
Central Government Supply Estimates 2019-20

Supplementary Estimates

February 2020

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TREASURY CHAMBERS
12 February 2020

JESSE NORMAN

Section 1

Introduction

1. Supply Estimates are the means by which the Government seeks authority from Parliament for its own spending each year. A full description of Supply Estimates was included in *Central Government Supply Estimates 2019-20: Main Supply Estimates* (HC 2154) presented to Parliament on 9 May 2019.

Supplementary, Revised and New Estimates

2. In a financial year the Government may need to ask Parliament for additional resources, capital and/or cash by means of a Supplementary Estimate. There is one scheduled opportunity for departments to amend departmental budgets and Estimates, the details of which are set out in this booklet.

3. Revised Estimates are rare, but they may be presented in the summer to replace corresponding Main Estimates before Parliament formally approves them. Revised Estimates normally reduce the amount sought in the original Estimate or vary the way in which it is spent. New Estimates may also be introduced, for example to reflect a new entity, and are usually presented at the same time as the Supplementary Estimates.

Out-of-Turn Supplementary Estimates

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

Total Estimates to date

5. For the current year, Main Estimates were presented to Parliament on 9 May 2019 (HC 2154). This booklet sets out the request for changes since that publication.

Original provision, changes and revised Supply

6. **Table 1** below shows the total voted Supply provision sought for 2019-20 in the Main Estimates, the changes sought in the Supplementary Estimates and the revised plans.

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

	£ million		
	2019-20† ††	2019-20 †	2019-20 †
	Present Plans	Changes	Revised Plans
Total Resource and Capital Departmental Expenditure Limit †††	353,160	16,393	369,552
Total Resource and Capital Annually Managed Expenditure	211,980	98,425	310,405
Total Net Budget	565,140	114,817	679,957
Total Non-Budget Expenditure	64,751	2,131	66,883
Total Resource and Capital in Estimates	629,891	116,949	746,840
Resource to cash adjustments	-110,858	-103,300	-214,158
Total Net Cash Requirement	519,033	13,649	532,682

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

†† Figures for the independent Estimates are provisional: check the published Supplementary Estimates 2019-20 for these bodies.

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

7. There are 48 Supplementary Estimates for central government departments, seeking the changes set out in **Table 2**, in this booklet. In addition, independent bodies may present their own booklets.

8. The main aggregate for public expenditure is **Total Managed Expenditure (TME)**, which includes Departmental Expenditure Limits (DEL), for which firm four year plans were set in the 2015 Spending Review and Autumn Statement (Cm 9162) in November 2015, and Annually Managed Expenditure (AME), which is subject to annual review as part of the Budget process. These definitions are explained in more detail in Chapter 1 of the *Public Expenditure Statistical Analyses 2019* (CP 143) and section 1 of the Main Estimates 2019-20 (HC 2154).

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

In-year controls

10. Parliament votes limits on:

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

11. The operation of in-year controls for 2019-20 was explained in Section 1 of HC 2154. Changes to Resource DEL, administration budgets and Capital DEL, as a result of the Supplementary Estimates are summarised in **Tables 3, 4 and 5**.

12. **Table 6** compares the present plans (voted spending only) for 2019-20 with the forecast outturn for the first six months of the year for each Estimate.

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

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

14. As mentioned in HC 2154, 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 2019-20 Main Estimates (HC 2154).

Parliamentary procedure

15. Supplementary Estimates seek funds for expenditure in addition to, or a reduction in, that sought in previous Supply Estimates in the same financial year. They may be presented to:

- seek authority, and additional resources, capital and/or cash as necessary, for any new services; and
- increase or decrease the provision for existing services.

16. The House of Commons has an opportunity to debate and vote on Supplementary Estimates (and where applicable New Estimates), followed by detailed examination by departmental Select Committees. This process is described more fully in Section 3 of HC 2154.

Format of Supplementary Estimates

17. Each Supplementary Estimate is produced in a standard format and consists of an introduction, Part I, Part II and Part III. The format and organisation of Estimates is explained more fully in section 2 of HC 2154.

Introduction

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

Part I

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

Part II

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

Part III – other statements and notes

21. Part III of the Supplementary Estimates contains a number of notes. Each Supplementary Estimate will contain at least:

- **Part III: Note A** - the Statement of Comprehensive Net Expenditure (SoCNE) and Reconciliation table, either restated or updated from that appended to the Main Estimates. Individual Select Committees may, of course, request additional department-specific explanatory information to supplement this material;
- **Part III: Note B** - an Analysis of Departmental Income (resource and capital), which is being used to offset gross spending;
- **Part III: Note C** - an analysis of extra receipts payable to the Consolidated Fund;
- **Part III: Note D** - an Explanation of the Accounting Officer responsibilities.

22. The Supplementary Estimates may be accompanied by further notes providing additional information to Parliament about the specific nature of the department's plans, details of the grants-in-aid (G-in-A) paid to Arm's Length Bodies (ALBs), changes in accounting policies, etc, where relevant.

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans	Changes	Revised Plans
Supply Estimates presented by HM Treasury			
Ministry of Defence			
Departmental Expenditure Limit			
Resource	38,204,958	-782,603	37,422,355
Capital	9,780,802	573,251	10,354,053
Annually Managed Expenditure			
Resource	1,519,285	200,000	1,719,285
Capital	-	-	-
Total Net Budget			
Resource	39,724,243	-582,603	39,141,640
Capital	9,780,802	573,251	10,354,053
Non-Budget Expenditure	-	-	-
Net Cash Requirement	40,245,760	1,235,648	41,481,408
Security and Intelligence Agencies			
Departmental Expenditure Limit			
Resource	2,777,016	27,219	2,804,235
Capital	685,522	-41,422	644,100
Annually Managed Expenditure			
Resource	39,050	-	39,050
Capital	-	-	-
Total Net Budget			
Resource	2,816,066	27,219	2,843,285
Capital	685,522	-41,422	644,100
Non-Budget Expenditure	-	-	-
Net Cash Requirement	3,162,228	-17,203	3,145,025
Home Office			
Departmental Expenditure Limit			
Resource	11,515,703	-93,525	11,422,178
Capital	579,733	160,095	739,828
Annually Managed Expenditure			
Resource	2,861,683	-131,678	2,730,005
Capital	-	-	-
Total Net Budget			
Resource	14,377,386	-225,203	14,152,183
Capital	579,733	160,095	739,828
Non-Budget Expenditure	-	-	-
Net Cash Requirement	14,623,420	-63,115	14,560,305
National Crime Agency			
Departmental Expenditure Limit			
Resource	443,476	45,884	489,360
Capital	50,000	16,380	66,380
Annually Managed Expenditure			
Resource	50,000	25,000	75,000
Capital	-	-	-
Total Net Budget			
Resource	493,476	70,884	564,360
Capital	50,000	16,380	66,380
Non-Budget Expenditure	-	-	-
Net Cash Requirement	610,000	30,000	640,000

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans	Changes	Revised Plans
Foreign and Commonwealth Office			
Departmental Expenditure Limit			
Resource	2,616,740	28,255	2,644,995
Capital	111,842	40,653	152,495
Annually Managed Expenditure			
Resource	100,000	102,000	202,000
Capital	-	-	-
Total Net Budget			
Resource	2,716,740	130,255	2,846,995
Capital	111,842	40,653	152,495
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,652,099	87,908	2,740,007
Department for International Development			
Departmental Expenditure Limit			
Resource	6,693,509	921,189	7,614,698
Capital	2,526,800	-467,193	2,059,607
Annually Managed Expenditure			
Resource	94,543	-	94,543
Capital	897,000	58,000	955,000
Total Net Budget			
Resource	6,788,052	921,189	7,709,241
Capital	3,423,800	-409,193	3,014,607
Non-Budget Expenditure	-	-	-
Net Cash Requirement	10,328,309	983,087	11,311,396
Department of Health and Social Care			
Departmental Expenditure Limit			
Resource	110,906,994	759,140	111,666,134
Capital	5,920,359	1,204,721	7,125,080
Annually Managed Expenditure			
Resource	11,419,879	1	11,419,880
Capital	15,000	1	15,001
Total Net Budget			
Resource	122,326,873	759,141	123,086,014
Capital	5,935,359	1,204,722	7,140,081
Non-Budget Expenditure	-	-	-
Net Cash Requirement	118,451,537	-50,394	118,401,143
Department for Work and Pensions			
Departmental Expenditure Limit			
Resource	5,285,111	162,145	5,447,256
Capital	184,791	-19,666	165,125
Annually Managed Expenditure			
Resource	79,658,519	5,247,022	84,905,541
Capital	435,695	294,093	729,788
Total Net Budget			
Resource	84,943,630	5,409,167	90,352,797
Capital	620,486	274,427	894,913
Non-Budget Expenditure	2,166,818	-5,631	2,161,187
Net Cash Requirement	88,731,475	5,751,544	94,483,019

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans	Changes	Revised Plans
Department for Education			
Departmental Expenditure Limit			
Resource †	68,522,642	12,418,410	80,941,052
Capital †	4,973,960	-61,636	4,912,324
Annually Managed Expenditure			
Resource	-3,587,040	2,698,000	-889,040
Capital	21,557,530	981,000	22,538,530
Total Net Budget			
Resource	64,935,602	15,116,410	80,052,012
Capital	26,531,490	919,364	27,450,854
Non-Budget Expenditure	-	-	-
Net Cash Requirement	85,318,080	3,112,673	88,430,753
Office for Standards in Education, Children's Services and Skills			
Departmental Expenditure Limit			
Resource	127,584	5,269	132,853
Capital	3,500	600	4,100
Annually Managed Expenditure			
Resource	-281	200	-81
Capital	-	-	-
Total Net Budget			
Resource	127,303	5,469	132,772
Capital	3,500	600	4,100
Non-Budget Expenditure	-	-	-
Net Cash Requirement	127,421	5,869	133,290
Office of Qualifications and Examinations Regulation			
Departmental Expenditure Limit			
Resource	18,065	1,331	19,396
Capital	100	70	170
Annually Managed Expenditure			
Resource	30	-	30
Capital	-	-	-
Total Net Budget			
Resource	18,095	1,331	19,426
Capital	100	70	170
Non-Budget Expenditure	-	-	-
Net Cash Requirement	17,999	1,401	19,400
Department for Business, Energy and Industrial Strategy			
Departmental Expenditure Limit			
Resource	3,171,329	1,231,561	4,402,890
Capital	11,460,663	381,556	11,842,219
Annually Managed Expenditure			
Resource	2,626,730	11,961,289	14,588,019
Capital	-36,599	901,848	865,249
Total Net Budget			
Resource	5,798,059	13,192,850	18,990,909
Capital	11,424,064	1,283,404	12,707,468
Non-Budget Expenditure	-	340,682	340,682
Net Cash Requirement	16,744,639	1,427,305	18,171,944

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans	Changes	Revised Plans
Department for Transport			
Departmental Expenditure Limit			
Resource	10,696,959	874,748	11,571,707
Capital	15,323,794	-629,767	14,694,027
Annually Managed Expenditure			
Resource	2,662,863	-5,227	2,657,636
Capital	-355,310	855,944	500,634
Total Net Budget			
Resource	13,359,822	869,521	14,229,343
Capital	14,968,484	226,177	15,194,661
Non-Budget Expenditure	-	-	-
Net Cash Requirement	15,923,441	5,619,618	21,543,059
Department for Exiting the European Union			
Departmental Expenditure Limit			
Resource	93,848	-93,848	-
Capital	80	-80	-
Annually Managed Expenditure			
Resource	500	-500	-
Capital	-	-	-
Total Net Budget			
Resource	94,348	-94,348	-
Capital	80	-80	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	108,928	-108,928	-
Department for International Trade			
Departmental Expenditure Limit			
Resource	488,309	-9,524	478,785
Capital	14,421	7,462	21,883
Annually Managed Expenditure			
Resource	3,000	-	3,000
Capital	-	-	-
Total Net Budget			
Resource	491,309	-9,524	481,785
Capital	14,421	7,462	21,883
Non-Budget Expenditure	-	-	-
Net Cash Requirement	558,317	-4,862	553,455
Department for Digital, Culture, Media and Sport			
Departmental Expenditure Limit			
Resource	1,770,150	135,807	1,905,957
Capital	655,485	-9,845	645,640
Annually Managed Expenditure			
Resource	3,694,466	576,688	4,271,154
Capital	165,975	1,024,423	1,190,398
Total Net Budget			
Resource	5,464,616	712,495	6,177,111
Capital	821,460	1,014,578	1,836,038
Non-Budget Expenditure	-	-	-
Net Cash Requirement	5,849,750	-179,545	5,670,205

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans	Changes	Revised Plans
Ministry of Housing, Communities and Local Government			
Departmental Expenditure Limits - Communities			
Resource	2,600,578	246,449	2,847,027
Capital	10,686,162	-2,101,731	8,584,431
Departmental Expenditure Limit - Local Government			
Resource	5,205,797	-19,660	5,186,137
Capital	-	-	-
Annually Managed Expenditure			
Resource	19,053,046	632,397	19,685,443
Capital	-	-	-
Total Net Budget			
Resource	26,859,421	859,186	27,718,607
Capital	10,686,162	-2,101,731	8,584,431
Non-Budget Expenditure	-	-	-
Net Cash Requirement	21,092,422	-4,128,662	16,963,760
Ministry of Justice			
Departmental Expenditure Limit			
Resource	7,922,590	352,419	8,275,009
Capital	417,240	87,402	504,642
Annually Managed Expenditure			
Resource	498,355	208,600	706,955
Capital	-	-	-
Total Net Budget			
Resource	8,420,945	561,019	8,981,964
Capital	417,240	87,402	504,642
Non-Budget Expenditure	-	-	-
Net Cash Requirement	8,001,888	439,786	8,441,674
Crown Prosecution Service			
Departmental Expenditure Limit			
Resource	541,260	16,680	557,940
Capital	2,800	-	2,800
Annually Managed Expenditure			
Resource	2,950	3,000	5,950
Capital	-	-	-
Total Net Budget			
Resource	544,210	19,680	563,890
Capital	2,800	-	2,800
Non-Budget Expenditure	-	-	-
Net Cash Requirement	534,929	19,680	554,609
Serious Fraud Office			
Departmental Expenditure Limit			
Resource	52,460	13,100	65,560
Capital	2,900	-	2,900
Annually Managed Expenditure			
Resource	1,000	500	1,500
Capital	-	-	-
Total Net Budget			
Resource	53,460	13,600	67,060
Capital	2,900	-	2,900
Non-Budget Expenditure	-	-	-
Net Cash Requirement	52,660	13,100	65,760

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans	Changes	Revised Plans
HM Procurator General and Treasury Solicitor			
Departmental Expenditure Limit			
Resource	16,871	-2,216	14,655
Capital	2,700	2,600	5,300
Annually Managed Expenditure			
Resource	-	4,000	4,000
Capital	-	-	-
Total Net Budget			
Resource	16,871	1,784	18,655
Capital	2,700	2,600	5,300
Non-Budget Expenditure	-	-	-
Net Cash Requirement	17,761	384	18,145
Department for Environment, Food and Rural Affairs			
Departmental Expenditure Limit			
Resource	2,157,434	130,373	2,287,807
Capital	617,805	165,529	783,334
Annually Managed Expenditure			
Resource	244,552	617,790	862,342
Capital	16,000	-	16,000
Total Net Budget			
Resource	2,401,986	748,163	3,150,149
Capital	633,805	165,529	799,334
Non-Budget Expenditure	10,000	26,300	36,300
Net Cash Requirement	2,709,158	747,874	3,457,032
HM Revenue and Customs			
Departmental Expenditure Limit			
Resource	3,899,656	187,498	4,087,154
Capital	306,660	57,035	363,695
Annually Managed Expenditure			
Resource	12,515,559	-143,838	12,371,721
Capital	10	-	10
Total Net Budget			
Resource	16,415,215	43,660	16,458,875
Capital	306,670	57,035	363,705
Non-Budget Expenditure	-	-	-
Net Cash Requirement	16,337,989	-806,274	15,531,715
HM Treasury			
Departmental Expenditure Limit			
Resource	214,271	147,336	361,607
Capital	172,000	18,348	190,348
Annually Managed Expenditure			
Resource	-79,116	61,175,010	61,095,894
Capital	-2,153,230	56,500	-2,096,730
Total Net Budget			
Resource	135,155	61,322,346	61,457,501
Capital	-1,981,230	74,848	-1,906,382
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-3,559,954	-2,830,506	-6,390,460

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans	Changes	Revised Plans
Cabinet Office			
Departmental Expenditure Limit			
Resource	501,702	237,650	739,352
Capital	84,089	30,717	114,806
Annually Managed Expenditure			
Resource	5,000	9,012	14,012
Capital	-	-	-
Total Net Budget			
Resource	506,702	246,662	753,364
Capital	84,089	30,717	114,806
Non-Budget Expenditure	-	-	-
Net Cash Requirement	589,571	349,590	939,161
Scotland Office and Office of the Advocate General			
Departmental Expenditure Limit			
Resource	10,233	1,738	11,971
Capital	50	440	490
Annually Managed Expenditure			
Resource	-	900	900
Capital	-	-	-
Total Net Budget			
Resource	10,233	2,638	12,871
Capital	50	440	490
Non-Budget Expenditure	31,074,070	474,673	31,548,743
Net Cash Requirement	31,084,282	478,721	31,563,003
Northern Ireland Office			
Departmental Expenditure Limit			
Resource	24,144	7,356	31,500
Capital	250	575	825
Annually Managed Expenditure			
Resource	-	1,000	1,000
Capital	-	-	-
Total Net Budget			
Resource	24,144	8,356	32,500
Capital	250	575	825
Non-Budget Expenditure	15,998,100	890,140	16,888,240
Net Cash Requirement	16,020,292	898,071	16,918,363
Wales Office			
Departmental Expenditure Limit			
Resource	5,102	-20	5,082
Capital	30	20	50
Annually Managed Expenditure			
Resource	-	243	243
Capital	-	-	-
Total Net Budget			
Resource	5,102	223	5,325
Capital	30	20	50
Non-Budget Expenditure	15,502,334	405,299	15,907,633
Net Cash Requirement	15,507,325	405,239	15,912,564

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans	Changes	Revised Plans
National Savings and Investments			
Departmental Expenditure Limit			
Resource	123,294	-	123,294
Capital	650	-	650
Annually Managed Expenditure			
Resource	3,300	-	3,300
Capital	-	-	-
Total Net Budget			
Resource	126,594	-	126,594
Capital	650	-	650
Non-Budget Expenditure	-	-	-
Net Cash Requirement	127,804	-	127,804
Charity Commission			
Departmental Expenditure Limit			
Resource	27,043	450	27,493
Capital	1,200	1,000	2,200
Annually Managed Expenditure			
Resource	-	200	200
Capital	-	-	-
Total Net Budget			
Resource	27,043	650	27,693
Capital	1,200	1,000	2,200
Non-Budget Expenditure	-	-	-
Net Cash Requirement	26,473	1,000	27,473
Competition and Markets Authority			
Departmental Expenditure Limit			
Resource	93,469	2,500	95,969
Capital	17,300	2,500	19,800
Annually Managed Expenditure			
Resource	10,000	-	10,000
Capital	-	-	-
Total Net Budget			
Resource	103,469	2,500	105,969
Capital	17,300	2,500	19,800
Non-Budget Expenditure	-	-	-
Net Cash Requirement	108,283	5,000	113,283
The Statistics Board			
Departmental Expenditure Limit			
Resource	297,629	29,462	327,091
Capital	7,000	601	7,601
Annually Managed Expenditure			
Resource	-1,000	200	-800
Capital	-	-	-
Total Net Budget			
Resource	296,629	29,662	326,291
Capital	7,000	601	7,601
Non-Budget Expenditure	-	-	-
Net Cash Requirement	283,329	33,063	316,392

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans	Changes	Revised Plans
Food Standards Agency			
Departmental Expenditure Limit			
Resource	98,295	-1,935	96,360
Capital	5,415	3,021	8,436
Annually Managed Expenditure			
Resource	9,603	-	9,603
Capital	-	-	-
Total Net Budget			
Resource	107,898	-1,935	105,963
Capital	5,415	3,021	8,436
Non-Budget Expenditure	-	-	-
Net Cash Requirement	101,060	4,086	105,146
The National Archives			
Departmental Expenditure Limit			
Resource	36,952	675	37,627
Capital	1,900	1,300	3,200
Annually Managed Expenditure			
Resource	-14	14	-
Capital	-	-	-
Total Net Budget			
Resource	36,938	689	37,627
Capital	1,900	1,300	3,200
Non-Budget Expenditure	-	-	-
Net Cash Requirement	33,652	-825	32,827
United Kingdom Supreme Court			
Departmental Expenditure Limit			
Resource	3,492	218	3,710
Capital	555	-	555
Annually Managed Expenditure			
Resource	1,000	-	1,000
Capital	-	-	-
Total Net Budget			
Resource	4,492	218	4,710
Capital	555	-	555
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,557	218	2,775
Government Actuary's Department			
Departmental Expenditure Limit			
Resource	1	1	2
Capital	200	-	200
Annually Managed Expenditure			
Resource	141	-	141
Capital	-	-	-
Total Net Budget			
Resource	142	1	143
Capital	200	-	200
Non-Budget Expenditure	-	-	-
Net Cash Requirement	215	-34	181

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans	Changes	Revised Plans
Office of Gas and Electricity Markets			
Departmental Expenditure Limit			
Resource	701	-	701
Capital	1,000	-	1,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	701	-	701
Capital	1,000	-	1,000
Non-Budget Expenditure	-	-	-
Net Cash Requirement	3,523	-	3,523
Office of Rail and Road			
Departmental Expenditure Limit			
Resource	3	1	4
Capital	6,320	-	6,320
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	3	1	4
Capital	6,320	-	6,320
Non-Budget Expenditure	-	-	-
Net Cash Requirement	7,600	1	7,601
Water Services Regulation Authority			
Departmental Expenditure Limit			
Resource	150	1	151
Capital	220	-	220
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	150	1	151
Capital	220	-	220
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,367	1,633	4,000
Export Credits Guarantee Department			
Departmental Expenditure Limit			
Resource	1,301	-385	916
Capital	300	-	300
Annually Managed Expenditure			
Resource	124,842	-	124,842
Capital	936,811	-100,000	836,811
Total Net Budget			
Resource	126,143	-385	125,758
Capital	937,111	-100,000	837,111
Non-Budget Expenditure	-	-	-
Net Cash Requirement	658,819	-100,385	558,434

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans	Changes	Revised Plans
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England			
Departmental Expenditure Limit			
Resource	27,885	550	28,435
Capital	700	1,470	2,170
Annually Managed Expenditure			
Resource	968	369	1,337
Capital	-	-	-
Total Net Budget			
Resource	28,853	919	29,772
Capital	700	1,470	2,170
Non-Budget Expenditure	-	-	-
Net Cash Requirement	27,397	2,591	29,988
House of Lords			
Departmental Expenditure Limit			
Resource	176,306	-29,537	146,769
Capital	81,710	-18,066	63,644
Annually Managed Expenditure			
Resource	1	4,699	4,700
Capital	-	-	-
Total Net Budget			
Resource	176,307	-24,838	151,469
Capital	81,710	-18,066	63,644
Non-Budget Expenditure	-	-	-
Net Cash Requirement	246,581	-47,444	199,137
House of Commons: Members			
Departmental Expenditure Limit			
Resource	17,700	-200	17,500
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	17,700	-200	17,500
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	17,700	450	18,150
Crown Estate Office			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	2,365	-	2,365
Capital	-	-	-
Total Net Budget			
Resource	2,365	-	2,365
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,357	-	2,357

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans	Changes	Revised Plans
Armed Forces Pension and Compensation Schemes			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	6,407,873	1,200,000	7,607,873
Capital	-	-	-
Total Net Budget			
Resource	6,407,873	1,200,000	7,607,873
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,368,946	-	1,368,946
Department for International Development: Overseas Superannuation			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	21,800	-	21,800
Capital	-	-	-
Total Net Budget			
Resource	21,800	-	21,800
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	59,000	-	59,000
National Health Service Pension Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	23,848,147	3,909,853	27,758,000
Capital	-	-	-
Total Net Budget			
Resource	23,848,147	3,909,853	27,758,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-3,028,207	435,352	-2,592,855
Teachers' Pensions Scheme (England and Wales)			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	14,423,116	4,085,875	18,508,991
Capital	-	-	-
Total Net Budget			
Resource	14,423,116	4,085,875	18,508,991
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	3,120,002	-284,188	2,835,814

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans	Changes	Revised Plans
UK Atomic Energy Authority Pension Schemes			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	276,940	24,182	301,122
Capital	-	-	-
Total Net Budget			
Resource	276,940	24,182	301,122
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	229,490	19,935	249,425
Ministry of Justice: Judicial Pensions Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	175,459	267,957	443,416
Capital	-	-	-
Total Net Budget			
Resource	175,459	267,957	443,416
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-115,780	-154	-115,934
Cabinet Office: Civil Superannuation			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	10,604,557	1,328,000	11,932,557
Capital	-	-	-
Total Net Budget			
Resource	10,604,557	1,328,000	11,932,557
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,567,082	77,170	1,644,252
Royal Mail Statutory Pension Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	1,207,000	350,000	1,557,000
Capital	-	-	-
Total Net Budget			
Resource	1,207,000	350,000	1,557,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,419,000	50,000	1,469,000

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans	Changes	Revised Plans
Total (Supply Estimates presented by HM Treasury)			
Departmental Expenditure Limit			
Resource	287,388,712	16,951,962	304,340,674
Capital	64,689,008	-592,060	64,096,948
Annually Managed Expenditure			
Resource	190,500,671	94,352,758	284,853,429
Capital	21,478,882	4,071,809	25,550,691
Total Net Budget			
Resource	477,889,383	111,304,720	589,194,103
Capital	86,167,890	3,479,749	89,647,639
Total Non-Budget Expenditure	64,751,322	2,131,463	66,882,785
Total Net cash requirement	518,110,976	13,615,478	531,726,454
Supply Estimates presented elsewhere ††			
House of Commons: Administration			
Departmental Expenditure Limit			
Resource	440,500	-	440,500
Capital	348,500	-	348,500
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	440,500	-	440,500
Capital	348,500	-	348,500
Non-Budget Expenditure	-	-	-
Net Cash Requirement	633,500	-	633,500
National Audit Office			
Departmental Expenditure Limit			
Resource	71,000	-	71,000
Capital	1,000	-	1,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	71,000	-	71,000
Capital	1,000	-	1,000
Non-Budget Expenditure	-	-	-
Net Cash Requirement	69,616	-	69,616
Electoral Commission			
Departmental Expenditure Limit			
Resource	18,325	2,500	20,825
Capital	990	-	990
Annually Managed Expenditure			
Resource	115	285	400
Capital	-	-	-
Total Net Budget			
Resource	18,440	2,785	21,225
Capital	990	-	990
Non-Budget Expenditure	-	-	-
Net Cash Requirement	18,731	3,000	21,731

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans	Changes	Revised Plans
Independent Parliamentary Standards Authority			
Departmental Expenditure Limit			
Resource	199,221	29,650	228,871
Capital	394	500	894
Annually Managed Expenditure			
Resource	100	-	100
Capital	-	-	-
Total Net Budget			
Resource	199,321	29,650	228,971
Capital	394	500	894
Non-Budget Expenditure	-	-	-
Net Cash Requirement	198,327	30,150	228,477
Local Government Boundary Commission for England			
Departmental Expenditure Limit			
Resource	2,192	-	2,192
Capital	50	-	50
Annually Managed Expenditure			
Resource	60	-	60
Capital	-	-	-
Total Net Budget			
Resource	2,252	-	2,252
Capital	50	-	50
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,174	-	2,174
Total (Supply Estimates presented elsewhere)			
Departmental Expenditure Limit			
Resource	731,238	32,150	763,388
Capital	350,934	500	351,434
Annually Managed Expenditure			
Resource	275	285	560
Capital	-	-	-
Total Net Budget			
Resource	731,513	32,435	763,948
Capital	350,934	500	351,434
Total Non-Budget Expenditure	-	-	-
Total Net cash requirement	922,348	33,150	955,498

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans	Changes	Revised Plans
Grand Total			
Departmental Expenditure Limit			
Resource	288,119,950	16,984,112	305,104,062
Capital	65,039,942	-591,560	64,448,382
Annually Managed Expenditure			
Resource	190,500,946	94,353,043	284,853,989
Capital	21,478,882	4,071,809	25,550,691
Total Net Budget			
Resource	478,620,896	111,337,155	589,958,051
Capital	86,518,824	3,480,249	89,999,073
Total Non-Budget Expenditure	64,751,322	2,131,463	66,882,785
Total Net cash requirement	519,033,324	13,648,628	532,681,952

† 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 2019-20

	£'000				
	Present Total	Changes	Revised		Revised Total
			<i>of which</i> Voted	<i>of which</i> Non-Voted	
Department †					
Ministry of Defence	38,204,958	-782,603	37,422,355	-	37,422,355
Security and Intelligence Agencies	2,777,016	27,219	2,804,235	-	2,804,235
Home Office	11,515,703	-93,525	11,422,178	-	11,422,178
National Crime Agency	443,476	45,884	489,360	-	489,360
Foreign and Commonwealth Office	2,616,740	28,255	2,644,995	-	2,644,995
Department for International Development	7,176,509	903,189	7,614,698	465,000	8,079,698
Department of Health and Social Care	133,601,367	1,026,406	111,666,134	22,961,639	134,627,773
Department for Work and Pensions	5,739,881	165,488	5,447,256	458,113	5,905,369
Department for Education ††	70,622,642	11,827,410	58,095,647	24,354,405	82,450,052
Office for Standards in Education, Children's Services and Skills	127,584	5,269	132,853	-	132,853
Office of Qualifications and Examinations Regulation	18,065	1,331	19,396	-	19,396
Department for Business, Energy and Industrial Strategy	2,111,329	1,443,561	4,402,890	-848,000	3,554,890
Department for Transport	10,710,192	874,636	11,571,707	13,121	11,584,828
Department for Exiting the European Union	93,848	-93,848	-	-	-
Department for International Trade	488,309	-9,524	478,785	-	478,785
Department for Digital, Culture, Media and Sport	1,770,150	135,807	1,905,957	-	1,905,957
MHCLG - Housing and Communities	2,600,578	246,449	2,847,027	-	2,847,027
MHCLG - Local Government	5,205,797	-19,660	5,186,137	-	5,186,137
Ministry of Justice	8,051,712	357,710	8,275,009	134,413	8,409,422
Crown Prosecution Service	541,260	16,680	557,940	-	557,940
Serious Fraud Office	52,460	13,100	65,560	-	65,560
HM Procurator General and Treasury Solicitor	16,871	-2,216	14,655	-	14,655
Department for Environment, Food and Rural Affairs	2,157,434	130,373	2,287,807	-	2,287,807
HM Revenue and Customs	4,182,956	187,498	4,087,154	283,300	4,370,454
HM Treasury	221,571	147,336	361,607	7,300	368,907
Cabinet Office	662,757	402,620	739,352	326,025	1,065,377
Scottish Government	17,444,935	636,797	-	18,081,732	18,081,732
Scotland Office and Office of the Advocate General	10,233	1,738	11,971	-	11,971
Northern Ireland Executive	11,335,408	458,858	-	11,794,266	11,794,266
Northern Ireland Office	28,694	11,925	31,500	9,119	40,619
Welsh Government	12,575,276	542,197	-	13,117,473	13,117,473
Wales Office	5,102	-20	5,082	-	5,082
National Savings and Investments	123,294	-	123,294	-	123,294
Charity Commission	27,043	450	27,493	-	27,493
Competition and Markets Authority	93,469	2,500	95,969	-	95,969
The Statistics Board	297,629	29,462	327,091	-	327,091
Food Standards Agency	98,295	-1,935	96,360	-	96,360
The National Archives	36,952	675	37,627	-	37,627
United Kingdom Supreme Court	5,892	591	3,710	2,773	6,483
Government Actuary's Department	1	1	2	-	2
Office of Gas and Electricity Markets	701	-	701	-	701
Office of Rail and Road	3	1	4	-	4
Water Services Regulation Authority	150	1	151	-	151
Export Credits Guarantee Department	1,301	-385	916	-	916
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	28,081	550	28,435	196	28,631
House of Lords	176,306	-29,537	146,769	-	146,769
House of Commons: Members	17,700	-200	17,500	-	17,500
Sub-total Central Government	354,017,630	18,638,514	281,495,269	91,160,875	372,656,144

Table 3 Resource Departmental Expenditure Limits 2019-20 (continued)

	£'000				
	Present Total	Changes	Revised		Revised Total
			of which Voted	of which Non-Voted	
House of Commons: Administration †††	440,500	-	440,500	-	440,500
National Audit Office †††	71,320	-	71,000	320	71,320
Electoral Commission †††	18,525	2,500	20,825	200	21,025
Independent Parliamentary Standards Authority †††	199,221	29,650	228,871	-	228,871
Local Government Boundary Commission for England †††	2,192	-	2,192	-	2,192
Sub-total independent bodies	731,758	32,150	763,388	520	763,908
Total	354,749,388	18,670,664	282,258,657	91,161,395	373,420,052

† 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: please see their published Estimates for the final provision.

Table 4 Administration Budgets 2019-20

	£'000				
	Present Total	Changes	Revised		Revised Total
			of which Voted	of which Non-Voted	
Department					
Ministry of Defence	1,586,963	322,926	1,909,889	-	1,909,889
Security and Intelligence Agencies	76,000	3,335	79,335	-	79,335
Home Office	328,150	18,154	346,304	-	346,304
National Crime Agency	31,022	6,861	37,883	-	37,883
Foreign and Commonwealth Office	183,086	8,164	191,250	-	191,250
Department for International Development	120,294	10	120,304	-	120,304
Department of Health and Social Care	2,866,600	14,758	2,881,358	-	2,881,358
Department for Work and Pensions	815,199	97,012	912,211	-	912,211
Department for Education	473,207	35,991	509,198	-	509,198
Office for Standards in Education, Children's Services and Skills	17,334	-	17,334	-	17,334
Office of Qualifications and Examinations Regulation	15,020	-	15,020	-	15,020
Department for Business, Energy and Industrial Strategy	524,855	13,943	538,798	-	538,798
Department for Transport	300,255	5,670	305,920	5	305,925
Department for Exiting the European Union	93,848	-93,848	-	-	-
Department for International Trade	189,915	-31,099	158,816	-	158,816
Department for Digital, Culture, Media and Sport	197,428	44,041	241,469	-	241,469
MHCLG - Housing and Communities	278,047	16,273	294,320	-	294,320
Ministry of Justice	418,000	7,728	425,728	-	425,728
Crown Prosecution Service	34,162	-384	33,778	-	33,778
Serious Fraud Office	8,330	-	8,330	-	8,330
HM Procurator General and Treasury Solicitor	16,571	-2,216	14,355	-	14,355
Department for Environment, Food and Rural Affairs	794,483	26,483	820,966	-	820,966
HM Revenue and Customs	968,947	68,273	985,746	51,474	1,037,220
HM Treasury	192,096	22,535	214,631	-	214,631
Cabinet Office	248,542	103,650	352,192	-	352,192
Scotland Office and Office of the Advocate General	9,803	1,808	11,611	-	11,611
Northern Ireland Office	16,708	7,061	23,769	-	23,769
Wales Office	4,667	-75	4,592	-	4,592
National Savings and Investments	123,294	-	123,294	-	123,294
Charity Commission	27,043	450	27,493	-	27,493
Competition and Markets Authority	21,729	-	21,729	-	21,729
Food Standards Agency	49,291	2,587	51,878	-	51,878
The National Archives	9,695	535	10,230	-	10,230
United Kingdom Supreme Court	920	183	1,103	-	1,103
Government Actuary's Department	1	1	2	-	2
Office of Gas and Electricity Markets	701	-	701	-	701
Office of Rail and Road	3	1	4	-	4
Water Services Regulation Authority	150	1	151	-	151
Export Credits Guarantee Department	1	-385	-384	-	-384
Total	11,042,360	700,427	11,691,308	51,479	11,742,787

Table 5 Capital Departmental Expenditure Limits 2019-20

Department †	£'000				
	Present Total	Changes	Revised		Revised Total
			of which Voted	of which Non-Voted	
Ministry of Defence	9,780,802	573,251	10,354,053	-	10,354,053
Security and Intelligence Agencies	685,522	-41,422	644,100	-	644,100
Home Office	579,733	160,095	739,828	-	739,828
National Crime Agency	50,000	16,380	66,380	-	66,380
Foreign and Commonwealth Office	111,842	40,653	152,495	-	152,495
Department for International Development	2,526,800	-467,193	2,059,607	-	2,059,607
Department of Health and Social Care	5,920,359	1,204,721	7,125,080	-	7,125,080
Department for Work and Pensions	226,700	-31,449	165,125	30,126	195,251
Department for Education ††	4,973,960	-61,517	3,934,809	977,634	4,912,443
Office for Standards in Education, Children's Services and Skills	3,500	600	4,100	-	4,100
Office of Qualifications and Examinations Regulation	100	70	170	-	170
Department for Business, Energy and Industrial Strategy	11,460,663	374,556	11,842,219	-7,000	11,835,219
Department for Transport	15,323,794	-627,725	14,694,027	2,042	14,696,069
Department for International Trade	14,421	7,462	21,883	-	21,883
Department for Exiting the European Union	80	-80	-	-	-
Department for Digital, Culture, Media and Sport	655,485	-9,845	645,640	-	645,640
MHCLG - Housing and Communities	10,686,162	-2,101,731	8,584,431	-	8,584,431
Ministry of Justice	417,240	87,402	504,642	-	504,642
Crown Prosecution Service	2,800	-	2,800	-	2,800
Serious Fraud Office	2,900	-	2,900	-	2,900
HM Procurator General and Treasury	2,700	2,600	5,300	-	5,300
Department for Environment, Food and Rural Affairs	617,805	165,529	783,334	-	783,334
HM Revenue and Customs	306,660	57,035	363,695	-	363,695
HM Treasury	172,000	18,348	190,348	-	190,348
Cabinet Office	84,089	30,717	114,806	-	114,806
Scottish Government	4,490,865	-128,175	-	4,362,690	4,362,690
Scotland Office and Office of the Advocate General	50	440	490	-	490
Northern Ireland Executive	1,702,786	-68,160	-	1,634,626	1,634,626
Northern Ireland Office	250	575	825	-	825
Welsh Government	2,134,347	91,961	-	2,226,308	2,226,308
Wales Office	30	20	50	-	50
National Savings and Investments	650	-	650	-	650
Charity Commission	1,200	1,000	2,200	-	2,200
Competition and Markets Authority	17,300	2,500	19,800	-	19,800
The Statistics Board	7,000	601	7,601	-	7,601
Food Standards Agency	5,415	3,021	8,436	-	8,436
The National Archives	1,900	1,300	3,200	-	3,200
United Kingdom Supreme Court	555	-	555	-	555
Government Actuary's Department	200	-	200	-	200
Office of Gas and Electricity Markets	1,000	-	1,000	-	1,000
Office of Rail and Road	6,320	-	6,320	-	6,320
Water Services Regulation Authority	220	-	220	-	220
Export Credits Guarantee Department	300	-	300	-	300
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	700	1,470	2,170	-	2,170
House of Lords	81,710	-18,066	63,644	-	63,644
House of Commons: Members	-	-	-	-	-
Sub-total central government	73,058,915	-713,056	63,119,433	9,226,426	72,345,859

Table 5 Capital Departmental Expenditure Limits 2019-20 (Continued)

	£'000				
	Present Total	Changes	Revised		Revised Total
			of which Voted	of which Non-Voted	
House of Commons: Administration †††	348,500	-	348,500	-	348,500
National Audit Office †††	1,000	-	1,000	-	1,000
Electoral Commission †††	990	-	990	-	990
Independent Parliamentary Standards Authority †††	394	500	894	-	894
Local Government Boundary Commission for England †††	50	-	50	-	50
Sub-total independent bodies	350,934	500	351,434	-	351,434
Total	73,409,849	-712,556	63,470,867	9,226,426	72,697,293

† 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: please see their published Estimates for the final provision.

