	**-6,453,870**	**15,111,929**	**-**	**-**	**-**	**15,766,455**	**-**
Of which:										
Voted Expenditure										
-	-	-	21,565,799	-6,453,870	15,111,929	-	-	-	15,766,455	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**15,111,929**	**15,766,455**	**11,341,540**
Net Capital Requirement	**-**	**-**	**-**
Accruals to cash adjustments	**-11,190,070**	**-12,251,087**	**-8,035,200**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-21,542,541	-22,090,098	-17,651,525
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	1,094	-12,770	25,649
Increase (-) / Decrease (+) in creditors	-49,728	-14,551	30,673
Use of provisions	10,401,105	9,866,332	9,560,003
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**3,921,859**	**3,515,368**	**3,306,340**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Programme Costs	21,565,799	22,111,037	17,672,877
Of which:			
Increases in liability	12,201,649	12,212,855	7,901,040
Interest on scheme liability	9,340,892	9,877,243	9,750,485
Other expenditure	23,258	20,939	21,352
Less:			
Contributions received	-6,416,337	-6,307,996	-6,290,145
Transfers in	-17,075	-16,869	-21,148
Other income	-20,458	-19,717	-20,044
Net Programme Costs	**15,111,929**	**15,766,455**	**11,341,540**
Total Net Operating Costs	**15,111,929**	**15,766,455**	**11,341,540**
Of which:			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	15,111,929	15,766,455	11,341,540
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
Adjustments to remove:			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**15,111,929**	**15,766,455**	**11,341,540**
Of which:			
Resource DEL	-	-	-
Resource AME	15,111,929	15,766,455	11,341,540
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**15,111,929**	**15,766,455**	**11,341,540**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource AME	**-6,453,870**	**-6,344,582**	**-6,331,337**
Of which:			
Programme			
Pensions	-6,453,870	-6,344,582	-6,331,337
Of which:			
A Pensions and associated payments	-6,453,870	-6,344,582	-6,331,337
Total Programme	-6,453,870	-6,344,582	-6,331,337
Total Voted Resource Income	**-6,453,870**	**-6,344,582**	**-6,331,337**

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

No CFER income or receipts are expected in 2018-19 or 2017-18. No CFER income or receipts were received in 2016-17.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Jonathan Slater

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;

- making judgements and estimates on a reasonable basis;

- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and

- preparing the accounts on a going concern basis.

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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
In the unlikely event of a default by the approved Additional Voluntary Contributions provider, the Scheme will guarantee pension payments. This guarantee does not apply to members who make payments to other institutions offering Free Standing AVCs.	47,100

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 Pension 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 2018-19 compared to 2017-18 are:

	2017-18			2018-19		
		Average pension			Average pension	
	Number	Annual	Weekly	Number	Annual	Weekly
Pensioners	16,394	£15,132	£289	16,295	£15,585	£300
Dependents	5,497	£6,063	£116	5,398	£6,245	£120

5. Associated administrative costs are borne by the UK Atomic Energy Authority who recover the appropriate proportion from the other participating employers.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	**260,343,000**	-	260,343,000
Capital	-	-	-
Total Net Budget			
Resource	**260,343,000**	-	260,343,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	**234,303,000**		

Amounts required in the year ending 31 March 2019 for expenditure by UK Atomic Energy Authority Pension Schemes on:

Annually Managed Expenditure:

Expenditure arising from:
Payments of pensions etc. to members of the United Kingdom Atomic Energy Authority pensions schemes, related expenditure and non-cash items.

Income arising from:
Receipts of employees' and employers' contributions and inward transfers.