Table 6 Six months' forecast outturn by department 2019-20 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Supply Estimates presented by HM Treasury			
Ministry of Defence			
Department Expenditure Limit			
Resource	38,204,958	16,906,366	44.25%
Capital	9,780,802	4,862,128	49.71%
Annually Managed Expenditure			
Resource	1,519,285	-22,652	-1.49%
Capital	-	-	-
Total Net Budget			
Resource	39,724,243	16,883,714	42.50%
Capital	9,780,802	4,862,128	49.71%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	40,245,760	19,133,767	47.54%
Security and Intelligence Agencies			
Department Expenditure Limit			
Resource	2,777,016	1,319,825	47.53%
Capital	685,522	260,437	37.99%
Annually Managed Expenditure			
Resource	39,050	-1,259	-3.22%
Capital	-	-	-
Total Net Budget			
Resource	2,816,066	1,318,566	46.82%
Capital	685,522	260,437	37.99%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	3,162,228	1,375,258	43.49%
Home Office			
Department Expenditure Limit			
Resource	11,515,703	5,397,765	46.87%
Capital	579,733	235,072	40.55%
Annually Managed Expenditure			
Resource	2,861,683	2,397,378	83.78%
Capital	-	-	-
Total Net Budget			
Resource	14,377,386	7,795,143	54.22%
Capital	579,733	235,072	40.55%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	14,623,420	7,912,747	54.11%
National Crime Agency			
Department Expenditure Limit			
Resource	443,476	226,049	50.97%
Capital	50,000	9,484	18.97%
Annually Managed Expenditure			
Resource	50,000	25,002	50.00%
Capital	-	-	-
Total Net Budget			
Resource	493,476	251,051	50.87%
Capital	50,000	9,484	18.97%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	610,000	209,283	34.31%

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Foreign and Commonwealth Office			
Department Expenditure Limit			
Resource	2,616,740	1,086,318	41.51%
Capital	111,842	32,277	28.86%
Annually Managed Expenditure			
Resource	100,000	1,836	1.84%
Capital	-	-	-
Total Net Budget			
Resource	2,716,740	1,088,154	40.05%
Capital	111,842	32,277	28.86%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,652,099	1,069,528	40.33%
Department for International Development			
Department Expenditure Limit			
Resource	6,693,509	3,559,066	53.17%
Capital	2,526,800	622,631	24.64%
Annually Managed Expenditure			
Resource	94,543	-97,663	-103.30%
Capital	897,000	-2,074	-0.23%
Total Net Budget			
Resource	6,788,052	3,461,403	50.99%
Capital	3,423,800	620,557	18.12%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	10,328,309	4,174,778	40.42%
Department of Health and Social Care			
Department Expenditure Limit			
Resource	110,906,994	55,031,906	49.62%
Capital	5,920,359	3,749,991	63.34%
Annually Managed Expenditure			
Resource	11,419,879	3,033,339	26.56%
Capital	15,000	7,500	50.00%
Total Net Budget			
Resource	122,326,873	58,065,245	47.47%
Capital	5,935,359	3,757,491	63.31%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	118,451,537	57,095,429	48.20%
Department for Work and Pensions			
Department Expenditure Limit			
Resource	5,285,111	2,624,323	49.66%
Capital	184,791	-167	-0.09%
Annually Managed Expenditure			
Resource	79,658,519	40,496,023	50.84%
Capital	435,695	150,216	34.48%
Total Net Budget			
Resource	84,943,630	43,120,346	50.76%
Capital	620,486	150,049	24.18%
Non-Budget Expenditure	2,166,818	1,985,558	91.63%
Net Cash Requirement	88,731,475	45,860,884	51.69%

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Department for Education			
Department Expenditure Limit			
Resource	68,522,642	36,782,531	53.68%
Capital	4,973,960	2,589,428	52.06%
Annually Managed Expenditure			
Resource	-3,587,040	851,183	-23.73%
Capital	21,557,530	8,866,315	41.13%
Total Net Budget			
Resource	64,935,602	37,633,714	57.96%
Capital	26,531,490	11,455,743	43.18%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	85,318,080	43,719,215	51.24%
Office for Standards in Education, Children's Services and Skills			
Department Expenditure Limit			
Resource	127,584	62,385	48.90%
Capital	3,500	-	-
Annually Managed Expenditure			
Resource	-281	-	-
Capital	-	-	-
Total Net Budget			
Resource	127,303	62,385	49.01%
Capital	3,500	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	127,421	60,779	47.70%
Office of Qualifications and Examinations Regulation			
Department Expenditure Limit			
Resource	18,065	8,002	44.30%
Capital	100	12	12.00%
Annually Managed Expenditure			
Resource	30	-	-
Capital	-	-	-
Total Net Budget			
Resource	18,095	8,002	44.22%
Capital	100	12	12.00%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	17,999	7,956	44.20%
Department for Business, Energy & Industrial Strategy			
Department Expenditure Limit			
Resource	3,171,329	1,559,612	49.18%
Capital	11,460,663	5,073,590	44.27%
Annually Managed Expenditure			
Resource	2,626,730	413,678	15.75%
Capital	-36,599	163,084	-445.60%
Total Net Budget			
Resource	5,798,059	1,973,290	34.03%
Capital	11,424,064	5,236,674	45.84%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	16,744,639	6,824,161	40.75%

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Department for Transport			
Department Expenditure Limit			
Resource	10,696,959	4,642,124	43.40%
Capital	15,323,794	6,242,860	40.74%
Annually Managed Expenditure			
Resource	2,662,863	576,313	21.64%
Capital	-355,310	-103,257	29.06%
Total Net Budget			
Resource	13,359,822	5,218,437	39.06%
Capital	14,968,484	6,139,603	41.02%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	15,923,441	8,427,795	52.93%
Department for Exiting the European Union			
Department Expenditure Limit			
Resource	93,848	34,814	37.10%
Capital	80	42	52.50%
Annually Managed Expenditure			
Resource	500	-	-
Capital	-	-	-
Total Net Budget			
Resource	94,348	34,814	36.90%
Capital	80	42	52.50%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	108,928	34,604	31.77%
Department for International Trade			
Department Expenditure Limit			
Resource	488,309	204,456	41.87%
Capital	14,421	6,136	42.55%
Annually Managed Expenditure			
Resource	3,000	150	5.00%
Capital	-	-	-
Total Net Budget			
Resource	491,309	204,606	41.65%
Capital	14,421	6,136	42.55%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	558,317	207,504	37.17%
Department for Digital, Culture, Media and Sport			
Department Expenditure Limit			
Resource	1,770,150	761,217	43.00%
Capital	655,485	237,288	36.20%
Annually Managed Expenditure			
Resource	3,694,466	1,824,183	49.38%
Capital	165,975	72,990	43.98%
Total Net Budget			
Resource	5,464,616	2,585,400	47.31%
Capital	821,460	310,278	37.77%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	5,849,750	2,728,004	46.63%

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Ministry of Housing, Communities and Local Government			
Department Expenditure Limit - Communities			
Resource	2,600,578	1,383,685	53.21%
Capital	10,686,162	4,074,005	38.12%
Department Expenditure Limit - Local Government			
Resource	5,205,797	2,656,159	51.02%
Capital	-	-	-
Annually Managed Expenditure			
Resource	19,053,046	9,208,840	48.33%
Capital	-	-	-
Total Net Budget			
Resource	26,859,421	13,248,684	49.33%
Capital	10,686,162	4,074,005	38.12%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	21,092,422	8,227,497	39.01%
Ministry of Justice			
Department Expenditure Limit			
Resource	7,922,590	4,066,323	51.33%
Capital	417,240	169,200	40.55%
Annually Managed Expenditure			
Resource	498,355	-41,795	-8.39%
Capital	-	-	-
Total Net Budget			
Resource	8,420,945	4,024,528	47.79%
Capital	417,240	169,200	40.55%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	8,001,888	3,968,539	49.60%
Crown Prosecution Service			
Department Expenditure Limit			
Resource	541,260	257,126	47.51%
Capital	2,800	-9,200	-328.57%
Annually Managed Expenditure			
Resource	2,950	675	22.88%
Capital	-	-	-
Total Net Budget			
Resource	544,210	257,801	47.37%
Capital	2,800	-9,200	-328.57%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	534,929	245,708	45.93%
Serious Fraud Office			
Department Expenditure Limit			
Resource	52,460	26,226	49.99%
Capital	2,900	1,452	50.07%
Annually Managed Expenditure			
Resource	1,000	498	49.80%
Capital	-	-	-
Total Net Budget			
Resource	53,460	26,724	49.99%
Capital	2,900	1,452	50.07%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	52,600	26,328	50.05%

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
HM Procurator General and Treasury Solicitor			
Department Expenditure Limit			
Resource	16,871	1,424	8.44%
Capital	2,700	-4,124	-152.74%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	16,871	1,424	8.44%
Capital	2,700	-4,124	-152.74%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	17,761	-4,135	-23.28%
Department for Environment, Food and Rural Affairs			
Department Expenditure Limit			
Resource	2,157,434	968,877	44.91%
Capital	617,805	316,924	51.30%
Annually Managed Expenditure			
Resource	244,552	-87,658	-35.84%
Capital	16,000	1,333	8.33%
Total Net Budget			
Resource	2,401,986	881,219	36.69%
Capital	633,805	318,257	50.21%
Non-Budget Expenditure	10,000	-1,084	-10.84%
Net Cash Requirement	2,709,158	1,111,806	41.04%
HM Revenue and Customs			
Department Expenditure Limit			
Resource	3,899,656	1,956,395	50.17%
Capital	306,660	159,211	51.92%
Annually Managed Expenditure			
Resource	12,515,559	6,144,814	49.10%
Capital	10	9	90.00%
Total Net Budget			
Resource	16,415,215	8,101,209	49.35%
Capital	306,670	159,220	51.92%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	16,337,989	8,119,078	49.69%
HM Treasury			
Department Expenditure Limit			
Resource	214,271	187,543	87.53%
Capital	172,000	1,002	0.58%
Annually Managed Expenditure			
Resource	-79,116	-1,890,255	2,389.22%
Capital	-2,153,230	-1,473,717	68.44%
Total Net Budget			
Resource	135,155	-1,702,712	-1,259.82%
Capital	-1,981,230	-1,472,715	74.33%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-3,559,954	-3,165,457	88.92%

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Cabinet Office			
Department Expenditure Limit			
Resource	501,702	288,966	57.60%
Capital	84,089	258,878	307.86%
Annually Managed Expenditure			
Resource	5,000	911	18.22%
Capital	-	-	-
Total Net Budget			
Resource	506,702	289,877	57.21%
Capital	84,089	258,878	307.86%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	589,571	526,554	89.31%
Scotland Office and Office of the Advocate General			
Department Expenditure Limit			
Resource	10,233	3,718	36.33%
Capital	50	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	10,233	3,718	36.33%
Capital	50	-	-
Non-Budget Expenditure	31,074,070	16,120,200	51.88%
Net Cash Requirement	31,084,282	16,123,918	51.87%
Northern Ireland Office			
Department Expenditure Limit			
Resource	24,144	13,416	55.57%
Capital	250	754	301.60%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	24,144	13,416	55.57%
Capital	250	754	301.60%
Non-Budget Expenditure	15,998,100	7,118,487	44.50%
Net Cash Requirement	16,020,292	7,132,534	44.52%
Wales Office			
Department Expenditure Limit			
Resource	5,102	2,656	52.06%
Capital	30	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	5,102	2,656	52.06%
Capital	30	-	-
Non-Budget Expenditure	15,502,334	7,449,601	48.05%
Net Cash Requirement	15,507,325	7,452,180	48.06%

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
National Savings and Investments			
Department Expenditure Limit			
Resource	123,294	54,101	43.88%
Capital	650	-	-
Annually Managed Expenditure			
Resource	3,300	-	-
Capital	-	-	-
Total Net Budget			
Resource	126,594	54,101	42.74%
Capital	650	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	127,804	53,137	41.58%
Charity Commission			
Department Expenditure Limit			
Resource	27,043	13,524	50.01%
Capital	1,200	600	50.00%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	27,043	13,524	50.01%
Capital	1,200	600	50.00%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	26,473	13,236	50.00%
Competition and Markets Authority			
Department Expenditure Limit			
Resource	93,469	46,967	50.25%
Capital	17,300	14,918	86.23%
Annually Managed Expenditure			
Resource	10,000	4,998	49.98%
Capital	-	-	-
Total Net Budget			
Resource	103,469	51,965	50.22%
Capital	17,300	14,918	86.23%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	108,283	60,363	55.75%
The Statistics Board			
Department Expenditure Limit			
Resource	297,629	148,936	50.04%
Capital	7,000	1,732	24.74%
Annually Managed Expenditure			
Resource	-1,000	-3,018	301.80%
Capital	-	-	-
Total Net Budget			
Resource	296,629	145,918	49.19%
Capital	7,000	1,732	24.74%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	283,329	142,519	50.30%

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Food Standards Agency			
Department Expenditure Limit			
Resource	98,295	40,833	41.54%
Capital	5,415	2,550	47.09%
Annually Managed Expenditure			
Resource	9,603	358	3.73%
Capital	-	-	-
Total Net Budget			
Resource	107,898	41,191	38.18%
Capital	5,415	2,550	47.09%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	101,060	42,308	41.86%
The National Archives			
Department Expenditure Limit			
Resource	36,952	16,234	43.93%
Capital	1,900	832	43.79%
Annually Managed Expenditure			
Resource	-14	-	-
Capital	-	-	-
Total Net Budget			
Resource	36,938	16,234	43.95%
Capital	1,900	832	43.79%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	33,652	13,981	41.55%
United Kingdom Supreme Court			
Department Expenditure Limit			
Resource	3,492	1,433	41.04%
Capital	555	157	28.29%
Annually Managed Expenditure			
Resource	1,000	-	-
Capital	-	-	-
Total Net Budget			
Resource	4,492	1,433	31.90%
Capital	555	157	28.29%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,557	1,036	40.52%
Government Actuary's Department			
Department Expenditure Limit			
Resource	1	-296	-29,600.00%
Capital	200	66	33.00%
Annually Managed Expenditure			
Resource	141	-9	-6.38%
Capital	-	-	-
Total Net Budget			
Resource	142	-305	-214.79%
Capital	200	66	33.00%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	215	-447	-207.91%

	Present Plans	Provisional Outturn	Per cent Plans
£ '000			
Office of Gas and Electricity Markets			
Department Expenditure Limit			
Resource	701	-46,909	-6,691.73%
Capital	1,000	42	4.20%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	701	-46,909	-6,691.73%
Capital	1,000	42	4.20%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	3,523	-47,152	-1,338.40%
Office of Rail and Road			
Department Expenditure Limit			
Resource	3	8	266.67%
Capital	6,320	3,162	50.03%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	3	8	266.67%
Capital	6,320	3,162	50.03%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	7,600	2,519	33.14%
Water Services Regulation Authority			
Department Expenditure Limit			
Resource	150	-14,830	-9,886.67%
Capital	220	29	13.18%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	150	-14,830	-9,886.67%
Capital	220	29	13.18%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,367	-15,145	-639.84%
Export Credits Guarantee Department			
Department Expenditure Limit			
Resource	1,301	1,000	76.86%
Capital	300	16	5.33%
Annually Managed Expenditure			
Resource	124,842	-84,478	-67.67%
Capital	936,811	155,631	16.61%
Total Net Budget			
Resource	126,143	-83,478	-66.18%
Capital	937,111	155,647	16.61%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	658,819	63,690	9.67%

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner			
Department Expenditure Limit			
Resource	27,885	16,504	59.19%
Capital	700	851	121.57%
Annually Managed Expenditure			
Resource	968	828	85.54%
Capital	-	-	-
Total Net Budget			
Resource	28,853	17,332	60.07%
Capital	700	851	121.57%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	27,397	15,571	56.83%

House of Lords

Department Expenditure Limit			
Resource	176,306	62,174	35.26%
Capital	81,710	25,027	30.63%
Annually Managed Expenditure			
Resource	1	-	-
Capital	-	-	-
Total Net Budget			
Resource	176,307	62,174	35.26%
Capital	81,710	25,027	30.63%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	246,581	81,011	32.85%

House of Commons: Members

Department Expenditure Limit			
Resource	17,700	7,897	44.62%
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	17,700	7,897	44.62%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	17,700	7,897	44.62%

Crown Estate Office

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

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Armed Forces Pension and Compensation Scheme			
Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	6,407,873	3,283,979	51.25%
Capital	-	-	-
Total Net Budget			
Resource	6,407,873	3,283,979	51.25%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,368,946	494,232	36.10%
Department for International Development: Overseas Superannuation			
Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	21,800	10,752	49.32%
Capital	-	-	-
Total Net Budget			
Resource	21,800	10,752	49.32%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	59,000	29,496	49.99%
National Health Service Pension Scheme			
Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	23,848,147	13,074,974	54.83%
Capital	-	-	-
Total Net Budget			
Resource	23,848,147	13,074,974	54.83%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-3,028,207	-1,376,447	45.45%
Teachers' Pensions Scheme (England and Wales)			
Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	14,423,116	7,653,604	53.06%
Capital	-	-	-
Total Net Budget			
Resource	14,423,116	7,653,604	53.06%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	3,120,002	1,891,141	60.61%

Supplementary Estimates, 2019-20

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
UK Atomic Energy Authority Pension Schemes			
Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	276,940	-19,947	-7.20%
Capital	-	-	-
Total Net Budget			
Resource	276,940	-19,947	-7.20%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	229,490	116,394	50.72%
Ministry of Justice: Judicial Pensions Scheme			
Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	175,459	87,726	50.00%
Capital	-	-	-
Total Net Budget			
Resource	175,459	87,726	50.00%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-115,780	-57,894	50.00%
Cabinet Office: Civil Superannuation			
Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	10,604,557	5,634,681	53.13%
Capital	-	-	-
Total Net Budget			
Resource	10,604,557	5,634,681	53.13%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,567,082	1,000,302	63.83%
Royal Mail Statutory Pension Scheme			
Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	1,207,000	603,498	50.00%
Capital	-	-	-
Total Net Budget			
Resource	1,207,000	603,498	50.00%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,419,000	724,810	51.08%

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Total (Supply Estimates presented by HM Treasury)			
Department Expenditure Limit			
Resource	287,388,712	142,366,849	49.54%
Capital	64,689,008	28,939,293	44.74%
Annually Managed Expenditure			
Resource	190,500,671	93,082,668	48.86%
Capital	21,478,882	7,838,030	36.49%
Total Net Budget			
Resource	477,889,383	235,449,517	49.27%
Capital	86,167,890	36,777,323	42.68%
Non-Budget Expenditure	64,751,322	32,672,762	50.46%
Net Cash Requirement	518,110,916	251,863,981	48.61%

Supply Estimates presented elsewhere

House of Commons: Administration

Department Expenditure Limit			
Resource	440,500	121,570	27.60%
Capital	244,100	191,226	78.34%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	440,500	121,570	27.60%
Capital	244,100	191,226	78.34%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	529,500	309,999	58.55%

National Audit Office

Department Expenditure Limit			
Resource	71,000	35,497	50.00%
Capital	1,000	504	50.40%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	71,000	35,497	50.00%
Capital	1,000	504	50.40%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	69,616	34,524	49.59%

Electoral Commission

Department Expenditure Limit			
Resource	18,325	7,842	42.79%
Capital	990	118	11.92%
Annually Managed Expenditure			
Resource	115	-	-
Capital	-	-	-
Total Net Budget			
Resource	18,440	7,842	42.53%
Capital	990	118	11.92%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	18,731	7,837	41.84%

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Independent Parliamentary Standards Authority			
Department Expenditure Limit			
Resource	199,221	99,612	50.00%
Capital	394	198	50.25%
Annually Managed Expenditure			
Resource	100	48	48.00%
Capital	-	-	-
Total Net Budget			
Resource	199,321	99,660	50.00%
Capital	394	198	50.25%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	198,327	98,964	49.90%
Local Government Boundary Commission for England			
Department Expenditure Limit			
Resource	2,192	776	35.40%
Capital	50	-	-
Annually Managed Expenditure			
Resource	60	-	-
Capital	-	-	-
Total Net Budget			
Resource	2,252	776	34.46%
Capital	50	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,174	748	34.41%
Total (Supply Estimates presented elsewhere)			
Department Expenditure Limit			
Resource	731,238	265,297	36.28%
Capital	246,534	192,046	77.90%
Annually Managed Expenditure			
Resource	275	48	17.45%
Capital	-	-	-
Total Net Budget			
Resource	731,513	265,345	36.27%
Capital	246,534	192,046	77.90%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	818,348	452,072	55.24%
Grand Total			
Department Expenditure Limit			
Resource	288,119,950	142,632,146	49.50%
Capital	64,935,542	29,131,339	44.86%
Annually Managed Expenditure			
Resource	190,500,946	93,082,716	48.86%
Capital	21,478,882	7,838,030	36.49%
Total Net Budget			
Resource	478,620,896	235,714,862	49.25%
Capital	86,414,424	36,969,369	42.78%
Non-Budget Expenditure	64,751,322	32,672,762	50.46%
Net Cash Requirement	518,929,264	252,316,053	48.62%

Ministry of Defence

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. Reserve Claim LIBOR (Section DEL-F)	29,853,000		
ii. Transfer in from Department for International Development for Ex-Gratia Scheme Funding (Section DEL-F)	1,718,000		
iii. Reserve Claim Cash Forecasting Fine (Section DEL-P)		-2,007,000	
iv. Reserve Claim Operations and Peacekeeping (Sections DEL- Q to W)	125,000,000		
v. Reserve Claim Operations and Peacekeeping Depreciation & Impairments (Section DEL-X)	5,000,000		
vi. Switch from RDEL to SUME (Sections DEL-F)		-263,000,000	
vii. Switch from RDEL Programme to RDEL Administration (Sections DEL-F, P)	325,000,000	-325,000,000	
viii. Transfer in from Foreign and Commonwealth Office for DDIS International Programme Fund (Section DEL-F)	15,000		
ix. Transfer out to Foreign and Commonwealth Office for One HMG (Section DEL-F)		-730,000	
x. Transfer in from Cabinet Office for Transforming Government Security (Section DEL-F)	725,000		
xi. Transfer in from Foreign and Commonwealth Office for International Programme Fund (Section DEL-F)	13,000		
xii. Transfer in from Security and Intelligence Agencies for DNSA Nuclear Priority Fund (Section DEL-F)	30,000		
xiii. Transfer in from Cabinet Office for JIO (Section DEL-F)	300,000		
xiv. Transfer out to Security and Intelligence Agencies for CDS Pilot (Section DEL-F)		-480,000	
xv. Transfer out to Security and Intelligence Agencies for JCKP (Section DEL-F)		-7,198,000	
xvi. Transfer out to Cabinet Office for Better Information for Better Government (Section DEL-F)		-80,000	
xvii. Transfer out to Cabinet Office for Outsourcing Programme Implementation (Section DEL-F)		-1,986,000	
xviii. Transfer out to UK Government Investments for UKGI Joint Unit (Section DEL-F)		-1,299,000	
xix. Transfer out to Foreign and Commonwealth Office for NATO Conference (Section DEL-F)		-6,000,000	
xx. Transfer out to Cabinet Office for SpAds Pay Costs (Section DEL-F)		-67,000	

xxi. Transfer in from Security and Intelligence Agencies for CYBER (Section DEL-F)	2,550,000		
xxii. Transfer in from Foreign and Commonwealth Office for Conflict, Stability and Security Fund (Section DEL-AD)	6,025,000		
xxiii. Transfer out to Security and Intelligence Agencies for CYBER (Section DEL-F)		-44,546,000	
xxiv. Reserve Claim BEIS/UKSA CGI Work (Section DEL-F)	15,000,000		
xxv. Reserve Claim for Brexit funding (Section DEL-F)	4,900,000		
xxvi. Reserve Funding through reduced Depreciation & Impairments (section DEL-H)		-700,000,000	
xxvii. Reserve Claim Expected Credit Losses (Section DEL-F)	7,000,000		
xxviii. Reserve Claim Babcock Pensions (Section DEL-F)	30,000,000		
xxix. Reserve Claim Normandy Memorial Trust (Section DEL-F)	4,000,000		
xxx. Budget Exchange: DE Programme Funding (Section DEL-F)		-339,000	
xxxi. Reserve Claim Contingent Operational Stock (Section DEL-F)	13,000,000		
Total change in Resource DEL (Voted)	570,129,000	-1,352,732,000	-782,603,000
i. Change in Treasury Discount Rates for Provisions (Section AME-AG)	200,000,000		
Total change in Resource AME (Voted)	200,000,000		200,000,000
i. Reserve Claim Operations and Peacekeeping (Sections DEL-Y, Z)	13,500,000		
ii. Budget Uplift - FY 20-21 Brought Forward (Section DEL-K)	300,000,000		
iii. Transfer in from Security and Intelligence Agencies for CYBER (Section DEL-K)	2,005,000		
iv. Transfer out to Department for Business, Energy and Industrial Strategy for NERIMENT Project (Section DEL-K)		-502,000	
v. Transfer out to Security and Intelligence Agencies for CYBER Project (Section DEL-K)		-8,700,000	
vi. Transfer in from Security and Intelligence Agencies for JCKP Project (Section DEL-K)	7,198,000		
vii. Transfer in from Maritime and Coastguard Agency for Vision 5 MOU (Section DEL-K)		-450,000	
viii. Reserve Claim for Brexit funding (Section DEL-F)	1,000,000		
ix. Switch from RDEL to SUME (Sections DEL-J)	263,000,000		
x. Transfer out to Cabinet Office for Future Vetting Solution (Section DEL-F)		-3,800,000	
Total change in Capital DEL (Voted)	586,703,000	-13,452,000	573,251,000
i. Movements set out above	485,648,000		
ii. Increased NCR	750,000,000		

Total change in Net Cash Requirement	1,235,648,000	1,235,648,000
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Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-782,603,000	-	-782,603,000
Capital	573,251,000	-	573,251,000
Annually Managed Expenditure			
Resource	200,000,000	-	200,000,000
Capital	-	-	-
Total Net Budget			
Resource	-582,603,000	-	-582,603,000
Capital	573,251,000	-	573,251,000
Non-Budget Expenditure	-		
Net cash requirement	1,235,648,000		

Supplementary amounts required in the year ending 31 March 2020 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. * Delivery of agreed goods.

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.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
1,586,963	36,617,995	322,926	-1,105,529	1,909,889	35,512,466	9,780,802	573,251	10,354,053
<i>Of which:</i>								
A Provision of Defence Capability Service Personnel Costs								
-	9,676,900	-	272,907	-	9,949,807	-	-	-
B Provision of Defence Capability Civilian Personnel Costs								
-	1,694,024	-	88,948	-	1,782,972	-	-	-
C Provision of Defence Capability Infrastructure costs								
-	3,178,892	-	1,632,801	-	4,811,693	-	-	-
D Provision of Defence Capability Inventory Consumption								
-	1,145,901	-	164,920	-	1,310,821	-	-	-
E Provision of Defence Capability Equipment Support Costs								
-	8,997,174	-	-1,968,763	-	7,028,411	-	-	-
F Provision of Defence Capability Other Costs and Services								
-	1,909,397	-	-972,683	-	936,714	-	-	-
G Provision of Defence Capability Receipts and other Income								
-	-1,089,444	-	-95,576	-	-1,185,020	-	-	-
H Provision of Defence Capability Depreciation and Impairments Costs								
-	8,496,772	-	-700,000	-	7,796,772	-	-	-
J Provision of Defence Capability Capital Single Use Military Equipment								
-	-	-	-	-	-	4,829,667	1,595,883	6,425,550
K Provision of Defence Capability Other Capital (Fiscal)								
-	-	-	-	-	-	3,769,324	-912,806	2,856,518
N Provision of Defence Capability Research and Development Costs								
-	157,390	-	73,263	-	230,653	1,261,000	-160,426	1,100,574
O Provision of Defence Capability Administration Civilian Personnel Costs								
492,462	-	57,538	-	550,000	-	-	-	-
P Provision of Defence Capability Administration Other Costs and Services								
424,501	-	204,388	-	628,889	-	-	-	-
Q Operations Service Personnel Staff Cost								
-	16,392	-	14,368	-	30,760	-	-	-
R Operations and Peacekeeping Civilian Personnel Staff Costs								
-	1,000	-	2,291	-	3,291	-	-	-
S Operations Infrastructure Costs								
-	42,956	-	18,974	-	61,930	-	-	-
T Operations Inventory Consumption								
-	67,261	-	72,084	-	139,345	-	-	-
U Operations Equipment Support Costs								
-	157,825	-	-2,131	-	155,694	-	-	-
V Operations Other Costs and Services								
-	28,826	-	21,648	-	50,474	-	-	-
W Operations Receipts and other Income								
-	-2,260	-	-2,234	-	-4,494	-	-	-
X Operations Depreciation and Impairment Costs								
-	-	-	5,000	-	5,000	-	-	-

Part II: Changes Proposed (continued)

£'000

						Net Capital		
Present		Net Resources		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Z Operations Other Capital (Fiscal)								
-	-	-	-	-	-	-	13,500	13,500
AA Non Departmental Public Bodies Costs (net)								
-	178,543	-	10,929	-	189,472	2,511	-	2,511
AB Defence Capability Admin Service Pers Costs								
660,000	-	61,000	-	721,000	-	-	-	-
AC Defence Capability DE&S DEL Costs								
-	846,700	-	251,700	-	1,098,400	37,300	37,100	74,400
AD Conflict, Stability and Security Fund								
-	82,038	-	6,025	-	88,063	-	-	-
Total Spending in DEL							573,251	
		322,926	-1,105,529					
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	1,519,285	-	200,000	-	1,719,285	-	-	-
<i>Of which:</i>								
AH Provision of Defence Capability Provisions Costs								
-	616,735	-	200,000	-	816,735	-	-	-
Total Spending in AME							-	
		-	200,000					
Total for Estimate							573,251	
		322,926	-905,529					
<i>Of which:</i>								
Voted Expenditure							573,251	
		322,926	-905,529					
Non Voted Expenditure							-	
		-	-					

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	40,245,760	1,235,648	41,481,408

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
1,909,889	-	1,909,889	36,701,980	-1,189,514	35,512,466	10,544,330	-190,277	10,354,053
<i>Of which:</i>								
A Provision of Defence Capability Service Personnel Costs								
-	-	-	9,949,807	-	9,949,807	-	-	-
B Provision of Defence Capability Civilian Personnel Costs								
-	-	-	1,782,972	-	1,782,972	-	-	-
C Provision of Defence Capability Infrastructure costs								
-	-	-	4,811,693	-	4,811,693	-	-	-
D Provision of Defence Capability Inventory Consumption								
-	-	-	1,310,821	-	1,310,821	-	-	-
E Provision of Defence Capability Equipment Support Costs								
-	-	-	7,028,411	-	7,028,411	-	-	-
F Provision of Defence Capability Other Costs and Services								
-	-	-	936,714	-	936,714	-	-	-
G Provision of Defence Capability Receipts and other Income								
-	-	-	-	-1,185,020	-1,185,020	-	-	-
H Provision of Defence Capability Depreciation and Impairments Costs								
-	-	-	7,796,772	-	7,796,772	-	-	-
I Provision of Defence Capability Cash Release of Provisions Costs								
-	-	-	340,000	-	340,000	-	-	-
J Provision of Defence Capability Capital Single Use Military Equipment								
-	-	-	-	-	-	6,425,550	-	6,425,550
K Provision of Defence Capability Other Capital (Fiscal)								
-	-	-	-	-	-	2,856,518	-	2,856,518
L Provision of Defence Capability Fiscal Assets / Estate Disposal								
-	-	-	-	-	-	50,000	-187,000	-137,000
M Provision of Defence Capability New Loans and Loan Repayment								
-	-	-	-	-	-	3,277	-3,277	-
N Provision of Defence Capability Research and Development Costs								
-	-	-	230,653	-	230,653	1,100,574	-	1,100,574
O Provision of Defence Capability Administration Civilian Personnel Costs								
550,000	-	550,000	-	-	-	-	-	-
P Provision of Defence Capability Administration Other Costs and Services								
628,889	-	628,889	-	-	-	-	-	-
Q Operations Service Personnel Staff Cost								
-	-	-	30,760	-	30,760	-	-	-
R Operations and Peacekeeping Civilian Personnel Staff Costs								
-	-	-	3,291	-	3,291	-	-	-
S Operations Infrastructure Costs								
-	-	-	61,930	-	61,930	-	-	-

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
T Operations Inventory Consumption								
-	-	-	139,345	-	139,345	-	-	-
U Operations Equipment Support Costs								
-	-	-	155,694	-	155,694	-	-	-
V Operations Other Costs and Services								
-	-	-	50,474	-	50,474	-	-	-
W Operations Receipts and other Income								
-	-	-	-	-4,494	-4,494	-	-	-
X Operations Depreciation and Impairment Costs								
-	-	-	5,000	-	5,000	-	-	-
Y Operations Capital Single Use Military Equipment								
-	-	-	-	-	-	18,000	-	18,000
Z Operations Other Capital (Fiscal)								
-	-	-	-	-	-	13,500	-	13,500
AA Non Departmental Public Bodies Costs (net)								
-	-	-	189,472	-	189,472	2,511	-	2,511
AB Defence Capability Admin Service Pers Costs								
721,000	-	721,000	-	-	-	-	-	-
AC Defence Capability DE&S DEL Costs								
-	-	-	1,098,400	-	1,098,400	74,400	-	74,400
AD War Pension Benefits Programme Costs								
-	-	-	691,708	-	691,708	-	-	-
AD Conflict, Stability and Security Fund								
-	-	-	88,063	-	88,063	-	-	-
AE Cash Release of Provisions Admin Costs								
10,000	-	10,000	-	-	-	-	-	-
Total Spending in DEL								
1,909,889	-	1,909,889	36,701,980	-1,189,514	35,512,466	10,544,330	-190,277	10,354,053
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	1,719,285	-	1,719,285	-	-	-
<i>Of which:</i>								
AG Provision of Defence Capability Depreciation and Impairment Costs								
-	-	-	952,550	-	952,550	-	-	-
AH Provision of Defence Capability Provisions Costs								
-	-	-	816,735	-	816,735	-	-	-
AI Provision of Defence Cash Release of Provisions Costs								
-	-	-	-350,000	-	-350,000	-	-	-
AJ Movement On Fair Value of Financial Instruments								
-	-	-	300,000	-	300,000	-	-	-
Total Spending in AME								
-	-	-	1,719,285	-	1,719,285	-	-	-

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Total for Estimate								
1,909,889	-	1,909,889	38,421,265	-1,189,514	37,231,751	10,544,330	-190,277	10,354,053
<i>Of which:</i>								
Voted Expenditure								
1,909,889	-	1,909,889	38,421,265	-1,189,514	37,231,751	10,544,330	-190,277	10,354,053
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	39,724,243	-582,603	39,141,640
Net Capital Requirement	9,780,802	573,251	10,354,053
Accruals to cash adjustments	-9,259,285	1,245,000	-8,014,285
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-181,054	-10,929	-191,983
Add cash grant-in-aid	177,826	10,929	188,755
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-9,749,322	695,000	-9,054,322
New provisions and adjustments to previous provisions	-616,735	-200,000	-816,735
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	135,000	206,000	341,000
Increase (+) / Decrease (-) in debtors	275,000	308,000	583,000
Increase (-) / Decrease (+) in creditors	350,000	236,000	586,000
Use of provisions	350,000	-	350,000
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	40,245,760	1,235,648	41,481,408

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

	£'000
	Revised Plans
Gross Administration Costs	1,899,889
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	1,899,889
Gross Programme Costs	36,188,356
<i>Less:</i>	
Programme DEL Income	-1,189,514
Programme AME Income	-
Non-budget income	-
Net Programme Costs	34,998,842
Total Net Operating Costs	36,898,731
<i>Of which:</i>	
Resource DEL	33,228,872
Capital DEL	1,600,574
Resource AME	2,069,285
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-1,600,574
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	3,843,483
Total Resource Budget	39,141,640
<i>Of which:</i>	
Resource DEL	37,422,355
Resource AME	1,719,285
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	39,141,640

Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
Voted Resource DEL	-1,189,514
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-872,481
<i>Of which:</i>	
G Provision of Defence Capability Receipts and other Income	-867,987
W Operations Receipts and other Income	-4,494
Other Income	-317,033
<i>Of which:</i>	
G Provision of Defence Capability Receipts and other Income	-317,033
Total Programme	<u>-1,189,514</u>
Total Voted Resource Income	<u>-1,189,514</u>
Voted Capital DEL	-190,277
<i>Of which:</i>	
Programme	
Sales of Assets	-187,000
<i>Of which:</i>	
L Provision of Defence Capability Fiscal Assets / Estate Disposal	-187,000
Repayments	-3,277
<i>Of which:</i>	
M Provision of Defence Capability New Loans and Loan Repayment	-3,277
Total Programme	<u>-190,277</u>
Total Voted Capital Income	<u>-190,277</u>

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

No CFER income is expected in 2019-20.

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:	
Sir Simon Bollom	Defence Equipment and Support
Ian Booth	Submarine Delivery Authority (SDA)

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

ALB Accounting Officers:

Gary Lashko	Royal Hospital Chelsea
Professor Dominic Tweddle	National Museum of the Royal Navy
Justin Maciejewski DSO MBE	National Army Museum
Major General (Retd) Jamie H Gordon CB CBE	Council of Reserve and Cadet Forces Association
Ms Maggie Appleton MBE	Royal Airforce Museum
Victoria Wallace	Commonwealth War Graves Commission
Neil Swift	Single Source Regulations Office
Melloney Poole	Armed Forces Covenant Fund Trust

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
AA-DEL	Armed Forces Covenant Fund Trustee Ltd	10,000	-	10,000
AA-DEL	Commonwealth War Graves Commission	54,372	-	54,372
AA-DEL	International Military Services Limited	1	-	1
AA-DEL	National Army Museum	7,467	-	6,600
AA-DEL	National Museum of the Royal Navy	4,386	126	3,501
AA-DEL	Royal Air Force Museum	9,524	-	9,524
AA-DEL	Royal Hospital, Chelsea	14,045	-	12,695
AA-DEL	Single Source Regulations Office	6,181	-	6,181
AA-DEL	Territorial, Auxiliary and Volunteer Reserve Associations established under s 110 of the Reserve Act	83,496	2,385	85,881
Total		189,472	2,511	188,755

Part III: Note J - Staff Benefits

For the Financial Year 2019-20, the Top Level Budget (TLB) holders have delegated authority to make special bonus payments to civilian staff, to either an individual or to a team, in recognition of exceptional performance in a one-off task/situation, or for achievement of a significant personal development activity via the In-Year Reward Scheme. Awards will not exceed £5,000 per person during a financial year and there is no guarantee of an In-Year Reward.

TLB holders are also able to authorise non-cash awards via the Thank You Scheme, which include such items as retail outlet or theatre ticket vouchers. The value of an award will not exceed £100 per individual and nor will they in total exceed 0.1% of the civilian pay bill for the TLB.

In addition to the financial rewards is the Business Unit Commendations for all civilian employees in broader banded grades, retained grades, skill zones and analogue grades and military personnel. Business Unit Commendations exist as a means of non-pay reward to ensure that exceptional effort undertaken either individually, or collectively, is recognised by top-level management and made publicly known to colleagues. This is typically done by means of a presentation and certificate. Business Unit Commendations and related Commendation Schemes vary from organisation to organisation within the Department.

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Contingent liabilities valued in excess of 300 thousand pounds, are as follows:	
<u>Statutory Liabilities Charged To Resource Estimates</u>	
1. Statutory liability for International Military Sales.	Unquantifiable
<u>Non-Statutory Liabilities Charged To Resource Estimates</u>	
2. Indemnity for utilities and services following the sale of Service housing	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. Indemnity to Rolls-Royce Power for the non-insurance of the Rolls-Royce Core Factory and the Neptune Test Reactor facility for death and personal injury to a third party.	Unquantifiable
6. Standard shipbuilding indemnity in respect of Astute class submarines.	Unquantifiable
7. Indemnity for residual public liability arising from the disbanding of Defence Evaluation and Research Agency (DERA) as a MOD Trading Fund and the formation of QinetiQ on 1 July 2001.	Unquantifiable
8. Indemnity for environmental losses incurred by QinetiQ arising from certain defined materials at specific properties before the formation of QinetiQ on 1 July 2001.	Unquantifiable
9. Legal claims (personal).	44,177
10. Environmental clean up costs.	46,851
11. Potential redundancy liability for employees at several sites due to USVF re-basing as part of US European Infrastructure Consolidation (EIC).	4,000
12. Government Pipeline and Storage System (GPSS) - compensation to landowners where GPSS is laid outside deviation limits or where the SofS' rights in respect of GPSS are lost.	5,606
13. Indemnity related to work to relocate cables, in support of the dredging necessary for the QE Class Carriers.	1,080
14. Indemnity to third parties for damage caused by live firing of missiles at overseas ranges.	Unquantifiable
15. The Department has a number of sites where it may be necessary to carry out decontamination work. It is not practicable or cost effective to identify all contamination at these sites, any possible liability is therefore not quantified and possible site remediation exposure is recognised as an unquantifiable contingent liability.	Unquantifiable
16. Liabilities arising from insurance risk of exhibits on loan to the museums of the Royal Navy, Army and Royal Air Force.	2,949

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

Nature of liability	£'000
17. Potential redundancy costs for employees at the Defence College of Technical Training.	1,900
18. 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
19. Indemnity in respect of nuclear risk in support of Framework Contracts under Next Generation Estate Contracts.	Unquantifiable
20. Indemnity for residual employee disease liability arising from the disbanding of Defence Evaluation and Research Agency (DERA) as a MOD Trading Fund and the formation of QinetiQ on 1 July 2001.	Unquantifiable
21. Indemnity for contractors under standard contract terms for Cerberus Project.	Unquantifiable
22. New Fair Deal Arrangements for staff pensions.	Unquantifiable
23. Indemnity for possible damage caused by contractors on Government property.	1,523,785
24. Indemnity to contractors for third party claims.	282,000
25. Liability for redundancy.	233,441
26. New Fair Deal Arrangements for staff Pensions: staff transfers from Central Government.	1,525
27. Indemnities to AWE Management Ltd for nuclear and non-nuclear risks.	Unquantifiable
28. Indemnities to Rolls-Royce and BAE Systems for risks associated with the handling of fissile materials.	Unquantifiable
29. Service Life Insurance is a life insurance scheme for Service personnel which aims to guarantee access to life insurance cover throughout their Service. The insurer undertakes to cover the risk for all deaths regardless of cause within a contracted mortality rate of 75 deaths per 100,000 members. Above this mortality rate MOD would be liable. Details of the scheme and key features can be found at www.sli365.com .	Unquantifiable
30. Guarantee to NAAFI that the Department will reimburse 90% of their additional costs arising from any changes in MOD's service requirements.	Unquantifiable
31. Indemnity to contractors for potential third party risks arising from construction of Queen Elizabeth carriers.	Unquantifiable
32. Strategic Weapons System Activities Future Delivery Project – outsourced contract includes an indemnity for non-nuclear events and unintended detonation of explosives.	Unquantifiable
33. Potential claims under UK employment legislation following a Court of Appeal decision that Dependent Locally Employed Civilians are covered by the legislation.	Unquantifiable
34. 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
35. Liability arising from the Colchester Garrison PFI.	20,000
36. 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
37. 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

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

Nature of liability	£'000
38. 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
39. Indemnity for environmental losses arising in specific circumstances following the sale of DSG to Babcock in 2014.	Unquantifiable
40. 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
41. Overall cap on contractor liability within the future submarine design phase contract with Devonport Royal Dockyard Limited.	Unquantifiable
42. Cap on contractor liability for negligent performance within the future submarine design phase contract with BAE Systems Ltd.	Unquantifiable
43. Indemnities and limits of liability to contractors in respect of consequential and indirect losses.	Unquantifiable
44. 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
45. Limit of contractor liability for consequential or indirect loss arising from Light Aircraft Flying Training.	25,000
46. Potential liability from the use of standard terms and conditions in Public Finance Initiative (PFI) schemes.	Unquantifiable
47. Liabilities arising from the use of Special Risk Indemnities in MOD contracts.	Unquantifiable
48. Liabilities arising from Foreign Military Sales activity.	Unquantifiable
49. Defence Science and Technology Laboratory (Dstl) operations mean that their sites and specialist buildings may become liable to significant decommissioning and remediation costs. The likelihood of the experimental establishments owned by Dstl transferring outside the public sector is considered remote, and the costs associated with such liabilities that could arise due to a transfer of ownership or significant change of use are considered unquantifiable.	Unquantifiable
50. The Guarantee would not guarantee payment to the NAAFI Pension Scheme of NAAFI's obligations, as that would require the maintenance of NAAFI as an on-going entity. Rather, the Guarantee would operate as a "pay-as-you-go" guarantee, and guarantee the Trustees' ability to pay full benefits to members.	146,400
51. Indemnity for contractors liability relating to explosion or ignition of Authority owned ammunition or explosives.	2,000
52. Liabilities arising from the use of Special Risk Indemnities in MOD contracts.	239,943

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
F-DEL	NATO Military Budget	165,152
F-DEL	UK Contribution to the Comprehensive Test Ban Treaty Verification Scheme	4,449
F-DEL	Western European Union Centre	3,840
Total		173,441

Security and Intelligence Agencies

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Reserve - EU Exit Funding	1,943,000		
Budget Cover Transfers		-8,268,000	
DEL Switch - General	55,000,000		
DEL Switch - Research and Development		-24,456,000	
Ring-fenced RDEL Uplift	3,000,000		
Total change in Resource DEL (Voted)	59,943,000	-32,724,000	27,219,000
Reserve - EU Exit Funding	8,198,000		
Budget Cover Transfers		-19,076,000	
DEL Switch - General		-55,000,000	
DEL Switch - Research and Development	24,456,000		
Total change in Capital DEL (Voted)	32,654,000	-74,076,000	-41,422,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in stock, debtors and creditors.			
Reserve - EU Exit Funding	10,141,000		
Budget Cover Transfers		-27,344,000	
Total change in Net Cash Requirement	10,141,000	-27,344,000	-17,203,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	27,219,000	-	27,219,000
Capital	-41,422,000	-	-41,422,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	27,219,000	-	27,219,000
Capital	-41,422,000	-	-41,422,000
Non-Budget Expenditure	-		
Net cash requirement	-17,203,000		

Supplementary amounts required in the year ending 31 March 2020 for expenditure by Security and Intelligence Agencies on:

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

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

Annually Managed Expenditure:Expenditure arising from:

Provisions and other non-cash items.

Security and Intelligence Agencies will account for this Estimate.

Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
76,000	2,701,016	3,335	23,884	79,335	2,724,900	685,522	-41,422	644,100
<i>Of which:</i>								
A Security and Intelligence Agencies								
76,000	2,701,016	3,335	23,884	79,335	2,724,900	685,522	-41,422	644,100
Total Spending in DEL								
		3,335	23,884			-41,422		
Total for Estimate								
		3,335	23,884			-41,422		
<i>Of which:</i>								
Voted Expenditure								
		3,335	23,884			-41,422		
Non Voted Expenditure								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	3,162,228	-17,203	3,145,025

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
79,335	-	79,335	2,914,186	-189,286	2,724,900	692,900	-48,800	644,100
<i>Of which:</i>								
A Security and Intelligence Agencies								
79,335	-	79,335	2,914,186	-189,286	2,724,900	692,900	-48,800	644,100
Total Spending in DEL								
79,335	-	79,335	2,914,186	-189,286	2,724,900	692,900	-48,800	644,100
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	39,050	-	39,050	-	-	-
<i>Of which:</i>								
B Spending in Annually Managed Expenditure								
-	-	-	39,050	-	39,050	-	-	-
Total Spending in AME								
-	-	-	39,050	-	39,050	-	-	-
Total for Estimate								
79,335	-	79,335	2,953,236	-189,286	2,763,950	692,900	-48,800	644,100
<i>Of which:</i>								
Voted Expenditure								
79,335	-	79,335	2,953,236	-189,286	2,763,950	692,900	-48,800	644,100
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	2,816,066	27,219	2,843,285
Net Capital Requirement	685,522	-41,422	644,100
Accruals to cash adjustments	-339,360	-3,000	-342,360
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-489,900	-3,000	-492,900
New provisions and adjustments to previous provisions	850	-	850
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-310	-	-310
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	150,000	-	150,000
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	3,162,228	-17,203	3,145,025

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

	£'000
	Revised Plans
Gross Administration Costs	79,335
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	79,335
Gross Programme Costs	3,139,336
<i>Less:</i>	
Programme DEL Income	-238,086
Programme AME Income	-
Non-budget income	-
Net Programme Costs	2,901,250
Total Net Operating Costs	2,980,585
<i>Of which:</i>	
Resource DEL	2,804,235
Capital DEL	137,300
Resource AME	39,050
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-137,300
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	2,843,285
<i>Of which:</i>	
Resource DEL	2,804,235
Resource AME	39,050
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	2,843,285

Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
Voted Resource DEL	-189,286
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-189,286
<i>Of which:</i>	
A Security and Intelligence Agencies	-189,286
Total Programme	<u>-189,286</u>
 Total Voted Resource Income	 <u>-189,286</u>
Voted Capital DEL	-48,800
<i>Of which:</i>	
Programme	
Other Grants	-48,800
<i>Of which:</i>	
A Security and Intelligence Agencies	-48,800
Total Programme	<u>-48,800</u>
 Total Voted Capital Income	 <u>-48,800</u>

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

No CFER income or receipts are expected in 2019-20.

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

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

Home Office

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Resource DEL (Voted)			
(Section A) Net decrease to Crime, Policing and Fire Group.	-	-737,950,000	
(Section B) Net increase to Office for Security and Counter Terrorism.	70,710,000	-	
(Section C) Net increase to Immigration Enforcement.	18,057,000	-	
(Section D) Net decrease to UK Visas and Immigration.	-	-179,077,000	
(Section E) Net decrease to BICS PSG, Europe, International and ICI.	-	-97,525,000	
(Section F) Net increase to Border Force.	75,280,000	-	
(Section G) Net decrease to Passport Office.	-	-17,996,000	
(Section H) Net increase to Enablers.	716,394,000	-	
(Section I) Net increase to Arm's Length Bodies (Net).	26,111,000	-	
(Section J) Net increase to Serious and Organised Crime.	115,192,000	-	
Net decrease to European Solidarity Mechanism	-	-1,000	
Net decrease to Departmental Unallocated Provision.	-	-82,720,000	
Total change in Resource DEL (Voted)	1,021,744,000	-1,115,269,000	-93,525,000

Resource AME (Voted)

(Section K) Net increase in AME charges.	255,000,000	-	
(Section L) Net decrease to Police and Fire Superannuation.	-	-395,577,000	
(Section M) Net increase AME charges Arm's Length Bodies (Net).	8,899,000	-	
Total change in Resource AME (Voted)	263,899,000	-395,577,000	-131,678,000

Capital DEL (Voted)

(Section A) Net decrease to Crime, Policing and Fire Group.	-	-16,643,000	
(Section B) Net decrease to Office for Security and Counter Terrorism.	-	-3,396,000	
(Section C) Net decrease to Immigration Enforcement.	-	-133,000	
(Section D) Net decrease to UK Visas and Immigration.	-	-2,190,000	
(Section E) Net decrease to BICS PSG, Europe, International and ICI.	-	-28,481,000	
(Section F) Net increase to Border Force.	89,831,000	-	
(Section G) Net increase to Passport Office.	7,161,000	-	
(Section H) Net increase to Enablers.	141,894,000	-	
(Section I) Net increase to Arm's Length Bodies (Net).	13,087,000	-	
(Section J) Net increase to Serious and Organised Crime.	10,100,000	-	
Net decrease to Departmental Unallocated Provision.	-	-51,135,000	
Total change in Capital DEL (Voted)	262,073,000	-101,978,000	160,095,000

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

	-	-63,115,000	
Total change in Net cash requirement	-	-63,115,000	-63,115,000

Part I

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-93,525,000	-	-93,525,000
Capital	160,095,000	-	160,095,000
Annually Managed Expenditure			
Resource	-131,678,000	-	-131,678,000
Capital	-	-	-
Total Net Budget			
Resource	-225,203,000	-	-225,203,000
Capital	160,095,000	-	160,095,000
Non-Budget Expenditure	-		
Net cash requirement	-63,115,000		

Supplementary amounts required in the year ending 31 March 2020 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.

Expenditure arising from the programme to reform the proceeds of crime and terrorism financing “suspicious activity reporting” regime.

Immigration Health Surcharge and Immigration Skills Charge.

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

Income arising from:

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

Identity management and data protection; passports and certificates.

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

Responsibility for and inspections of crown premises and emergency services.

Cyber-crime. Contributions for Police IT services.

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

Immigration Health Surcharge and Immigration Skills Charge.

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

Annually Managed Expenditure:

Expenditure arising from:

Pensions; and other non-cash items.

Home Office will account for this Estimate.

Part II: Changes Proposed

						£'000		
Present		Net Resources		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
328,150	11,187,553	18,154	-111,679	346,304	11,075,874	579,733	160,095	739,828
<i>of which:</i>								
A Crime, Policing and Fire Group								
34,017	9,201,681	-7,455	-730,495	26,562	8,471,186	133,916	-16,643	117,273
B Office for Security and Counter Terrorism								
45,761	886,736	-15,178	85,888	30,583	972,624	107,695	-3,396	104,299
C Immigration Enforcement								
6,313	367,387	5,425	12,632	11,738	380,019	6,950	-133	6,817
D UK Visas and Immigration								
13,490	-499,473	-1,804	-177,273	11,686	-676,746	33,300	-2,190	31,110
E BICS PSG, Europe, International and ICI								
32,937	139,978	6,076	-103,601	39,013	36,377	50,660	-28,481	22,179
F Border Force								
2,805	544,759	11,978	63,302	14,783	608,061	18,400	89,831	108,231
G HM Passport Office								
-183	-178,039	3,155	-21,151	2,972	-199,190	32,500	7,161	39,661
H Enablers								
130,554	562,033	64,194	652,200	194,748	1,214,233	145,177	141,894	287,071
I Arms Length Bodies (Net)								
-	99,991	-	26,111	-	126,102	-	13,087	13,087
J Serious and Organised Crime								
1,000	41,235	13,219	101,973	14,219	143,208	-	10,100	10,100
<i>European Solidarity Mechanism (Net)</i>								
-	1	-	-1	-	-	-	-	-
<i>Departmental Unallocated Provision</i>								
61,456	21,264	-61,456	-21,264	-	-	51,135	-51,135	-
Total Spending in DEL								
		18,154	-111,679			160,095		

Part II: Changes Proposed

£'000

	Net Resources						Net Capital		
	Present		Changes		Revised		Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
	1	2	3	4	5	6			
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
	-	2,861,683	-	-131,678	-	2,730,005	-	-	-
<i>of which:</i>									
K AME Charges									
	-	4,854	-	255,000	-	259,854	-	-	-
L Police and Fire Superannuation									
	-	2,856,828	-	-395,577	-	2,461,251	-	-	-
M AME Charges Arms Length Bodies (Net)									
	-	1	-	8,899	-	8,900	-	-	-
Total Spending in AME									
			-	-131,678				-	
Total for Estimate									
			18,154	-243,357				160,095	
<i>of which:</i>									
Voted expenditure									
			18,154	-243,357				160,095	
Non-voted expenditure									
			-	-				-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	14,623,420	-63,115	14,560,305

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
416,777	-70,473	346,304	14,175,078	-3,099,204	11,075,874	744,016	-4,188	739,828
<i>of which:</i>								
A Crime Policing and Fire Group								
28,762	-2,200	26,562	8,472,379	-1,193	8,471,186	117,273	-	117,273
B Office for Security and Counter Terrorism								
30,583	-	30,583	987,371	-14,747	972,624	104,299	-	104,299
C Immigration Enforcement								
11,738	-	11,738	423,019	-43,000	380,019	6,817	-	6,817
D UK Visas and Immigration								
11,686	-	11,686	1,450,997	-2,127,743	-676,746	31,110	-	31,110
E BICS PSG, Europe, International and ICI								
39,013	-	39,013	52,727	-16,350	36,377	22,179	-	22,179
F Border Force								
14,783	-	14,783	627,061	-19,000	608,061	108,231	-	108,231
G HM Passport Office								
2,972	-	2,972	365,810	-565,000	-199,190	39,661	-	39,661
H Enablers								
263,021	-68,273	194,748	1,372,404	-158,171	1,214,233	291,259	-4,188	287,071
I Arms Length Bodies (Net)								
-	-	-	126,102	-	126,102	13,087	-	13,087
J Serious and Organised Crime								
14,219	-	14,219	297,208	-154,000	143,208	10,100	-	10,100
Total Spending in DEL								
416,777	-70,473	346,304	14,175,078	-3,099,204	11,075,874	744,016	-4,188	739,828

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Programme		Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	2,730,005	-	2,730,005	-	-	-
<i>of which:</i>								
K AME Charges								
-	-	-	259,854	-	259,854	-	-	-
L Police and Fire Superannuation								
-	-	-	2,461,251	-	2,461,251	-	-	-
M AME Charges Arms Length Bodies (Net)								
-	-	-	8,900	-	8,900	-	-	-
Total Spending in AME								
-	-	-	2,730,005	-	2,730,005	-	-	-
Total for Estimate								
416,777	-70,473	346,304	16,905,083	-3,099,204	13,805,879	744,016	-4,188	739,828
<i>of which:</i>								
Voted expenditure								
416,777	-70,473	346,304	16,905,083	-3,099,204	13,805,879	744,016	-4,188	739,828
Non-voted expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	14,377,386	-225,203	14,152,183
Net Capital Requirement	579,733	160,095	739,828
Accruals to cash adjustments	-333,699	1,993	-331,706
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-99,992	-48,097	-148,089
Add cash grant-in-aid	107,496	-14,824	92,672
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-256,900	5,611	-251,289
New provisions and adjustments to previous provisions	-	-275,000	-275,000
Departmental Unallocated Provision	-84,303	84,303	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	250,000	250,000
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	14,623,420	-63,115	14,560,305

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

	£'000
	Revised Plans
Gross Administration Costs	416,777
<i>Less:</i>	
Administration DEL Income	-70,473
Net Administration Costs	346,304
Gross Programme Costs	17,163,880
<i>Less:</i>	
Programme DEL Income	-3,103,392
Programme AME Income	-
Non-budget income	-81,300
Net Programme Costs	13,979,188
Total Net Operating Costs	14,325,492
<i>Of which:</i>	
Resource DEL	11,422,178
Capital DEL	254,609
Resource AME	2,730,005
Capital AME	-
Non-budget	-81,300
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-254,609
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	81,300
Other adjustments	-
Total Resource Budget	14,152,183
<i>Of which:</i>	
Resource DEL	11,422,178
Resource AME	2,730,005
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	14,152,183

Part III: Note B - Analysis of Departmental Income

	£'000
	Revised Plans
Voted Resource DEL	-3,169,677
<i>Of which:</i>	
Administration	
EU Grants Received	7,918
<i>Of which:</i>	
A Crime, Policing and Fire Group	740
G HM Passport Office	34,000
H Enablers	-26,822
Sales of Goods and Services	48,708
<i>Of which:</i>	
A Crime, Policing and Fire Group	-1,290
D UK Visas and Immigration	66,225
H Enablers	-16,227
Other Income	-91,449
<i>Of which:</i>	
D UK Visas & Immigration	-66,225
H Enablers	-25,224
Taxation	-35,650
<i>Of which:</i>	
A Crime, Policing and Fire Group	-1,650
G HM Passport Office	-34,000
Total Administration	-70,473
 Programme	
EU Grants Received	-27,276
<i>Of which:</i>	
C Immigration Enforcement	-24,789
H Enablers	-2,487
Sales of Goods and Services	-2,260,641
<i>Of which:</i>	
A Crime, Policing and Fire Group	-1,157
C Immigration Enforcement	-600
D UK Visas & Immigration	-1,914,270
E BICS PSG, Europe, International and ICI	-86,536
F Border Force	-142,572
G HM Passport Office	-24,438
H Enablers	-91,068
Other Grants	-51,655
<i>Of which:</i>	
A Crime, Policing and Fire Group	-48,310
G HM Passport Office	-3,345
Other Income	-147,539
<i>Of which:</i>	
A Crime, Policing and Fire Group	48,274
B Office for Security and Counter Terrorism	184,550

Part III: Note B - Analysis of Departmental Income

	£'000
	Revised Plans
C Immigration Enforcement	-2,611
D UK Visas & Immigration	-213,473
E BICS PSG, Europe, International and ICI	70,186
F Border Force	125,718
G HM Passport Office	-141,567
H Enablers	-64,616
J Serious and Organised Crime	-154,000
Taxation	-612,093
<i>Of which:</i>	
B Office for Security and Counter Terrorism	-199,297
C Immigration Enforcement	-15,000
F Border Force	-2,146
G HM Passport Office	-395,650
Total Programme	<u>-3,099,204</u>
Total Voted Resource Income	<u>-3,169,677</u>
Voted Capital DEL	-4,188
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-4,188
<i>Of which:</i>	
H Enablers	-4,188
Total Programme	<u>-4,188</u>
Total Voted Capital Income	<u>-4,188</u>

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

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

	£'000					
	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-81,300	-81,300	-	-	-81,300	-81,300
Total	-81,300	-81,300	-	-	-81,300	-81,300

Detailed description of CFER sources

	£'000					
	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Consular Premium (is funding for non-fee bearing consular services provided overseas for UK citizens. It is collected within all UK passport service fees so passed from Home Office to HMT who fund FCO direct).	-81,300	-81,300	-	-	-81,300	-81,300
Total	-81,300	-81,300	-	-	-81,300	-81,300

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Sir Philip Rutnam
Additional Accounting Officers:	Shona Dunn 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	Immigration Services Commissioner
Ian Todd	Security Industry Authority
Mike Cunningham	College of Policing
Michael Rich	Gangmasters and Labour Abuse Authority
Eric Robinson	Disclosure and Barring Service

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
I	College of Policing	41,984	4,113	35,613
I	Disclosure and Barring Service	-4,407	6,439	6,439
I	Gangmasters and Labour Abuse Authority	6,557	190	6,240
I	Immigration Services Commissioner	3,820	-	3,820
I and O	Independent Office for Police Conduct	77,134	2,045	40,260
I	Security Industry Authority	9,914	300	300
Total		135,002	13,087	92,672

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
E	Windrush Compensation Scheme	250,000

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>The Home Office has entered into the following quantifiable contingent liabilities by offering guarantees, indemnities or by giving letters of comfort. None of these is a contingent liability within the meaning of IAS 37 since the likelihood of a transfer of economic benefit in settlement is too remote.</p>	
Non-statutory liabilities	
Indemnity provided to British Airports Authority (BAA) in respect of damage or injury caused to third parties from 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).	8,687
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.

HMG guarantee for EU funding streams as announced in August and October 2016. Home Office responsibility covers AMIF Programmes.

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, 2 July 2004 and 30 August 2016.

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>The minutes above refer to the following locations and NDT equipment which is loaned by the Department to recipients:</p>	
<p>1. Belgium (loan of motion detection equipment and building; and loan of passive millimetre wave imager trucks and reflector and thermal imaging equipment).</p>	
<p>2. The Netherlands (loan of motion detection equipment and building/shelters; CO2 probes and Thermal imaging equipment).</p>	
<p>3. France (loan of motion detection equipment and building/shelters; CO2 probes and loan of passive millimetre wave imager reflectors and ISO containers).</p>	
<p>i) Calais: Heartbeat equipment and building and Passive Millimetric Wave Imager ISO containers. Heartbeat equipment and two buildings in juxtaposed control zone commenced Spring 2004.</p>	
<p>ii) Coquelles: Heartbeat Detection Unit at the Euro tunnel operated in the juxtaposed control zone by the Home Office. Passive Millimetric Wave Imager ISO containers. Shelter for and Heartbeat detection equipment which is under control of, and operated by, the BF in the juxtaposed control zone.</p>	
<p>iii) Dunkerque: Heartbeat building commenced Summer 2005. Heartbeat equipment and building operated by the Home Office in the juxtaposed control zone and commenced operation in Spring 2004.</p>	
<p>iv) Ostend: Heartbeat shelters.</p>	
<p>v) St. Malo: CO2 probes to be operated by French operators.</p>	
<p>vi) Vlissingen: Heartbeat equipment and shelters.</p>	
<p>vii) Zeebrugge: Two further Heartbeat buildings and one Passive Millimetric Wave Imager ISO container.</p>	

National Crime Agency

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Resource Departmental Expenditure Limit (DEL) (Voted) Changes:			
Transfers to and from other government departments			
(Section A) Conflict, Stability and Security programme Funding from the Foreign and Commonwealth Office (FCO).	9,171,000	-	
(Section A) Integrated Activity Fund programme funding from the FCO and return of excess funds.	1,208,000	-108,000	
(Section A) National Cyber Security Programme funding from the Cabinet Office (CO).	2,704,000	-	
(Section A) National Cyber Security Programme funding from the CO - HSA.	178,000	-	
(Section A) EU exit Borders Contingency planning from Home Office (HO)/ Borders.	940,000	-	
(Section A) Pension Uplift HO core voted Administration.	5,861,000	-	
(Section A) Pension Uplift HO SOCG Programme.	2,300,000	-	
(Section A) Illicit finance funding Admin from HM Revenue and Customs (HMRC).	1,000,000	-	
(Section A) Illicit Finance programme funding from HMRC.	2,019,000	-	
(Section A) Illicit Finance funding CSSF from HO.	1,006,000	-	
(Section A) Illicit Finance funding from Ministry of Justice.	1,006,000	-	
(Section A) Illicit finance funding from HO.	18,375,000	-	
(Section A) Illicit finance funding from Department for Business, Energy and Industrial Strategy via HO.	1,510,000	-	
(Section A) Illicit Finance funding return to Security and Intelligence Agencies via CO.	-	-161,000	

(Section A) UKPPS funding from HO.	8,500,000	-	
(Section A) CTAF funding from the CO.	75,000	-	
(Section A) transfer internal to Capital DEL from core.	-	-3,000,000	
(Section A) transfer internal to Capital DEL (re CSSF).	-	-2,500,000	
(Section A) transfer internal to Capital DEL (re Illicit Finance).	-	-10,500,000	
(Section A) Non Cash Depreciation.	6,300,000	-	
Internal adjustments to reflect the latest forecast budget allocations			
(Section A) National Crime Agency (NCA) external funded projects programme.	55,997,000	-55,997,000	
(Section A) NCA external funded projects programme contingency.	35,000,000	-35,000,000	
(Section A) NCA third party Admin Income.	1,000	-1,000	
(Section A) NCA third party Programme income.	108,000	-108,000	
Total change in Resource DEL (Voted)	153,259,000	-107,375,000	45,884,000
Resource AME (Voted) changes			
Pension discount rate risk and pension changes re age.	25,000,000		
Total change in Resource AME (Voted)	25,000,000	-	25,000,000
Capital DEL (Voted) changes			
(Section A) National Cyber Security Programme funding from the CO.	180,000	-	
(Section A) EU exit Borders project programme from HO/Borders.	200,000		
(Section A) Internal transfer from Resource DEL (RDEL).	3,000,000	-	
(Section A) Internal transfer from RDEL re CSSF.	2,500,000	-	
(Section A) Internal transfer from RDEL re Illicit Finance.	10,500,000	-	
(Section A) NCA externally funded projects programme.	35,958,000	-35,958,000	
Total change in Capital DEL (Voted)	52,338,000	-35,958,000	16,380,000
Revisions to the net cash requirement to reflect the changes to resources and capital as set out above and increases in externally funded projects.	30,000,000	-	
Total change in Net Cash Requirement	30,000,000	-	30,000,000

Part I

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	45,884,000	-	45,884,000
Capital	16,380,000	-	16,380,000
Annually Managed Expenditure			
Resource	25,000,000	-	25,000,000
Capital	-	-	-
Total Net Budget			
Resource	70,884,000	-	70,884,000
Capital	16,380,000	-	16,380,000
Non-Budget Expenditure	-		
Net cash requirement	30,000,000		

Supplementary amounts required in the year ending 31 March 2020 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 (NCA) 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, defendant's 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. Expenditure arising from the programme to reform the proceeds of crime and terrorism financing "suspicious activity reporting" regime.

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.

Activity to ensure Organisational readiness for exiting European Union including but not limited to contingency planning, alternate information systems review and implementation including purchase of new assets and process and procedure reviews and updates.

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.

Funding for all EU Exit activities.

Sub-letting of floor space.

Annually Managed Expenditure:

Expenditure arising from:

Pensions and other non-cash items.

National Crime Agency will account for this Estimate.

Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
31,022	412,454	6,861	39,023	37,883	451,477	50,000	16,380	66,380
<i>Of which:</i>								
A National Crime Agency								
31,022	412,454	6,861	39,023	37,883	451,477	50,000	16,380	66,380
Total Spending in DEL								
		6,861	39,023			16,380		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	50,000	-	25,000	-	75,000	-	-	-
<i>Of which:</i>								
B National Crime Agency AME								
-	50,000	-	25,000	-	75,000	-	-	-
Total Spending in AME								
		-	25,000			-		
Total for Estimate								
		6,861	64,023			16,380		
<i>Of which:</i>								
Voted Expenditure								
		6,861	64,023			16,380		
Non Voted Expenditure								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	610,000	30,000	640,000

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
38,611	-728	37,883	605,121	-153,644	451,477	115,593	-49,213	66,380
<i>Of which:</i>								
A National Crime Agency								
38,611	-728	37,883	605,121	-153,644	451,477	115,593	-49,213	66,380
Total Spending in DEL								
38,611	-728	37,883	605,121	-153,644	451,477	115,593	-49,213	66,380
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-	-	75,000	-	75,000	-	-	-
<i>Of which:</i>								
B National Crime Agency AME								
-	-	-	75,000	-	75,000	-	-	-
Total Spending in AME								
-	-	-	75,000	-	75,000	-	-	-
Total for Estimate								
38,611	-728	37,883	680,121	-153,644	526,477	115,593	-49,213	66,380
<i>Of which:</i>								
Voted Expenditure								
38,611	-728	37,883	680,121	-153,644	526,477	115,593	-49,213	66,380
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	493,476	70,884	564,360
Net Capital Requirement	50,000	16,380	66,380
Accruals to cash adjustments	66,524	-57,264	9,260
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-52,500	-6,300	-58,800
New provisions and adjustments to previous provisions	-52,000	-25,000	-77,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-130	-	-130
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	65,360	-	65,360
Increase (-) / Decrease (+) in creditors	103,794	-25,964	77,830
Use of provisions	2,000	-	2,000
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	610,000	30,000	640,000

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

	£'000
	Revised Plans
Gross Administration Costs	38,611
<i>Less:</i>	
Administration DEL Income	-728
Net Administration Costs	37,883
Gross Programme Costs	680,121
<i>Less:</i>	
Programme DEL Income	-202,407
Programme AME Income	-
Non-budget income	-
Net Programme Costs	477,714
Total Net Operating Costs	515,597
<i>Of which:</i>	
Resource DEL	487,360
Capital DEL	-48,763
Resource AME	77,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	48,763
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	
Total Resource Budget	564,360
<i>Of which:</i>	
Resource DEL	489,360
Resource AME	75,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	564,360

Part III: Note B - Analysis of Departmental Income

	£'000
	Revised Plans
Voted Resource DEL	-154,372
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-378
<i>Of which:</i>	
A National Crime Agency	-378
Other Grants	-350
<i>Of which:</i>	
A National Crime Agency	-350
Total Administration	<u>-728</u>
Programme	
Sales of Goods and Services	-153,644
<i>Of which:</i>	
A National Crime Agency	-153,644
Total Programme	<u>-153,644</u>
Total Voted Resource Income	<u>-154,372</u>
Voted Capital DEL	-49,213
<i>Of which:</i>	
Programme	
Sales of Assets	-450
<i>Of which:</i>	
A National Crime Agency	-450
Other Grants	-48,763
<i>Of which:</i>	
A National Crime Agency	-48,763
Total Programme	<u>-49,213</u>
Total Voted Capital Income	<u>-49,213</u>

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

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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Indemnities issued to third parties for the use of their facilities for fire arms training, with the maximum exposure limited to £50m.	50,000
NCA has 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 £4.4m (2018/19 - £4.4m).	4,400
Contingent liability for employee claims relating to contracts.	1,600

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
A4	Annual interpol subscription subject to exchange rate variation.	2,907

Foreign and Commonwealth Office

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) A claim on the Reserve (programme) in respect of Consular Premiums.	53,445,000		
(Section A) A claim on the Reserve (programme) in respect of the Emergency Disaster Relief Fund.	40,588,000		
(Section A) A claim on the Reserve (programme) in respect of differential inflation.	23,500,000		
(Section A) A claim on the Reserve (programme) in respect of seismic and maintenance work.	22,500,000		
(Section A) A claim on the Reserve (programme) in respect of EU Exit costs.	2,925,000		
(Section A) A claim on the Reserve (programme) in respect of the Sousse memorial.	103,000		
(Section A) A claim on the Reserve (programme) in respect of non-cash.	68,000,000		
(Section A) A benefit to the Reserve (programme) in respect of Overseas Development Assistance.		-30,000,000	
(Section A) A benefit to the Reserve (programme) in respect of the Foreign Currency Mechanism.		-3,269,000	
(Section A) A benefit to the Reserve (administration) in respect of cash forecasting charges.		-21,000	
(Section B) A claim on the Reserve (programme) in respect of International Subscriptions.	38,000,000		
(Section B) A claim on the Reserve (programme) in respect of BBC World Service.	9,000,000		
(Section E) A benefit to the Reserve (programme) in respect of the Prosperity Fund.		-10,000,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section G) A benefit to the Reserve (programme) in respect of Peacekeeping.		-34,000,000	
(Section A) A benefit to the Resource Reserve (programme) in respect of Budget Exchange.		-3,000,000	
(Section G) A benefit to the Resource Reserve (programme) in respect of Budget Exchange.		-2,000,000	
(Section A) A transfer to MoD (programme) in respect of the NATO Conference.	6,000,000		
(Section A) A transfer from DFID (programme) in respect of Africa strategy.	3,452,000		
(Section A) A transfer from the Security and Intelligence Agencies (programme) in respect of expansion and capabilities.	2,795,000		
(Section A) A transfer from DFID (programme) in respect of work on the overseas estate.	1,510,000		
(Section A) A transfer from the Department for Exiting the European Union/Cabinet Office (administration) in respect of the UK nationals support fund.	1,500,000		
(Section A) A transfer from the Department for International Trade (administration) in respect of Trade Officers.	1,399,000		
(Section A) A transfer from the Department for International Trade (programme) in respect of the GREAT campaign.	1,000,000		
(Section A) A transfer from the Department for Exiting the European Union/Cabinet Office (administration) in respect of staff costs.	972,000		
(Section A) A transfer from the MoD (programme) in respect of platform charges.	730,000		
(Section A) A transfer from the Cabinet Office (programme) in respect of EU Exit preparations.	343,000		
(Section A) A transfer from DFID (programme) in respect of the preventing sexual violence initiative.	300,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) A transfer from the Security and Intelligence Agencies (programme) in respect of expansion and capabilities.	87,000		
(Section A) A transfer to the Home Office (programme) in respect of NATO policing costs.		-2,000,000	
(Section A) A transfer to DFID (programme) in respect of the Africa Investment Summit.		-1,500,000	
(Section A) A transfer to the Department for International Trade (programme) in respect of overseas allowances.		-1,000,000	
(Section A) A transfer to the Home Office (programme) in respect of illicit finance funding.		-600,000	
(Section A) A transfer to DFID (programme) in respect of programme funds in Dhaka.		-547,000	
(Section A) A transfer to the Security and Intelligence Agencies (programme) in respect of expansion and capabilities.		-425,000	
(Section A) A transfer to the Cabinet Office (administration) in respect of special advisor pay costs.		-186,000	
(Section A) A transfer to the Home Office (programme) in respect of staff salaries.		-113,000	
(Section A) A transfer to the Cabinet Office (programme) in respect of the outsourcing programme.		-87,000	
(Section B) A transfer to the Department of Environment, Food and Rural Affairs MMO Agency (programme) in respect of the Darwin Plus Fund.		-500,000	
(Section B) A transfer to MoD (programme) in respect of International Programme Fund.		-15,000	
(Section B) A transfer to MoD (programme) in respect of International Programme Fund.		-13,000	
(Section C) A transfer from the Department for International Trade (programme) to the British Council in respect of the GREAT campaign.	3,000,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section E) A transfer to the Department for Culture Media and Sport (programme) in respect of the Integrated Activity Fund.		-2,130,000	
(Section E) A transfer to the Department of Environment, Food and Rural Affairs CEFAS Agency (programme) in respect of the Integrated Activity Fund.		-1,720,000	
(Section E) A transfer to National Crime Agency (programme) in respect of the Integrated Activity Fund.		-1,100,000	
(Section E) A transfer to the Department for International Trade (programme) in respect of the Integrated Activity Fund.		-864,000	
(Section E) A transfer to Her Majesty's Revenue and Customs (programme) in respect of the Integrated Activity Fund.		-433,000	
(Section E) A transfer to the Crown Prosecution Service (programme) in respect of the Integrated Activity Fund.		-328,000	
(Section E) A transfer to the Home Office (programme) in respect of the Integrated Activity Fund.		-233,000	
(Section E) A transfer to the Department of Health and Social Care (programme) in respect of the Integrated Activity Fund.		-58,000	
(Section E) A transfer from DFID (programme) in respect of the Prosperity Fund.	1,293,000		
(Section E) A transfer from the Department for Culture Media and Sport (programme) in respect of the Prosperity Fund.	255,000		
(Section E) A transfer from the Cabinet Office (programme) in respect of the Prosperity Fund.	254,000		
(Section E) A transfer to DFID (programme) in respect of the Prosperity Fund.		-56,000,000	
(Section E) A transfer to DFID (programme) in respect of the Prosperity Fund.		-4,500,000	
(Section E) A transfer to BEIS (programme) in respect of the Prosperity Fund.		-250,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section E) A transfer to the Cabinet Office (programme) in respect of the Prosperity Fund for anti-corruption work.		-125,000	
(Section E) A transfer to HMT (programme) in respect of the Prosperity Fund.		-95,000	
(Section E) A transfer to the Department for International Trade (programme) in respect of the Prosperity Fund.		-69,000	
(Section F) A transfer to DFID (programme) in respect of the Conflict, Stability and Security Fund.		-35,900,000	
(Section F) A transfer to the Home Office (programme) in respect of the Conflict, Stability and Security Fund.		-14,137,000	
(Section F) A transfer to National Crime Agency (programme) in respect of the Conflict, Stability and Security Fund.		-9,171,000	
(Section F) A transfer to MoD (programme) in respect of the Conflict, Stability and Security Fund.		-6,025,000	
(Section F) A transfer to DFID (programme) in respect of the Conflict, Stability and Security Fund for hurricane recovery work.		-5,000,000	
(Section F) A transfer to HMT (programme) in respect of the Conflict, Stability and Security Fund.		-4,120,000	
(Section F) A transfer to the Department of Environment, Food and Rural Affairs (programme) in respect of the Conflict, Stability and Security Fund.		-2,844,000	
(Section F) A transfer to the Cabinet Office (programme) in respect of the Conflict, Stability and Security Fund.		-1,860,000	
(Section F) A transfer to the Crown Prosecution Service (programme) in respect of the Conflict, Stability and Security Fund.		-1,069,000	
(Section F) A transfer to the Department of Health and Social Care (programme) in respect of the Conflict, Stability and Security Fund.		-998,000	
(Section F) A transfer to the Department for Transport's MCA Agency (programme) in respect of the Conflict, Stability and Security Fund.		-836,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section F) A transfer to Her Majesty's Revenue and Customs (programme) in respect of the Conflict, Stability and Security Fund.		-834,000	
(Section F) A transfer to the Department of Environment, Food and Rural Affairs CEFAS Agency (programme) in respect of the Conflict, Stability and Security Fund.		-681,000	
(Section F) A transfer to BEIS (programme) in respect of the Conflict, Stability and Security Fund.		-640,000	
(Section F) A transfer to the Department of Environment, Food and Rural Affairs MMO Agency (programme) in respect of the Conflict, Stability and Security Fund.		-526,000	
(Section A) A switch from Capital DEL to Resource DEL (administration) in respect of enterprise resource planning.	4,500,000		
(Section F) A switch from Resource DEL (programme) to Capital DEL in respect of Conflict, Stability and Security Fund.		-17,374,000	
(Sections A and B) A budget neutral transfer (programme) from Section B to Section A.	40,100,000	-40,100,000	
(Sections A and C) A budget neutral transfer (programme) from the British Council to Section A for non-ODA.	6,300,000	-6,300,000	
(Sections E and F) A budget neutral transfer (programme) from the Integrated Activity Fund to the Conflict, Stability and Security Fund.	6,075,000	-6,075,000	
(Sections A and C) A budget neutral transfer (programme) from Section A to the British Council for Africa Strategy.	1,800,000	-1,800,000	
(Sections A and F) A budget neutral transfer (programme) from the Conflict, Stability and Security Fund to FCO for hurricane recovery work.	876,000	-876,000	
(Sections B and E) A budget neutral transfer (programme) from the Integrated Activity Fund to the International Programme Fund.	300,000	-300,000	
Total change in Resource DEL (Voted)	342,902,000	-314,647,000	28,255,000
(Section H) An increase in AME expenditure in respect of non-cash items.	95,000,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section I) An increase in AME expenditure in respect of reimbursement of certain duties, taxes and licence fees.	7,000,000		
Total change in Resource AME (Voted)	102,000,000		102,000,000
(Section A) A claim on the Reserve (capital) in respect of purchases of land and buildings.	24,000,000		
(Section A) A claim on the Reserve (capital) in respect of EU exit preparations in Gibraltar.	1,139,000		
(Section A) A transfer from DFID (capital) in respect of work on the overseas estate.	2,190,000		
(Section A) A transfer from BEIS (capital) in respect of the Science and Innovation Network.	704,000		
(Section A) A transfer from BEIS (capital) in respect of the Science and Innovation Network for EU Exit.	350,000		
(Section A) A transfer from DFID (capital) in respect of platform charges.	162,000		
(Section A) A transfer from the Home Office (capital) in respect of platform charges.	24,000		
(Section A) A transfer from the Department for International Development (capital) in respect of platform charges.	18,000		
(Section A) A transfer from the Security and Intelligence Agencies (capital) in respect of expansion and capabilities.	3,000		
(Section A) A transfer to the Cabinet Office (capital) in respect of secure communications.		-811,000	
(Section F) A switch from Resource DEL (programme) to Capital DEL in respect of Conflict, Stability and Security Fund.	17,374,000		
(Section A) A switch from Capital DEL to Resource DEL (programme) in respect of enterprise resource planning.		-4,500,000	
(Section A) An increase in capital expenditure fully offset by an increase in receipts in respect of the sale of the Bangkok Residence.	20,510,000	-20,510,000	

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Total change in Capital DEL (Voted)	66,474,000	-25,821,000	40,653,000
Revisions to the Net Cash Requirement to reflect changes to resources and capital as set out above.	87,908,000		
Total change in Net Cash Requirement	87,908,000		87,908,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	28,255,000	-	28,255,000
Capital	40,653,000	-	40,653,000
Annually Managed Expenditure			
Resource	102,000,000	-	102,000,000
Capital	-	-	-
Total Net Budget			
Resource	130,255,000	-	130,255,000
Capital	40,653,000	-	40,653,000
Non-Budget Expenditure	-		
Net cash requirement	87,908,000		

Supplementary amounts required in the year ending 31 March 2020 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 II: Changes Proposed

£'000

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
183,086	2,433,654	8,164	20,091	191,250	2,453,745	111,842	40,653	152,495
<i>Of which:</i>								
A Administration and programme expenditure								
183,086	763,259	8,164	230,213	191,250	993,472	99,842	23,279	123,121
B Programme and international organisation grants								
-	377,000	-	6,672	-	383,672	2,000	-	2,000
C British Council								
-	167,000	-	-1,500	-	165,500	-	-	-
E Prosperity and Integrated Activity Funds								
-	206,677	-	-82,478	-	124,199	-	-	-
F Conflict Prevention Programme expenditure								
-	535,945	-	-96,816	-	439,129	10,000	17,374	27,374
G Peacekeeping								
-	377,100	-	-36,000	-	341,100	-	-	-
Total Spending in DEL								
		8,164	20,091			40,653		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	100,000	-	102,000	-	202,000	-	-	-
<i>Of which:</i>								
H AME Programme								
-	65,000	-	95,000	-	160,000	-	-	-
I Reimbursement of certain duties taxes and licence fees								
-	35,000	-	7,000	-	42,000	-	-	-
Total Spending in AME								
		-	102,000			-		
Total for Estimate								
		8,164	122,091			40,653		
<i>Of which:</i>								
Voted Expenditure								
		8,164	122,091			40,653		
Non Voted Expenditure								
		-	-			-		
£'000								
		Present Plans	Changes			Revised Plans		
Net Cash Requirement		2,652,099	87,908			2,740,007		

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
291,250	-100,000	191,250	2,677,775	-224,030	2,453,745	183,255	-30,760	152,495
<i>Of which:</i>								
A Administration and programme expenditure								
291,250	-100,000	191,250	1,193,472	-200,000	993,472	153,881	-30,760	123,121
B Programme and international organisation grants								
-	-	-	383,672	-	383,672	2,000	-	2,000
C British Council								
-	-	-	181,530	-16,030	165,500	-	-	-
D Net Funding for ALBs								
-	-	-	6,673	-	6,673	-	-	-
E Prosperity and Integrated Activity Funds								
-	-	-	124,199	-	124,199	-	-	-
F Conflict Prevention Programme expenditure								
-	-	-	447,129	-8,000	439,129	27,374	-	27,374
G Peacekeeping								
-	-	-	341,100	-	341,100	-	-	-
Total Spending in DEL								
291,250	-100,000	191,250	2,677,775	-224,030	2,453,745	183,255	-30,760	152,495
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	202,000	-	202,000	-	-	-
<i>Of which:</i>								
H AME Programme								
-	-	-	160,000	-	160,000	-	-	-
I Reimbursement of certain duties taxes and licence fees								
-	-	-	42,000	-	42,000	-	-	-
Total Spending in AME								
-	-	-	202,000	-	202,000	-	-	-
Total for Estimate								
291,250	-100,000	191,250	2,879,775	-224,030	2,655,745	183,255	-30,760	152,495
<i>Of which:</i>								
Voted Expenditure								
291,250	-100,000	191,250	2,879,775	-224,030	2,655,745	183,255	-30,760	152,495
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	2,716,740	130,255	2,846,995
Net Capital Requirement	111,842	40,653	152,495
Accruals to cash adjustments	-176,483	-83,000	-259,483
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-6,673	-	-6,673
Add cash grant-in-aid	6,650	-	6,650
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-161,460	-68,000	-229,460
New provisions and adjustments to previous provisions	-15,000	-	-15,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-15,000	-95,000	-110,000
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	80,000	80,000
Use of provisions	15,000	-	15,000
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	2,652,099	87,908	2,740,007

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

	£'000
	Revised Plans
Gross Administration Costs	291,250
<i>Less:</i>	
Administration DEL Income	-100,000
Net Administration Costs	191,250
Gross Programme Costs	2,909,149
<i>Less:</i>	
Programme DEL Income	-224,030
Programme AME Income	-
Non-budget income	-
Net Programme Costs	2,685,119
Total Net Operating Costs	2,876,369
<i>Of which:</i>	
Resource DEL	2,629,995
Capital DEL	29,374
Resource AME	217,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-29,374
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	2,846,995
<i>Of which:</i>	
Resource DEL	2,644,995
Resource AME	202,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	2,846,995

Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
Voted Resource DEL	-324,030
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-100,000
<i>Of which:</i>	
A Administration and programme expenditure	-100,000
Total Administration	<u>-100,000</u>
Programme	
Sales of Goods and Services	-224,030
<i>Of which:</i>	
A Administration and programme expenditure	-200,000
C British Council	-16,030
F Conflict Prevention Programme expenditure	-8,000
Total Programme	<u>-224,030</u>
Total Voted Resource Income	<u>-324,030</u>
Voted Capital DEL	-30,760
<i>Of which:</i>	
Programme	
Sales of Assets	-30,760
<i>Of which:</i>	
A Administration and programme expenditure	-30,760
Total Programme	<u>-30,760</u>
Total Voted Capital Income	<u>-30,760</u>

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

No CFER income or receipts are expected in 2019-20.