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	260,343,000	116,177,000	**144,166,000**
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	234,303,000	101,699,000	**132,604,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	300,300	-39,957	260,343	-	-	-	295,056	-
Of which:										
A Pensions, transfer values, repayments of contributions										
-	-	-	300,300	-39,957	260,343	-	-	-	295,056	-
Total Spending in AME										
-	**-**	**-**	**300,300**	**-39,957**	**260,343**	**-**	**-**	**-**	**295,056**	**-**
Total for Estimate										
-	**-**	**-**	**300,300**	**-39,957**	**260,343**	**-**	**-**	**-**	**295,056**	**-**
Of which:										
Voted Expenditure										
-	-	-	300,300	-39,957	260,343	-	-	-	295,056	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**260,343**	**295,056**	**257,509**
Net Capital Requirement	**-**	**-**	**-**
Accruals to cash adjustments	**-26,040**	**-58,051**	**-44,007**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-300,300	-333,517	-288,394
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	10,000	-
Use of provisions	274,260	265,466	244,387
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**234,303**	**237,005**	**213,502**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Programme Costs	300,300	333,517	288,394
Of which:			
Increases in liability	78,100	101,517	49,557
Interest on scheme liability	222,200	232,000	238,837
Other expenditure	-	-	-
Less:			
Contributions received	-36,435	-35,929	-29,405
Transfers in	-3,102	-2,136	-1,480
Other income	-420	-396	-
Net Programme Costs	**260,343**	**295,056**	**257,509**
Total Net Operating Costs	**260,343**	**295,056**	**257,509**
Of which:			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	260,343	295,056	257,509
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
Adjustments to remove:			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**260,343**	**295,056**	**257,509**
Of which:			
Resource DEL	-	-	-
Resource AME	260,343	295,056	257,509
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**260,343**	**295,056**	**257,509**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource AME	**-39,957**	**-38,461**	**-30,885**
Of which:			
Programme			
Pensions	-39,957	-38,461	-30,885
Of which:			
A Pensions, transfer values, repayments of contributions	-39,957	-38,461	-30,885
Total Programme	-39,957	-38,461	-30,885
Total Voted Resource Income	**-39,957**	**-38,461**	**-30,885**

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

No CFER income or receipts are expected in 2018-19 or 2017-18. No CFER income or receipts were received in 2016-17.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Alex Chisholm

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;

- making judgements and estimates on a reasonable basis;

- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation’s version of it, have been followed, and explain any material departures in the accounts; and

- preparing the accounts on a going concern basis.

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

Ministry of Justice: Judicial Pensions Scheme

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 it accounts for the fact that future pension benefits are one year closer to settlement;

   b) The increase in the value of the future pension liability (core pension entitlements and pension increases), earned during the period but payable in the future, with respect to currently serving members of the judiciary whose salaries are paid from the departmental resources; and

   c) The increase in the value of the future pension liability (core pension entitlements and pension increases), earned during the period but payable in future, with respect to currently serving members of the judiciary whose salaries are met directly from the Consolidated Fund.

3. The Scheme's Appointing Bodies meet the costs of pension cover for their Judicial Office Holders by payments of set charges on an accruals basis. These charges are known as "Accruing Superannuation Liability Charges (ASLCs)". In addition scheme members pay personal pension contributions (PPC) towards their future pensions. ASLCs and PPCs constitute the income of the JPS.

4. This Estimate assumes an ASLC rate of 38.45% in line with 2018-19 contributions and as recommended by the Government Actuary's Department. The personal contributions of the members range between 2.76% and 8.05% according to their annual pensionable earnings.

5. Within the JPS a new scheme to provide for pensions to fee-paid judges following the Supreme Court Ruling (O'Brien) became operational from 1st April 2017. This provides pensions from 7 April 2000 for eligible fee-paid judges.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	**247,313,000**	107,558,000	354,871,000
Capital	-	-	-
Total Net Budget			
Resource	**247,313,000**	107,558,000	354,871,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	**-76,569,000**		

Amounts required in the year ending 31 March 2019 for expenditure by Ministry of Justice: Judicial Pensions Scheme on:

Annually Managed Expenditure:

Expenditure arising from:
Pensions etc, in respect of members of the Judicial Pension Scheme, and for other related services.

Income arising from:
Accruing Superannuation Liability Charges (ASLCs); and scheme members' pension contributions.