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
Additional Accounting Officers:	Sharmila Nebhrajani for Section A
Executive Agency Accounting Officers:	
Sharmila Nebhrajani	Wilton Park

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

ALB Accounting Officers:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
D	Marshall Aid Commemoration Commission	2,650	-	2,650
D	Westminster Foundation for Democracy	3,523	-	3,500
D	Great Britain China centre	500	-	500
Total		6,673	-	6,650

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.	3,200

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
B - DEL	UN Regular Budget	68,300
B - DEL	Council of Europe	28,800
B - DEL	North Atlantic Treaty Organisation (NATO) Civil Budget	19,500
B - DEL	Commonwealth Secretariat	14,000
B - DEL	OECD	11,400
B - DEL	OSCE	5,000
B - DEL	UN Office for the Commissioner of Human Rights	2,500
B - DEL	Commonwealth Learning	1,300
B - DEL	Commonwealth Foundation	1,100
B - DEL	Western European Union	1,000
Total		152,900

Department for International Development

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section F) Transfer of Programme Official Development Assistance (ODA) to Cabinet Office.		-131,000	
(Section G) Transfer of Programme Official Development Assistance (ODA) to Department of Business, Energy & Industrial Strategy (BEIS).		-146,000	
(Section G) Transfer of Programme Official Development Assistance (ODA) to Department of Environment, Food & Rural Affairs (DEFRA).		-1,300,000	
(Section G) Transfer of Programme Official Development Assistance (ODA) to Department for International Trade (DIT).		-1,660,000	
(Section E) Transfer of Programme Official Development Assistance (ODA) to Her Majesty's Revenue & Customs (HMRC).		-252,000	
(Section G) Transfer of Programme Official Development Assistance (ODA) to Her Majesty's Revenue & Customs (HMRC).		-69,000	
(Section E) Transfer of Programme Official Development Assistance (ODA) to Department of Business, Energy & Industrial Strategy (BEIS).		-60,000	
(Section E) Transfer of Programme Official Development Assistance (ODA) to Department for International Trade (DIT).		-1,102,000	
(Section E) Transfer of Programme Official Development Assistance (ODA) to Foreign & Commonwealth Office (FCO).		-3,452,000	
(Section E) Transfer of Programme Official Development Assistance (ODA) to Home Office (HO).		-206,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section E) Transfer of Programme Official Development Assistance (ODA) to Ministry of Defence (MOD).		-80,000	
(Section G) Transfer of Programme Official Development Assistance (ODA) to Foreign & Commonwealth Office (FCO).		-300,000	
(Section E) Transfer of Programme Official Development Assistance (ODA) to Ministry of Defence (MOD).		-1,639,000	
(Section E) Transfer of Programme Official Development Assistance (ODA) to Department of Culture, Media & Sport (DCMS) re Prosperity Fund.		-1,600,000	
(Section E) Transfer of Programme Official Development Assistance (ODA) to Department of Culture, Media & Sport (DCMS) re Prosperity Fund.		-342,000	
(Section E) Transfer of Programme Official Development Assistance (ODA) to Foreign & Commonwealth Office (FCO).		-1,510,000	
(Section H) Transfer of Programme Official Development Assistance (ODA) to Her Majesty's Treasury (HMT) reserve re Prosperity Fund.		-195,000	
(Section H) Transfer of Prosperity Fund underspend to Her Majesty's Treasury (HMT) reserve.		-23,369,000	
(Section G) Transfer of Programme Official Development Assistance (ODA) to Foreign & Commonwealth Office (FCO) re Prosperity Fund.		-1,294,000	
(Section E, G) Receipt of Programme Official Development Assistance (ODA) budget from Treasury.	430,000,000		
(Section G) Receipt of Programme Official Development Assistance (ODA) budget from Foreign & Commonwealth Office (FCO) re Prosperity Fund.	56,000,000		
(Section D) Receipt of Programme Official Development Assistance (ODA) budget from Foreign & Commonwealth Office (FCO) re Conflict, Stability & Security Fund (CSSF).	40,900,000		
(Section F) Receipt of Programme Official Development Assistance (ODA) budget from Cabinet Office.	3,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section G) Receipt of Programme Official Development Assistance (ODA) budget from Cabinet Office re Prosperity Fund.	2,336,000		
(Section G) Receipt of Programme Official Development Assistance (ODA) budget from Department for International Trade re Prosperity Fund.	710,000		
(Section E) Receipt of Programme Official Development Assistance (ODA) budget from Department for International Trade.	400,000		
(Section E) Receipt of Programme Official Development Assistance (ODA) budget from Foreign & Commonwealth Office (FCO).	1,500,000		
(Section E) Receipt of Programme Official Development Assistance (ODA) budget from Foreign & Commonwealth Office (FCO).	547,000		
(Section H) Receipt of Programme Official Development Assistance (ODA) budget from Foreign & Commonwealth Office (FCO) re Prosperity Fund.	4,500,000		
(Section E, F, G) Transfer from Capital DEL.	405,000,000		
(Section G) Change in European Union Attributed Aid requirement.	18,000,000		
Total change in Resource DEL (Voted)	959,896,000	-38,707,000	921,189,000
(Section I) Change in European Union Attributed Aid requirement.		-18,000,000	
Total change in Resource DEL (Non-Voted)		-18,000,000	-18,000,000
(Section G) Transfer to Capital AME.		-58,000,000	
(Section E, F, G) Transfer to Resource DEL.		-405,000,000	
(Section G) Transfer of Programme Official Development Assistance (ODA) to Department of Environment, Food & Rural Affairs (DEFRA).		-166,000	
(Section G) Transfer of Programme Official Development Assistance (ODA) to Department of Business, Energy & Industrial Strategy (BEIS).		-1,640,000	

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section E) Transfer of Programme Official Development Assistance (ODA) to Her Majesty's Revenue & Customs (HMRC).		-35,000	
(Section E) Transfer of Programme Official Development Assistance (ODA) to Foreign & Commonwealth Office (FCO).		-2,190,000	
(Section F) Transfer of Programme Official Development Assistance (ODA) to Foreign & Commonwealth Office (FCO).		-162,000	
Total change in Capital DEL (Voted)		-467,193,000	-467,193,000
(Section K) Transfer from Capital DEL.	58,000,000		
Total change in Capital AME (Voted)	58,000,000		58,000,000
Revisions to Net Cash Requirement reflect changes in promissory note encashments.	983,087,000		
Total change in Net Cash Requirement	983,087,000		983,087,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	921,189,000	-18,000,000	903,189,000
Capital	-467,193,000	-	-467,193,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	58,000,000	-	58,000,000
Total Net Budget			
Resource	921,189,000	-18,000,000	903,189,000
Capital	-409,193,000	-	-409,193,000
Non-Budget Expenditure	-		
Net cash requirement	983,087,000		

Supplementary amounts required in the year ending 31 March 2020 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.

Part II: Changes Proposed

£'000

						Net Resources			Net Capital		
Present		Changes		Revised		Present	Changes	Revised	Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog						
1	2	3	4	5	6	7	8	9			
Spending in Departmental Expenditure Limits (DEL)											
Voted Expenditure											
120,294	6,573,215	10	921,179	120,304	7,494,394	2,526,800	-467,193	2,059,607			
<i>Of which:</i>											
A CSC (ALB) (net) scholarship relating to developing countries											
1,624	25,695	-1,200	1,909	424	27,604	-	-	-			
B Total Operating Costs											
118,289	219,543	1,208	-2,600	119,497	216,943	-	-	-			
C Independent Commission for Aid Impact (ALB) (net)											
381	3,386	2	-304	383	3,082	-	-	-			
D Conflict, Stability and Security Fund											
-	68,127	-	35,900	-	104,027	-	200	200			
E Regional Programmes											
-	3,200,703	-	544,654	-	3,745,357	442,000	-57,735	384,265			
F Other Central Programmes											
-	204,366	-	-164,124	-	40,242	7,200	2,000	9,200			
G Policy Priorities, International Organisations and Humanitarian											
-	2,790,426	-	534,258	-	3,324,684	2,057,600	-411,658	1,645,942			
H Prosperity Fund											
-	60,969	-	-28,514	-	32,455	20,000	-	20,000			
Non Voted Expenditure											
-	483,000	-	-18,000	-	465,000	-	-	-			
<i>Of which:</i>											
I European Union Attributed Aid											
-	483,000	-	-18,000	-	465,000	-	-	-			
Total Spending in DEL											
		10	903,179				-467,193				
Spending in Annually Managed Expenditure (AME)											
Voted Expenditure											
-	94,543	-	-	-	94,543	897,000	58,000	955,000			
<i>Of which:</i>											
K Policy Priorities, International Organisations and Humanitarian											
-	-	-	-	-	-	897,000	58,000	955,000			
Total Spending in AME											
							58,000				
Total for Estimate											
		10	903,179				-409,193				
<i>Of which:</i>											
Voted Expenditure											
		10	921,179				-409,193				
Non Voted Expenditure											
		-	-18,000				-				

Part II: Changes Proposed (continued)

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	10,328,309	983,087	11,311,396

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

Revised Plans								
Resources						Capital		
Administration		Programme						
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
126,804	-6,500	120,304	7,496,303	-1,909	7,494,394	2,179,327	-119,720	2,059,607
<i>Of which:</i>								
A CSC (ALB) (net) scholarship relating to developing countries								
424	-	424	27,604	-	27,604	-	-	-
B Total Operating Costs								
125,997	-6,500	119,497	216,943	-	216,943	-	-	-
C Independent Commission for Aid Impact (ALB) (net)								
383	-	383	3,082	-	3,082	-	-	-
D Conflict, Stability and Security Fund								
-	-	-	104,027	-	104,027	200	-	200
E Regional Programmes								
-	-	-	3,745,357	-	3,745,357	384,265	-	384,265
F Other Central Programmes								
-	-	-	42,151	-1,909	40,242	128,920	-119,720	9,200
G Policy Priorities, International Organisations and Humanitarian								
-	-	-	3,324,684	-	3,324,684	1,645,942	-	1,645,942
H Prosperity Fund								
-	-	-	32,455	-	32,455	20,000	-	20,000
Non-voted expenditure								
-	-	-	465,000	-	465,000	-	-	-
<i>Of which:</i>								
I European Union Attributed Aid								
-	-	-	465,000	-	465,000	-	-	-
Total Spending in DEL								
126,804	-6,500	120,304	7,961,303	-1,909	7,959,394	2,179,327	-119,720	2,059,607
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	132,489	-37,946	94,543	955,000	-	955,000
<i>Of which:</i>								
J Other Central Programmes								
-	-	-	132,489	-37,946	94,543	-	-	-
K Policy Priorities, International Organisations and Humanitarian								
-	-	-	-	-	-	955,000	-	955,000
Total Spending in AME								
-	-	-	132,489	-37,946	94,543	955,000	-	955,000
Total for Estimate								
126,804	-6,500	120,304	8,093,792	-39,855	8,053,937	3,134,327	-119,720	3,014,607
<i>Of which:</i>								
Voted Expenditure								
126,804	-6,500	120,304	7,628,792	-39,855	7,588,937	3,134,327	-119,720	3,014,607
Non Voted Expenditure								
-	-	-	465,000	-	465,000	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	7,271,052	903,189	8,174,241
Net Capital Requirement	3,423,800	-409,193	3,014,607
Accruals to cash adjustments	116,457	471,091	587,548
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-31,086	-407	-31,493
Add cash grant-in-aid	30,995	498	31,493
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-19,000	-	-19,000
New provisions and adjustments to previous provisions	-277,693	-	-277,693
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	34,446	-	34,446
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	230,091	471,000	701,091
Use of provisions	148,704	-	148,704
Removal of non-voted budget items	-483,000	18,000	-465,000
<i>Of which:</i>			
Consolidated Fund Standing Services	-483,000	18,000	-465,000
Other adjustments	-	-	-
Net Cash Requirement	10,328,309	983,087	11,311,396

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

	£'000
	Revised Plans
Gross Administration Costs	126,804
<i>Less:</i>	
Administration DEL Income	-6,500
Net Administration Costs	120,304
Gross Programme Costs	9,698,309
<i>Less:</i>	
Programme DEL Income	-95,509
Programme AME Income	-37,946
Non-budget income	-
Net Programme Costs	9,564,854
Total Net Operating Costs	9,685,158
<i>Of which:</i>	
Resource DEL	7,465,994
Capital DEL	1,975,917
Resource AME	243,247
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-1,975,917
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	465,000
Total Resource Budget	8,174,241
<i>Of which:</i>	
Resource DEL	8,079,698
Resource AME	94,543
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	8,174,241

Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
Voted Resource DEL	-8,409
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-6,500
<i>Of which:</i>	
B: Total Operating Costs	-6,500
Total Administration	-6,500
Programme	
Other Income	-1,909
<i>Of which:</i>	
F: Other Central Programmes	-1,909
Total Programme	-1,909
Voted Resource AME	-37,946
<i>Of which:</i>	
Programme	
Other Income	-37,946
<i>Of which:</i>	
J: Other Central Programmes	-37,946
Total Programme	-37,946
Total Voted Resource Income	-46,355
Voted Capital DEL	-119,720
<i>Of which:</i>	
Programme	
EU Grants Received	-93,600
<i>Of which:</i>	
F: Other Central Programmes	-93,600
Repayments	-26,120
<i>Of which:</i>	
F: Other Central Programmes	-26,120
Total Programme	-119,720
Total Voted Capital Income	-119,720

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

No CFER income or receipts are expected in 2019-20.

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:

Tamsyn Barton Independent Commission for Aid Impact

Richard Middleton Commonwealth Scholarship Commission

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
A	Commonwealth Scholarship Commission	28,028	-	28,028
C	Independent Commission for Aid Impact	3,465	-	3,465
Total		31,493	-	31,493

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Callable Capital: International Bank for Reconstruction and Development	7,747,139
Callable Capital: Asian Development Bank	2,168,461
Callable Capital: European Bank for Reconstruction and Development	1,721,253
Callable Capital: Inter-American Development Bank	1,204,466
Callable Capital: African Development Bank	1,006,583
IBRD Iraq Loan Guarantee	345,243
Jordan: UK Guarantee	320,518
IBRD Egypt Loan Guarantee	139,423
UK national guarantee of EIB lending to Non UK Overseas Territories	163,009
Callable Capital: Caribbean Development Bank	92,842
Callable Capital: Multilateral Investment Guarantee Agency	56,945
Callable Capital: IBRD Maintenance of Value	48,157
Callable Capital: IBRD 2018 Increase	1,450,361
Callable Capital: Private Infrastructure Development Group (PIDG)	40,000
CABI Liability	28,134

Department of Health and Social Care

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
			£
Section A - transfer from Department for Work and Pensions for Improving Access To Psychological Therapies Employment Advisors	4,835,000		
Section A - transfer from Department for Work and Pensions for Healthy London	516,000		
Section A - transfer from Department for Work and Pensions for Individual Placement and Support (IPS Grow)	167,000		
Section A - inter group redistribution		-1,345,975,000	
Section A - transfer to Non-Voted provision following the revision to National Insurance Contribution provided by HM Revenue and Customs		-267,266,000	
Section B - inter group redistribution	1,717,720,000		
Section C - reserve funding to cover unforeseen in-year pressures	420,000,000		
Section C - transfer from Home Office for Immigration Health Surcharge	176,189,000		
Section C - transfer from HM Treasury for EU Exit	42,215,000		
Section C - from HM Treasury technical reserve claims for Immigration Health Surcharge due from 2018-19 and awards funded from LIBOR grants	41,071,000		
Section C - reserve funding to cover the impact of the change in the Personal Injury Discount Rate, in line with the commitment set out at Spring Budget 2017	15,000,000		
Section C - transfer from Government Equalities Office for Northern Ireland Abortion Services	1,453,000		
Section C - transfer from Cabinet Office for National Cyber Security Programme	1,014,000		
Section C - transfer from Cabinet Office for EU Exit	690,000		
Section C - transfer from Foreign and Commonwealth Office for the Conflict, Stability and Security Fund relating to Time to Change	500,000		
Section C - rebate from HM Treasury Cash Management Scheme	181,000		
Section C - inter group redistribution		-711,984,000	
Section C - transfer of funding to HM Treasury		-16,890,000	
Section C - transfer to Department for Education for Medical School Expansion		-10,051,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section C - HIV infected blood payments were excluded from devolution and therefore the Department makes these payments for all the UK. Transfers to Scotland, Wales and Northern Ireland Devolved Administrations for HIV infected blood payments		-1,468,000	
Section C - transfer to Cabinet Office for Outsourcing Playbook		-472,000	
Section C - transfer to Cabinet Office to cover the centralisation of Special Advisors pay within Cabinet Office		-158,000	
Section C - transfer to Cabinet Office for the Civil Service Group for the Better Information for Better Government programme		-80,000	
Section C - Transfer to Ministry of Justice for Justice Impact Test		-67,000	
Section C - Transfer to Cabinet Office for Civil Service Live		-17,000	
Section D - inter group redistribution		-445,000	
Section E - inter group redistribution		-32,136,000	
Section E - transfer from Department for Education for improving speech and language therapy for disadvantaged children in the early years	1,057,000		
Section E - transfer from Foreign and Commonwealth Office for the Conflict, Stability and Security Fund relating to UK Overseas Territories	498,000		
Section E - transfer from Foreign and Commonwealth Office for Integrated Activity Fund	58,000		
Section F - inter group redistribution		-140,352,000	
Section G - reserve funding to cover the impact of the change in the Personal Injury Discount Rate, in line with the commitment set out at Spring Budget 2017	350,000,000		
Section G - inter group redistribution		-46,970,000	
Section H - inter group redistribution	199,359,000		
Section H - transfer from Department for Work and Pensions for Improving Access To Psychological Therapies Employment Advisors	165,000		
Section I - inter group redistribution	360,783,000		
Total change in Resource DEL (Voted)	3,333,471,000	-2,574,331,000	759,140,000
Section J - Revised estimate of National Insurance Contributions from HM Revenue and Customs	267,266,000		
Total change in Resource DEL (Non-Voted)	267,266,000		267,266,000

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section K - inter group redistribution	225,000,000		
Section L - inter group redistribution		-225,000,000	
Section M - inter group redistribution	994,001,000		
Section P - inter group redistribution		-1,000,000,000	
Section Q - inter group redistribution	6,000,000		
Total change in Resource AME (Voted)	1,225,001,000	-1,225,000,000	1,000
Section A - inter group redistribution		-51,131,000	
Section B - inter group redistribution	47,463,000		
Section B - announced capital funding increase from HM Treasury	1,200,000,000		
Section C - transfer from Department for Digital, Culture, Media and Sport for 5G Ambulance Project	3,000,000		
Section C - transfer from Ministry of Housing, Communities and Local Government for sale of retained estates	2,941,000		
Section C - transfer from Scottish Government for Ambulance Radio Programme	357,000		
Section C - inter group redistribution		-99,424,000	
Section C - transfer of funding to HM Treasury		-1,577,000	
Section E - inter group redistribution	39,568,000		
Section G - inter group redistribution	7,067,000		
Section H - inter group redistribution	64,807,000		
Section I - inter group redistribution		-8,350,000	
Total change in Capital DEL (Voted)	1,365,203,000	-160,482,000	1,204,721,000
Section M - token vote to enable offsetting adjustments in income and expenditure	701,000	-700,000	
Total change in Capital AME (Voted)	701,000	-700,000	1,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above		-50,394,000	
Total change in Net Cash Requirement		-50,394,000	-50,394,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	759,140,000	267,266,000	1,026,406,000
Capital	1,204,721,000	-	1,204,721,000
Annually Managed Expenditure			
Resource	1,000	-	1,000
Capital	1,000	-	1,000
Total Net Budget			
Resource	759,141,000	267,266,000	1,026,407,000
Capital	1,204,722,000	-	1,204,722,000
Non-Budget Expenditure	-		
Net cash requirement	-50,394,000		

Supplementary amounts required in the year ending 31 March 2020 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 including the settlement of claims for personal injury and clinical negligence, 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, expenditure on those preparations necessary to prepare the UK health system for EU Exit. Associated depreciation and any other non-cash costs (including provisions, impairments and impairment of receivables).

Part I

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 DH buildings and compensation income.

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

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

Income received from the sale of capital assets. Income received from the disposal of financial assets. Income associated with the acquisition of assets.

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.

Income arising from:

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

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

Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
2,866,600	108,040,394	14,758	744,382	2,881,358	108,784,776	5,920,359	1,204,721	7,125,080
<i>Of which:</i>								
A NHS Commissioning Board (NHS England) net expenditure								
1,881,549	18,960,593	-33,479	-1,574,244	1,848,070	17,386,349	305,000	-51,131	253,869
B NHS Providers net expenditure								
-	77,306,061	-	1,717,720	-	79,023,781	3,671,180	1,247,463	4,918,643
C DHSC Programme and Admin expenditure								
456,476	1,340,679	27,061	-69,935	483,537	1,270,744	1,559,871	-94,703	1,465,168
D Local Authorities (Public Health)								
-	2,932,000	-	-445	-	2,931,555	-	-	-
E Public Health England (Executive Agency)								
51,386	905,288	1,381	-31,904	52,767	873,384	120,900	39,568	160,468
F Health Education England net								
61,276	1,701,352	-2,847	-137,505	58,429	1,563,847	2,000	-	2,000
G Special Health Authorities expenditure								
154,556	2,375,896	18,186	284,844	172,742	2,660,740	32,057	7,067	39,124
H Non Departmental Public Bodies net expenditure								
260,357	90,025	4,456	195,068	264,813	285,093	107,932	64,807	172,739
I Arm's Length and Other Bodies (Net)								
1,000	2,428,500	-	360,783	1,000	2,789,283	121,419	-8,350	113,069
Non Voted Expenditure								
-	22,694,373	-	267,266	-	22,961,639	-	-	-
<i>Of which:</i>								
J NHS Commissioning Board (NHS England) financed from NI Conds								
-	22,694,373	-	267,266	-	22,961,639	-	-	-
Total Spending in DEL						1,204,721		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	11,419,879	-	1	-	11,419,880	15,000	1	15,001
<i>Of which:</i>								
K NHS Commissioning Board (NHS England) net expenditure								
-	100,000	-	225,000	-	325,000	-	-	-
L NHS Providers net expenditure								
-	1,875,161	-	-225,000	-	1,650,161	-	-	-
M DHSC Programme and Admin expenditure								
-	676,372	-	994,001	-	1,670,373	15,000	1	15,001

Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
P Special Health Authorities expenditure								
-	8,367,000	-	-1,000,000	-	7,367,000	-	-	-
Q Non Departmental Public Bodies net expenditure								
-	5,000	-	6,000	-	11,000	-	-	-
Total Spending in AME								
		-	1			1		
Total for Estimate								
		14,758	1,011,649			1,204,722		
<i>Of which:</i>								
Voted Expenditure								
		14,758	744,383			1,204,722		
Non Voted Expenditure								
		-	267,266			-		
						£'000		

	Present Plans	Changes	Revised Plans
Net Cash Requirement	118,451,537	-50,394	118,401,143

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
3,079,407	-198,049	2,881,358	110,065,339	-1,280,563	108,784,776	7,193,504	-68,424	7,125,080
<i>Of which:</i>								
A NHS Commissioning Board (NHS England) net expenditure								
1,848,070	-	1,848,070	17,386,349	-	17,386,349	253,869	-	253,869
B NHS Providers net expenditure								
-	-	-	79,023,781	-	79,023,781	4,918,643	-	4,918,643
C DHSC Programme and Admin expenditure								
593,537	-110,000	483,537	1,999,664	-728,920	1,270,744	1,533,592	-68,424	1,465,168
D Local Authorities (Public Health)								
-	-	-	2,931,555	-	2,931,555	-	-	-
E Public Health England (Executive Agency)								
64,767	-12,000	52,767	1,115,909	-242,525	873,384	160,468	-	160,468
F Health Education England net								
58,429	-	58,429	1,563,847	-	1,563,847	2,000	-	2,000
G Special Health Authorities expenditure								
248,791	-76,049	172,742	2,969,858	-309,118	2,660,740	39,124	-	39,124
H Non Departmental Public Bodies net expenditure								
264,813	-	264,813	285,093	-	285,093	172,739	-	172,739
I Arm's Length and Other Bodies (Net)								
1,000	-	1,000	2,789,283	-	2,789,283	113,069	-	113,069
Non-voted expenditure								
-	-	-	22,961,639	-	22,961,639	-	-	-
<i>Of which:</i>								
J NHS Commissioning Board (NHS England) financed from NI Conts								
-	-	-	22,961,639	-	22,961,639	-	-	-
Total Spending in DEL								
3,079,407	-198,049	2,881,358	133,026,978	-1,280,563	131,746,415	7,193,504	-68,424	7,125,080
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	11,432,880	-13,000	11,419,880	33,601	-18,600	15,001
<i>Of which:</i>								
K NHS Commissioning Board (NHS England) net expenditure								
-	-	-	325,000	-	325,000	-	-	-
L NHS Providers net expenditure								
-	-	-	1,650,161	-	1,650,161	-	-	-
M DHSC Programme and Admin expenditure								
-	-	-	1,683,373	-13,000	1,670,373	33,601	-18,600	15,001
N Public Health England (Executive Agency)								
-	-	-	5,000	-	5,000	-	-	-

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
O Health Education England net								
-	-	-	5,000	-	5,000	-	-	-
P Special Health Authorities expenditure								
-	-	-	7,367,000	-	7,367,000	-	-	-
Q Non Departmental Public Bodies net expenditure								
-	-	-	11,000	-	11,000	-	-	-
R Arm's Length and Other Bodies (Net)								
-	-	-	386,346	-	386,346	-	-	-
Total Spending in AME								
-	-	-	11,432,880	-13,000	11,419,880	33,601	-18,600	15,001
Total for Estimate								
3,079,407	-198,049	2,881,358	144,459,858	-1,293,563	143,166,295	7,227,105	-87,024	7,140,081
<i>Of which:</i>								
Voted Expenditure								
3,079,407	-198,049	2,881,358	121,498,219	-1,293,563	120,204,656	7,227,105	-87,024	7,140,081
Non Voted Expenditure								
-	-	-	22,961,639	-	22,961,639	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	145,021,246	1,026,407	146,047,653
Net Capital Requirement	5,935,359	1,204,722	7,140,081
Accruals to cash adjustments	-9,810,695	-2,014,257	-11,824,952
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-109,269,751	-1,788,741	-111,058,492
Add cash grant-in-aid	108,355,528	-183,198	108,172,330
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-840,100	201,683	-638,417
New provisions and adjustments to previous provisions	-12,412,204	5,999	-12,406,205
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,000,000	-250,000	750,000
Use of provisions	3,355,832	-	3,355,832
Removal of non-voted budget items	-22,694,373	-267,266	-22,961,639
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-22,694,373	-267,266	-22,961,639
Net Cash Requirement	118,451,537	-50,394	118,401,143

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

	£'000
	Revised Plans
Gross Administration Costs	3,079,407
<i>Less:</i>	
Administration DEL Income	-198,049
Net Administration Costs	2,881,358
Gross Programme Costs	146,184,461
<i>Less:</i>	
Programme DEL Income	-1,280,563
Programme AME Income	-13,000
Non-budget income	-
Net Programme Costs	144,890,898
Total Net Operating Costs	147,772,256
<i>Of which:</i>	
Resource DEL	131,028,838
Capital DEL	1,724,603
Resource AME	15,018,815
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-1,724,603
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	146,047,653
<i>Of which:</i>	
Resource DEL	134,627,773
Resource AME	11,419,880
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	146,047,653

Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
Voted Resource DEL	-1,478,612
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-198,049
<i>Of which:</i>	
C DHSC Programme and Admin expenditure	-110,000
E Public Health England (Executive Agency)	-12,000
G Special Health Authorities expenditure	-76,049
Total Administration	-198,049
Programme	
Sales of Goods and Services	-1,280,563
<i>Of which:</i>	
C DHSC Programme and Admin expenditure	-728,920
E Public Health England (Executive Agency)	-242,525
G Special Health Authorities expenditure	-309,118
Total Programme	-1,280,563
Voted Resource AME	-13,000
<i>Of which:</i>	
Programme	
Interest and Dividends	-13,000
<i>Of which:</i>	
M DHSC Programme and Admin expenditure	-13,000
Total Programme	-13,000
Total Voted Resource Income	-1,491,612
Voted Capital DEL	-68,424
<i>Of which:</i>	
Programme	
Sales of Assets	-68,424
<i>Of which:</i>	
C DHSC Programme and Admin expenditure	-68,424
Total Programme	-68,424
Voted Capital AME	-18,600
<i>Of which:</i>	
Programme	
Repayments	-18,600
<i>Of which:</i>	
M DHSC Programme and Admin expenditure	-18,600
Total Programme	-18,600
Total Voted Capital Income	-87,024

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

No CFER income or receipts are expected in 2019-20.

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:

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

Special Health Authority Accounting Officers:

Michael Brodie	NHS Business Services Authority
Susan Frith	NHS Counter Fraud Authority
Helen Vernon	NHS Litigation Authority (known as NHS Resolution)
Simon Stevens	NHS Trust Development Authority (known as NHS Improvement)

Accounting Officers not appointed by the Department:

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

Marc Seale	Health and Care Professions Council
Sue Killen (Interim)	Nursing and Midwifery Council
Alan Clamp	Professional Standards Authority for Health and Social Care

NHS Trust Accountable Officers:

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

NHS Foundation Trust Accounting Officers:

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

Clinical Commissioning Groups (CCGs):

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

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

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

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

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
A	NHS Commissioning Board (known as NHS England)	19,234,419	253,869	100,591,950
F	Health Education England	1,622,276	2,000	4,099,142
H	Care Quality Commission	34,985	15,000	39,685
H	Health Research Authority	19,057	700	18,757
H	Human Fertilisation and Embryology Authority	1,582	100	1,178
H	Human Tissue Authority	890	100	793
H	Monitor (known as NHS Improvement)	50,200	3,769	49,969
H	National Institute for Health and Care Excellence	48,943	500	48,793
H	NHS Digital (The Health and Social Care Information Centre)	394,249	152,570	494,131
I	Community Health Partnerships †	264,435	-	17,000
I	Genomics England Limited †	500	50,000	50,000
I	Health and Care Professions Council	1,000	-	-
I	NHS Property Services †	639,426	47,150	97,150
I	Nursing and Midwifery Council	4,000	3,919	3,919
I	Professional Standards Authority for Health and Social Care	-	-	-
I	Supply Chain Coordination Limited †	1,880,922	12,000	87,000
K	NHS Commissioning Board (known as NHS England)	325,000	-	-
O	Health Education England	5,000	-	-
Q	Care Quality Commission	10,000	-	-
Q	NHS Digital (The Health and Social Care Information Centre)	1,000	-	-
R	NHS Property Services	386,346	-	-
Total ††		24,924,230	541,677	105,599,467

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

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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
The Department is bearing an insurable risk for professional indemnity or malpractice on behalf of the Human Fertilisation and Embryology Authority.	Unquantifiable
The Department is bearing an insurable risk for professional indemnity or malpractice on behalf of the Human Tissue Authority.	Unquantifiable
The Department has undertaken to meet the legal 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 Prescribing, Resistance and Healthcare Associated Infection (APRHAI) 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 on Carcinogenicity of Chemicals in Food, Consumer Products and the Environment (COC) b) Consumer Products and the Environment (COM) c) Committee on Medical Aspects of Radiation in the Environment (COMARE) d) Committee on the Medical Effects of Air Pollutants (COMEAP) e) Administration of Radioactive Substances Advisory Committee The Department would pay the legal costs and damages of any member who was personally subject to any action arising out of the business of these Committees and sub-committees of them.	Unquantifiable
An assurance has been given to the National Institute for Biological Standards and Control that the Department would indemnify the Institute in the event of any legal act incurring liability for damages, providing the action arose from the proper discharge of its statutory duties.	Unquantifiable
The Department has issued an exemption certificate to the National Institute for Biological Standards and Control in respect of any liability to its employees of the kind mentioned in section (1) of the Employers' Liability (Compulsory Insurance) Act 1969.	Unquantifiable
The 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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>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 £49.3 billion, although £47.5 billion relating to the Clinical Negligence Scheme for Trusts would be expected to be met by payments from NHS Providers.</p>	Unquantifiable
<p>The Department has undertaken to meet the cost of compensation payments arising from injury claims in relation to the immunisation of voluntary donors with specialised immunoglobulin.</p>	Unquantifiable
<p>Public Health England maintain a stockpile of medical countermeasures for responding to Chemical, Biological, Radiological and Nuclear (CBRN) incidents. Some of these products are unlicensed because no licensed alternatives are available in the UK. Similarly Public Health England also hold stocks of unlicensed anti-venoms and anti-toxins. If any recipients were to suffer an adverse reaction to using these products Public Health England would be liable. The associated contingent liability is unquantifiable.</p>	Unquantifiable
<p>Care Quality Commission is subject to an ongoing HMRC compliance check in relation to employees who may have more than one permanent workplace. This may result in a backdated benefit-in-kind liability relating to travel expenses paid or reimbursed to these employees. At 31 March 2019 it was unclear how employees meet the criteria for having more than one permanent workplace, and therefore it has not been possible to quantify a possible liability.</p>	Unquantifiable
<p>The Derby Teaching Hospital Foundation Trust has a potential liability in relation to equipment purchases within the Managed Equipment Service contract held with Althea. Further details of this liability can be found in the Annual Report and Accounts of the Foundation Trust.</p>	20,000
<p>NHS Digital's contingent liabilities amount to £16,500,000 (31 March 2019: £26,000,000), and relate to the estimated termination benefits in relation to Wave 3 of the Org2 change programme. The anticipated cost for the liability has been derived from the Waves 1 and 2 outturn, but the future liability is dependent on the assessment process. The waves are expected to be completed by spring 2021, although this is contingent on the availability of funding.</p>	16,500
<p>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.</p>	14,581
<p>Notified legal claims relating to NHS England, predominantly for contract and procurement dispute cases.</p>	8,966

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
C4: Programme and administration expenditure.	World Health Organisation	17,111

Department for Work and Pensions

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
£			
The movement reflects updated forecasts mainly for EU Exit funding (£100m), transfers with other government departments (net decrease £10m), and virement from CDEL of £36m.	322,157,000	-160,012,000	
Total change in Resource DEL (Voted)	322,157,000	-160,012,000	162,145,000
Slight increase in Social Fund expenditure.	3,343,000		
Total change in Resource DEL (Non-Voted)	3,343,000		3,343,000
The increase in provision reflects the latest outturn data and forecasting assumptions as agreed with OBR. Noteworthy voted increases are: Employment Support Allowance £4,102m (Line O); Housing Benefit £506m (Lines W/AD); Universal Credit £160m (Lines N/AB); Pension Credit £222m (Line Q); Jobseekers Allowance £361m (Line AA); and Income Support £166m (Line P). Noteworthy decrease is Personal Independence Payment £359m (Line T)	6,189,521,000	-942,499,000	
Total change in Resource AME (Voted)	6,189,521,000	-942,499,000	5,247,022,000
Noteworthy movements are decrease in Employment Support Allowance £3,611m (Voted/Non-Voted Switch) (Line AI) and increase in Social Fund £364m (Line AJ).	461,621,000	-3,834,873,000	
Total change in Resource AME (Non-Voted)	461,621,000	-3,834,873,000	-3,373,252,000
Increase arising from aligning funding with latest spending plans, combined with virement of £36m to RDEL.	36,257,000	-55,923,000	
Total change in Capital DEL (Voted)	36,257,000	-55,923,000	-19,666,000
Reduction in forecast for Funeral Expense Payments.		-11,783,000	
Total change in Capital DEL (Non-Voted)		-11,783,000	-11,783,000

Increase in forecast for UC Advances; reduction in Support for Mortgage Interest loans	323,861,000	-29,768,000	
Total change in Capital AME (Voted)	323,861,000	-29,768,000	294,093,000
Increase in Social Fund Recoveries		-36,597,000	
Total change in Capital AME (Non-Voted)		-36,597,000	-36,597,000
Cash paid in to the Social Fund; grant in aid to Arm's Length Bodies		-5,631,000	
Total change in Non-Budget		-5,631,000	-5,631,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.	5,751,544,000		
Total change in Net Cash Requirement	5,751,544,000		5,751,544,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource †	162,145,000	3,343,000	165,488,000
Capital	-19,666,000	-11,783,000	-31,449,000
Annually Managed Expenditure			
Resource	5,247,022,000	-3,373,252,000	1,873,770,000
Capital	294,093,000	-36,597,000	257,496,000
Total Net Budget			
Resource	5,409,167,000	-3,369,909,000	2,039,258,000
Capital	274,427,000	-48,380,000	226,047,000
Non-Budget Expenditure	-5,631,000		
Net cash requirement †	5,751,544,000		

Supplementary amounts required in the year ending 31 March 2020 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. In addition to HSE, ALBs include: BPDTS Limited; Disabled People's Employment Corporation (GB) Ltd; Industrial Injuries Advisory Council; Money Advice Service; Ombudsman for the Board of the Pension Protection Fund; The Pensions Advisory Service Limited; The Pensions Ombudsman; The Pensions Regulator; Remploy Pension Scheme Trustees Ltd; Social Security Advisory Committee; Single Financial Guidance Body. The provision of money and debt advice. 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.

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. Losses, special payments and write offs.

* Money and Pension Service (MAPS)

Part I (continued)

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. Losses, special payments and write offs.

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.

† Responsibility for Office for Disability Issues was transferred to the Cabinet Office on 1 April 2019. Within the overall changes sought in this Supplementary Estimate, the specific changes relating to this machinery of government change are:

- (a) Departmental Expenditure Limit - Resource is decreased by £ 1,161,000; and
- (b) the Net Cash Requirement is decreased by £ 1,161,000.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
815,199	4,469,912	97,012	65,133	912,211	4,535,045	184,791	-19,666	165,125
<i>Of which:</i>								
A Operational Delivery								
18,395	1,976,671	-9,992	300,964	8,403	2,277,635	-	3,703	3,703
B Health and Safety Executive (Net)								
51,500	82,450	3,052	-1,487	54,552	80,963	-	6,701	6,701
C European Social Fund								
-	20,121	-	-20,834	-	-713	-	-	-
D Executive Arms Length Bodies (Net)								
14,495	182,076	304	29,316	14,799	211,392	735	1,113	1,848
E Employment Programmes								
-	226,272	-	-46,731	-	179,541	-	-	-
F Support for Local Authorities								
-	224,839	-	-8,232	-	216,607	-	-	-
G Other Programmes								
-	-49,425	-	-32,321	-	-81,746	107,091	24,740	131,831
H Other Benefits								
-	132,525	-	-308	-	132,217	-	-	-
I Departmental operating costs								
730,809	1,674,383	103,648	-155,234	834,457	1,519,149	76,965	-55,923	21,042
Non Voted Expenditure								
-	454,770	-	3,343	-	458,113	41,909	-11,783	30,126
<i>Of which:</i>								
K Expenditure incurred by the Social Fund								
-	23,039	-	3,343	-	26,382	41,909	-11,783	30,126
Total Spending in DEL						-31,449		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	79,658,519	-	5,247,022	-	84,905,541	435,695	294,093	729,788
<i>Of which:</i>								
L Severe Disablement Allowance - Inside Welfare Cap								
-	93,686	-	-3,155	-	90,531	-	-	-
M Industrial Injuries Benefits Scheme - Inside Welfare Cap								
-	847,571	-	-8,845	-	838,726	-	-	-
N Universal Credit - Inside Welfare Cap								
-	15,246,170	-	200,406	-	15,446,576	260,506	287,688	548,194
O Employment and Support Allowance - Inside Welfare Cap								
-	4,582,165	-	4,102,438	-	8,684,603	-	-	-
P Income Support - Inside Welfare Cap								
-	1,183,217	-	165,527	-	1,348,744	-	-	-

Part II: Changes Proposed (continued)

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Q Pension Credit - Inside Welfare Cap								
-	4,898,774	-	221,803	-	5,120,577	-	-	-
R Financial Assistance Scheme - Inside Welfare Cap								
-	57,360	-	154,384	-	211,744	-	-	-
S Attendance Allowance - Inside Welfare Cap								
-	5,889,862	-	42,727	-	5,932,589	-	-	-
T Personal Independence Payment - Inside Welfare Cap								
-	12,755,178	-	-358,909	-	12,396,269	-	-	-
U Disability Living Allowance - Inside Welfare Cap								
-	7,346,207	-	266,323	-	7,612,530	-	-	-
V Carer's Allowance - Inside Welfare Cap								
-	2,972,874	-	1,070	-	2,973,944	-	-	-
W Housing Benefit - Inside Welfare Cap								
-	16,579,610	-	671,931	-	17,251,541	-	-	-
X Statutory Maternity Pay - Inside Welfare Cap								
-	2,641,815	-	-360,815	-	2,281,000	-	-	-
Y Non-contributory Christmas Bonus - Inside Welfare Cap								
-	35,416	-	-1,182	-	34,234	-	-	-
Z Other Expenditure - Inside Welfare Cap								
-	-1,529	-	1,963	-	434	-	-	-
AA Jobseekers Allowance - Outside Welfare Cap								
-	294,509	-	360,949	-	655,458	-	-	-
AB Universal Credit - Outside Welfare Cap								
-	3,137,098	-	-40,819	-	3,096,279	69,249	36,173	105,422
AD Housing Benefit - Outside Welfare Cap								
-	728,764	-	-165,532	-	563,232	-	-	-
AE Other Benefits - Outside Welfare Cap								
-	122,373	-	-2,606	-	119,767	-	-	-
AF Other Expenditure - Outside Welfare Cap								
-	399	-	-	-	399	105,940	-29,768	76,172
AG Other Expenditure EALBs (Net) - Outside Welfare Cap								
-	-	-	-636	-	-636	-	-	-
Non Voted Expenditure								
-	110,269,739	-	-3,373,252	-	106,896,487	-	-36,597	-36,597
<i>Of which:</i>								
AH Incapacity Benefit - Inside Welfare Cap								
-	887	-	769	-	1,656	-	-	-
AI Employment and Support Allowance - Inside Welfare Cap								
-	8,111,844	-	-3,610,550	-	4,501,294	-	-	-
AJ Expenditure incurred by the Social Fund - Inside Welfare Cap								
-	2,142,140	-	364,346	-	2,506,486	-	-36,597	-36,597
AK Maternity Allowance - Inside Welfare Cap								
-	447,799	-	-25,663	-	422,136	-	-	-
AL Bereavement benefits - Inside Welfare Cap								
-	422,945	-	17,630	-	440,575	-	-	-

Part II: Changes Proposed (continued)

£'000

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
AM Other Contributory Benefits - Inside Welfare Cap								
-	125,165	-	800	-	125,965	-	-	-
AN Jobseekers Allowance - Outside Welfare Cap								
-	300,696	-	-198,660	-	102,036	-	-	-
AO State Pension - Outside Welfare Cap								
-	98,718,263	-	78,076	-	98,796,339	-	-	-
Total Spending in AME								
Non-Budget spending		-	1,873,770				257,496	
Voted Expenditure								
-	2,166,818	-	-5,631	-	2,161,187	-	-	-
<i>Of which:</i>								
AP Cash paid in to the Social Fund								
-	2,166,818	-	-5,631	-	2,161,187	-	-	-
Total Non-Budget Spending								
		-	-5,631					
Total for Estimate								
		97,012	1,936,615				226,047	
<i>Of which:</i>								
Voted Expenditure								
		97,012	5,306,524				274,427	
Non Voted Expenditure								
		-	-3,369,909				-48,380	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	88,731,475	5,751,544	94,483,019

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
928,425	-16,214	912,211	5,451,126	-916,081	4,535,045	298,540	-133,415	165,125
<i>Of which:</i>								
A Operational Delivery								
12,212	-3,809	8,403	2,342,183	-64,548	2,277,635	3,705	-2	3,703
B Health and Safety Executive (Net)								
54,552	-	54,552	80,963	-	80,963	6,701	-	6,701
C European Social Fund								
-	-	-	614,726	-615,439	-713	-	-	-
D Executive Arms Length Bodies (Net)								
14,799	-	14,799	211,392	-	211,392	1,848	-	1,848
E Employment Programmes								
-	-	-	209,380	-29,839	179,541	-	-	-
F Support for Local Authorities								
-	-	-	216,607	-	216,607	-	-	-
G Other Programmes								
-	-	-	33,176	-114,922	-81,746	131,831	-	131,831
H Other Benefits								
-	-	-	132,217	-	132,217	-	-	-
I Departmental operating costs								
846,862	-12,405	834,457	1,610,482	-91,333	1,519,149	154,455	-133,413	21,042
Non-voted expenditure								
-	-	-	458,151	-38	458,113	30,276	-150	30,126
<i>Of which:</i>								
J National Insurance Fund								
-	-	-	431,769	-38	431,731	-	-	-
K Expenditure incurred by the Social Fund								
-	-	-	26,382	-	26,382	30,276	-150	30,126
Total Spending in DEL								
928,425	-16,214	912,211	5,909,277	-916,119	4,993,158	328,816	-133,565	195,251
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	84,907,718	-2,177	84,905,541	733,929	-4,141	729,788
<i>Of which:</i>								
L Severe Disablement Allowance - Inside Welfare Cap								
-	-	-	90,531	-	90,531	-	-	-
M Industrial Injuries Benefits Scheme - Inside Welfare Cap								
-	-	-	838,726	-	838,726	-	-	-
N Universal Credit - Inside Welfare Cap								
-	-	-	15,446,576	-	15,446,576	548,194	-	548,194

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
O Employment and Support Allowance - Inside Welfare Cap								
-	-	-	8,684,603	-	8,684,603	-	-	-
P Income Support - Inside Welfare Cap								
-	-	-	1,348,811	-67	1,348,744	-	-	-
Q Pension Credit - Inside Welfare Cap								
-	-	-	5,120,577	-	5,120,577	-	-	-
R Financial Assistance Scheme - Inside Welfare Cap								
-	-	-	211,744	-	211,744	-	-	-
S Attendance Allowance - Inside Welfare Cap								
-	-	-	5,932,589	-	5,932,589	-	-	-
T Personal Independence Payment - Inside Welfare Cap								
-	-	-	12,396,269	-	12,396,269	-	-	-
U Disability Living Allowance - Inside Welfare Cap								
-	-	-	7,612,530	-	7,612,530	-	-	-
V Carer's Allowance - Inside Welfare Cap								
-	-	-	2,973,944	-	2,973,944	-	-	-
W Housing Benefit - Inside Welfare Cap								
-	-	-	17,251,541	-	17,251,541	-	-	-
X Statutory Maternity Pay - Inside Welfare Cap								
-	-	-	2,281,000	-	2,281,000	-	-	-
Y Non-contributory Christmas Bonus - Inside Welfare Cap								
-	-	-	34,234	-	34,234	-	-	-
Z Other Expenditure - Inside Welfare Cap								
-	-	-	2,401	-1,967	434	-	-	-
AA Jobseekers Allowance - Outside Welfare Cap								
-	-	-	655,601	-143	655,458	-	-	-
AB Universal Credit - Outside Welfare Cap								
-	-	-	3,096,279	-	3,096,279	105,422	-	105,422
AC TV Licences for the over 75s - Outside Welfare Cap								
-	-	-	247,000	-	247,000	-	-	-
AD Housing Benefit - Outside Welfare Cap								
-	-	-	563,232	-	563,232	-	-	-
AE Other Benefits - Outside Welfare Cap								
-	-	-	119,767	-	119,767	-	-	-
AF Other Expenditure - Outside Welfare Cap								
-	-	-	399	-	399	80,313	-4,141	76,172
AG Other Expenditure EALBs (Net) - Outside Welfare Cap								
-	-	-	-636	-	-636	-	-	-
Non-voted expenditure								
-	-	-	106,896,518	-31	106,896,487	-36,597	-	-36,597
<i>Of which:</i>								
AH Incapacity Benefit - Inside Welfare Cap								
-	-	-	1,656	-	1,656	-	-	-

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
AI Employment and Support Allowance - Inside Welfare Cap								
-	-	-	4,501,294	-	4,501,294	-	-	-
AJ Expenditure incurred by the Social Fund - Inside Welfare Cap								
-	-	-	2,506,486	-	2,506,486	-36,597	-	-36,597
AK Maternity Allowance - Inside Welfare Cap								
-	-	-	422,136	-	422,136	-	-	-
AL Bereavement benefits - Inside Welfare Cap								
-	-	-	440,575	-	440,575	-	-	-
AM Other Contributory Benefits - Inside Welfare Cap								
-	-	-	125,965	-	125,965	-	-	-
AN Jobseekers Allowance - Outside Welfare Cap								
-	-	-	102,067	-31	102,036	-	-	-
AO State Pension - Outside Welfare Cap								
-	-	-	98,796,339	-	98,796,339	-	-	-
Total Spending in AME								
-	-	-	191,804,236	-2,208	191,802,028	697,332	-4,141	693,191
Non-Budget spending								
Voted expenditure								
-	-	-	2,161,187	-	2,161,187	-	-	-
<i>Of which:</i>								
AP Cash paid in to the Social Fund								
-	-	-	2,161,187	-	2,161,187	-	-	-
Total Non-Budget Spending								
-	-	-	2,161,187	-	2,161,187	-	-	-
Total for Estimate								
928,425	-16,214	912,211	199,874,700	-918,327	198,956,373	1,026,148	-137,706	888,442
<i>Of which:</i>								
Voted Expenditure								
928,425	-16,214	912,211	92,520,031	-918,258	91,601,773	1,032,469	-137,556	894,913
Non Voted Expenditure								
-	-	-	107,354,669	-69	107,354,600	-6,321	-150	-6,471

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	197,834,957	2,033,627	199,868,584
Net Capital Requirement	662,395	226,047	888,442
Accruals to cash adjustments	1,000,541	73,581	1,074,122
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-331,256	-38,363	-369,619
Add cash grant-in-aid	316,838	55,305	372,143
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-125,975	-36,346	-162,321
New provisions and adjustments to previous provisions	-57,759	-658,776	-716,535
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-20,570	-269,092	-289,662
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	400,000	-	400,000
Increase (-) / Decrease (+) in creditors	600,000	-	600,000
Use of provisions	219,263	1,020,853	1,240,116
Removal of non-voted budget items	-110,766,418	3,418,289	-107,348,129
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-110,766,418	3,418,289	-107,348,129
Net Cash Requirement	88,731,475	5,751,544	94,483,019

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

	£'000
	Revised Plans
Gross Administration Costs	924,497
<i>Less:</i>	
Administration DEL Income	-16,214
Net Administration Costs	908,283
Gross Programme Costs	197,723,489
<i>Less:</i>	
Programme DEL Income	-916,119
Programme AME Income	-2,208
Non-budget income	-12,200
Net Programme Costs	196,792,962
Total Net Operating Costs	197,701,245
<i>Of which:</i>	
Resource DEL	5,878,485
Capital DEL	16,369
Resource AME	191,802,168
Capital AME	-
Non-budget	4,223
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-16,369
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	12,200
Other adjustments	10,321
Total Resource Budget	197,707,397
<i>Of which:</i>	
Resource DEL	5,905,369
Resource AME	191,802,028
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	2,161,187
Total Resource (Estimate)	199,868,584

Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
Voted Resource DEL	-932,295
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-13,225
<i>Of which:</i>	
A Operational Delivery	-3,643
I Departmental operating costs	-9,582
Other Income	-2,989
<i>Of which:</i>	
A Operational Delivery	-166
I Departmental operating costs	-2,823
Total Administration	-16,214
Programme	
EU Grants Received	-615,439
<i>Of which:</i>	
C European Social Fund	-615,439
Sales of Goods and Services	-164,364
<i>Of which:</i>	
A Operational Delivery	-57,363
E Employment Programmes	-29,839
I Departmental operating costs	-77,162
Interest and Dividends	-39,530
<i>Of which:</i>	
G Other Programmes	-25,836
I Departmental operating costs	-13,694
Other Income	-7,430
<i>Of which:</i>	
A Operational Delivery	-7,185
I Departmental operating costs	-245
Taxation	-89,318
<i>Of which:</i>	
G Other Programmes	-89,086
I Departmental operating costs	-232
Total Programme	-916,081
Voted Resource AME	-2,177
<i>Of which:</i>	
Programme	
Interest and Dividends	-1,967
<i>Of which:</i>	
Z Other Expenditure - Inside Welfare Cap	-1,967

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

£'000

	Revised Plans
Other Income	-210
<i>Of which:</i>	
P Income Support - Inside Welfare Cap	-67
AA Jobseekers Allowance - Outside Welfare Cap	-143
Total Programme	<u>-2,177</u>
Total Voted Resource Income	<u>-934,472</u>
Voted Capital DEL	-133,415
<i>Of which:</i>	
Programme	
Sales of Assets	-133,415
<i>Of which:</i>	
A Operational Delivery	-2
I Departmental operating costs	-133,413
Total Programme	<u>-133,415</u>
Voted Capital AME	-4,141
<i>Of which:</i>	
Programme	
Repayments	-4,141
<i>Of which:</i>	
AF Other Expenditure - Outside Welfare Cap	-4,141
Total Programme	<u>-4,141</u>
Total Voted Capital Income	<u>-137,556</u>

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

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

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-12,200	-12,200	-12,200	-12,200
Total	-	-	-12,200	-12,200	-12,200	-12,200

Detailed description of CFER sources

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Income outside the ambit of the Estimate			-12,200	-12,200	-12,200	-12,200
Total	-	-	-12,200	-12,200	-12,200	-12,200

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: 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:

Sara Albon	Health and Safety Executive
Helen John	Disabled People's Employment Corporation (GB) Ltd (in members voluntary liquidation)
Charles Counsell	The Pensions Regulator
Antony Arter	The Pensions Ombudsman
Loveday Ryder	BPDTS Ltd
Caroline Siarkiewicz	Money and Pensions Service

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
Section B - DEL	Health and Safety Executive	135,515	6,701	144,154
Section D - DEL	The Pensions Regulator	94,200	446	94,646
Section D - DEL	The Pensions Ombudsman	7,696	47	7,743
Section D - DEL	BPDTS Ltd	-	50	-
Section D - DEL	Money and Pensions Service	124,295	1,305	125,600
Section AG - AME	BDPTS Ltd	-337	-	-
Section AG - AME	Money and Pensions Service	-299		
Total		361,070	8,549	372,143

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 O	Employment Support Allowance Ex Gratia Payments	1,000
Section N	Universal Credit Extra Statutory Payments	3,450
Section Q	Pension Credit Extra Statutory Payments	3,900

Part III: Note J - Staff Benefits

For the financial year 2019-20 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 non-consolidated awards, including Reward and Recognition, will not exceed 0.65% of the DWP paybill.

Childcare (Salary Sacrifice) Schemes are closed to new joiners but the Department still operates a scheme for existing employees who opted into the scheme prior to its closure. This lets staff vary their contract of employment to sacrifice part of their salary (from £1 to £243 per month) in exchange for childcare vouchers. 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.

From April 2019, the Department began operating a Cycle to Work (Salary Sacrifice) Scheme. The scheme allows staff to vary their contract of employment to sacrifice part of their salary and in return, are provided with the loan of a bike and cycling equipment. Staff are able to use the bike and equipment in their spare time as well as for cycling to work. The salary sacrifice can be up to a maximum of £1,000.

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>European Social Fund repayments The ESF audit authority is required to provide opinions on both the final 2007-13 ESF programme declaration issued by the ESF certifying authority and the 2014-20 ESF programme. This 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 defined 2% tolerance error rate the opinion is qualified by the ESF audit authority, with the risk that the EU can impose a financial correction. The 2007-13 programme did not exceed the 2% error threshold in the 2016 Annual Control Report (ACR) and closure declaration. In accordance with commission guidance the audit authority gave an unqualified opinion. However, until the 2007-13 ESF programme is finally closed (and discussions with the Commission are ongoing) the department will not know the exact extent of any financial corrections imposed. For the 2014-20 programme the error rate for 2016-2017 was 0.093% and 2017-2018 was 0.117%, therefore the opinion of the audit authority was unqualified (no breach of the EU's 2% tolerance level). The indicative residual error rate for 2018-2019 is currently 1.678%.</p>	Unquantifiable
<p>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, therefore it is not practical to disclose an estimate of the financial effect or the timing of any outflow.</p>	Unquantifiable
<p>The Rent Service employee pensions The Rent Service transferred from us to the Valuation Office Agency on 1 April 2009. The Rent Service employed around 400 staff, who were members of the Local Government Pension Scheme, following the transfer they could continue to participate in the scheme. Whilst the scheme is currently balanced, if there is a pension deficit we will be liable to meet the shortfall, it is not practical to disclose an estimate of the financial effect or the timing of any outflow.</p>	Unquantifiable
<p>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 £5 million for successful mandatory reconsideration or appeals.</p>	AME £5,000
<p>Judicial review, legal cases and appeals The legal cases (judicial reviews and appeals) included in this note all relate to possible obligations where the department is facing legal challenge to the policy behind the legislation through the courts and the outcomes depend on the court rulings. Disclosure of the details of the cases are not provided as, in accordance with IAS 37 (paragraph 92), the department considers that the disclosure of values for any legal contingent liabilities could be expected to seriously prejudice on-going litigation.</p>	Unquantifiable
<p>Pension Protection Fund (PPF) compensation The FAS provision does not include any increase to FAS compensation payable to individuals if the judgment from the European Court of Justice follows the opinion of its Advocate General (given in April 2018) in respect of a directly effective minimum individual level of insolvency protection. This judgement relates to PPF compensation and it is not possible to establish the extent of any financial impact on the FAS provision until judgment has been handed down and there is clarity on the scope of any further compensation obligations.</p>	Unquantifiable

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

Nature of liability	£'000
<p>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 (FRoM), these guarantees need to be recognised as contingent liabilities in department's 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.</p>	Unquantifiable

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
Section I - DEL	International Labour Organisation	12,840

Department for Education

Introduction

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

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) The Department's annual cash management rebate: increase in admin budget.	963,000		
(Section A) An increase in core departmental admin costs due to agreed switch from CDEL to admin budgets	34,795,000		
(Section A) An decrease in core departmental admin costs due to agreed switch from programme to admin budgets		-6,000,000	
(Section A) Reserve claims and fiscal event funding	6,216,000		
(Section A) BCT to Cabinet Office		-95,000	
(Section A) Net movement of budgets to other sub-headings	92,000		
(Section B) BCTs inwards	40,000		
(Section B) BCTs outwards		-15,276,000	
(Section B) Funding for Teachers' pay award		-77,215,000	
(Section B) Transfer to Schools Grant subheads		-78,692,000	
(Section B) Forecast underspends transferred to other sub-heads		-66,512,000	
(Section C) Forecast underspends transferred to other sub-heads		-309,000	
(Section D) BCT outwards		-132,000	
(Section D) Forecast underspends transferred to other sub-heads		-28,854,000	
(Section E) Amounts transferred from other sub-heads to meet spending pressures	1,010,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section F) Forecast underspends transferred to other sub-heads		-1,830,000	
(Section G) Forecast underspends transferred to other sub-heads		-1,718,000	
(Section H) BCTs outwards		-1,496,000	
(Section H) Surrender of forecast underspends to HMT		-330,000,000	
(Section H) Forecast underspends transferred to other sub-heads		-6,206,000	
(Section I) Reallocation of teachers' pension costs funding		-171,000,000	
(Section I) Funding for teacher's pay award	42,245,000		
(Section I) Reallocation of school funding based on census data		-444,840,000	
(Section J) Funding for teacher's pay award	53,450,000		
(Section J) Reallocation of teachers' pension costs funding	171,000,000		
(Section J) Budget exchange from 2018-19 to fund teachers' pension contributions	75,000,000		
(Section J) Reallocation of school funding based on census data	444,840,000		
(Section J) Amounts transferred from other sub-heads to meet spending pressures	39,064,000		
(Section K) Reserve claim - impairment of student loan book	12,663,500,000		
(Section K) BCT outwards		-1,342,000	
(Section K) Transfer to OfS		-14,718,000	
(Section K) Forecast underspends transferred to other sub-heads		-12,523,000	
(Section K) Forecast increase to meet expected spending within subhead	127,399,000		
(Section L) BCT outwards		-121,000	
(Section L) Amounts transferred from other sub-heads to meet spending pressures	15,309,000		
(Section M) BCTs inwards	10,173,000		
(Section M) Transfers of function to OfS	16,588,000		
(Section M) Forecasted adjustment relating to SLC budgets		-27,794,000	

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section M) Amounts transferred from other sub-heads to meet spending pressures	2,506,000		
(Section N) Amounts transferred from other sub-heads to meet spending pressures	893,000		
Total change in Resource DEL (Voted)	13,705,083,000	-1,286,673,000	12,418,410,000
(Section O) BCTs inwards	488,000		
(Section O) Changes in provisions (discount rate changes and discount unwinding)	13,812,000		
(Section O) Reduction in provision utilisation		-2,744,000	
(Section P) Changes in provisions (discount rate changes and discount unwinding)	850,000		
(Section Q) Student Loans: effective / receivable interest	2,681,426,000		
(Section Q) Changes in provisions	168,000		
(Section R) Changes in provisions	1,000,000		
(Section S) SLC pension costs	3,000,000		
Total change in Resource AME (Voted)	2,700,744,000	-2,744,000	2,698,000,000
(Section A) Old Admiralty Building refurb costs	35,587,000		
(Section A) Capitalisation of Corporate Services reform costs	8,800,000		
(Section A) Underspends across other corporate service activities		-492,000	
(Section B) BCT inwards	49,000		
(Section B) Forecast underspends transferred to other subheads		-39,693,000	
(Section C) Forecast underspends transferred to other subheads		-2,571,000	
(Section D) Amounts transferred from other sub-heads to meet spending pressures	5,110,000		
(Section E) Amounts transferred from other sub-heads to meet spending pressures	1,569,000		
(Section H) Forecast underspends transferred to other subheads		-1,652,000	
(Section I) BCT inwards	5,847,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section I) Switch of CDEL to RDEL		-75,495,000	
(Section I) Academy CDEL overspend		-119,000	
(Section I) Reclassification of CIF expenditure	86,908,000		
(Section I) Amounts transferred from other sub-heads to meet spending demands	15,694,000		
(Section J) Forecast underspends transferred to other subheads		-19,738,000	
(Section J) Reclassification of CIF expenditure		-86,908,000	
(Section K) Transfer to OfS		-164,000	
(Section K) Predicted underspends against Main Estimate		-1,105,000	
(Section L) BCT inwards from MHCLG via central contingency	8,000,000		
(Section L) DfE funding of Kensington & Chelsea College purchase	2,300,000		
(Section L) Increased funding required for insolvency regime	21,900,000		
(Section L) Predicted underspends against Main Estimate		-10,926,000	
(Section M) Predicted underspends against Main Estimate		-14,818,000	
(Section M) Transfer to OfS	164,000		
(Section N) Amounts transferred from other sub-heads to meet spending pressures	117,000		
Total change in Capital DEL (Voted)	192,045,000	-253,681,000	-61,636,000
(Section O) Accounting correction to Main Estimate to match agreed control total		-470,000	
(Section Q) Student loans adjustment for repayment costs	1,095,486,000		
(Section Q) Student loans adjustment for capitalised interest		-672,393,000	
(Section Q and R) Student loans adjustment for new loans	558,377,000		
Total change in Capital AME (Voted)	1,653,863,000	-672,863,000	981,000,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.	2,965,792,000	-353,119,000	
Decrease in creditors and adjustments to Grant-in-Aid	500,000,000		
Total change in Net Cash Requirement	3,465,792,000	-353,119,000	3,112,673,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	12,418,410,000	-	12,418,410,000
Capital †	-61,636,000	-	-61,636,000
Annually Managed Expenditure			
Resource	2,698,000,000	-	2,698,000,000
Capital	981,000,000	-	981,000,000
Total Net Budget ††			
Resource	15,116,410,000	-	15,116,410,000
Capital	919,364,000	-	919,364,000
Non-Budget Expenditure		-	
Net cash requirement †	3,112,673,000		

Supplementary amounts required in the year ending 31 March 2020 for expenditure by Department for Education on:

Departmental Expenditure Limit:Expenditure arising from:

Primary, secondary, tertiary, international education, apprenticeships and wider skills, 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 and Technical Education, Office for Students, Social Work England, Student Loans Company Ltd, UK Commissioner for Employment and Skills, Construction Industry Training Board, Engineering Construction Industry Training Board, together with residual costs from ALBs being closed.

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

Expenditure relating to delivery of Government Guarantee funded policies should they be required. Support to other central government departments to prepare for EU Exit.

Activities of UK Government Investments on behalf of the Department.

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

Children's services including childcare.

Expenditure relating to insolvency resulting in either a restructuring solution, education administration or closure.

Social Mobility Commission.

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

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.

Part I

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.

* Income relating to the regulation of the teaching profession.

Income relating to insolvency as a result of education administration.

Repayments of grant overpaid in previous years or where required conditions of grant retention have not been met.

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.

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.

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

Department for Education will account for this Estimate.

† £10,000,000 has been advanced from the Contingencies Fund to provide cash in respect of £10,000,000 capital DEL spending supporting the service provided for under section L of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2020.

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

Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
473,207	68,049,435	35,991	12,382,419	509,198	80,431,854	4,973,960	-61,636	4,912,324
<i>Of which:</i>								
A Activities to Support all Functions								
306,662	35,126	40,027	-4,056	346,689	31,070	28,649	43,895	72,544
B Early Years and Schools (Department)								
-	1,659,817	-	-237,655	-	1,422,162	1,808,406	-39,644	1,768,762
C Early Years and Schools (ALB) (Net)								
1,748	1,144	74	-383	1,822	761	11,176	-2,571	8,605
D Social Care, Mobility and Disadvantage (Department)								
-	390,084	-	-28,986	-	361,098	11,575	5,110	16,685
E Social Care, Mobility and Disadvantage (ALB) (Net)								
1,520	12,014	765	245	2,285	12,259	1,706	1,569	3,275
F Standards and Testing Agency								
3,271	50,061	88	-1,918	3,359	48,143	1,900	-	1,900
G Teaching Regulation Agency								
197	7,818	30	-1,748	227	6,070	-	-	-
H Education and Skills Funding Agency (ESFA)								
88,355	2,564,293	-1,478	-336,224	86,877	2,228,069	24,321	-1,652	22,669
I Grants to LA Schools via ESFA								
-	30,165,524	-	-573,595	-	29,591,929	1,824,571	32,835	1,857,406
J Grants to Academies via ESFA								
-	22,062,051	-	783,354	-	22,845,405	977,515	-106,646	870,869
K Higher Education								
-	4,747,569	-	12,762,316	-	17,509,885	15,037	-1,269	13,768
L Further Education								
-	4,842,809	-	15,188	-	4,857,997	112,314	21,274	133,588
M Higher Education (ALB) (net)								
60,454	1,500,973	-3,515	4,988	56,939	1,505,961	156,100	-14,654	141,446
N Further Education (ALB) (net)								
11,000	10,152	-	893	11,000	11,045	690	117	807
Total Spending in DEL								
		35,991	12,382,419			-61,636		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-3,587,040	-	2,698,000	-	-889,040	21,557,530	981,000	22,538,530
<i>Of which:</i>								
O Activities to Support all Functions (Department)								
-	-9,891	-	11,556	-	1,665	-	-470	-470
P Executive Agencies								
-	104	-	850	-	954	-	-	-

Part II: Changes Proposed

						£'000		
Present		Net Resources		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Q Higher Education AME								
-	-3,606,135	-	2,681,594	-	-924,541	21,306,769	979,883	22,286,652
R Further Education AME								
-	-	-	1,000	-	1,000	250,000	1,587	251,587
S Higher Education (ALB) (net) AME								
-	-900	-	3,000	-	2,100	-	-	-
Total Spending in AME								
		-	2,698,000			981,000		
Total for Estimate								
		35,991	15,080,419			919,364		
<i>Of which:</i>								
Voted Expenditure								
		35,991	15,080,419			919,364		
Non Voted Expenditure								
		-	-			-		

£'000			
	Present Plans	Changes	Revised Plans
Net Cash Requirement	85,318,080	3,112,673	88,430,753

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
552,482	-43,284	509,198	80,693,715	-261,861	80,431,854	4,912,464	-140	4,912,324
<i>Of which:</i>								
A Activities to Support all Functions								
389,973	-43,284	346,689	80,218	-49,148	31,070	72,544	-	72,544
B Early Years and Schools (Department)								
-	-	-	1,482,274	-60,112	1,422,162	1,768,902	-140	1,768,762
C Early Years and Schools (ALB) (Net)								
1,822	-	1,822	761	-	761	8,605	-	8,605
D Social Care, Mobility and Disadvantage (Department)								
-	-	-	365,854	-4,756	361,098	16,685	-	16,685
E Social Care, Mobility and Disadvantage (ALB) (Net)								
2,285	-	2,285	12,259	-	12,259	3,275	-	3,275
F Standards and Testing Agency								
3,359	-	3,359	48,168	-25	48,143	1,900	-	1,900
G Teaching Regulation Agency								
227	-	227	6,070	-	6,070	-	-	-
H Education and Skills Funding Agency (ESFA)								
86,877	-	86,877	2,333,046	-104,977	2,228,069	22,669	-	22,669
I Grants to LA Schools via ESFA								
-	-	-	29,591,929	-	29,591,929	1,857,406	-	1,857,406
J Grants to Academies via ESFA								
-	-	-	22,845,405	-	22,845,405	870,869	-	870,869
K Higher Education								
-	-	-	17,552,728	-42,843	17,509,885	13,768	-	13,768
L Further Education								
-	-	-	4,857,997	-	4,857,997	133,588	-	133,588
M Higher Education (ALB) (net)								
56,939	-	56,939	1,505,961	-	1,505,961	141,446	-	141,446
N Further Education (ALB) (net)								
11,000	-	11,000	11,045	-	11,045	807	-	807
Total Spending in DEL								
552,482	-43,284	509,198	80,693,715	-261,861	80,431,854	4,912,464	-140	4,912,324
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	16,085	-905,125	-889,040	24,520,082	-1,981,552	22,538,530
<i>Of which:</i>								
O Activities to Support all Functions (Department)								
-	-	-	9,553	-7,888	1,665	-470	-	-470
P Executive Agencies								
-	-	-	954	-	954	-	-	-

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Q Higher Education AME								
-	-	-	-27,304	-897,237	-924,541	24,268,204	-1,981,552	22,286,652
R Further Education AME								
-	-	-	1,000	-	1,000	251,587	-	251,587
S Higher Education (ALB) (net) AME								
-	-	-	2,100	-	2,100	-	-	-
T Further Education (ALB) (net) AME								
-	-	-	29,782	-	29,782	761	-	761
Total Spending in AME								
-	-	-	16,085	-905,125	-889,040	24,520,082	-1,981,552	22,538,530
Total for Estimate								
552,482	-43,284	509,198	80,709,800	-1,166,986	79,542,814	29,432,546	-1,981,692	27,450,854
<i>Of which:</i>								
Voted Expenditure								
552,482	-43,284	509,198	80,709,800	-1,166,986	79,542,814	29,432,546	-1,981,692	27,450,854
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	64,935,602	15,116,410	80,052,012
Net Capital Requirement	26,531,490	919,364	27,450,854
Accruals to cash adjustments	-6,149,012	-12,923,101	-19,072,113
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1,798,320	-18,322	-1,816,642
Add cash grant-in-aid	1,809,310	2,299	1,811,609
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-4,265,518	-12,685,916	-16,951,434
New provisions and adjustments to previous provisions	-53,111	-15,586	-68,697
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-1,940,243	-697,624	-2,637,867
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	497,701	497,701
Use of provisions	98,870	-5,653	93,217
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	85,318,080	3,112,673	88,430,753

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

	£'000
	Revised Plans
Gross Administration Costs	547,616
<i>Less:</i>	
Administration DEL Income	-43,284
Net Administration Costs	504,332
Gross Programme Costs	85,446,355
<i>Less:</i>	
Programme DEL Income	-262,001
Programme AME Income	-905,125
Non-budget income	-
Net Programme Costs	84,279,229
Total Net Operating Costs	84,783,561
<i>Of which:</i>	
Resource DEL	80,850,288
Capital DEL	4,731,549
Resource AME	-798,276
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
Academies Budgetary Expenditure	27,486,605
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-4,731,549
Grants to devolved administrations	-
Grants to Academies	-22,845,405
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	
Total Resource Budget*	84,693,212
<i>Of which:</i>	
Resource DEL*	82,450,052
Resource AME*	2,243,160
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Grants to Academies	22,845,405
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Academies Budgetary Expenditure	-27,486,605
Other adjustments	
Total Resource (Estimate)	80,052,012

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

Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
Voted Resource DEL	-305,145
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-24,266
<i>Of which:</i>	
A Activities to Support all Functions	-24,266
Other Grants	-331
<i>Of which:</i>	
A Activities to Support all Functions	-331
Other Income	-18,687
<i>Of which:</i>	
A Activities to Support all Functions	-18,687
Total Administration	<u>-43,284</u>
Programme	
EU Grants Received	-104,977
<i>Of which:</i>	
H Education and Skills Funding Agency (ESFA)	-104,977
Sales of Goods and Services	-76,489
<i>Of which:</i>	
A Activities to Support all Functions	-44,355
K Higher Education	-32,134
Other Grants	-74,868
<i>Of which:</i>	
B Early Years and Schools (Department)	-60,112
D Social Care, Mobility and Disadvantage (Department)	-4,756
K Higher Education	-10,000
Other Income	-5,527
<i>Of which:</i>	
A Activities to Support all Functions	-4,793
F Standards and Testing Agency	-25
K Higher Education	-709
Total Programme	<u>-261,861</u>
Voted Resource AME	-905,125
<i>Of which:</i>	
Programme	
Interest and Dividends	-4,696,125
<i>Of which:</i>	
O Activities to Support all Functions (Department)	-7,888
Q Higher Education AME	-4,688,237
Other Income	3,791,000
<i>Of which:</i>	
Q Higher Education AME	3,791,000
Total Programme	<u>-905,125</u>
Total Voted Resource Income	<u>-1,210,270</u>

Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
Voted Capital DEL	-140
<i>Of which:</i>	
Programme	
Other Grants	-140
<i>Of which:</i>	
B Early Years and Schools (Department)	-140
Total Programme	<u>-140</u>
 Voted Capital AME	 -1,981,552
<i>Of which:</i>	
Programme	
Repayments	-1,981,552
<i>Of which:</i>	
Q Higher Education AME	-1,981,552
Total Programme	<u>-1,981,552</u>
 Total Voted Capital Income	 <u>-1,981,692</u>

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (NOT in the SoCNE)	-	-	-8,048	-2,092	-8,048	-2,092
Total	-	-	-8,048	-2,092	-8,048	-2,092

Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Primarily Office for Students residual cash balance.	-	-	-8,048	-2,092	-8,048	-2,092
Total	-	-	-8,048	-2,092	-8,048	-2,092

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 and Skills Funding Agency
Alan Meyrick	Teaching Regulation Agency
Una Bennett	Standards and Testing Agency

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

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

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
C	Aggregator Vehicle plc	207	-	-
C	Located Property Ltd	2,376	8,605	14,067
E	Office of the Children's Commissioner	2,775	-	2,495
E	Social Work England	11,769	3,275	15,044
M	Office for Students	1,369,290	100,464	1,533,161
M	Student Loans Company	221,404	40,982	225,000
N	Institute for Apprenticeships & Technical Education	22,045	807	21,842
S	Student Loans Company	2,100	-	-
T	Construction Industry Training Board	26,514	500	-
T	Engineering Construction Industry Training Board	3,268	261	-
Total		1,661,748	154,894	1,811,609

Part III: Note I - Gifts

Given wider exceptional circumstances, the Department for Education will purchase the Kensington Centre (Wornington Road, London) and provide a 125-year lease to the Further Education institute formed by a merger between Kensington and Chelsea College (KCC) and Morley College. The Secretary of State for Housing Communities, and Local Government will be the named freeholder/lessor in each instance.

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>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.</p>	9,250,000
<p>A guarantee to Local Government Pension Scheme (LGPS) to meet the pension deficit if an Academy Trust closes.</p>	13,600
<p>Tottenham UTC - indemnity to cover the cost of the 35 year lease.</p>	12,500
<p>The Department has entered into a number of tenant default agreements which give rise to a contractual obligation to pay monies to the landlord up to a fixed cap in certain circumstances where the Free School tenant is in breach of its lease.</p>	2,901
<p>To Provide 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.</p>	2,000
<p>Indemnity for REAch2 Colchester project for costs dependent on the planning permission decision by the local authority.</p>	1,100
<p>Turing House School - an indemnity has been provided in relation to the rent deposit.</p>	470
<p>Indemnity for project costs if the Central Ipswich Free School project is aborted.</p>	300
<p>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.</p>	770
<p>In respect of commercial lease of Free Schools Norwich.</p>	110
<p>Statutory Indemnity in relation to the Office of the Schools Adjudicator outlined in Paragraph 7 of Schedule 5 to the SSFA 1998.</p>	Unquantifiable
<p>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 Department. These are considered by the Department to be remote and unquantifiable as they relate to breach of contractual conditions.</p>	Unquantifiable
<p>As a result of entering into contracts on site purchases, the Department is subject to a number of overage clauses. These are considered to be remote as they relate to changes in contractual arrangements.</p>	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>The Department for Education has contracted a charity to manage the Junior Individual Savings Account (JISA) scheme on its behalf. Using an initial £200 payment from the Department, the contractor opens and manages JISAs on behalf of looked after children while they remain in care. The government made a commitment in 2011 to provide £200 to set up a JISA for each child in care across the UK. LAs have identified around 14,000 young people who left care before a JISA could be opened for them, of which around 8,000 have already claimed and received their £200 payments in lieu, leaving around 6,000 potential retrospective claims which equates on paper to a potential liability of up to £1.2m.</p>	1,286
<p>Coal Authority - To carry out ground investigation for a permanent site for Coseley Tech Primary (CTP). The permit is nil cost.</p>	Unquantifiable
<p>The permanent site for Khalsa Academy Wolverhampton's (KAW) will be delivered in September 2018 subject to entering an unlimited indemnity with Canal & Rivers Trust (CRT) to allow the drainage connection.</p>	Unquantifiable
<p>Following the closure of HEFCE and the creation of OfS, the Department is acting as guarantor for the handful of employees transferring from HEFCE to OfS who are members of the Universities Superannuation Scheme (USS), which has transferred from HEFCE to OfS as part of the property and staff transfer. This was a condition of OfS' admission to the USS and allows staff transferring from HEFCE to continue to participate as employees of OfS. In the event of a transfer or winding up of OfS, the Department will guarantee that these pension liabilities will be covered by the successor body, or by the Department in the event that no other body assumes the OfS' functions.</p>	5,000
<p>Student Loan Sale: The sale of student loans necessitated warranties and indemnities to secure interest and obtain value for money from investors. These contingent liabilities are in respect of:</p> <p>a) a warranty to provide investors compensation for policy changes which reduce cash flows to investors. This is because the terms of the loans remain within Government control, and there is nothing investors can do to influence this. The liability will exist for the life of the securities. This means it will be expected to expire by 2036. The likelihood of crystallisation is low.</p> <p>b) the need to repurchase all of the loans as a remedy for investors if:</p> <p>i) Collection of repayments for the sold loans through the UK tax system by HMRC ceased;</p> <p>ii) RPI used to calculate the interest rate of the loans was abolished without a substitute being put in place;</p> <p>iii) There was a problem with the collection of loan repayments that could not be remedied for three consecutive annual payment dates; or</p> <p>iv) Legislation is passed which means the Consumer Credit Act (CCA) / FSMA applies to the loans and the CCA low interest exemption applies.</p> <p>The likelihood of any of these scenarios materialising is very low.</p> <p>c) the indemnity given to investors to cover potential losses if a "servicing event" is triggered. Investors are not able to change the servicer (unlike for a typical commercial transaction) and therefore an indemnity is their only recourse in the event that the servicing is not in line with the contractually agreed standard. The liability is expected to be live for the life of the securities, i.e. up to around 30 years, and will reduce over time. The likelihood of crystallisation is low.</p>	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>d) indemnities given to the Joint Lead Managers if they (or their employees, directors or affiliates) suffer any loss as a result of misrepresentation, misleading statement or omissions or breach of duty by Government. All of the liabilities are expected to be live for the life of the loans, i.e. up to around 30 years. The likelihood of crystallisation is low.</p> <p>e) Indemnities have also been provided to certain other parties connected to the securitisation transaction to cover any loss from the Department (acting as Master Servicer) failing in its performance of certain duties. This includes acting with negligence, fraud, wilful default, infringement of intellectual property rights, failing to provide a remedial plan or a cure within a certain timeframe.</p>	
<p>Contingent liability in relation to members of the Student Loans Company Limited Retirement and Death Benefits Scheme, who join the Civil Service Pension Scheme in Financial Year 2019-20, and have previously accrued pension benefits in the SLC Scheme. The Department has a contingent liability to the Civil Service Pension Scheme for the incremental costs of uprating accrued benefits by the Consumer Prices Index (CPI), if a decision is taken in future to uprate benefits in the Civil Service Scheme by less than CPI.</p>	27,000

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

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Transfer of Resource DEL to Capital DEL to allow Ofsted to invest in capital assets		-600,000	
Transfer of Resource DEL to AME to cover provisions		-200,000	
Transfer of Resource DEL from the DfE in relation to the budgetary impact of delays in legislative and policy change	6,069,000		
Total change in Resource DEL (Voted)	6,069,000	-800,000	5,269,000
Transfer of Resource DEL to AME to cover provisions	200,000		
Total change in Resource AME (Voted)	200,000		200,000
Transfer of Resource DEL to Capital DEL to allow Ofsted to invest in capital assets	600,000		
Total change in Capital DEL (Voted)	600,000		600,000
Transfer of Resource DEL to AME to cover provisions		-200,000	
Transfer of Resource DEL from the DfE in relation to the budgetary impact of delays in legislative and policy change	6,069,000		
Total change in Net Cash Requirement	6,069,000	-200,000	5,869,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	5,269,000	-	5,269,000
Capital	600,000	-	600,000
Annually Managed Expenditure			
Resource	200,000	-	200,000
Capital	-	-	-
Total Net Budget			
Resource	5,469,000	-	5,469,000
Capital	600,000	-	600,000
Non-Budget Expenditure	-		
Net cash requirement	5,869,000		

Supplementary amounts required in the year ending 31 March 2020 for expenditure by Office for Standards in Education, Children's Services and Skills on:

Departmental Expenditure Limit:Expenditure arising from:

Promoting improvement in the quality of education, skills and care for children and young people through independent inspection, regulation and reporting. Sharing research findings and good practice through publications, seminars and conferences. This includes related administrative and operational costs, capital expenditure, and associated depreciation and other non-cash costs falling within DEL.

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 recovery of costs, property charges made to minor occupiers, and receipts for goods and services provided by Ofsted.

Annually Managed Expenditure:Expenditure arising from:

Provisions and other non-cash items in AME.

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

Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
17,334	110,250	-	5,269	17,334	115,519	3,500	600	4,100
<i>Of which:</i>								
A Administration and Inspection								
17,334	110,250	-	5,269	17,334	115,519	3,500	600	4,100
Total Spending in DEL								
		-	5,269			600		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-281	-	200	-	-81	-	-	-
<i>Of which:</i>								
B Activities to Support All Functions								
-	-281	-	200	-	-81	-	-	-
Total Spending in AME								
		-	200			-		
Total for Estimate								
		-	5,469			600		
<i>Of which:</i>								
Voted Expenditure								
		-	5,469			600		
Non Voted Expenditure								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	127,421	5,869	133,290

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
17,334	-	17,334	141,319	-25,800	115,519	4,100	-	4,100
<i>Of which:</i>								
A Administration and Inspection								
17,334	-	17,334	141,319	-25,800	115,519	4,100	-	4,100
Total Spending in DEL								
17,334	-	17,334	141,319	-25,800	115,519	4,100	-	4,100
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	-81	-	-81	-	-	-
<i>Of which:</i>								
B Activities to Support All Functions								
-	-	-	-81	-	-81	-	-	-
Total Spending in AME								
-	-	-	-81	-	-81	-	-	-
Total for Estimate								
17,334	-	17,334	141,238	-25,800	115,438	4,100	-	4,100
<i>Of which:</i>								
Voted Expenditure								
17,334	-	17,334	141,238	-25,800	115,438	4,100	-	4,100
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	127,303	5,469	132,772
Net Capital Requirement	3,500	600	4,100
Accruals to cash adjustments	-3,382	-200	-3,582
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,600	-	-3,600
New provisions and adjustments to previous provisions	-	-200	-200
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-63	-	-63
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	281	-	281
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	127,421	5,869	133,290

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

	£'000
	Revised Plans
Gross Administration Costs	17,334
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	17,334
Gross Programme Costs	141,238
<i>Less:</i>	
Programme DEL Income	-25,800
Programme AME Income	-
Non-budget income	-
Net Programme Costs	115,438
Total Net Operating Costs	132,772
<i>Of which:</i>	
Resource DEL	132,572
Capital DEL	-
Resource AME	200
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	132,772
<i>Of which:</i>	
Resource DEL	132,853
Resource AME	-81
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	132,772

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL	-25,800
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-25,800
<i>Of which:</i>	
A Administration and Inspection	-25,800
Total Programme	<u>-25,800</u>
Total Voted Resource Income	<u>-25,800</u>

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

No CFER income or receipts are expected in 2019-20.

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

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

Office of Qualifications and Examinations Regulation

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Increase in Administration income threshold to recover the costs associated with penalties imposed on Awarding Organisations		-34,000	
(Section A) Cost associated with penalties imposed on Awarding Organisations offset by the increase in income	34,000		
(Section A) Programme funding received from the Department for Education to support Vocational and Technical Qualifications Reform	1,331,000		
Total change in Resource DEL (Voted)	1,365,000	-34,000	1,331,000
(Section A) Capital funding received from the Department for Education to support Vocational and Technical Qualifications Reform	70,000		
Total change in Capital DEL (Voted)	70,000		70,000
Revisions to the Net Cash Requirement reflect net changes to resources and capital as set out above.	1,401,000		
Total change in Net Cash Requirement	1,401,000		1,401,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	1,331,000	-	1,331,000
Capital	70,000	-	70,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	1,331,000	-	1,331,000
Capital	70,000	-	70,000
Non-Budget Expenditure	-		
Net cash requirement	1,401,000		

Supplementary amounts required in the year ending 31 March 2020 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 to other Government departments; for provision of support relating to IT/digital development, including developments to the register of qualifications; and income from the disposal of hardware as part of ongoing IT refresh. Receipts relating to the recovery of salaries and associated costs for seconded staff. Receipts relating to the recovery of building-related costs.

Annually Managed Expenditure:

Expenditure arising from:

Maintaining a provision for dilapidations.