Ministry of Justice: Judicial Pensions Scheme will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	247,313,000	51,948,000	**195,365,000**
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	-76,569,000	-	**-76,569,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	401,313	-154,000	247,313	-	-	-	249,418	-
Of which:										
A Judicial Pension Scheme										
-	-	-	401,313	-154,000	247,313	-	-	-	249,418	-
Non-voted expenditure										
-	-	-	107,558	-	107,558	-	-	-	109,296	-
Of which:										
B Judicial Pension Scheme										
-	-	-	107,558	-	107,558	-	-	-	109,296	-
Total Spending in AME										
-	**-**	**-**	**508,871**	**-154,000**	**354,871**	**-**	**-**	**-**	**358,714**	**-**
Total for Estimate										
-	**-**	**-**	**508,871**	**-154,000**	**354,871**	**-**	**-**	**-**	**358,714**	**-**
Of which:										
Voted Expenditure										
-	-	-	401,313	-154,000	247,313	-	-	-	249,418	-
Non Voted Expenditure										
-	-	-	107,558	-	107,558	-	-	-	109,296	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**354,871**	**358,714**	**289,971**
Net Capital Requirement	**-**	**-**	**-**
Accruals to cash adjustments	**-323,882**	**-314,625**	**-287,399**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-400,442	-396,804	-343,063
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	76,560	82,179	55,664
Removal of non-voted budget items	**-107,558**	**-109,296**	**-80,850**
Of which:			
Consolidated Fund Standing Services	-107,558	-109,296	-80,850
Other adjustments	-	-	-
Net Cash Requirement	**-76,569**	**-65,207**	**-78,278**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Programme Costs	508,871	506,945	424,650
Of which:			
Increases in liability	278,442	267,704	230,578
Interest on scheme liability	122,000	129,100	111,000
Other expenditure	108,429	110,141	83,072
Less:			
Contributions received	-154,000	-148,231	-128,462
Transfers in	-	-	-5,480
Other income	-	-	-737
Net Programme Costs	**354,871**	**358,714**	**289,971**
Total Net Operating Costs	**354,871**	**358,714**	**289,971**
Of which:			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	354,871	358,714	289,971
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
Adjustments to remove:			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**354,871**	**358,714**	**289,971**
Of which:			
Resource DEL	-	-	-
Resource AME	354,871	358,714	289,971
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**354,871**	**358,714**	**289,971**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource AME	**-154,000**	**-148,231**	**-134,679**
Of which:			
Programme			
Pensions	-154,000	-148,231	-134,679
Of which:			
A: Judicial Pension Scheme	-154,000	-148,231	-134,679
Total Programme	-154,000	-148,231	-134,679
Total Voted Resource Income	**-154,000**	**-148,231**	**-134,679**

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

No CFER income or receipts are expected in 2018-19 or 2017-18. No CFER income or receipts were received in 2016-17.

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: Richard Heaton

Richard Heaton 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.

Cabinet Office: Civil Superannuation

Introduction

1. This Estimate covers the cost of the Civil Service Pension Arrangements, including those under the Public Service Pensions Act 2013, and the payment of pension benefits to members under those arrangements.
   It also covers certain other statutory schemes and small pension related payments by agreement, including schemes for civil servants and others made under the Superannuation Act 1972.

2. Provision is made for the payment of annual compensation arising from early retirement that was pre-funded by employers covered by the Civil Service Compensation Scheme (CSCS) in previous years and for payment of compensation under the CSCS which is then recovered from employers.

3. Employer members' contributions, employee members' contributions and receipts arising from transfers into the scheme partly offset the cost of the scheme and partly fund the payment of pension benefits.

4. This Estimate also includes funding for the 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 2017-18.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	**9,084,216,000**	-	9,084,216,000
Capital	-	-	-
Total Net Budget			
Resource	**9,084,216,000**	-	9,084,216,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	**2,745,618,000**		

Amounts required in the year ending 31 March 2019 for expenditure by Cabinet Office: Civil Superannuation on:

Annually Managed Expenditure:

Expenditure arising from:
the superannuation of civil servants; pensions etc., and other pensions and non-recurrent payments; for other related services and related non-cash items.

Income arising from:
charges received from departments and others on account of the cost of pension cover provided for their staff. Periodical contributions for widows', widowers', and dependants' benefits. Other superannuation contributions, transfer values and bulk transfer receipts.

Cabinet Office will account for this Estimate.

Part I *(continued)*

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	**-**
Capital	-	-	**-**
Annually Managed Expenditure			
Resource	9,084,216,000	4,222,200,000	**4,862,016,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net cash requirement	2,745,618,000	1,108,268,000	**1,637,350,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	12,820,010	-3,735,794	9,084,216	-	-	-	10,001,666	-
Of which:										
A Civil superannuation										
-	-	-	12,820,010	-3,735,794	9,084,216	-	-	-	10,001,666	-
Total Spending in AME										
-	**-**	**-**	**12,820,010**	**-3,735,794**	**9,084,216**	**-**	**-**	**-**	**10,001,666**	**-**
Total for Estimate										
-	**-**	**-**	**12,820,010**	**-3,735,794**	**9,084,216**	**-**	**-**	**-**	**10,001,666**	**-**
Of which:										
Voted Expenditure										
-	-	-	12,820,010	-3,735,794	9,084,216	-	-	-	10,001,666	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**9,084,216**	**10,001,666**	**7,754,972**
Net Capital Requirement	**-**	**-**	**-**
Accruals to cash adjustments	**-6,338,598**	**-7,484,898**	**-5,470,410**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-12,804,760	-13,808,810	-11,530,301
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	6,466,162	6,323,912	6,059,891
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**2,745,618**	**2,516,768**	**2,284,562**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Programme Costs	12,820,010	13,824,060	11,540,335
Of which:			
Increases in liability	6,638,760	7,082,810	4,684,301
Interest on scheme liability	6,166,000	6,726,000	6,846,000
Other expenditure	15,250	15,250	10,034
Less:			
Contributions received	-3,634,575	-3,579,387	-3,566,490
Transfers in	-36,950	-183,000	-218,873
Other income	-64,269	-60,007	-
Net Programme Costs	**9,084,216**	**10,001,666**	**7,754,972**
Total Net Operating Costs	**9,084,216**	**10,001,666**	**7,754,972**
Of which:			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	9,084,216	10,001,666	7,754,972
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
Adjustments to remove:			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**9,084,216**	**10,001,666**	**7,754,972**
Of which:			
Resource DEL	-	-	-
Resource AME	9,084,216	10,001,666	7,754,972
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**9,084,216**	**10,001,666**	**7,754,972**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource AME	**-3,735,794**	**-3,822,394**	**-3,785,363**
Of which:			
Programme			
Pensions	-3,735,794	-3,822,394	-3,785,363
Of which:			
A Civil superannuation	-3,735,794	-3,822,394	-3,785,363
Total Programme	-3,735,794	-3,822,394	-3,785,363
Total Voted Resource Income	**-3,735,794**	**-3,822,394**	**-3,785,363**

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

No CFER income or receipts are expected in 2018-19 or 2017-18. No CFER income or receipts were received in 2016-17.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: John Manzoni

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

In discharging these responsibilities, particular regard is given to:

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

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

Royal Mail Statutory Pension Scheme

Introduction

1. The Estimate covers all costs and payments of pension benefits (including transfer payments for members transferring to other schemes) for the Royal Mail Statutory Pension Scheme (RMSPS).
2. Associated administrative costs are borne by the Cabinet Office.
3. The RMSPS is a closed scheme.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	**1,168,000,000**	-	1,168,000,000
Capital	-	-	-
Total Net Budget			
Resource	**1,168,000,000**	-	1,168,000,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	**1,400,000,000**		

Amounts required in the year ending 31 March 2019 for expenditure by Royal Mail Statutory Pension Scheme on:

Annually Managed Expenditure:

Expenditure arising from:
Payment of pensions etc to members of the Royal Mail Statutory Pension Scheme, related expenditure and non-cash items.

Cabinet Office will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	1,168,000,000	585,000,000	**583,000,000**
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	1,400,000,000	616,500,000	**783,500,000**

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 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
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	1,168,000	-	1,168,000	-	-	-	1,333,000	-
Of which:										
A RMSPS Pension Scheme										
-	-	-	1,168,000	-	1,168,000	-	-	-	1,333,000	-
Total Spending in AME										
-	**-**	**-**	**1,168,000**	**-**	**1,168,000**	**-**	**-**	**-**	**1,333,000**	**-**
Total for Estimate										
-	**-**	**-**	**1,168,000**	**-**	**1,168,000**	**-**	**-**	**-**	**1,333,000**	**-**
Of which:										
Voted Expenditure										
-	-	-	1,168,000	-	1,168,000	-	-	-	1,333,000	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	**1,168,000**	**1,333,000**	**1,389,996**
Net Capital Requirement	**-**	**-**	**-**
Accruals to cash adjustments	**232,000**	**67,000**	**-60,000**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-1,168,000	-1,333,000	-1,393,596
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	1,400,000	1,400,000	1,333,596
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**1,400,000**	**1,400,000**	**1,329,996**

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Programme Costs	1,168,000	1,333,000	1,393,596
Of which:			
Increases in liability	-	33,000	-
Interest on scheme liability	1,168,000	1,300,000	1,393,596
Other expenditure	-	-	-
Less:			
Contributions received	-	-	-
Transfers in	-	-	-3,600
Other income	-	-	-
Net Programme Costs	**1,168,000**	**1,333,000**	**1,389,996**
Total Net Operating Costs	**1,168,000**	**1,333,000**	**1,389,996**
Of which:			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	1,168,000	1,333,000	1,389,996
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
Adjustments to remove:			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**1,168,000**	**1,333,000**	**1,389,996**
Of which:			
Resource DEL	-	-	-
Resource AME	1,168,000	1,333,000	1,389,996
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**1,168,000**	**1,333,000**	**1,389,996**

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource AME	**-**	**-**	**-3,600**
Of which:			
Programme			
Pensions	-	-	-3,600
Of which:			
A RMSPS Pension Scheme	-	-	-3,600
Total Programme	-	-	-3,600
Total Voted Resource Income	**-**	**-**	**-3,600**

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

No CFER income or receipts are expected in 2018-19 or 2017-18. No CFER income or receipts were received in 2016-17.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: John Manzoni

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- 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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