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

Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
15,020	3,045	-	1,331	15,020	4,376	100	70	170
<i>Of which:</i>								
A Regulation of qualifications and statutory assessments								
15,020	3,045	-	1,331	15,020	4,376	100	70	170
Total Spending in DEL								
		-	1,331			70		
Total for Estimate								
		-	1,331			70		
<i>Of which:</i>								
Voted Expenditure								
		-	1,331			70		
Non Voted Expenditure								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	17,999	1,401	19,400

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
15,120	-100	15,020	4,376	-	4,376	170	-	170
<i>Of which:</i>								
A Regulation of qualifications and statutory assessments								
15,120	-100	15,020	4,376	-	4,376	170	-	170
Total Spending in DEL								
15,120	-100	15,020	4,376	-	4,376	170	-	170
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	30	-	30	-	-	-
<i>Of which:</i>								
B Regulation of qualifications and statutory assessments								
-	-	-	30	-	30	-	-	-
Total Spending in AME								
-	-	-	30	-	30	-	-	-
Total for Estimate								
15,120	-100	15,020	4,406	-	4,406	170	-	170
<i>Of which:</i>								
Voted Expenditure								
15,120	-100	15,020	4,406	-	4,406	170	-	170
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	18,095	1,331	19,426
Net Capital Requirement	100	70	170
Accruals to cash adjustments	-196	-	-196
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-120	-	-120
New provisions and adjustments to previous provisions	-30	-	-30
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-46	-	-46
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	17,999	1,401	19,400

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

	£'000
	Revised Plans
Gross Administration Costs	15,120
<i>Less:</i>	
Administration DEL Income	-100
Net Administration Costs	15,020
Gross Programme Costs	4,406
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	4,406
Total Net Operating Costs	19,426
<i>Of which:</i>	
Resource DEL	19,396
Capital DEL	-
Resource AME	30
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	19,426
<i>Of which:</i>	
Resource DEL	19,396
Resource AME	30
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	19,426

Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
Voted Resource DEL	-100
<i>Of which:</i>	
Administration	
Other Income	-100
<i>Of which:</i>	
A Regulation of qualifications and statutory assessments	-100
Total Administration	<u>-100</u>
Total Voted Resource Income	<u><u>-100</u></u>

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

No CFER income or receipts are expected in 2019-20.

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

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

Part III: Note 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

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. Claim on the Reserve for Deliver an ambitious industrial strategy (Section A)	1,257,150,000		
ii. Increase in Deliver an ambitious industrial strategy (Section A) reflecting movement of resources between sections	47,533,000		
iii. Transfer in of funding from Security and Intelligence Agencies for Cyber Security (Section A)	99,000		
iv. Surrender of funding under the Budget Exchange system for Deliver an ambitious industrial strategy (Section A)		-1,700,000	
v. Transfer in of funding from Department for International Development for UN Programme (Section B)	146,000		
vi. Transfer in of funding from Department for International Development for Africa Strategy (Section B)	60,000		
vii. Additional funding from the Reserve for Parental Bereavement Leave and Pay Act (Section C)	1,190,000		
viii. Decrease in Promote competitive markets and responsible business practices (Section C) reflecting movement of resources between sections		-16,250,000	
ix. Surrender of unused funding for Promote competitive markets and responsible business practices (Section C)		-20,600,000	
x. Transfer in of funding from Foreign and Commonwealth Office for Green Finance Institute (Section D)	250,000		
xi. Transfer in of funding from Security and Intelligence Agencies for Cyber Security (Section D)	177,000		
xii. Decrease in Delivering affordable energy for households and businesses (Section D) reflecting movement of resources between sections		-16,034,000	
xiii. Transfer of funding to Department for the Environment, Food and Rural Affairs for Environment Agency for regulatory engagement activity on onshore oil and gas (Section E)		-400,000	
xiv. Decrease in Ensuring that our energy system is reliable and secure (Section E) reflecting movement of resources between sections		-1,104,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
xv. Transfer in of funding from Security and Intelligence Agencies for Cyber Security (Section F)	468,000		
xvi. Switch from Capital to Resource DEL for Industrial Energy Transformation Fund (Section F)	350,000		
xvii. Transfer of funding to Department for International Trade for UK Pavilion at COP25 (Section F)		-101,000	
xviii. Decrease in Taking action on climate change and decarbonisation (Section F) reflecting movement of resources between sections		-10,441,000	
xix. Transfer in of funding from Security and Intelligence Agencies for Global Threat Reduction and Nuclear Security (Section G)	5,210,000		
xx. Transfer in of funding from Foreign and Commonwealth Office for Conflict, Stability and Security Fund (Section G)	640,000		
xxi. Increase in Managing our energy legacy safely and responsibly (Section G) reflecting movement of resources between sections	278,000		
xxii. Transfer in of funding from Security and Intelligence Agencies for Cyber Security (Section H)	139,000		
xxiii. Decrease in Science and Research (Section H) reflecting movement of resources between sections		-355,000	
xxiv. Transfer in of funding from Cabinet Office for delivering a successful EU Exit (Section I)	2,742,000		
xxv. Switch from Capital to Resource DEL for Industrial Energy Transformation Fund (Section I)	2,220,000		
xxvi. Transfer in of funding from Ministry of Housing, Communities and Local Government for delivering a successful EU Exit (Section I)	1,500,000		
xxvii. Claim on the Reserve for funding towards delivering a successful EU Exit for Capability (Section I)	850,000		
xxviii. Neutral exchange of Programme and Admin DEL for Capability to reflect expenditure profiles for Invest to Save budget (Section I)	9,049,000	-9,049,000	
xxix. Reduction in DEL funding reflecting net charges under the Cash Management scheme (Section I)		-36,000	
xxx. Transfer of funding to Cabinet Office for Better Information for Better Government (Section I)		-80,000	
xxxi. Transfer of funding to Cabinet Office for centralisation of Special Adviser costs (Section I)		-140,000	
xxxii. Transfer of funding to Ministry of Justice for the Law Commission (Section I)		-150,000	
xxxiii. Transfer of funding to Department for International Trade for UK Pavilion at COP25 (Section I)		-150,000	
xxxiv. Transfer of funding to Ministry of Housing, Communities and Local Government for Northern Powerhouse Campaign (Section I)		-200,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
xxxv. Transfer of funding to Cabinet Office for outsourcing programme (Section I)		-341,000	
xxxvi. Recognition of funding from OGDs (Section I) offset by increased expenditure for Committee on Climate Change on Section N		-713,000	
xxxvii. Switch from Resource to Capital DEL for Capability for Invest to Save budget (Section I)		-1,300,000	
xxxviii. Decrease in Capability (Section I) reflecting movement of resources between sections		-6,261,000	
xxxix. Switch from Resource to Capital DEL for Capability (Section I)		-15,000,000	
xl. Claim on the Reserve for Insolvency Service for Breathing Space initiative (Section J)	3,500,000		
xli. Increase in Government as Shareholder (Section J) reflecting movement of resources between sections	2,632,000		
xlii. Claim on the Reserve for Insolvency Service for Expected Credit Losses (Section J)	800,000		
xliii. Switch from Resource to Capital DEL for Government as Shareholder (Section J)		-8,500,000	
xliv. Additional funding from the Reserve for South Tees Site Company (Section K)	22,000,000		
xlv. Increase in Promote competitive markets and responsible business practices (ALB) net (Section L) reflecting movement of resources between sections	66,000		
xlvi. Increased expenditure for Committee on Climate Change (Section N) offset by recognition of funding from OGDs reflected in Section I	713,000		
xlvii. Decrease in Taking action on climate change and decarbonisation (ALB) net (Section N) reflecting movement of resources between sections		-131,000	
xlviii. Decrease in Science and Research (ALB) net (Section P) reflecting movement of resources between sections		-9,024,000	
xlix. Increase in Capability (ALB) net (Section Q) reflecting movement of resources between sections	1,500,000		
l. Claim on the Reserve for British Business Bank for Expected Credit Losses (Section R)	47,700,000		
li. Additional funding from the Reserve for NLF interest (Section R)	12,000,000		
lii. Increase in Government as Shareholder (ALB) net (Section R) reflecting movement of resources between sections	7,870,000		
liii. Additional funding from the Reserve for European Investment Fund replacement (Section R)	2,000,000		
liv. Additional funding from the Reserve for Pensions Investment Feasibility Study (Section R)	1,250,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
lv. Change in provision for British Business Bank (Section R)	460,000		
lvi. Neutral exchange of Programme and Admin DEL for Nuclear Decommissioning Authority to reflect expenditure profiles (Section S)	3,000,000	-3,000,000	
lvii. Decrease in Nuclear Decommissioning Authority (Section S) reflecting movement of resources between sections		-279,000	
lviii. Transfer of funding to Security and Intelligence Agencies for Counter-Terrorism Accelerator Fund (Section S)		-1,642,000	
lix. Reduction in expenditure for the Nuclear Decommissioning Authority (Section S) offset by decrease in Non-Voted DEL CFER		-33,000,000	
lx. Switch from Resource to Capital DEL for Nuclear Decommissioning Authority (Section S)		-48,000,000	
Total change in Resource DEL (Voted)	1,435,542,000	-203,981,000	1,231,561,000
i. Funding from the Reserve for Nuclear Decommissioning Authority income (Section T)	179,000,000		
ii. Decrease in Nuclear Decommissioning Authority income (Section T) offset by reduction in Voted DEL expenditure	33,000,000		
Total change in Resource DEL (Non-Voted)	212,000,000		212,000,000
i. Changes in provision based on latest forecasts for Deliver an ambitious industrial strategy liabilities (Section U)	1,123,376,000		
ii. Changes in provision based on latest forecasts for Maximise investment opportunities and bolster UK interests liabilities (Section V)	5,000,000		
iii. Decrease in provision based on latest forecasts for Shared Parental Leave (Section W)		-78,000,000	
iv. Changes in provision based on latest forecasts for Ensuring that our energy system is reliable and secure liabilities (Section X)	28,000		
v. Changes in provision based on latest forecasts for Managing our energy legacy safely and responsibly liabilities (Section Y)	80,609,000		
vi. Changes in provision based on latest forecasts for Science and Research liabilities (Section Z)		-10,081,000	
vii. Changes in provision based on latest forecasts for core Department liabilities (Section AA)		-24,329,000	
viii. Changes in provision based on latest forecasts for Government as Shareholder (Section AB)		-46,719,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
ix. Changes in provision based on latest forecasts for Deliver an ambitious industrial strategy (ALB) net liabilities (Section AD)	24,500,000		
x. Changes in provision based on latest forecasts for Promote competitive markets and responsible business practices (ALB) net liabilities (Section AE)	630,000		
xi. Increase in provision for Low Carbon Contracts Company (Section AF) movements in fair value	6,600,000,000		
xii. Changes in provision based on latest forecasts for Taking action on climate change and decarbonisation (ALB) net liabilities (Section AF)		-72,000	
xiii. Changes in provision based on latest forecasts for Managing our energy legacy safely and responsibly (ALB) net liabilities (Section AG)	103,814,000		
xiv. Changes in provision based on latest forecasts for Science and Research (ALB) net liabilities (Section AH)	67,030,000		
xv. Changes in provision based on latest forecasts for Capability (ALB) net liabilities (Section AI)		-535,000	
xvi. Changes in provision based on latest forecasts for Government as Shareholder (ALB) net liabilities (Section AJ)		-12,962,000	
xvii. Changes in provision based on latest forecasts for Nuclear Decommissioning Authority Nuclear Provision and other non-cash costs (Section AK)	4,129,000,000		
Total change in Resource AME (Voted)	12,133,987,000	-172,698,000	11,961,289,000
i. Increase in provision based on latest forecasts for Redundancy Payments (Section AM)	139,000,000		
Total change in Resource AME (Non-Voted)	139,000,000		139,000,000
i. Claim on the Reserve for Deliver an ambitious industrial strategy (Section A)	159,300,000		
ii. Switch from Resource to Capital DEL for Deliver an ambitious industrial strategy (Section A)	8,500,000		
iii. Transfer in of funding from Department for International Trade for UK-Germany challenge (Section A)	120,000		
iv. Transfer of funding to Cabinet Office for Geospatial Commission (Section A)		-8,500,000	
v. Decrease in Deliver an ambitious industrial strategy (Section A) reflecting movement of resources between sections		-74,190,000	
vi. Reduction in Budget to account for additional Repayable Launch Investments income (Section A)		-160,000,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
vii. Transfer in of funding from Department for International Development for Monitoring, Evaluation and Learning (MEL) Compass contract (Section B)	1,640,000		
viii. Decrease in Promote competitive markets and responsible business practices (Section C) reflecting movement of resources between sections		-723,000	
ix. Increase in Delivering affordable energy for households and businesses (Section D) reflecting movement of resources between sections	260,000		
x. Transfer of funding to Welsh Assembly Government for public sector energy efficiency (Section D)		-2,832,000	
xi. Surrender of funding under the Budget Exchange system for public sector energy efficiency (Section D)		-4,700,000	
xii. Transfer of funding to Scottish Government for public sector energy efficiency (Section D)		-4,902,000	
xiii. Transfer of funding to Department for Education for public sector energy efficiency (Section D)		-5,847,000	
xiv. Increase in Ensuring that our energy system is reliable and secure (Section E) reflecting movement of resources between sections	300,000		
xv. Decrease in Taking action on climate change and decarbonisation (Section F) reflecting movement of resources between sections		-277,000	
xvi. Switch from Capital to Resource DEL for Industrial Energy Transformation Fund (Section F)		-2,570,000	
xvii. Surrender of funding under the Budget Exchange system for Industrial Energy Transformation Fund (Section F)		-7,430,000	
xviii. Surrender of funding under the Budget Exchange system for Heat Networks funding (Section F)		-17,000,000	
xix. Transfer in of funding from Security and Intelligence Agencies for Global Threat Reduction and Nuclear Security (Section G)	3,600,000		
xx. Transfer in of funding from Ministry of Defence for NERIMNET (Section G)	502,000		
xxi. Transfer of funding to Ministry of Housing, Communities and Local Government for Home 2030 (Section H)		-350,000	
xxii. Transfer of funding to Foreign and Commonwealth Office for Global Partnership Fund (Section H)		-704,000	
xxiii. Transfer of funding to Northern Ireland Executive for Research and Development (Section H)		-1,187,000	
xxiv. Transfer of funding to Department for the Environment, Food and Rural Affairs for Seafood funding (Section H)		-2,000,000	
xxv. Transfer of funding to Welsh Assembly Government for Research and Development (Section H)		-2,045,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
xxvi. Transfer of funding to Scottish Government for Research and Development (Section H)		-3,541,000	
xxvii. Surrender of unused funding for Official Development Assistance for Science and Research (Section H)		-5,000,000	
xxviii. Surrender of unused funding for EU Exit for Science and Research (Section H)		-13,964,000	
xxix. Decrease in Science and Research (Section H) reflecting movement of resources between sections		-219,531,000	
xxx. Switch from Resource to Capital DEL for Capability (Section I)	15,000,000		
xxxi. Switch from Resource to Capital DEL for Capability for Invest to Save budget (Section I)	1,300,000		
xxxii. Transfer of funding to Foreign and Commonwealth Office for Science and Innovation Network (Section I)		-350,000	
xxxiii. Decrease in Capability (Section I) reflecting movement of resources between sections		-55,848,000	
xxxiv. Surrender of unused funding for Green Investment Bank (Section I)		-83,200,000	
xxxv. Increase in Government as Shareholder (Section J) reflecting movement of resources between sections	102,636,000		
xxxvi. Increase in Taking action on climate change and decarbonisation (ALB) net (Section N) reflecting movement of resources between sections	300,000		
xxxvii. Increase in Science and Research (ALB) net (Section P) reflecting movement of resources between sections	185,125,000		
xxxviii. Transfer in of funding from Ministry of Housing, Communities and Local Government for asset transfers (Section P)	4,571,000		
xxxix. Surrender of unused funding for Official Development Assistance for Science and Research (ALB) net (Section P)		-38,000,000	
xl. Change in provision for British Business Bank (Section R)	521,581,000		
xli. Increase in Government as Shareholder (ALB) net (Section R) reflecting movement of resources between sections	61,948,000		
xlii. Transfer in of funding from Department for Digital, Culture, Media and Sport for British Business Bank (Section R)	6,364,000		
xliii. Surrender of unused funding for Green Investment Bank (Section R)		-31,800,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
xliv. Switch from Resource to Capital DEL for Nuclear Decommissioning Authority (Section S)	48,000,000		
xlv. Increase in expenditure for the Nuclear Decommissioning Authority (Section S) offset by increase in Non-Voted DEL CFER	7,000,000		
Total change in Capital DEL (Voted)	1,128,047,000	-746,491,000	381,556,000
i. Increase in Nuclear Decommissioning Authority income (Section T) offset by increase in Voted DEL expenditure		-7,000,000	
Total change in Capital DEL (Non-Voted)		-7,000,000	-7,000,000
i. Changes in provision based on latest forecasts for Managing our energy legacy safely and responsibly (Section Y)	23,948,000		
ii. Change in provision based on latest forecasts for Government as Shareholder (Section AB)	800,000,000		
iii. Changes in provision based on latest forecasts for Deliver an ambitious industrial strategy (ALB) net (Section AD)		-2,100,000	
iv. Changes in provision based on latest forecasts for Science and Research (ALB) net (Section AH)	4,000,000		
v. Changes in provision based on latest forecasts for Government as Shareholder (ALB) net (Section AJ)	76,000,000		
Total change in Capital AME (Voted)	903,948,000	-2,100,000	901,848,000
i. Increase in provision for Prior Period Adjustment in respect of Fleetbank Funding (Section AN)	236,416,000		
ii. Increase in provision for Prior Period Adjustment in respect of BIS (Postal Services Act 2011) Company Limited Accounting Policy Change (Section AN)	104,266,000		
Total change in Non-Budget	340,682,000		340,682,000
Revisions to the net cash requirement reflect not only the changes to resources and capital as set out above (excluding non-cash items) but also changes in grant-in-aid requirements of Arms Length Bodies and balances of Promissory Notes	1,427,305,000		
Total change in Net Cash Requirement	1,427,305,000		1,427,305,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	1,231,561,000	212,000,000	1,443,561,000
Capital	381,556,000	-7,000,000	374,556,000
Annually Managed Expenditure			
Resource	11,961,289,000	139,000,000	12,100,289,000
Capital	901,848,000	-	901,848,000
Total Net Budget			
Resource	13,192,850,000	351,000,000	13,543,850,000
Capital	1,283,404,000	-7,000,000	1,276,404,000
Non-Budget Expenditure	340,682,000		
Net cash requirement	1,427,305,000		

Supplementary amounts required in the year ending 31 March 2020 for expenditure by Department for Business, Energy and Industrial Strategy on:

Departmental Expenditure Limit:Expenditure arising from:

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

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

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

The promotion of strong, fair and competitive markets at home and abroad; measures to protect investors and consumers including from unsafe products and unfair practices; support for employment relations programmes and measures to promote a skilled and flexible labour market.

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

The 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

Support for space related programmes.

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

Activities of UK Government Investments on behalf of the Department.

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

Respond to fuel poverty needs.

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

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

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

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

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

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

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.

* The efficient management and discharge of specific costs falling to the Department and its partner organisations relating to outstanding personal injury claims against Thomas Cook.

Income arising from:

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

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

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

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

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

Part I

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

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

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

Activities of UK Government Investments on behalf of the Department.

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

Government carbon offsetting scheme receipts.

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

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

Project Camelot Levy Receipts.

Proceeds of Crime income generated in criminal enforcement.

Receipts relating to the Nuclear Decommissioning Authority.

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 parental leave schemes.

Activities of UK Government Investments on behalf of the Department.

Renewable Heat Incentive including Renewable Heat Premium Payments.

The expenditure of The NESTA Trust.

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

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

The Redundancy Payments Service.

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.

Non-Budget Expenditure:

Expenditure arising from:

* Prior Period Adjustments.

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

Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
524,855	2,646,474	13,943	1,217,618	538,798	3,864,092	11,460,663	381,556	11,842,219
<i>Of which:</i>								
A Deliver an ambitious industrial strategy								
-	161,508	-	1,303,082	-	1,464,590	98,816	-74,770	24,046
B Maximise investment opportunities and bolster UK interests								
-	65,000	-	206	-	65,206	270,000	1,640	271,640
C Promote competitive markets and responsible business practices								
864	138,597	-	-35,660	864	102,937	5,389	-723	4,666
D Delivering affordable energy for households and businesses								
-	55,139	-	-15,607	-	39,532	58,009	-18,021	39,988
E Ensuring that our energy system is reliable and secure								
-	13,090	-	-1,504	-	11,586	130	300	430
F Taking action on climate change and decarbonisation								
-	39,417	-	-9,724	-	29,693	278,862	-27,277	251,585
G Managing our energy legacy safely and responsibly								
-	230,630	-	6,128	-	236,758	-	4,102	4,102
H Science and Research								
-	250	-	-216	-	34	976,108	-248,322	727,786
I Capability								
441,124	72,189	8,609	-25,668	449,733	46,521	244,438	-123,098	121,340
J Government as Shareholder								
5,562	97,243	-	-1,568	5,562	95,675	-88,839	102,636	13,797
K Deliver an ambitious industrial strategy (ALB) net								
-	-	-	22,000	-	22,000	-	-	-
L Promote competitive markets and responsible business practices (ALB) net								
8,539	46,373	-	66	8,539	46,439	1,160	-	1,160
N Taking action on climate change and decarbonisation (ALB) net								
4,472	1	582	-	5,054	1	99	300	399
P Science and Research (ALB) net								
3,722	280,300	152	-9,176	3,874	271,124	7,707,822	151,696	7,859,518
Q Capability (ALB) Net								
-	-	1,500	-	1,500	-	-	-	-
R Government as Shareholder (ALB) net								
-	-32,828	-	71,280	-	38,452	139,019	558,093	697,112
S NDA and SLC expenditure (ALB) net								
55,869	1,460,410	3,100	-86,021	58,969	1,374,389	1,755,000	55,000	1,810,000
Non Voted Expenditure								
-	-1,060,000	-	212,000	-	-848,000	-	-7,000	-7,000
<i>Of which:</i>								
T Nuclear Decommissioning Authority Income (CFER)								
-	-1,060,000	-	212,000	-	-848,000	-	-7,000	-7,000
Total Spending in DEL								
		13,943	1,429,618			374,556		

Part II: Changes Proposed

£'000

						Net Capital			
Present		Net Resources		Revised		Present	Changes	Revised	
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9	
1	2	3	4	5	6				
Spending in Annually Managed Expenditure (AME)									
Voted Expenditure									
-	2,626,730	-	11,961,289	-	14,588,019	-36,599	901,848	865,249	
<i>Of which:</i>									
U Deliver an ambitious industrial strategy									
-	-74,565	-	1,123,376	-	1,048,811	-	-	-	
V Maximise investment opportunities and bolster UK interests									
-	-	-	5,000	-	5,000	-	-	-	
W Promote competitive markets and responsible business practices									
-	150,000	-	-78,000	-	72,000	-	-	-	
X Ensuring that our energy system is reliable and secure									
-	-27	-	28	-	1	-	-	-	
Y Managing our energy legacy safely and responsibly									
-	-148,565	-	80,609	-	-67,956	5,471	23,948	29,419	
Z Science and Research									
-	101,333	-	-10,081	-	91,252	-	-	-	
AA Capability									
-	-26,252	-	-24,329	-	-50,581	-	-	-	
AB Government as Shareholder									
-	40,845	-	-46,719	-	-5,874	-	800,000	800,000	
AD Deliver an ambitious industrial strategy (ALB) net									
-	-6,000	-	24,500	-	18,500	35,000	-2,100	32,900	
AE Promote competitive markets and responsible business practices (ALB) net									
-	181	-	630	-	811	-	-	-	
AF Taking action on climate change and decarbonisation (ALB) net									
-	-	-	6,599,928	-	6,599,928	-	-	-	
AG Managing our energy legacy safely and responsibly (ALB) net									
-	-86,198	-	103,814	-	17,616	-	-	-	
AH Science and Research (ALB) net									
-	9,182	-	67,030	-	76,212	-	4,000	4,000	
AI Capability (ALB) Net									
-	-	-	-535	-	-535	-	-	-	
AJ Government as Shareholder (ALB) net									
-	36,796	-	-12,962	-	23,834	-77,070	76,000	-1,070	
AK Nuclear Decommissioning Authority (ALB) net									
-	1,620,000	-	4,129,000	-	5,749,000	-	-	-	
Non Voted Expenditure									
-	328,000	-	139,000	-	467,000	-142,400	-	-142,400	
<i>Of which:</i>									
AM Government as Shareholder									
-	328,000	-	139,000	-	467,000	-	-	-	
Total Spending in AME									
			-	12,100,289				901,848	

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Non-Budget spending								
Voted Expenditure								
-	-	-	340,682	-	340,682	-	-	-
<i>Of which:</i>								
AN Prior Period Adjustments								
-	-	-	340,682	-	340,682	-	-	-
Total Non-Budget Spending								
		-	340,682					
Total for Estimate								
		13,943	13,870,589			1,276,404		
<i>Of which:</i>								
Voted Expenditure								
		13,943	13,519,589			1,283,404		
Non Voted Expenditure								
		-	351,000			-7,000		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	16,744,639	1,427,305	18,171,944

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
552,180	-13,382	538,798	3,925,720	-61,628	3,864,092	12,348,563	-506,344	11,842,219
<i>Of which:</i>								
A Deliver an ambitious industrial strategy								
-	-	-	1,465,590	-1,000	1,464,590	374,402	-350,356	24,046
B Maximise investment opportunities and bolster UK interests								
-	-	-	65,524	-318	65,206	279,621	-7,981	271,640
C Promote competitive markets and responsible business practices								
864	-	864	106,155	-3,218	102,937	4,666	-	4,666
D Delivering affordable energy for households and businesses								
-	-	-	39,532	-	39,532	39,988	-	39,988
E Ensuring that our energy system is reliable and secure								
-	-	-	18,587	-7,001	11,586	430	-	430
F Taking action on climate change and decarbonisation								
-	-	-	29,712	-19	29,693	254,220	-2,635	251,585
G Managing our energy legacy safely and responsibly								
-	-	-	237,657	-899	236,758	4,102	-	4,102
H Science and Research								
-	-	-	34	-	34	790,559	-62,773	727,786
I Capability								
463,115	-13,382	449,733	52,231	-5,710	46,521	121,340	-	121,340
J Government as Shareholder								
5,562	-	5,562	139,138	-43,463	95,675	96,396	-82,599	13,797
K Deliver an ambitious industrial strategy (ALB) net								
-	-	-	22,000	-	22,000	-	-	-
L Promote competitive markets and responsible business practices (ALB) net								
8,539	-	8,539	46,439	-	46,439	1,160	-	1,160
M Ensuring that our energy system is reliable and secure (ALB) net								
-	-	-	1	-	1	-	-	-
N Taking action on climate change and decarbonisation (ALB) net								
5,054	-	5,054	1	-	1	399	-	399
O Managing our energy legacy safely and responsibly (ALB) net								
4,703	-	4,703	19,154	-	19,154	14,650	-	14,650
P Science and Research (ALB) net								
3,874	-	3,874	271,124	-	271,124	7,859,518	-	7,859,518
Q Capability (ALB) Net								
1,500	-	1,500	-	-	-	-	-	-
R Government as Shareholder (ALB) net								
-	-	-	38,452	-	38,452	697,112	-	697,112
S NDA and SLC expenditure (ALB) net								
58,969	-	58,969	1,374,389	-	1,374,389	1,810,000	-	1,810,000

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Non-voted expenditure								
-	-	-	-	-848,000	-848,000	-	-7,000	-7,000
<i>Of which:</i>								
T Nuclear Decommissioning Authority Income (CFER)								
-	-	-	-	-848,000	-848,000	-	-7,000	-7,000
Total Spending in DEL								
552,180	-13,382	538,798	3,925,720	-909,628	3,016,092	12,348,563	-513,344	11,835,219
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	14,668,291	-80,272	14,588,019	8,865,249	-8,000,000	865,249
<i>Of which:</i>								
U Deliver an ambitious industrial strategy								
-	-	-	1,118,711	-69,900	1,048,811	-	-	-
V Maximise investment opportunities and bolster UK interests								
-	-	-	5,000	-	5,000	-	-	-
W Promote competitive markets and responsible business practices								
-	-	-	72,000	-	72,000	-	-	-
X Ensuring that our energy system is reliable and secure								
-	-	-	2	-1	1	-	-	-
Y Managing our energy legacy safely and responsibly								
-	-	-	-67,956	-	-67,956	29,419	-	29,419
Z Science and Research								
-	-	-	91,252	-	91,252	-	-	-
AA Capability								
-	-	-	-50,581	-	-50,581	-	-	-
AB Government as Shareholder								
-	-	-	4,497	-10,371	-5,874	8,800,000	-8,000,000	800,000
AC Renewable Heat Incentive								
-	-	-	1,010,000	-	1,010,000	-	-	-
AD Deliver an ambitious industrial strategy (ALB) net								
-	-	-	18,500	-	18,500	32,900	-	32,900
AE Promote competitive markets and responsible business practices (ALB) net								
-	-	-	811	-	811	-	-	-
AF Taking action on climate change and decarbonisation (ALB) net								
-	-	-	6,599,928	-	6,599,928	-	-	-
AG Managing our energy legacy safely and responsibly (ALB) net								
-	-	-	17,616	-	17,616	-	-	-
AH Science and Research (ALB) net								
-	-	-	76,212	-	76,212	4,000	-	4,000
AI Capability (ALB) Net								
-	-	-	-535	-	-535	-	-	-

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
AJ Government as Shareholder (ALB) net								
-	-	-	23,834	-	23,834	-1,070	-	-1,070
AK Nuclear Decommissioning Authority (ALB) net								
-	-	-	5,749,000	-	5,749,000	-	-	-
Non-voted expenditure								
-	-	-	467,000	-	467,000	-	-142,400	-142,400
<i>Of which:</i>								
AL Managing our energy legacy safely and responsibly (CFER)								
-	-	-	-	-	-	-	-142,400	-142,400
AM Government as Shareholder								
-	-	-	467,000	-	467,000	-	-	-
Total Spending in AME								
-	-	-	15,135,291	-80,272	15,055,019	8,865,249	-8,142,400	722,849
Non-Budget spending								
Voted expenditure								
-	-	-	340,682	-	340,682	-	-	-
<i>Of which:</i>								
AN Prior Period Adjustments								
-	-	-	340,682	-	340,682	-	-	-
Total Non-Budget Spending								
-	-	-	340,682	-	340,682	-	-	-
Total for Estimate								
552,180	-13,382	538,798	19,401,693	-989,900	18,411,793	21,213,812	-8,655,744	12,558,068
<i>Of which:</i>								
Voted Expenditure								
552,180	-13,382	538,798	18,934,693	-141,900	18,792,793	21,213,812	-8,506,344	12,707,468
Non Voted Expenditure								
-	-	-	467,000	-848,000	-381,000	-	-149,400	-149,400

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	5,066,059	13,884,532	18,950,591
Net Capital Requirement	11,281,664	1,276,404	12,558,068
Accruals to cash adjustments	-477,484	-13,389,631	-13,867,115
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-13,000,357	-11,757,877	-24,758,234
Add cash grant-in-aid	11,291,716	708,290	12,000,006
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-31,887	-259	-32,146
New provisions and adjustments to previous provisions	-144,270	-1,130,334	-1,274,604
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-340,682	-340,682
Other non-cash items	79,298	-4,366	74,932
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	1,000,000	-950,000	50,000
Increase (-) / Decrease (+) in creditors	32,750	115,020	147,770
Use of provisions	295,266	-29,423	265,843
Removal of non-voted budget items	874,400	-344,000	530,400
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	874,400	-344,000	530,400
Net Cash Requirement	16,744,639	1,427,305	18,171,944

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

	£'000
	Revised Plans
Gross Administration Costs	541,447
<i>Less:</i>	
Administration DEL Income	-13,382
Net Administration Costs	528,065
Gross Programme Costs	28,270,364
<i>Less:</i>	
Programme DEL Income	-1,056,720
Programme AME Income	-80,272
Non-budget income	-
Net Programme Costs	27,133,372
Total Net Operating Costs	27,661,437
<i>Of which:</i>	
Resource DEL	3,311,660
Capital DEL	9,010,995
Resource AME	15,334,782
Capital AME	4,000
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-9,014,995
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-36,533
Total Resource Budget	18,609,909
<i>Of which:</i>	
Resource DEL	3,554,890
Resource AME	15,055,019
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	340,682
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	848,000
Other adjustments	-848,000
Total Resource (Estimate)	18,950,591

Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
Voted Resource DEL	-75,010
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-9,778
<i>Of which:</i>	
I Capability	-9,778
Other Grants	-2,213
<i>Of which:</i>	
I Capability	-2,213
Other Income	-1,391
<i>Of which:</i>	
I Capability	-1,391
Total Administration	<u>-13,382</u>
Programme	
Sales of Goods and Services	-13,490
<i>Of which:</i>	
C Promote competitive markets and responsible business practices	-3,218
E Ensuring that our energy system is reliable and secure	-199
I Capability	-5,710
J Government as Shareholder	-4,363
Interest and Dividends	-40,100
<i>Of which:</i>	
A Deliver an ambitious industrial strategy	-1,000
J Government as Shareholder	-39,100
Other Grants	-318
<i>Of which:</i>	
B Maximise investment opportunities and bolster UK interests	-318
Other Income	-7,720
<i>Of which:</i>	
E Ensuring that our energy system is reliable and secure	-6,802
F Taking action on climate change and decarbonisation	-19
G Managing our energy legacy safely and responsibly	-899
Total Programme	<u>-61,628</u>
Voted Resource AME	-80,272
<i>Of which:</i>	
Programme	
Interest and Dividends	-1,000
<i>Of which:</i>	
AB Government as Shareholder	-1,000
Other Income	-79,272
<i>Of which:</i>	
U Deliver an ambitious industrial strategy	-69,900
X Ensuring that our energy system is reliable and secure	-1
AB Government as Shareholder	-9,371
Total Programme	<u>-80,272</u>
Total Voted Resource Income	<u>-155,282</u>

Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
Voted Capital DEL	-506,344
<i>Of which:</i>	
Programme	
EU Grants Received	-62,709
<i>Of which:</i>	
B Maximise investment opportunities and bolster UK interests	-7,981
J Government as Shareholder	-54,728
Sales of Goods and Services	-25,875
<i>Of which:</i>	
A Deliver an ambitious industrial strategy	-14,825
F Taking action on climate change and decarbonisation	-2,550
J Government as Shareholder	-8,500
Other Grants	-57,758
<i>Of which:</i>	
F Taking action on climate change and decarbonisation	-85
H Science and Research	-57,673
Other Income	-342,292
<i>Of which:</i>	
A Deliver an ambitious industrial strategy	-335,531
J Government as Shareholder	-6,761
Repayments	-17,710
<i>Of which:</i>	
H Science and Research	-5,100
J Government as Shareholder	-12,610
Total Programme	<u>-506,344</u>
 Voted Capital AME	 -8,000,000
<i>Of which:</i>	
Programme	
Repayments	-8,000,000
<i>Of which:</i>	
AB Government as Shareholder	-8,000,000
Total Programme	<u>-8,000,000</u>
 Total Voted Capital Income	 <u>-8,506,344</u>

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-1,060,000	-1,060,000	212,000	212,000	-848,000	-848,000
Income in budgets surrendered to the Consolidated Fund (capital)	-142,400	-142,400	-7,000	-7,000	-149,400	-149,400
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-1,202,400	-1,202,400	205,000	205,000	-997,400	-997,400

Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Nuclear Decommissioning Authority Resource DEL	-1,060,000	-1,060,000	212,000	212,000	-848,000	-848,000
Nuclear Decommissioning Authority Capital DEL	-	-	-7,000	-7,000	-7,000	-7,000
Annually Managed Expenditure						
Coal Pension Capital AME	-142,400	-142,400	-	-	-142,400	-142,400
Total	-1,202,400	-1,202,400	205,000	205,000	-997,400	-997,400

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:

Dean Beale 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:

Susan Clews	Advisory, Conciliation and Arbitration Service
Niall Mackenzie	BIS (Postal Services Act 2011) Company Limited
Keith Morgan	British Business Bank
Simon Chesterman	Civil Nuclear Police Authority
Lisa Pinney	Coal Authority
Chris Stark	Committee on Climate Change
Charles Dhanowa	Competition Service
Keith Morgan	Cornwall and Isles of Scilly Investment Ltd
Mark Thomson	Diamond Light Source Ltd
Neil McDermott	Electricity Settlements Company
Sir Jonathan Thompson	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
David Allison	South Tees Site Company
Prof. Ian Chapman	UK Atomic Energy Authority
Niall Mackenzie	UK Green Infrastructure Platform Limited
Sir Mark Walport	UK Research and Innovation
Richard Semple	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 (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
K	South Tees Site Company	22,000	-	22,000
L	ACAS (Advisory, Conciliation and Arbitration Service)	50,629	1,100	48,629
L	Competition Service	4,349	60	4,165
L	Financial Reporting Council	-	-	-
M	Electricity Settlements Company	1	-	-
N	Committee on Climate Change	5,054	300	5,282
N	Low Carbon Contracts Company	1	99	-
O	Civil Nuclear Police Authority	581	4,380	580
O	Coal Authority	19,250	10,100	34,795
O	Oil & Gas Authority	4,026	170	2,000
P	Diamond Light Source Ltd	38,800	5,949	-
P	UK Research and Innovation	232,198	7,747,840	8,257,654
P	United Kingdom Atomic Energy Authority	4,000	105,729	125,430
Q	UK Shared Business Services Ltd	1,500	-	-
R	BIS (Postal Services Act 2011) Company Limited	2,700	-	-
R	British Business Bank	29,315	589,251	43,857
R	Cornwall and Isles of Scilly Investments Limited	268	6,240	728
R	Midlands Engine Investment Limited	2,139	56,411	2,249
R	Northern Powerhouse Investment Limited	3,030	67,010	3,637
R	UK Green Infrastructure Platform Limited	1,000	-21,800	-
S	Nuclear Decommissioning Authority †	302,358	2,000	3,449,000
S	Site Licence Companies	1,131,000	1,808,000	-
AD	The NESTA Trust	18,500	32,900	-
AE	ACAS (Advisory, Conciliation and Arbitration Service)	756	-	-
AE	Competition Service	55	-	-
AF	Committee on Climate Change	-72	-	-
AF	Low Carbon Contracts Company	6,600,000	-	-
AG	Civil Nuclear Police Authority	-101	-	-
AG	Coal Authority	17,700	-	-
AG	Oil & Gas Authority	17	-	-
AH	UK Research and Innovation	69,159	-	-
AH	United Kingdom Atomic Energy Authority	7,053	4,000	-
AI	UK Shared Business Services Ltd	-535	-	-
AJ	BIS (Postal Services Act 2011) Company Limited	-1,000	-1,070	-
AJ	British Business Bank	53,600	-	-
AJ	Enrichment Holdings Limited	-80,000	-	-
AJ	Midlands Engine Investment Limited	8,925	-	-
AJ	Northern Powerhouse Investment Limited	22,309	-	-
AJ	UK Green Infrastructure Platform Limited	20,000	-	-
AK	Nuclear Decommissioning Authority	5,749,000	-	-
Total		14,339,565	10,418,669	12,000,006

† 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 F - Accounting Policy changes

This Supplementary Estimate includes two sums for Prior Period Adjustments (PPA). The first adjustment relates to recognising £236,416,000 relating to Capital DEL cumulatively not recognised in the Department's outturn figure from 2016-17 to 2018-19. This is broken down as follows:

Change in budgets and non-budget	Increases in Outturn £'000
2016-17 – Capital DEL	
Government as a Shareholder (ALB) net	29,754
2017-18 – Capital DEL	
Government as a Shareholder (ALB) net	65,858
2018-19 – Capital DEL	
Government as a Shareholder (ALB) net	140,804
Overall movement	236,416

This adjustment to the Department's outturn is as a result of recognising the capital spend in an arm's length body following its consolidation into the Departmental boundary from 1 April 2016. Had this expenditure been recognised in the Department's outturn for the relevant years, this would not have resulted in a control total breach in any relevant year.

The second adjustment relates to an audit adjustment for the implementation of IFRS 9 – Financial Instruments in one of the department's arm's length bodies (ALBs). The audit adjustment results in changes to the opening balance of the ALB's investments and classification of movements in the investments in the Statement of Financial Position and Statement of Comprehensive Income and Expenditure. The Department's comparative numbers for 2018-19 in the 2019-20 Departmental Annual Report and Accounts have been restated along with the 2018-19 outturn. Further details of the restatement are given in the Department's 2019-20 Annual Report and Accounts. Overall the impacts are as follows:

Change in budgets and non-budget	Increases/(decrease) in Outturn £'000
2018-19 – Capital AME	
Government as a Shareholder (ALB) net	104,256
2018-19 – Resource AME	
Government as a Shareholder (ALB) net	(39,661)
2018-19 – Resource DEL	
£10k increase in Admin	
decrease of (£1,255k) Programme	
Government as a Shareholder (ALB) net	(1,245)
Overall movement	63,350

Had these adjustments been recognised in the Department's outturn in 2018-19, this would not have resulted in a control total breach.

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	Costs relating to the insolvency of Thomas Cook	270
D4-DEL	Energy Company Obligation Brokerage	100
F4-DEL	International Energy, and Climate Change: international subscriptions and contributions	5,201
G4-DEL	Non-proliferation, and Nuclear Energy: international subscriptions and contributions	20,631
G4-DEL	UK Coal Cohort Concessionary Fuel costs	1,745

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
As at 31 March 2019 the following liabilities fell to be met from the Department's Estimate:-	
Statutory Guarantees	
– Under section 9 of the British Aerospace Act 1980, the government is liable to discharge any outstanding liability of BAE Systems plc which vested in the company on 1 January 1981 in the event of its being wound up other than for the purpose of reconstruction or amalgamation.	Unquantifiable
Statutory Indemnities	
– Indemnities have been given to the UK Atomic Energy Authority to cover certain indemnities provided by the Authority to carriers and British Nuclear Fuels plc against certain claims for damage caused by nuclear matter in the course of carriage.	Unquantifiable
– Indemnities have been given to bankers of the Insolvency Service against certain liabilities arising in respect of non-transferable “account payee” cheques due to insolvent estates and paid into the Insolvency Service’s account.	Unquantifiable
– Indemnities have been given to the police at the Police Information Technology Organisation (Home Office) by the core Department and Insolvency Service to cover any liabilities which they might incur in providing the Criminal Enforcement Team (formerly part of the core Department) with access to data from the Police National Computer.	Unquantifiable
– Indemnity has been given to National Grid’s liabilities with regards to the interconnector linking the UK and France.	Unquantifiable
Intellectual Property	
– A liability to the European Patent Office could arise under Article 40 of the European Patent Convention of 1973 as the UK is one of the contracting states.	Unquantifiable
– A liability to the World Intellectual Property Organisation could arise under Article 57 of the Patent Cooperation Treaty as the UK is one of the contracting states.	Unquantifiable
Data usage indemnities	
– An indemnity has been provided to Pöyry PLC relating to the use of their yield curve data for the sale of Green Investment Bank. The core Department 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
Legal costs	
– A contingent liability exists in relation to ongoing legal cases. The cost is dependent on the outcome of cases which currently cannot be reliably estimated.	Unquantifiable
– Under an agreement with the Financial Reporting Council (FRC), if the amount held in their legal costs fund falls below £1 million in any year, an additional grant will be made to cover legal costs subsequently incurred in that year.	Unquantifiable
Indemnities against personal liability	
– Indemnities have been given to the directors appointed by the core Department to wholly owned subsidiaries. These indemnities are against personal liability following any legal action against the companies.	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
– Indemnities have been provided to directors appointed to the Low Carbon Contracts Company Limited and Electricity Settlements Company Limited against personal liability following any legal action against the companies, to be triggered only after all other means have been excluded i.e. company and directors' insurance (cover limit of £100 million) and recovery of costs through their levies.	Unquantifiable
– Indemnities have been provided to the Low Carbon Contracts Company Limited and Electricity Settlements Company Limited in respect of their officers, to be triggered only after all other means have been excluded i.e. company and directors' insurance (cover limit of £100 million) and recovery of costs through the levies.	Unquantifiable
– Indemnities have been provided to trustees of the Nuclear Liabilities Fund appointed by the Secretary of State against personal liability in the event of legal action against the Fund.	Unquantifiable
– Indemnities have been provided to trustees of the Nuclear Liabilities Fund appointed by British Energy (now EDF Energy) against personal liability in the event of legal action against the Fund, to be triggered only in the event of failed recourse to indemnities from EDF Energy.	Unquantifiable
– Indemnities have been provided to the Official Receiver relating to their actions as administrator of SSI Redcar with respect to administration of the site.	Unquantifiable
– Indemnities have been provided to the Oil and Gas Authority in respect of certain liabilities that could arise from the actions or omissions of its directors and otherwise arising from a director holding or having held office in the company.	Unquantifiable
– Indemnities have been provided to the MCS Service Company Limited and trustees of the MCS Charitable Foundation for any liability that might arise as a result of actions taken and decisions made for which the core Department was ultimately responsible prior to transfer to the Company and Charitable Foundation of responsibility for the Microgeneration Certification Scheme (MCS) in April 2018.	Unquantifiable
Insurance claims	
– A statutory liability will arise in the event of a nuclear accident in the UK for third-party claims in excess of the operator's liability.	Unquantifiable
– A contingent liability exists in relation to Incidents/Accidents Insurance claims for exposure to ionising radiation pursued outside the existing UK Atomic Energy Authority insurance scheme.	Unquantifiable
– The core Department has indemnified Elexon Limited against third party claims relating to the design and/or implementation of the Contracts for Difference and Capacity Markets settlement systems which are not covered by insurance and/or guarantees by their sub-contractors.	Unquantifiable
Losses or damages under agreements	
– An indemnity has been provided for any losses or damages caused to other parties to the Energy Research Partnership consortium agreement.	Unquantifiable
Environmental clean-up	
– A contingent liability exists in relation to the costs of retrieving and disposing of sealed radioactive sources in the event that a company keeping such sources becomes insolvent under the High Activity Sealed Sources (HASS) Directive: Council Directive 2003/122/EURATOM.	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>– A contingent liability arises in relation to the remediation of land contaminated by a nuclear occurrence as the Secretary of State is deemed to be the appropriate person to bear responsibility under section 9 of The Radioactive Contaminated Land (Modification of Enactments) (England) (Amendment) Regulations 2007 SI 2007/3245.</p>	Unquantifiable
<p>– 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) to the extent that the assets of the Fund fall short. The undiscounted estimated liability as at 31 March 2019 of £20.9 billion (31 March 2018: £20.5 billion) has a present value of £22.3 billion (31 March 2018: £57.8 billion) using the prescribed discount rate from HM Treasury. The value of the Fund is £9.4 billion (31 March 2018: £9.3 billion) and is expected 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 contingent asset given the high level of uncertainty relating to estimation of cash outflows and investment returns over a future period exceeding 100 years. The Department does not consider it to be either a contingent liability or contingent asset as at 31 March 2019.</p>	Unquantifiable
<p>– Under the United Nations Convention on the Law of the Sea (UNCLOS) 1982, OSPAR decision 98/3, the Energy Act 2004 and the Petroleum Act 1998, the department would become responsible for decommissioning most oil, gas and renewable energy installations in the event that operators are unable to fulfil their decommissioning commitments.</p>	Unquantifiable
EU Exit	
<p>– In July 2018, the UK Government announced an extension of its guarantee of EU-funded projects after the UK has left the EU. The guarantee was originally announced in 2016. The guarantee now covers the following: a. The full Multiannual Financial Framework allocation for structural and investment funds over the 2014-20 funding period, with payments to beneficiaries made up to the end of 2023; b. The payment of awards where UK organisations successfully bid directly to the European Commission on a competitive basis for EU funding projects while we remain in the EU (e.g. before Exit day), for the lifetime of the project; c. The payment of awards where UK organisations successfully bid directly to the European Commission on a competitive basis to participate as a 3rd country after Exit, and until the end of 2020, for the lifetime of the project; and, d. The current level of agricultural funding under CAP Pillar 1 until 31 December 2020. The financial settlement was agreed in principle by both the UK and EU, as set out in the draft Withdrawal Agreement of 25th November 2018. The guarantee will therefore only be called in the event that the Withdrawal Agreement is not ratified in the case of no deal, and UK organisations are unable to access EU funding. On 29 March 2017, the UK Government submitted its notification to leave the EU in accordance with Article 50. The triggering of Article 50 started a two-year negotiation process between the UK and the EU. On 11 April 2019, the government confirmed agreement with the EU on an extension until 31 October 2019 at the latest, with the option to leave earlier as soon as a deal has been ratified. Any subsequent changes in legislation, regulation and funding arrangements are subject to the outcome of the negotiations. As a result, an unquantifiable contingent liability is disclosed.</p>	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Others	
– A liability could arise through non-compliance with the Cogeneration Directive (2004/8/EC) in the event of incorrect certification of combined heat and power plants by contractors of the Department.	Unquantifiable
– A contingent liability exists in respect of the risks associated with the Department assuming responsibility for uplifts in pension contributions for the UK Atomic Energy Authority's non-active pension scheme members.	Unquantifiable
– The Secretary of State Investor Agreement (SOSIA) provides protections in certain scenarios where the Hinkley Point C nuclear plant is shut down for reasons that are political or due to certain changes in insurance arrangements or certain changes in law. Payments under the SOSIA would be expected in the first instance to be made using funds from the Supplier Obligation but in certain circumstances they could also come direct from the Secretary of State, relying on spending powers granted under the relevant Appropriation Act or, if payments were to be made over a period longer than two years, seeking a new spending power at the time. The payments could be up to around £22 billion excluding non-decommissioning operational costs that may be incurred after any shutdown. However, the liability to make payments under the SOSIA is almost entirely within the control of HM Government.	Unquantifiable
– UK Space Agency has an unquantifiable contingent liability arising from the international (UN) convention, which requires the UK Government to be ultimately liable for third party costs from accidental damage arising from UK space activities. To manage the risk to the Government, the Outer Space Act 1986 requires licensees to indemnify HMG against any proven third party costs. In March 2015 the Outer Space Act 1986 was amended to cap the previously unlimited liability for licensed activities. The cap is set at €60 million euro for the majority of missions. This amendment came into force from 1 October 2015 and was designed to adequately balance the risk to the UK Government whilst ensuring UK space operators remain competitive internationally. There is a requirement on licensees to obtain third party liability insurance (set at €60 million euro for the majority of missions) for the duration of the licensed activity, with the UK Government a named beneficiary.	Unquantifiable
– UKRI, through STFC, collaborates with a number of other international partners in the funding, management and operation of technical facilities which are not owned by STFC. In the event of a decision to withdraw from any of these arrangements, it is likely that STFC would assist in the search for a replacement partner to ensure that technical commitments were met. The most significant international collaborations are in respect of CERN and ESO. For both of these facilities there is the possibility that STFC would be obliged to contribute to decommissioning costs arising from a decision taken to discontinue operations. The decisions to decommission are not wholly within STFC's control.	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 Parent Body Organisations (PBOs) of Magnox and Sellafield covering the periods of their ownership.	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>– Core Department - Financial Reporting Council funding: A guarantee has been given to the Financial Reporting Council that, if the Council's general voluntary funding from external sources falls sufficiently for the department to have to consider making legislation to activate the statutory levy under section 17 of the Companies (Audit, Investigations and Community Enterprise) Act 2004, the department will make such a grant to cover the Council's costs as is sufficient to meet the preconditions in those levy raising powers provided the requisite funding has not been made available through another grant.</p>	Unquantifiable
<p>– Core Department - 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. It is possible this liability could exceed the amount for which provision has been made in the accounts depending on court judgements relating to future claims.</p>	Unquantifiable
<p>– Core Department - Deeds Relating to the Mineworkers' Pension Scheme and British Coal Staff Superannuation Scheme under Paragraph 2(9) of Schedule 5 to the Coal Industry Act 1994: Government guarantees were put in place on 31 October 1994, the day the schemes were changed to reflect the impact of the privatisation of the coal industry. They are legally binding contracts between the scheme Trustees and the Secretary of State for Business, Energy and Industrial Strategy. The guarantees ensure that benefits earned by scheme members during their employment with British Coal, and any benefit improvements from surpluses which were awarded prior to 31 October 1994, will always be paid and will be increased each year in line with the Retail Prices Index. If, at any periodic valuation, the assets of the Guaranteed Fund of either scheme were to be insufficient to meet its liabilities, the assets must be increased to bring the Fund back into balance. This is a long term contingent liability dependent on the performance of the schemes' investments and their mortality experience.</p>	Unquantifiable
<p>– Core Department - Indemnity to Public Appointments Assessors (PAAs): The Cabinet Secretary has provided a government-wide indemnity to Public Appointments Assessors (PAAs) against personal civil liabilities incurred in the execution of their PAA functions.</p>	Unquantifiable
<p>– Core Department - Nuclear agreements and treaties: The department has a range of civil nuclear liabilities arising through its association with the United Kingdom Atomic Energy Authority and British Nuclear Fuels Limited as well as ensuring that the government complies with its obligations under the various international nuclear agreements and treaties.</p>	Unquantifiable
<p>– Core Department - Site restoration liabilities inherited from British Coal: The department inherited responsibility from British Coal to reimburse certain third parties for costs incurred meeting statutory environmental standards in the restoration of particular coal-related sites.</p>	Unquantifiable
<p>– Core Department - National Dock Labour Board - Responsibility for compensation claims relating to personal injuries suffered by former National Dock Labour Board employees transferred to the department on 30 June 1990 under the Dock Work Act 1989. The timing and amounts of any future liabilities will depend on the nature of future claims and whether the courts decide that compensation is due and could exceed the amount for which provision has been made in the accounts.</p>	Unquantifiable
<p>– Core Department - Supplier indemnity: An indemnity has been provided to a supplier in respect of potential liabilities arising from claims under the Transfer of Undertakings (Protection of Employment) Regulations 2006 (TUPE).</p>	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>– Core Department - Loan guarantees: In order to encourage lending to smaller businesses, the department has guaranteed a portion of net losses on designated loan portfolios of participating banks (in excess of an agreed ‘first loss’ threshold) in return for a fee under the ENABLE Guarantee programme administered by the British Business Bank. The department has approved guarantee facilities totalling £1 billion, of which £283 million is effective as at 31 March 2019 (31 March 2018: £nil) with a potential loss to the department of £45 million (31 March 2018: £nil).</p>	45,000
<p>– Core Department - Guarantees to British Business Bank: The department guarantees British Business Bank under the Enterprise Financial Guarantee and Help to Grow financial guarantee schemes. The Enterprise Financial Guarantee Scheme facilitates lending to viable businesses with the maximum obligation for the department capped at £205 million at 31 March 2019 (31 March 2018: £241 million). The amount lent under the Help to Grow scheme was £2.9 million at 31 March 2019 (31 March 2018: £1.8 million) with a maximum potential liability for the department at 31 March 2019 of £1 million.</p>	206,000
<p>– Core Department - Ofgem administration costs from the buy-out fund: The department, the Scottish Government and the Northern Ireland Executive have 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 2018-19 buy-out fund will not be known until October 2019. It is dependent in part on 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. The department 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 2019) but will not know the size of the buy-out fund until October 2019.</p>	3,800
<p>– Core Department - Wave Hub transfer: The department has indemnified Cornwall Council up to 2028 in respect of the transfer of Wave Hub to a maximum amount of £5 million.</p>	5,000
<p>– Coal Authority - Environmental Legal Claims: Under the Environmental Information Regulations 2004 - The Coal Authority is aware of potential legal proceedings in respect of past fees paid for Mining Information. In the eventuality of receiving formal notification to commence legal proceedings, the Coal Authority will strongly defend its position.</p>	Unquantifiable
<p>– Coal Authority - Legal claims: The Coal Authority is subject to various claims and legal actions in the ordinary course of its activities. Where appropriate, provisions are made in the accounts on the basis of information available. The Coal Authority does not expect that the outcome of the above issues will materially affect its financial position.</p>	Unquantifiable
<p>– Coal Authority - Restructuring Scheme: Where liabilities transferred under the various Coal Authority Restructuring Schemes (CARS) have crystallised due to planning conditions, agreements, claims etc, provision has been made. It has not, however, been possible to quantify contingent liabilities that may arise in the future.</p>	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>– Coal Authority - Subsidence damage and public safety liabilities: Licensees of mining operations are required to provide security to the Coal Authority to cover the anticipated future costs of settling subsidence damage liabilities within their areas of responsibility. Outside the areas of responsibility of the holders of the licences under Part II of the Coal Industry Act 1994, the Coal Authority is responsible for making good subsidence damage. Where an area of responsibility is extinguished this would transfer to the Coal Authority who would become responsible for the discharge of outstanding subsidence liabilities. The Coal Authority also has an ongoing liability to secure and keep secured the majority of abandoned coal mines. In all cases the liability for operating collieries is the responsibility of the licensees/lessees and security is held to address those liabilities. These liabilities have been provided for within the Public Safety and Subsidence provision based on analysis of trends and claims experience. However it is possible that significant, unexpected events outside of this provision may materialise.</p>	Unquantifiable
<p>– CNPA - Legal claims: There are a number of potential liabilities in respect of claims from employees, which depend on actual or potential proceedings. The timing and amounts of any payment are uncertain. These liabilities have not been provided for as the CNPA believes that the claims are unlikely to be successful and unlikely to lead to a transfer of economic benefits.</p>	Unquantifiable
<p>– CNPA - MFSS: The CNPA has a liability arising through its association with the Multi Force Shared Service (MFSS) for a share of costs incurred. The timing and amount of this liability is uncertain.</p>	Unquantifiable
<p>– Insolvency Service - Cheques Act 1992: Following the enactment of the Cheques Act 1992, the Secretary of State for BEIS has indemnified the Insolvency Service's bankers against certain liabilities arising in respect of non-transferable “account payee” cheques due to insolvent estates and paid into the accounts of the agency.</p>	Unquantifiable
<p>– Insolvency Service - Police Information Technology Organisation: 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 might incur as a result of providing that access.</p>	Unquantifiable
<p>– NDA - Pension Schemes: Whilst not the lead employer, the NDA is the lead organisation and has ultimate responsibility for certain nuclear industry pension schemes, including the Combined Nuclear Pension Plan, the Magnox section of the Electricity Supply Pension Scheme, and the Group Pension Scheme. Provisions for known deficits are included within Nuclear Provisions. However, movements in financial markets may adversely impact the actuarial valuations of the schemes, resulting in an increase in scheme deficits and consequent increase in nuclear provision.</p>	Unquantifiable
<p>– UKRI - Indemnity to Roslin Institute - The former Biotechnology and Biological Sciences Research Council (BBSRC) sponsored Roslin Institute transferred to the University of Edinburgh on 13 May 2008. BBSRC agreed to provide indemnity for any potential costs that arise as a result of past actions of the Institute and indemnity for any fall in grant income of the Neuropathogenesis Unit as a result of the transfer. The proportion of settlement UKRI will fund declines on an annual basis and is limited to claims up to May 2023.</p>	Unquantifiable
<p>– Others: There are a number of potential liabilities for the Department in respect of claims from suppliers, employees and third parties which depend on actual or potential proceedings. The timing and amounts of any liabilities are uncertain.</p>	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>– BBB - Financial guarantee: Under the Bank's Help to Grow financial guarantee programme, the Bank has entered in to financial guarantee agreements of £30 million (31 March 2018: £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 2019 the amount lent under these financial guarantee agreements was £3.2 million (31 March 2018: £1.8 million). During the year ending 31 March 2019 one of the guarantee agreements totalling £30 million has expired with no amounts lent under it. Since the balance sheet date, the remaining agreement totalling £30 million has expired with no further amounts being able to be lent under it.</p>	2,000
<p>– UKRI - (BBSRC) Contamination: As part of a Sale Agreement relating to a previous BBSRC site, BBSRC agreed to indemnify the purchaser against contamination resulting from dangerous substances. The indemnity was over a 10-year period commencing in 2013-14 and was capped at £3 million.</p>	3,000
<p>– UKRI - (BBSRC) Exit costs: Prior to 31 March 2018, some staff at BBSRC strategically funded institutes were on BBSRC terms and conditions. Whilst their direct salary costs are paid by the institutes, BBSRC is liable for any exit costs for these staff. The date and number of staff to take exit packages in any one year is unknown; however, if all staff were to take exit packages, the maximum liability is estimated at £31 million, with the amount declining on an annual basis up to March 2025.</p>	31,000
<p>– UKRI - (Innovate UK) Decommissioning costs: UKRI has a contingent liability which may arise if UKRI has to provide a grant to Narec (Natural Renewable Energy Centre) in order for it to be able to decommission a weather monitoring platform in the North Sea. This is currently collecting data to support the development of an offshore wind test site. This may take place anytime between three and twenty-five years from now dependent on the development of the site, at an estimated cost of £2.6m.</p>	2,600
<p>– UKRI - (MRC) Dilapidation: UK Research and Innovation has identified a contingent liability of £0.6 million (31 March 2018: £1.8 million) for dilapidation works that may be required at the end of property leases which are due to expire within the next year.</p>	600
<p>– UKRI - (STFC) Decommissioning costs: A contingent liability exists for European Synchrotron Radiation Facility (ESRF) decommissioning costs associated with the dismantling of the facility and infrastructures. Decommissioning occurs on winding up of ESRF. If exit by the UK (or any other Member) results in ESRF being wound up, the Members are required to arrange for decommissioning of ESRF's plant and buildings and to meet the costs of doing so in proportion to their share of capital at the time of dissolution. The contingent liability is estimated to be £1.7 million.</p>	1,700
<p>– UKRI - (STFC) Reprocessing and staff commitments: A contingent liability exists in respect of the Science and Technology Facilities Council (STFC)'s share of Institut Laue-Langevin (ILL) unfunded provisions for staff related costs (e.g. early retirement) and costs associated with reprocessing fuel elements. The contingent liability is estimated to be £13.6 million (31 March 2018: £13.7 million).</p>	13,600

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>– UKRI - Tax Status change: Prior to the creation of UKRI, the Research Councils paid levels of tax consistent with charitable status, although they were not registered as charities. HMRC have indicated that, due to changes in legislation, they may review whether the Research Councils should have been applying charitable tax reliefs after 1 April 2012 without registering as charities. UKRI has a contingent liability relating to the potential clawback of previously applied Value Added Tax relief of £30 million.</p>	30,000
<p>– UKAEA - JET contract: United Kingdom Atomic Energy Authority has a contingent liability (capped at €30 million and approved by BEIS) in relation to the ongoing contract for JET operations with the European Commission. The contingent liability relates to the costs of operating JET during the period January 2020 to June 2021 in the event of key contract milestones not being met. The likelihood of the indemnity being called on is considered possible.</p>	25,818

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
F4-DEL	UN Framework Convention on Climate Change	2,500
F4-DEL	International Energy Agency	1,400
G4-DEL	International Atomic Energy Agency	17,768
G4-DEL	Organisation for the Prohibition of Chemical Weapons	2,753
H7-DEL	European Space Agency	329,035
P7-DEL	European Molecular Biology Conference	3,089
P7-DEL	European Molecular Biology Laboratory	14,999
P7-DEL	Human Frontier Science Program	1,630
P7-DEL	The International Institute for Applied Systems Analysis	1,078
P7-DEL	The International Ocean Drilling Programme	2,920
P7-DEL	European Organisation for Nuclear Research (CERN)	152,592
P7-DEL	European Southern Observatory (ESO)	27,232
P7-DEL	Institut Laue-Langevin (ILL)	18,285
P7-DEL	European Synchrotron Radiation Facility (ESRF)	9,018
P7-DEL	European X-ray Free-Electron Laser (XFEL)	3,000

Department for Transport

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section A Tolled Crossings	3,968,000		
Section B Local Authority Transport	9,203,000		
Section C Highways England (Net)	411,137,000		
Section D Funding Of Other ALBs (Net)	196,122,000		
Section E Other Railways		-36,702,000	
Section F Sustainable Travel	12,993,000		
Section G Bus Subsidies & Concessionary Fares		-7,317,000	
Section H GLA Transport Grants		-10,000	
Section I Crossrail		-150,000	
Section J Aviation, Maritime, Security And Safety	122,945,000		
Section K Maritime And Coastguard Agency	6,775,000		
Section L Motoring Agencies	34,589,000		
Section M Science, Research And Support Functions		-982,000	
Section N Central Administration	98,265,000		
Section O Support For Passenger Rail Services	60,909,000		
Section P High Speed Rail		-7,947,000	
Section Q Transport Development Fund		-7,115,000	
Section S High Speed Two Limited (net)	13,049,000		
Section T East West Rail Company Limited (net)		-11,976,000	
Section U Network Rail (Net)		-23,008,000	
Total change in Resource DEL (Voted)	969,955,000	-95,207,000	874,748,000
Section V Funding Of ALBs (Net)		-112,000	
Total change in Resource DEL (Non-Voted)		-112,000	-112,000
Section W Highways England (Net)		-54,657,000	
Section X Network Rail (Net)	40,894,000		
Section Y Funding Of Other ALBs (Net)	16,776,000		
Section Z Other Railways		-6,792,000	
Section AA Aviation, Maritime, Security And Safety		-2,000	
Section AB Maritime and Coastguard Agency		-3,051,000	
Section AD Central Administration	982,000		
Section AE High Speed Rail	639,000		
High Speed Two Limited (net)		-16,000	
Total change in Resource AME (Voted)	59,291,000	-64,518,000	-5,227,000

Section AG Funding Of ALBs (Net)	11,143,000		
Total change in Resource AME (Non-Voted)	11,143,000		11,143,000
Section A Tolled Crossings		-250,000	
Section B Local Authority Transport		-15,651,000	
Section C Highways England (Net)	35,058,000		
Section D Funding Of Other ALBs (Net)	202,886,000		
Section E Other Railways		-43,490,000	
Section F Sustainable Travel		-16,504,000	
Section G Bus Subsidies & Concessionary Fares	7,349,000		
Section I Crossrail	974,900,000		
Section J Aviation, Maritime, Security And Safety	44,361,000		
Section K Maritime And Coastguard Agency		-12,733,000	
Section L Motoring Agencies	13,814,000		
Section M Science, Research And Support Functions		-6,288,000	
Section N Central Administration	14,540,000		
Section P High Speed Rail		-530,287,000	
Section Q Transport Development Fund	23,600,000		
Section R National Productivity Investment Fund		-105,000,000	
Section S High Speed Two Limited (net)		-1,196,182,000	
Section T East West Rail Company Limited (net)	3,822,000		
Section U Network Rail (Net)		-23,712,000	
Total change in Capital DEL (Voted)	1,320,330,000	-1,950,097,000	-629,767,000
Section U Funding Of ALBs (Net)	2,042,000		
Total change in Capital DEL (Non-Voted)	2,042,000		2,042,000
Section W Highways England (Net)	5,000,000		
Section Z Other Railways		-10,000	
Section AE High Speed Rail	850,213,000		
High Speed Two Limited (net)	741,000		
Total change in Capital AME (Voted)	855,954,000	-10,000	855,944,000
Revisions to Net Cash Requirement to reflect resource and capital.	1,108,771,000		
Adjustment for Arm's length bodies (ALBs)	6,006,644,000		
Adjustments to remove non-cash items		-1,054,586,000	
Adjustment for debtors and creditors		-428,138,000	
Adjustment for non-voted items		-13,073,000	
Total change in Net Cash Requirement	7,115,415,000	-1,495,797,000	5,619,618,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	874,748,000	-112,000	874,636,000
Capital	-629,767,000	2,042,000	-627,725,000
Annually Managed Expenditure			
Resource	-5,227,000	11,143,000	5,916,000
Capital	855,944,000	-	855,944,000
Total Net Budget			
Resource	869,521,000	11,031,000	880,552,000
Capital	226,177,000	2,042,000	228,219,000
Non-Budget Expenditure	-		
Net cash requirement †	5,619,618,000		

Supplementary amounts required in the year ending 31 March 2020 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. Loans for Shimmer Relocation Assistance Scheme.

* Grants to Transport for the North and Statutory Bodies. Loans for Shimmer Relocation Assistance Scheme and transport-related activities.

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. Dividend income from shareholdings.

Part I (continued)

£

Annually Managed Expenditure:Expenditure arising from:

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

Income arising from:

Loan repayments and other income for transport-related activities from General Lighthouse Authorities and Network Rail. Dividends and interest receivable. High Speed Two Ltd (HS2).

Department for Transport will account for this Estimate.

† £ 3,600,000,000 has been advanced from the Contingencies Fund to provide cash supporting an existing service. A corresponding cash amount is required to enable repayment to be made to the Fund.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital	
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
300,175	10,396,784	5,745	869,003	305,920	11,265,787	15,323,794	-629,767	14,694,027
<i>Of which:</i>								
A Tolled Crossings								
-	-115,298	-	3,968	-	-111,330	750	-250	500
B Local Authority Transport								
-	367,863	-	9,203	-	377,066	1,764,386	-15,651	1,748,735
C Highways England (net)								
34,937	2,289,500	8,980	402,157	43,917	2,691,657	3,179,500	35,058	3,214,558
D Funding of Other ALBs (net)								
897	-24,099	50	196,072	947	171,973	14,030	202,886	216,916
E Other Railways								
-	35,090	-	-36,702	-	-1,612	141,686	-43,490	98,196
F Sustainable Travel								
-	111,696	-	12,993	-	124,689	498,175	-16,504	481,671
G Bus Subsidies & Concessionary Fares								
-	269,053	-	-7,317	-	261,736	2,652	7,349	10,001
H GLA Transport Grants								
-	29,081	-	-10	-	29,071	34,000	-	34,000
I Crossrail								
-	2,577	-	-150	-	2,427	-120,000	974,900	854,900
J Aviation, Maritime, Security and Safety								
-	79,476	-	122,945	-	202,421	24,162	44,361	68,523
K Maritime and Coastguard Agency								
8,001	350,497	-712	7,487	7,289	357,984	29,060	-12,733	16,327
L Motoring Agencies								
-	54,146	-	34,589	-	88,735	12,081	13,814	25,895
M Science, Research and Support Functions								
-	25,919	-	-982	-	24,937	39,807	-6,288	33,519
N Central Administration								
253,450	11,421	-1,928	100,193	251,522	111,614	26,063	14,540	40,603
O Support for Passenger Rail Services								
-	23,780	-	60,909	-	84,689	-	-	-
P High Speed Rail								
-	72,968	-	-7,947	-	65,021	936,140	-530,287	405,853
Q Transport Development Fund								
-	18,445	-	-7,115	-	11,330	336,400	23,600	360,000
R High Speed Two Limited (net)								
2,580	243,474	-580	13,629	2,000	257,103	3,507,692	-1,196,182	2,311,510
S East West Rail Company Limited (net)								
310	35,117	-65	-11,911	245	23,206	210	3,822	4,032
T Network Rail (net)								
-	6,516,078	-	-23,008	-	6,493,070	4,792,000	-23,712	4,768,288
<i>National Productivity Investment Fund</i>								
-	-	-	-	-	-	105,000	-105,000	-

Part II: Changes Proposed (continued)

£'000

						Net Capital		
Present		Net Resources Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Non Voted Expenditure								
80	13,153	-75	-37	5	13,116	-	2,042	2,042
<i>Of which:</i>								
U Funding of Other ALBs (net)								
80	13,153	-75	-37	5	13,116	-	2,042	2,042
Total Spending in DEL								
		5,670	868,966				-627,725	
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	2,662,863	-	-5,227	-	2,657,636	-355,310	855,944	500,634
<i>Of which:</i>								
V Highways England (net)								
-	10,000	-	-54,657	-	-44,657	40,000	5,000	45,000
W Network Rail (net)								
-	2,286,533	-	40,894	-	2,327,427	-	-	-
X Funding of Other ALBs (net)								
-	84,367	-	16,776	-	101,143	-	-	-
Y Other Railways								
-	187,105	-	-6,792	-	180,313	-	-10	-10
Z Aviation, Maritime, Security and Safety								
-	-2,131	-	-2	-	-2,133	-20,000	-	-20,000
AA Maritime and Coastguard Agency								
-	3,860	-	-3,051	-	809	-	-	-
AC Central Administration								
-	94,070	-	982	-	95,052	-	-	-
AD High Speed Rail								
-	-	-	639	-	639	-375,310	850,213	474,903
AE High Speed Two Limited (net)								
-	-	-	-16	-	-16	-	741	741
Non Voted Expenditure								
-	-6	-	11,143	-	11,137	-	-	-
<i>Of which:</i>								
AG Funding of Other ALBs (net)								
-	-6	-	11,143	-	11,137	-	-	-
Total Spending in AME								
		-	5,916				855,944	
Total for Estimate								
		5,670	874,882				228,219	

Part II: Changes Proposed (*continued*)

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<i>Of which:</i>								
Voted Expenditure								
		5,745	863,776				226,177	
Non Voted Expenditure								
		-75	11,106				2,042	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	15,923,441	5,619,618	21,543,059

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
317,124	-11,204	305,920	13,209,140	-1,943,353	11,265,787	15,187,971	-493,944	14,694,027
<i>Of which:</i>								
A Tolled Crossings								
-	-	-	33,463	-144,793	-111,330	500	-	500
B Local Authority Transport								
-	-	-	377,092	-26	377,066	1,748,735	-	1,748,735
C Highways England (net)								
43,917	-	43,917	2,691,657	-	2,691,657	3,214,558	-	3,214,558
D Funding of Other ALBs (net)								
947	-	947	171,973	-	171,973	216,916	-	216,916
E Other Railways								
-	-	-	359,546	-361,158	-1,612	568,196	-470,000	98,196
F Sustainable Travel								
-	-	-	124,723	-34	124,689	497,435	-15,764	481,671
G Bus Subsidies & Concessionary Fares								
-	-	-	261,736	-	261,736	10,001	-	10,001
H GLA Transport Grants								
-	-	-	29,071	-	29,071	34,000	-	34,000
I Crossrail								
-	-	-	2,427	-	2,427	854,900	-	854,900
J Aviation, Maritime, Security and Safety								
-	-	-	253,391	-50,970	202,421	68,523	-	68,523
K Maritime and Coastguard Agency								
7,837	-548	7,289	374,084	-16,100	357,984	16,327	-	16,327
L Motoring Agencies								
-	-	-	591,819	-503,084	88,735	34,075	-8,180	25,895
M Science, Research and Support Functions								
-	-	-	24,939	-2	24,937	33,519	-	33,519
N Central Administration								
262,178	-10,656	251,522	167,038	-55,424	111,614	40,603	-	40,603
O Support for Passenger Rail Services								
-	-	-	896,338	-811,649	84,689	-	-	-
P High Speed Rail								
-	-	-	65,085	-64	65,021	405,853	-	405,853
Q Transport Development Fund								
-	-	-	11,379	-49	11,330	360,000	-	360,000
R High Speed Two Limited (net)								
2,000	-	2,000	257,103	-	257,103	2,311,510	-	2,311,510
S East West Rail Company Limited (net)								
245	-	245	23,206	-	23,206	4,032	-	4,032

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
T Network Rail (net)								
-	-	-	6,493,070	-	6,493,070	4,768,288	-	4,768,288
Non-voted expenditure								
5	-	5	13,116	-	13,116	2,042	-	2,042
<i>Of which:</i>								
U Funding of Other ALBs (net)								
5	-	5	13,116	-	13,116	2,042	-	2,042
Total Spending in DEL								
317,129	-11,204	305,925	13,222,256	-1,943,353	11,278,903	15,190,013	-493,944	14,696,069
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	2,851,603	-193,967	2,657,636	520,644	-20,010	500,634
<i>Of which:</i>								
V Highways England (net)								
-	-	-	-44,657	-	-44,657	45,000	-	45,000
W Network Rail (net)								
-	-	-	2,327,427	-	2,327,427	-	-	-
X Funding of Other ALBs (net)								
-	-	-	101,143	-	101,143	-	-	-
Y Other Railways								
-	-	-	374,280	-193,967	180,313	-	-10	-10
Z Aviation, Maritime, Security and Safety								
-	-	-	-2,133	-	-2,133	-	-20,000	-20,000
AA Maritime and Coastguard Agency								
-	-	-	809	-	809	-	-	-
AB Motoring Agencies								
-	-	-	-1,941	-	-1,941	-	-	-
AC Central Administration								
-	-	-	95,052	-	95,052	-	-	-
AD High Speed Rail								
-	-	-	639	-	639	474,903	-	474,903
AE High Speed Two Limited (net)								
-	-	-	-16	-	-16	741	-	741
AF East West Rail Company Limited (net)								
-	-	-	1,000	-	1,000	-	-	-
Non-voted expenditure								
-	-	-	11,137	-	11,137	-	-	-
<i>Of which:</i>								
AG Funding of Other ALBs (net)								
-	-	-	11,137	-	11,137	-	-	-
Total Spending in AME								
-	-	-	2,862,740	-193,967	2,668,773	520,644	-20,010	500,634

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Programme		Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Total for Estimate								
317,129	-11,204	305,925	16,084,996	-2,137,320	13,947,676	15,710,657	-513,954	15,196,703
<i>Of which:</i>								
Voted Expenditure								
317,124	-11,204	305,920	16,060,743	-2,137,320	13,923,423	15,708,615	-513,954	15,194,661
Non Voted Expenditure								
5	-	5	24,253	-	24,253	2,042	-	2,042

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	13,373,049	880,552	14,253,601
Net Capital Requirement	14,968,484	228,219	15,196,703
Accruals to cash adjustments	-12,404,865	4,523,920	-7,880,945
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-22,982,126	427,066	-22,555,060
Add cash grant-in-aid	9,691,644	5,579,578	15,271,222
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-114,053	-169,159	-283,212
New provisions and adjustments to previous provisions	-100,246	-880,875	-981,121
Departmental Unallocated Provision	-2,860	2,860	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	319	-7,412	-7,093
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	248,846	-108	248,738
Use of provisions	853,611	-428,030	425,581
Removal of non-voted budget items	-13,227	-13,073	-26,300
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-13,227	-13,073	-26,300
Net Cash Requirement	15,923,441	5,619,618	21,543,059

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

	£'000
	Revised Plans
Gross Administration Costs	317,129
<i>Less:</i>	
Administration DEL Income	-11,204
Net Administration Costs	305,925
Gross Programme Costs	19,415,011
<i>Less:</i>	
Programme DEL Income	-1,967,297
Programme AME Income	-193,967
Non-budget income	-
Net Programme Costs	17,253,747
Total Net Operating Costs	17,559,672
<i>Of which:</i>	
Resource DEL	10,956,906
Capital DEL	3,306,072
Resource AME	3,296,694
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-3,306,072
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	1
Total Resource Budget	14,253,601
<i>Of which:</i>	
Resource DEL	11,584,828
Resource AME	2,668,773
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	14,253,601

Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
Voted Resource DEL	-1,954,557
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-10,288
<i>Of which:</i>	
K Maritime and Coastguard Agency	-548
N Central Administration	-9,740
Other Income	-916
<i>Of which:</i>	
N Central Administration	-916
Total Administration	<u>-11,204</u>
Programme	
EU Grants Received	-47,940
<i>Of which:</i>	
J Aviation, Maritime, Security and Safety	-47,940
Sales of Goods and Services	-593,379
<i>Of which:</i>	
A Tolled Crossings	-120,793
E Other Railways	-306,746
J Aviation, Maritime, Security and Safety	-1,640
K Maritime and Coastguard Agency	-16,100
L Motoring Agencies	-145,279
M Science, Research and Support Functions	-2
N Central Administration	936
O Support for Passenger Rail Services	-3,706
Q Transport Development Fund	-49
Interest and Dividends	-80,368
<i>Of which:</i>	
A Tolled Crossings	-24,000
J Aviation, Maritime, Security and Safety	-8
N Central Administration	-56,360
Other Income	-1,221,314
<i>Of which:</i>	
B Local Authority Transport	-26
E Other Railways	-54,412
F Sustainable Travel	-34
J Aviation, Maritime, Security and Safety	-1,382
I Motoring Agencies	-357,453
O Support for Passenger Rail Services	-807,943
P High Speed Rail	-64
Taxation	-352
<i>Of which:</i>	
L Motoring Agencies	-352
Total Programme	<u>-1,943,353</u>

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

£'000

	Revised Plans
Voted Resource AME	-193,967
<i>Of which:</i>	
Programme	
Interest and Dividends	-193,967
<i>Of which:</i>	
Y Other Railways	-193,967
Total Programme	<u>-193,967</u>
Total Voted Resource Income	<u>-2,148,524</u>
Voted Capital DEL	-493,944
<i>Of which:</i>	
Programme	
Sales of Assets	-470,000
<i>Of which:</i>	
E Other Railways	-470,000
EU Grants Received	-15,764
<i>Of which:</i>	
F Sustainable Travel	-15,764
Other Income	-8,180
<i>Of which:</i>	
L Motoring Agencies	-8,180
Total Programme	<u>-493,944</u>
Voted Capital AME	-20,010
<i>Of which:</i>	
Programme	
Repayments	-20,010
<i>Of which:</i>	
Y Other Railways	-10
Z Aviation, Maritime, Security and Safety	-20,000
Total Programme	<u>-20,010</u>
Total Voted Capital Income	<u>-513,954</u>

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

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

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-35,432	-	-35,432
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-150,000	-	-20,000	-	-170,000
Total	-	-150,000	-	-55,432	-	-205,432

Detailed description of CFER sources

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
EU contributions towards improving the high speed railway network	-	-	-	-20,850	-	-20,850
Repayment of a loan with interest issued to General Lighthouse Authority	-	-	-	-2,132	-	-2,132
Income from river crossings	-	-	-	-12,450	-	-12,450
Non-Budget						
Repayment of a loan with interest issued to General Lighthouse Authority	-	-	-	-20,000	-	-20,000
DVLA cherished transfers/sale of marks	-	-150,000	-	-	-	-150,000
Total	-	-150,000	-	-55,432	-	-205,432

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Bernadette Kelly
Executive Agency Accounting Officers:	
Brian Johnson for Sections K and AB	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
AB	

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, Chief Executive Officer	Highways England
Sir Andrew Haines, Chief Executive Officer	Network Rail
Hugh Ind, Chief Executive Officer	British Transport Police Authority
Mark Thurston, Chief Executive Officer	High Speed Two (HS2) Limited
Anthony Smith, Chief Executive Officer	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
Simon Blanchflower, Chief Executive Officer	East West Rail Company Limited

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
C	Highways England	2,735,574	3,214,558	4,600,000
D	Air Travel Trust	192,753	-	-
D	British Transport Police Authority	8,980	13,551	-
D	DfT OLR Holdings Ltd	-34,541	203,365	-
D	Rail Passenger Council	5,728	-	5,278
R	High Speed 2	259,103	2,311,510	3,240,000
S	East West Rail	23,451	4,032	25,944
T	Network Rail	6,493,070	4,768,288	7,400,000
V	Highways England	-44,657	45,000	-
W	Network Rail	2,327,427	-	-
X	Air Travel Trust	20,453	-	-
X	British Transport Police Authority	80,690	-	-
AF	East West Rail	1,000	-	-
AE	High Speed 2	-16	741	-
Total		12,069,015	10,561,045	15,271,222

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.	133,500
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.	1,693,377
CTRL Act 1996. Undertaking under the HS1 concession agreement.	4,653,000
The SoS shall order the re-hearing of a formal investigation if there are grounds for suspecting that a miscarriage of justice may have occurred. The SoS may order a formal investigation into any marine accident, or re-open an investigation in any other circumstances. There may be widespread public demand for him to do so if there is a great loss of life and the accident occurred on a UK registered vessel or the accident happened in UK waters.	20,000
Town and Country Act 1990, The Department has issued a Safeguarding Order for the proposed route of HS2. This creates an obligation on the Department to purchase properties that have been blighted.	Unquantifiable
Liabilities for statutory blight for the furtherance of transport infrastructure projects.	Unquantifiable
Non-statutory liabilities	
Reinstatement of International Maritime Organisation (IMO) building, and abatement of rent, if IMO building destroyed; and rehousing of IMO during rebuilding.	91,000
Highways England Carriageway Pavement defects claim.	
Highways England third party claims.	14,542
Indemnities have been issued to non-executive members of the departmental board, and to civil servants appointed to represent the Department on the boards of other organisations, and to individuals in analogous roles.	1,700
North Atlantic Treaty Organisation (NATO) agreement relating to the indemnification of civil aircraft in respect of their use on NATO tasks in times of crises and war.	Unquantifiable
Letters of comfort have been issued providing an indemnity in relation to legal action taken against the Judge, Counsel, solicitors and secretaries to the Thames Safety Inquiry (report published in year 2000) and the Victim Identification Inquiry (report published in year 2001) following major transport disasters.	6,000
Under the HS1 Concession agreement the Secretary of state may be liable for a number of quantifiable (disclosed) and unquantifiable payments.	120,000

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

Nature of liability	£'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). These indemnities have now either lapsed or been waived under the Crossrail Loan agreements.	
In 2013 the Secretary of State agreed to quantifiable (disclosed) and unquantifiable assurances, warranties, indemnities and potential losses to external parties under the Thameslink Rolling Stock contracts with Siemens, Network Rail and Cross London Trains.	1,043,000
In 2012 the Secretary of State agreed to quantifiable (disclosed) and unquantifiable assurances, warranties, indemnities and potential losses to external parties under the Inter City Express Rolling Stock contracts with Agility Consortium and Network Rail.	6,401,000
Indemnities issued to businesses at Rail privatisation and transferred from BRBR on abolition.	19,750
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.	1,394,400
Legacy liabilities for railway structures sold by British Rail and transferred from BRBR on its abolition.	Unquantifiable
Cross-guarantees within NR Group - indemnities given by companies within the Network Rail Group to support entities that are not consolidated within the DfT resource accounts, to deliver value for money to the taxpayer.	94,163
Other contingent liabilities, including legal claims, quantifiable and non-quantifiable.	506,049

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
RDEL -J	International Civil Aviation Organisation	2,725
RDEL -J	European Civil Aviation Conference	182

Department for Exiting the European Union

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
a Machinery of Government transfer to the Cabinet Office (section A)		-93,848,000	
Total change in Resource DEL (Voted)		-93,848,000	-93,848,000
b Machinery of Government transfer to the Cabinet Office (section B)		-500,000	
Total change in Resource AME (Voted)		-500,000	-500,000
c Machinery of Government transfer to the Cabinet Office (section A)		-80,000	
Total change in Capital DEL (Voted)		-80,000	-80,000
d Machinery of Government change to Cabinet Office		-108,928,000	
Total change in Net Cash Requirement		-108,928,000	-108,928,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource †	-93,848,000	-	-93,848,000
Capital †	-80,000	-	-80,000
Annually Managed Expenditure			
Resource †	-500,000	-	-500,000
Capital	-	-	-
Total Net Budget			
Resource	-94,348,000	-	-94,348,000
Capital	-80,000	-	-80,000
Non-Budget Expenditure	-		
Net cash requirement †	-108,928,000		

Supplementary amounts required in the year ending 31 March 2020 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.

Income arising from:

Sales of goods and services, payments from other Government departments, asset sales, rents, dividends, interest and other miscellaneous income.

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.

† The functions relating to exiting the European Union were transferred to the Cabinet Office on 31 January 2020. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government transfer are:

- (a) Departmental Expenditure Limit – Resource (voted) is reduced by £ 93,848,000;
- (b) Departmental Expenditure Limit – Capital (voted) is reduced £ 80,000;
- (c) Annually Managed Expenditure – Resource (voted) is reduced by £ 500,000; and
- (d) the Net Cash Requirement is reduced by £ 108,928,000.

Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
93,848	-	-93,848	-	-	-	80	-80	-
<i>Of which:</i>								
A Exiting the European Union								
93,848	-	-93,848	-	-	-	80	-80	-
Total Spending in DEL								
		-93,848	-			-80		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	500	-	-500	-	-	-	-	-
<i>Of which:</i>								
B AME Costs								
-	500	-	-500	-	-	-	-	-
Total Spending in AME								
		-	-500					
Total for Estimate								
		-93,848	-500			-80		
<i>Of which:</i>								
Voted Expenditure								
		-93,848	-500			-80		
Non Voted Expenditure								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	108,928	-108,928	0

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Total for Estimate								
Voted Expenditure								
-	-	-	-	-	-	-	-	-
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	94,348	-94,348	-
Net Capital Requirement	80	-80	-
Accruals to cash adjustments	14,500	-14,500	-
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-500	500	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	15,000	-15,000	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	108,928	-108,928	-

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

	£'000
	Revised Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	-
Gross Programme Costs	-
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	-
Total Net Operating Costs	-
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	-
<i>Of which:</i>	
Resource DEL	-
Resource AME	-
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	-

Part III: Note B - Analysis of Departmental Income

£'000

Revised

Plans

No departmental income is expected in 2019-20.

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

No CFER income or receipts are expected in 2019-20.

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

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

Department for International Trade

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Reserve Claim in respect for Exiting the EU	4,210,000		
(Section A) Reserve Claim in respect for delivery of the GREAT Campaign	27,300,000		
(Section A) Transfer to the British Council in respect for delivery of the GREAT Campaign		-3,000,000	
(Section A) Transfer to DCMS in respect for delivery of the GREAT Campaign		-15,600,000	
(Section A) Transfer to the FCO in respect for delivery of the GREAT Campaign		-1,000,000	
(Section A) Transfer to DEFRA in respect for delivery of the GREAT Campaign		-1,250,000	
(Section A) Transfer from CO in respect for delivery of the GREAT Campaign	2,000,000		
(Section A) Transfer from CO in respect for delivery of the Ready To Trade	142,000		
(Section A) Transfer from DEFRA in respect for delivery of the Expo Dubai festival	1,500,000		
(Section A) Transfer from DfT in respect for delivery of the Abu Dhabi World Road Congress-TLOT0007	270,000		
(Section A) Transfer from Homes England in respect for contribution towards MIPIM event (Administration)	80,000		
(Section A) Transfer from CO in respect for contribution towards MIPIM event	10,000		
(Section A) Transfer from the FCO in respect for funding towards the Gulf programme, Regional Healthcare	177,000		
(Section A) Transfer from the FCO in respect for funding towards the Gulf programme, Saudi Arabia Vision 2030 Education	166,000		
(Section A) Transfer from the FCO in respect for funding towards the Gulf programme, Cyber Ambassador	383,000		
(Section A) Transfer from DCMS in respect for funding towards the Growth programme, National Cyber Security	250,000		
(Section A) Transfer from the FCO in respect of IAF funding towards Riyadh Private sector groups secretariat	38,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Transfer from UKEF in respect of overseas joint venture for recharging of staff costs (Administration)	385,000		
(Section A) Transfer from DfID in respect of Africa Strategy ODA	1,102,000		
(Section A) Transfer from the FCO for allowances for UKB DIT staff	1,000,000		
(Section A) Transfer to ONS in respect of funding towards the Trade development programme		-3,500,000	
(Section A) Transfer to CO in respect of funding towards the Better Information programme		-80,000	
(Section A) Transfer to the FCO in respect of funding towards Trade Policy Officers (Administration)		-1,399,000	
(Section A) Transfer from DfID in respect of funding towards Development Team ODA	1,660,000		
(Section A) Transfer to DfID in respect of contribution to the African Investment Summit		-400,000	
(Section A) Transfer from CO in respect of funding towards Beijing Expo non-ODA Opportunities Fund	93,000		
(Section A) Transfer from the FCO in respect of funding towards Beijing Expo non-ODA Opportunities Fund	150,000		
(Section A) Transfer to the FCO in respect of funding towards Wilton Park Conference costs		-95,000	
(Section A) Transfer to the FCO in respect of funding towards Opportunities Fund where staff resource is paid by FCO		-36,000	
(Section A) Transfer from the FCO in respect of funding towards the Opportunities Fund Better Health Programme	30,000		
(Section A) Transfer from the FCO in respect of funding towards the Deputy HMTC 20% non-ODA Opportunities Fund work	20,000		
(Section A) Transfer to DfID in respect of unused Prosperity Fund budget for IPP		-710,000	
(Section A) Transfer from BEIS in respect of costs for Climate conference COP 25, Prosperity Funds transferred to BEIS at Mains to return to DIT	150,000		
(Section A) Transfer from BEIS in respect of additional costs for Climate Conference COP25	101,000		
(Section A) Transfer to CO in respect of Implementation of the outsourcing programme		-106,000	
(Section A) Transfer to CO in respect of funding for DIT SPADS that are on Cabinet office payroll (Administration)		-165,000	
(Section A) Transfer from the FCO in respect of contribution towards G2G Gulf programme	100,000		
(Section A) Reclassification switch from Programme DEL to Capital DEL in respect for R&D expenditure as per ESA10 and reclassification of activity		-10,500,000	

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Reclassification switch from Administration DEL to Programme DEL	30,000,000	-30,000,000	
(Section A) Budget exchange in respect for Expo Dubai		-9,300,000	
(Section A) Surrender of element of ringfenced EU Exit funding due to the changes in timing of withdrawal from the EU		-1,200,000	
(Section A) Surrender of a proportion of Autumn Budget 2018 ringfenced funding, due to slower than expected recruitment of additional capacity in the Europe overseas network.		-1,000,000	
(Section A) Surrender of element of Autumn Budget 2018 ringfenced funding owing to a decision not to proceed with the Global Investor Summit and a reduced budget requirement for the Institutional Investor Roundtable		-1,500,000	
Total change in Resource DEL (Voted)	71,317,000	-80,841,000	-9,524,000
(Section A) Transfer to BEIS for funding towards digital catapult challenge project-Autumn Budget uplift included in original proposal		-120,000	
(Section A) Transfer to the FCO for funding one off costs for an additional vehicle at Post		-18,000	
(Section A) Reclassification switch from Programme DEL to Capital DEL in respect for R&D expenditure as per ESA10 and reclassification of activity	10,500,000		
(Section A) Surrender of Trade Negotiation Facilities EU Exit funding		-2,900,000	
Total change in Capital DEL (Voted)	10,500,000	-3,038,000	7,462,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in stock, debtors and creditors.	-4,862,000		
Total change in Net Cash Requirement	-4,862,000		-4,862,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-9,524,000	-	-9,524,000
Capital	7,462,000	-	7,462,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	-9,524,000	-	-9,524,000
Capital	7,462,000	-	7,462,000
Non-Budget Expenditure	-		
Net cash requirement	-4,862,000		

Supplementary amounts required in the year ending 31 March 2020 for expenditure by Department for International Trade on:

Departmental Expenditure Limit:Expenditure arising from:

Trade development and promotion, outward and inward investment, the formulation and implementation of trade policy and remedies, 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 & 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.

Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
189,915	298,394	-31,099	21,575	158,816	319,969	14,421	7,462	21,883
<i>Of which:</i>								
A Trade development and promotion, inward investment, trade policy and the GREAT campaign								
189,915	298,394	-31,099	21,575	158,816	319,969	14,421	7,462	21,883
Total Spending in DEL								
		-31,099	21,575			7,462		
Total for Estimate								
		-31,099	21,575			7,462		
<i>Of which:</i>								
Voted Expenditure								
		-31,099	21,575			7,462		
Non Voted Expenditure								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	558,317	-4,862	553,455

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
158,816	-	158,816	342,105	-22,136	319,969	21,883	-	21,883
<i>Of which:</i>								
A Trade development and promotion, inward investment, trade policy and the GREAT campaign								
158,816	-	158,816	342,105	-22,136	319,969	21,883	-	21,883
Total Spending in DEL								
158,816	-	158,816	342,105	-22,136	319,969	21,883	-	21,883
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	3,000	-	3,000	-	-	-
<i>Of which:</i>								
B Trade development and promotion, inward investment, trade policy and the GREAT campaign								
-	-	-	3,000	-	3,000	-	-	-
Total Spending in AME								
-	-	-	3,000	-	3,000	-	-	-
Total for Estimate								
158,816	-	158,816	345,105	-22,136	322,969	21,883	-	21,883
<i>Of which:</i>								
Voted Expenditure								
158,816	-	158,816	345,105	-22,136	322,969	21,883	-	21,883
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	491,309	-9,524	481,785
Net Capital Requirement	14,421	7,462	21,883
Accruals to cash adjustments	52,587	-2,800	49,787
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,000	-2,800	-4,800
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-4,000	-4,000
Increase (-) / Decrease (+) in creditors	54,587	4,000	58,587
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	558,317	-4,862	553,455

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

	£'000
	Revised Plans
Gross Administration Costs	158,816
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	158,816
Gross Programme Costs	346,526
<i>Less:</i>	
Programme DEL Income	-22,136
Programme AME Income	-
Non-budget income	-
Net Programme Costs	324,390
Total Net Operating Costs	483,206
<i>Of which:</i>	
Resource DEL	478,785
Capital DEL	1,421
Resource AME	3,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-1,421
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	481,785
<i>Of which:</i>	
Resource DEL	478,785
Resource AME	3,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	481,785

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL **-22,136**
Of which:

Programme

Sales of Goods and Services

-22,136

Of which:

A Trade development and promotion, inward investment, trade policy and the GREAT campaign

-22,136

Total Programme

-22,136

Total Voted Resource Income

-22,136

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

No CFER income or receipts are expected in 2019-20.

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

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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
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	5,949

Department for Digital, Culture, Media and Sport

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section G - Claim on the Reserve for miners' welfare facilities	70,000		
Section H - Claim on the Reserve for Listed Places of Worship	19,765,000		
Section R - Claim on the Reserve for Commonwealth Games Delivery Unit	4,040,000		
Section M - Claim on the Reserve for Festival of Britain Policy Team	885,000		
Section M - Claim on the Reserve for EU Exit guarantee	567,000		
Section M - Claim on the Reserve for HMT rebate for cash management performance	76,000		
Section B - Claim on the Reserve for ALB Freedoms reserve claims	30,958,000		
Section C - Claim on the Reserve for ALB Freedoms reserve claims	1,577,000		
Section I - Claim on the Reserve for ALB Freedoms reserve claims	2,000,000		
Section L - Claim on the Reserve for ALB Freedoms reserve claims	510,000		
Section P - Claim on the Reserve for LIBOR reserve claim	2,248,000		
Section P - Claim on the Reserve for Tampon Tax reserve claim	16,093,000		
Section R - Claim on the Reserve for Commonwealth Games	24,666,000		
Section D - Claim on the Reserve for Festival of Britain funding for CWG	415,000		
Section O - Claim on the Reserve for Gambling Commission	792,000		
Section R - Commonwealth Games re-profile		-8,225,000	
Section L - Capital to Admin switch for 700MHz Programme Making & Special Events	1,500,000		
Section K - Capital to Programme switch for 700MHz viewer support grants	12,000,000		
Section K - Capital to Programme switch of 700MHz funding to 5G and LFFN	13,400,000		
Section G - Capital to Programme switch of 700MHz funding to UK Sport lottery underwrite	7,376,000		
Section G - UK Anti-Doping Admin to Capital switch		-80,000	
Section J - VisitBritain Admin to Capital switch		-100,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section B - Museums Programme to Capital switch		-1,050,000	
Section E - Arts Council England Programme to Capital switch		-5,500,000	
Section G - UK Sport Programme to Capital switch		-1,587,000	
Section H - Ceremonials Programme to Capital switch		-30,000	
Section I - Historic England Programme to Capital switch		-600,000	
Section L - Ofcom Programme to Capital switch		-667,000	
Section M - Corporate costs Programme to Capital switch		-600,000	
Section P - Office for Civil Society Programme to Capital switch		-104,000	
Section Q - National Citizen Service Programme to Capital switch		-85,000	
Section P - Return of funding to HMT from Life Chances Fund		-16,780,000	
Section M - Budget cover transfer to The National Archives: ACNRA funding		-175,000	
Section M - Budget cover transfer to Office for Students (DfE): AI conversion courses business case		-122,000	
Section M - Budget cover transfer to Cabinet Office: Centralised movement of SpAds		-49,000	
Section M - Budget cover transfer from Cabinet Office: EU Exit data protection comms activity	562,000		
Section H - Budget cover transfer from Foreign & Commonwealth Office: Integrated Activity Fund	2,130,000		
Section K - Budget cover transfer to Foreign & Commonwealth Office: Digital Access programme & Tech Hubs		-255,000	
Section J - Budget cover transfer from Department for International Trade: GREAT programme	15,600,000		
Section K - Budget cover transfer to Department for Work & Pensions: Examine a Place programme		-294,000	
Section R - Budget cover transfer to Home Office: Security for Commonwealth Games		-2,391,000	
Section K - Budget cover transfer from Cabinet Office: National Cyber Security Programme	17,333,000		
Section K - Budget cover transfer to National Cyber Security Centre: National Cyber Security Programme		-14,025,000	
Section K - Budget cover transfer to Department for International Trade: National Cyber Security Programme		-250,000	
Section D - Budget cover transfer to Scottish government: Edinburgh Cultural Summit		-50,000	
Section K - Budget cover transfer from Department for International Development: Digital Access programme & Tech Hubs	1,942,000		
Section M - Budget cover transfer to Cabinet Office: Outsourcing programme		-197,000	

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section H - Budget cover transfer from Housing, Communities and Local Government Committee: Historic Country Flags Day	30,000		
Section B - IFRS16 impact for Museums and Galleries sponsored ALBs	1,448,000		
Section C - IFRS16 impact for Libraries sponsored ALBs	20,000		
Section E - IFRS16 impact for Arts and culture ALBs		-25,000	
Section G - IFRS16 impact for Sport sponsored ALBs	47,000		
Section I - IFRS16 impact for Heritage sponsored ALBs	426,000		
Section L - IFRS16 impact for Broadcasting and Media sponsored ALBs	1,609,000		
Section M - IFRS16 impact for Administration and Research	6,909,000		
Section O - IFRS16 impact for Gambling Commission		-6,000	
Section Q - IFRS16 impact for National Citizen Service	1,079,000		
Section R - IFRS16 impact for Birmingham 2022	981,000		
Total change in Resource DEL (Voted)	189,054,000	-53,247,000	135,807,000
Section S - Adjusting BBC data to reflect latest forecast	5,606,000		
Section U - Cover for NCS Legal Challenge	47,000,000		
Section U - Adjusting to AME forecast for other arms-length bodies	35,963,000		
Section S - IFRS16 impact for BBC	321,000,000		
Section U - IFRS16 impact for Provisions, Impairments and other AME spend	166,778,000		
Section V - IFRS16 impact for Levy bodies	341,000		
Total change in Resource AME (Voted)	576,688,000		576,688,000
Section W - Amended Lottery data	27,422,000		
Total change in Resource AME (Non-Voted)	27,422,000		27,422,000
Section G - Claim on the Reserve for miners' welfare facilities	930,000		
Section P - Claim on the Reserve for LIBOR reserve claim	2,762,000		
Section B - Claim on the Reserve for ALB Freedoms reserve claims	20,403,000		
Section C - Claim on the Reserve for ALB Freedoms reserve claims	142,000		
Section I - Claim on the Reserve for ALB Freedoms reserve claims	500,000		
Section L - Claim on the Reserve for S4C loan	1,026,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section B - Claim on the Reserve for Museums Loan	5,500,000		
Section O - Claim on the Reserve for the Gambling Commission	740,000		
Section K - Local Full Fibre Networks re-profile		-51,400,000	
Section K - Superfast re-profile		-13,300,000	
Section L - 700MHz re-profile		-1,840,000	
Section K - Capital to Admin switch for 700MHz Programme Making & Special Events		-1,500,000	
Section K - Capital to Programme switch for 700MHz viewer support grants		-12,000,000	
Section K - Capital to Programme switch of 700MHz funding to 5G and LFFN		-13,400,000	
Section K - Capital to Programme switch of 700MHz funding to UK Sport lottery underwrite		-7,376,000	
Section G - Admin to Capital switch for UK Anti-Doping	80,000		
Section J - Admin to Capital switch for VisitBritain	100,000		
Section B - Museums Programme to Capital switch	1,050,000		
Section E - Arts Council England Programme to Capital switch	5,500,000		
Section G - UK Sport Programme to Capital switch	1,587,000		
Section H - Ceremonials Programme to Capital switch	30,000		
Section I - Historic England Programme to Capital switch	600,000		
Section L - Ofcom Programme to Capital switch	667,000		
Section M - Corporate costs Programme to Capital switch	600,000		
Section P - Office for Civil Society Programme to Capital switch	104,000		
Section Q - National Citizen Service Programme to Capital switch	85,000		
Section K - Return of funding to HMT from Digital Infrastructure - 5G		-35,100,000	
Section K - Return of funding to HMT from Rural Gigabit Connectivity		-45,948,000	
Section K - Return of funding to HMT from National Productivity Investment Fund		-13,600,000	
Section K - Return of funding to HMT from Local Full Fibre Networks		-5,300,000	
Section K - Budget cover transfer from Cabinet Office: National Cyber Security Programme	8,127,000		
Section K - Budget cover transfer to Department for Business, Energy & Industrial Strategy: National Cyber Security Programme		-6,364,000	
Section K - Budget cover transfer to National Cyber Security Centre: National Cyber Security Programme		-1,763,000	
Section K - Budget cover transfer to Department of Health and Social Care: Trial of 5G in ambulances		-3,000,000	
Section B - IFRS16 impact for Museums and Galleries sponsored ALBs	121,230,000		

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section C - IFRS16 impact for Libraries sponsored ALBs	455,000		
Section G - IFRS16 impact for Sport sponsored ALBs	423,000		
Section I - IFRS16 impact for Heritage sponsored ALBs	6,180,000		
Section L - IFRS16 impact for Broadcasting and Media sponsored ALBs	2,294,000		
Section M - IFRS16 impact for Administration and Research	20,931,000		
Total change in Capital DEL (Voted)	202,046,000	-211,891,000	-9,845,000
Section S - Adjusting BBC data to reflect latest forecast	1,027,800,000		
Section T - Channel 4 credit facility of £20m not being used		-6,413,000	
Section U - IFRS16 impact for Provisions, Impairments and other AME spend	2,387,000		
Section V - IFRS16 impact for Levy bodies	649,000		
Total change in Capital AME (Voted)	1,030,836,000	-6,413,000	1,024,423,000
Section W - Amended Lottery data	6,274,000		
Total change in Capital AME (Non-Voted)	6,274,000		6,274,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in stock, debtors and creditors.	-179,545,000		
Total change in Net Cash Requirement	-179,545,000		-179,545,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	135,807,000	-	135,807,000
Capital	-9,845,000	-	-9,845,000
Annually Managed Expenditure			
Resource	576,688,000	27,422,000	604,110,000
Capital	1,024,423,000	6,274,000	1,030,697,000
Total Net Budget			
Resource	712,495,000	27,422,000	739,917,000
Capital	1,014,578,000	6,274,000	1,020,852,000
Non-Budget Expenditure	-		
Net cash requirement	-179,545,000		

Supplementary amounts required in the year ending 31 March 2020 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; 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. 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.

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.

Part I (continued)

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 and the funding of National Citizen Service.

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. Funding for payments to organisations covered by the HMG Guarantee.

Provision for a Festival of Britain and Northern Ireland.

Provision to make better use of public sector data and develop a National Data Strategy.

* Provisions for policy development and research to tackle harmful content online. Support for the delivery of digital infrastructure across the UK. Provision for the costs associated with building a stronger civil society and increasing services and positive activities for young people, including the National Citizen Service.

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.

Festival of Britain and Northern Ireland.

Part I (continued)

Making better use of public sector data and developing a National Data Strategy.

* Receipts from arms-length bodies, the private sector (including networks & services, broadcasting, and postal regulation) in respect of broadband and mobile communication infrastructure contracts, including receipts under the Wireless Telegraphy Act. Potential return of fines resulting from the High Court judgment of May 2019 in the restitution case against the Office of Communication, in the result of a successful appeal. Voluntary donations to fund a new Queen's Award for Voluntary Service operating system.

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.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
197,428	1,572,722	44,041	91,766	241,469	1,664,488	655,485	-9,845	645,640
<i>Of which:</i>								
B Museums and Galleries sponsored ALBs (net)								
-	420,675	-	35,743	-	456,418	84,373	174,258	258,631
C Libraries sponsored ALBs (net)								
8,770	119,205	-500	3,329	8,270	122,534	3,221	1,447	4,668
D Support for the Arts sector								
-680	-77,421	-	365	-680	-77,056	318	-	318
E Arts and culture ALBs (net)								
17,045	448,850	685	-3,460	17,730	445,390	21,144	5,500	26,644
G Sport sponsored ALBs (net)								
15,095	115,386	-164	10,520	14,931	125,906	43,265	3,020	46,285
H Ceremonial and support for the Heritage sector								
415	29,094	550	21,345	965	50,439	5,500	30	5,530
I Heritage sponsored ALBs (net)								
15,865	63,075	1,116	3,140	16,981	66,215	20,359	7,280	27,639
J Tourism sponsored ALBs (net)								
30,682	8,500	-100	15,600	30,582	24,100	186	100	286
K Support for the Broadcasting and Media sector								
-	43,670	5,515	27,086	5,515	70,756	375,262	-228,849	146,413
L Broadcasting and Media sponsored ALBs (net)								
14,397	43,774	8,820	10,348	23,217	54,122	94,857	2,147	97,004
M Administration and Research								
95,839	7,080	12,987	65	108,826	7,145	-	21,531	21,531
N Support for Horseracing and the Gambling sector								
-	-10,740	-	-5,500	-	-16,240	-	-	-
O Gambling Commission(net)								
-	11,560	-	6,640	-	18,200	-	740	740
P Office for Civil Society								
-	139,631	-	-38,388	-	101,243	-	2,866	2,866
Q National Citizen Service								
-	176,372	11,442	-10,448	11,442	165,924	-	85	85
R Birmingham 2022								
-	-	3,690	15,381	3,690	15,381	-	-	-
Total Spending in DEL								
		44,041	91,766			-9,845		

Part II: Changes Proposed

£'000

						Net Capital		
Present		Net Resources Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	3,694,466	-	576,688	-	4,271,154	165,975	1,024,423	1,190,398
<i>Of which:</i>								
S British Broadcasting Corporation(net)								
-	3,644,822	-	326,606	-	3,971,428	145,975	1,027,800	1,173,775
T Channel Four Television								
-	-	-	-	-	-	20,000	-6,413	13,587
U Provisions, Impairments and other AME spend								
-	49,642	-	249,741	-	299,383	-	2,387	2,387
V Levy bodies (net)								
-	2	-	341	-	343	-	649	649
Non Voted Expenditure								
-	1,191,202	-	27,422	-	1,218,624	243,300	6,274	249,574
<i>Of which:</i>								
W Lottery Grants (net)								
-	1,191,202	-	27,422	-	1,218,624	243,300	6,274	249,574
Total Spending in AME								
		-	604,110			1,030,697		
Total for Estimate								
		44,041	695,876			1,020,852		
<i>Of which:</i>								
Voted Expenditure								
		44,041	668,454			1,014,578		
Non Voted Expenditure								
		-	27,422			6,274		
£'000								

	Present Plans	Changes	Revised Plans
Net Cash Requirement	5849750	-179,545	5670205

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
242,184	-715	241,469	1,762,254	-97,766	1,664,488	645,640	-	645,640
<i>Of which:</i>								
A Support for the Museums and Galleries sector								
-	-	-	26,887	-	26,887	7,000	-	7,000
B Museums and Galleries sponsored ALBs (net)								
-	-	-	456,418	-	456,418	258,631	-	258,631
C Libraries sponsored ALBs (net)								
8,270	-	8,270	122,534	-	122,534	4,668	-	4,668
D Support for the Arts sector								
-	-680	-680	1,188	-78,244	-77,056	318	-	318
E Arts and culture ALBs (net)								
17,730	-	17,730	445,390	-	445,390	26,644	-	26,644
F Support for the Sports sector								
-	-	-	14,124	-7,000	7,124	-	-	-
G Sport sponsored ALBs (net)								
14,931	-	14,931	125,906	-	125,906	46,285	-	46,285
H Ceremonial and support for the Heritage sector								
1,000	-35	965	51,221	-782	50,439	5,530	-	5,530
I Heritage sponsored ALBs (net)								
16,981	-	16,981	66,215	-	66,215	27,639	-	27,639
J Tourism sponsored ALBs (net)								
30,582	-	30,582	24,100	-	24,100	286	-	286
K Support for the Broadcasting and Media sector								
5,515	-	5,515	71,756	-1,000	70,756	146,413	-	146,413
L Broadcasting and Media sponsored ALBs (net)								
23,217	-	23,217	54,122	-	54,122	97,004	-	97,004
M Administration and Research								
108,826	-	108,826	7,145	-	7,145	21,531	-	21,531
N Support for Horseracing and the Gambling sector								
-	-	-	-5,500	-10,740	-16,240	-	-	-
O Gambling Commission(net)								
-	-	-	18,200	-	18,200	740	-	740
P Office for Civil Society								
-	-	-	101,243	-	101,243	2,866	-	2,866
Q National Citizen Service								
11,442	-	11,442	165,924	-	165,924	85	-	85
R Birmingham 2022								
3,690	-	3,690	15,381	-	15,381	-	-	-
Total Spending in DEL								
242,184	-715	241,469	1,762,254	-97,766	1,664,488	645,640	-	645,640

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

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	4,271,154	-	4,271,154	1,190,398	-	1,190,398
<i>Of which:</i>								
S British Broadcasting Corporation(net)								
-	-	-	3,971,428	-	3,971,428	1,173,775	-	1,173,775
T Channel Four Television								
-	-	-	-	-	-	13,587	-	13,587
U Provisions, Impairments and other AME spend								
-	-	-	299,383	-	299,383	2,387	-	2,387
V Levy bodies (net)								
-	-	-	343	-	343	649	-	649
Non-voted expenditure								
-	-	-	1,218,624	-	1,218,624	249,574	-	249,574
<i>Of which:</i>								
W Lottery Grants (net)								
-	-	-	1,218,624	-	1,218,624	249,574	-	249,574
Total Spending in AME								
-	-	-	5,489,778	-	5,489,778	1,439,972	-	1,439,972
Total for Estimate								
242,184	-715	241,469	7,252,032	-97,766	7,154,266	2,085,612	-	2,085,612
<i>Of which:</i>								
Voted Expenditure								
242,184	-715	241,469	6,033,408	-97,766	5,935,642	1,836,038	-	1,836,038
Non Voted Expenditure								
-	-	-	1,218,624	-	1,218,624	249,574	-	249,574

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	6,655,818	739,917	7,395,735
Net Capital Requirement	1,064,760	1,020,852	2,085,612
Accruals to cash adjustments	-436,326	-1,906,618	-2,342,944
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-5,617,096	-1,809,248	-7,426,344
Add cash grant-in-aid	4,951,601	8,847	4,960,448
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,593	-13,423	-16,016
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	231,762	-92,794	138,968
Use of provisions	-	-	-
Removal of non-voted budget items	-1,434,502	-33,696	-1,468,198
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-1,434,502	-33,696	-1,468,198
Net Cash Requirement	5,849,750	-179,545	5,670,205

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

	£'000
	Revised Plans
Gross Administration Costs	242,184
<i>Less:</i>	
Administration DEL Income	-715
Net Administration Costs	241,469
Gross Programme Costs	8,050,245
<i>Less:</i>	
Programme DEL Income	-97,766
Programme AME Income	-
Non-budget income	-
Net Programme Costs	7,952,479
Total Net Operating Costs	8,193,948
<i>Of which:</i>	
Resource DEL	1,905,957
Capital DEL	559,112
Resource AME	5,489,778
Capital AME	239,101
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-798,213
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	7,395,735
<i>Of which:</i>	
Resource DEL	1,905,957
Resource AME	5,489,778
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	7,395,735

Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
Voted Resource DEL	-98,481
<i>Of which:</i>	
Administration	
Other Grants	-715
<i>Of which:</i>	
D Support for the Arts sector	-680
H Ceremonial and support for the Heritage sector	-35
Total Administration	<u>-715</u>
Programme	
Other Grants	-87,026
<i>Of which:</i>	
D Support for the Arts sector	-78,244
F Support for the Sports sector	-7,000
H Ceremonial and support for the Heritage sector	-782
K Support for the Broadcasting and Media sector	-1,000
Other Income	-10,740
<i>Of which:</i>	
N Support for Horseracing and the Gambling sector	-10,740
Total Programme	<u>-97,766</u>
Total Voted Resource Income	<u>-98,481</u>

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

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

£'000

	Present		Change		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-315,677	-10,000	-24,708	-10,000	-340,385
Total	-	-315,677	-10,000	-24,708	-10,000	-340,385

Detailed description of CFER sources

£'000

	Present		Change		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Ofcom annual license fees (Wireless Telegraphy Act Licence Fees)	-	-305,677		-17,931	-	-323,608
Ofcom fines & penalties				-2,122	-	-2,122
BBC contribution to broadband infrastructure and services	-	-10,000	-10,000		-10,000	-10,000
Gambling Commission fines & penalties				-3,184	-	-3,184
Information Commissioner's Office civil monetary penalties & related bank interest				-1,311	-	-1,311
Information Commissioner's Office GDPR fines				-160	-	-160
Total	-	-315,677	-10,000	-24,708	-10,000	-340,385

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Sarah Healey

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

ALB Accounting Officers:

Darren Henley OBE	Arts Council England
Lord Tony Hall	BBC PSB Group
Ian Reid	Birmingham Organising Committee for the 2022 Commonwealth Games Ltd
Amanda Nevill CBE	British Film Institute
Roly Keating	British Library
Dr Hartwig Fischer	British Museum
Peter Aiers	Churches Conservation Trust
Sonia Solicari	Geffrye Museum
Duncan Wilson OBE	Historic England
Dr Nick Merriman	Horniman Museum and Gardens
Alan Delmonte	Horseracing Betting Levy Board
Diane Lees CBE	Imperial War Museum
Elizabeth Denham CBE	Information Commissioners Office
Michael Lynas	National Citizen Service Trust
Dr Gabriele Finaldi	National Gallery
Ros Kerslake OBE	National Heritage Memorial Fund
Dawn Austwick OBE	National Lottery Community Fund (previously Big Lottery Fund)
Laura Pye	National Museums Liverpool
Dr Nicholas Cullinan	National Portrait Gallery
Sir Michael Dixon	Natural History Museum
Jonathan Oxley (interim)	Ofcom
Dr Edward Impey FSA FRHistS MCIfA	Royal Armouries
Paddy Rodgers	Royal Museums Greenwich
Owen Evans	S4C
Sir Ian Blatchford FCMA FSA	Science Museums Group
Dr Bruce Boucher	Sir John Soane's Museum
Tim Hollingsworth	Sport England
Martyn Henderson	Sports Grounds Safety Authority (SGSA)
Dr Maria Balshaw CBE	Tate Group
Neil McArthur	The Gambling Commission
Nicole Sapstead	UK Anti-Doping
Sally Munday	United Kingdom Sports Council
Dr Tristram Hunt FRHistS	Victoria and Albert Museum
Sally Balcombe	Visit Britain
Dr Xavier Bray	Wallace Collection

Part III: Note D - Explanation of Accounting Officer responsibilities

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
B	British Museum	86,214	35,503	75,709
B	Imperial War Museum	22,965	14,306	27,821
B	Museums and Galleries (subgroup)	34,473	7,890	28,147
B	National Gallery	26,596	4,152	24,675
B	National Museums Liverpool	22,441	3,495	22,386
B	Natural History Museum	50,764	10,850	46,672
B	Royal Museums Greenwich	17,712	2,783	16,598
B	Science Museum Group	59,450	35,041	70,642
B	Tate Gallery	83,919	6,228	41,208
B	Victoria and Albert Museum	51,884	138,383	53,098
C	British Library	130,804	4,668	96,899
E	Arts Council England	463,120	26,644	489,247
G	Sport England	69,760	41,361	108,219
G	Sports Ground Safety Authority	1,661	260	1,635
G	UK Anti-Doping	8,981	80	9,010
G	UK Sport	60,435	4,584	63,817
I	Churches Conservation Trust	2,532	250	2,608
I	Historic England	79,290	22,489	89,455
I	National Heritage Memorial Fund	1,374	4,900	6,270
J	VisitBritain	54,682	286	54,268
L	British Film Institute	37,836	1,007	34,943
L	Information Commissioner's Office	7,777	2,175	6,138
L	OFCOM	10,137	92,796	85,759
L	S4C	21,589	1,026	22,647
O	The Gambling Commission	1,960	740	864
O	National Lottery Commission	16,240	-	16,240
Q	National Citizen Service	177,366	85	176,372
R	Birmingham 2022	19,071	-	14,465
S	British Broadcasting Corporation	3,971,428	1,173,775	3,275,500
T	Channel 4	-	13,587	-
U	Arts Council England	54	-	-
U	Birmingham 2022	273	-	-
U	British Film Institute	18,502	-	-
U	British Library	-17,475	-	-
U	British Museum	3,100	-	-
U	Historic England	8,998	2,387	-
U	Imperial War Museum	11,327	-	-
U	Information Commissioner's Office	252	-	-
U	Museums and Galleries (subgroup)	5,576	-	-
U	National Citizen Service	47,000	-	-
U	National Gallery	60	-	-
U	National Lottery Commission	-	-	-
U	National Museums Liverpool	7,100	-	-
U	Natural History Museum	4,629	-	-
U	OFCOM	19,733	-	-
U	Royal Museums Greenwich	6,000	-	-
U	Science Museum Group	12,250	-	-

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
U	Sport England	3,271	-	-
U	UK Sport	12,553	-	-
U	Victoria and Albert Museum	70,090	-	-
U	VisitBritain	1,850	-	-
V	Phone-paid Services Authority	343	649	-
Total		5,807,947	1,652,380	4,961,312

Part III: Note F - Accounting Policy changes

A new International Financial Reporting Standard for Leases (IFRS 16) came into effect for periods starting 1 January 2019 or afterwards. DCMS and its ALBs have adopted the new standard for its 2019-20 accounts. We have had to early adopt the standard compared to other government departments in order to align our position as much as possible with the BBC (who were required to implement the standard from 1 April 2019).

This has a significant impact on the department's budgets, although it is an effect of accounting treatment, not cash related. The Statement of Comprehensive Net Expenditure impact is unaffected over the life of the leases.

We have an initial dual impact of first capitalising the value of the leases held (over the term of the lease) and then recognising any necessary impairments to reflect fair value.

This results in budget adjustments in 19/20 of:

+£12.5m Resource DEL
+£151.5m Capital DEL
+£488.1m Resource AME
+£731.6m Capital AME

IFRS16 has been introduced to improve transparency and comparability.

By adopting IFRS16, the budgeting effect of purchasing and leasing assets will become more equivalent, meaning decisions on how to acquire assets can take greater account of Value for 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
Section G	United Kingdom Anti Doping	9,061
Section H	Listed Places of Worship	36,000
Section K	Northern Ireland DTT Multiplex	325
Section P	Grants issued by the Office for Civil Society	5,000

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Government Indemnity Scheme:	
British Library	120,000
British Museum	1,300,446
Horniman Museum	510
Imperial War Museum	82,000
National Gallery	2,508,096
National Maritime Museum	181,611
National Museums Liverpool	99,080
National Museums Northern Ireland	73,000
National Portrait Gallery	297,278
Natural History Museum	51,318
Royal Armouries	26,715
Science Museum Group	353,113
Sir John Soane Museum	40,886
Southbank Centre	51,200
Tate	4,121,627
Victoria and Albert Museum	300,000
Wallace Collection	28,807
Other Non DCMS Bodies	5,135,973
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.	25,000
Lottery Distribution Funds	509,000
In 2018-19, the LDBs have contingent liabilities relating to future grant payments. The estimated value is £509m (2017-18: £741m (restated)) of which £286m (2017-18: £495m) relates to the National Lottery Heritage Fund. The LDBs include British Film Institute, The National Lottery Community Fund (formerly Big Lottery Fund), The National Lottery Heritage Fund, Sport England, and UK Sport.	
The British Museum is contesting a case relating to the withdrawal of charitable relief against business rates on elements of the Bloomsbury site.	1,100
Potential payment by Sport England to the Football Association in the event of termination of the Management Agreement for Lilleshall National Sports Centres.	500
The Horserace Betting Levy Board has guaranteed payments by the British Horseracing Authority of certain contributions to the British Horseracing Authority Scheme.	33,900
On 27 June 2019 the Supreme Court rejected the government's request to appeal, regarding age discrimination arising from public sector pension scheme transition arrangements. The rulings have implications for ALB's which operate Local Government Pension Schemes. The estimated cost, across the group, based on broad assumptions, is £13.9m.	13,900

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

Nature of liability	£'000
Contingent liabilities in respect of the Cultural Property (Armed Conflicts) Act 2017 for:	Unquantifiable
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.	
Indemnities granted in respect of works of art on loan from the Royal Collection.	335,759
Indemnity scheme for items on loan to the Government Art Collection.	2,100
Guarantee for the 'Borrowing facility for Historic Royal Palaces'.	4,000
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.	11,300
The last triennial actuarial valuation of the pension scheme as at 30 June 2017 valued the deficit at £11.3bn.	
The BTA, trading as VisitEngland and VisitBritain, has operated a defined benefit pension scheme. The government has issued a guarantee to cover the shortfall between the scheme's assets and its liabilities should the BTA close down. The shortfall is currently estimated at £125m in today's prices.	125,000
EU Exit - DCMS may be required to assume responsibility for payment of awards to UK beneficiaries in respect of funding provided from EU funds including, but not limited to: Connecting Europe Facility (Telecoms), the Creative Europe Programme, Europe for Citizens Programme and the European Solidarity Corps. An unquantifiable contingent liability is disclosed.	Unquantifiable
Upon dissolution of the Olympic Delivery Authority (ODA), the following contingent liabilities passed to DCMS:	Unquantifiable
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.	
Contingent liabilities in respect of the Commonwealth Games	Unquantifiable
1. UK government will fund 75% of the public sector cost of delivering the Commonwealth Games in 2022, after commercial income has been taken into account, and Local Government will fund the remaining 25% of the public sector cost.	
2. As part of the bidding process to host the Games, the Commonwealth Games Federation required a series of guarantees from central and local government. This is a common part of bidding to host a major sporting event, and important to the success of any UK bid.	
3. As part of this the UK government guaranteed to financially underwrite the organisation and delivery of the Games. As such, it will meet any potential financial shortfall of the Birmingham Organising Committee for the 2022 Commonwealth Games Ltd.	
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.	

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

Nature of liability	£'000
<p>The department has given an indemnity to Arts Council England and the Southbank Centre Limited with respect to certain liabilities owed by Shirayama Shokusan Company Limited (SSCL), the owners of County Hall.</p> <p>This indemnity covers any costs to be incurred by SSCL in replacing the proposed new Jubilee Gardens should SSCL make use of their sub-soil lease beneath the Garden to build an underground car park.</p> <p>The risk of the indemnity being called upon is low as there is currently no intention to build such a car park, and the likelihood of obtaining planning permission is low.</p>	Unquantifiable
<p>On 15 March 2017, an agreement to manage the Royal Parks was signed between The Royal Parks Limited and the Secretary of State setting out the elements transferred from The Royal Parks Agency (TRPA) and additional obligations and arrangements. Under the terms of the agreement, the core department retains responsibility for the cost of historic liabilities of TRPA for 10 years. There is an unquantifiable contingent liability in respect of an incident in one of the Royal Parks. There is insufficient information to assess the value of the liability at this time.</p>	Unquantifiable
<p>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.</p>	Unquantifiable
<p>The National Gallery is recognising an unquantifiable liability in respect of funds received from Ronald S Lauder.</p> <p>The deed between the Gallery and the donor states that a part of the consideration is in relation to the lease of the painting to the donor in the period from the acquisition of the painting for the remainder of the donor's lifetime</p>	Unquantifiable
<p>The Olympic Delivery Authority (ODA) had, under the various sale or lease agreements with Qatari Dier Delancey (QDD), Triathlon Homes LLP and East Village Management Ltd (EVML), a liability for the rectification of defects in the buildings constructed by Stratford Village Development Partnership, provided that the legacy owner/operator has first exhausted all alternative contractual rights and remedies.</p>	Unquantifiable
<p>On 28 June 2018 a judicial review took place. The claimant had previously sought an export licence from Arts Council England to export a painting to Switzerland from the UK.</p> <p>The Arts Council (in consultation with DCMS) refused to grant the licence on the basis that it was not the competent authority for the purposes of the relevant EU legislation to grant the claimant a licence, and it was not satisfied that the painting was in the UK following 'lawful and definitive dispatch from another Member State'.</p> <p>The claimant challenged this decision by way of judicial review.</p>	Unquantifiable

Ministry of Housing, Communities and Local Government

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
£			
Resource DEL - Housing and Communities (Voted)			
Budget Cover Transfer from MHCLG to HM Treasury for UKGI Sponsorship activities.	-	-159,000	
Budget Cover Transfer from MHCLG to Department for International Trade for attendance at Le Marché International des Professionnels de l'immobilier) Cannes 2020.	-	-80,000	
Budget Cover Transfer from MHCLG to Cabinet Office for Special Advisers costs.	-	-212,000	
Budget Cover Transfer from MHCLG to Department for Business Innovation and Skills to fund delivery of Regional Cluster Hubs.	-	-1,500,000	
Budget Cover Transfer from MHCLG to Ministry of Justice for Offender Pilot programme.	-	-2,600,000	
Budget Cover Transfer from MHCLG to Department for Environment, Food and Rural Affairs for Great Crested Newts.	-	-3,925,000	
Budget Cover Transfer from MHCLG Housing and Communities to MHCLG Local Government for Business Rates Retention.	-	-33,000,000	
Budget Cover Transfer from MHCLG to Department for Culture, Media and Sport for celebrate Historic County Flags Day.	-	-30,000	
Budget Cover Transfer from MHCLG to Cabinet Office for Outsourcing Programme.	-	-32,000	
Budget Cover Transfer from MHCLG to HM Treasury for Cash Management.	-	-269,000	

Budget Cover Transfer from Cabinet Office to MHCLG for National Cyber Security Programme.	830,000	-	
Budget Cover Transfer from Cabinet Office to MHCLG for Geospatial Data and Analysis Project (GDAP).	50,000	-	
Budget Cover Transfer from Cabinet Office to MHCLG for the Get Ready campaign.	5,000	-	
Budget Cover Transfer from Department for Environment, Food and Rural Affairs to MHCLG to support the National Parks Infrastructure delivery.	30,000	-	
Budget Cover Transfer from Department for Transport for Northern Powerhouse.	200,000	-	
Budget Cover Transfer from Department for Business, Innovations and Skills for Northern Powerhouse.	200,000	-	
Reserve Claim in respect of Brexit.	29,350,000	-	
Reserve Claim in respect of Coastal Communities.	6,703,000	-	
Reserve Claim in respect of Integrated Communities English Language programme.	7,190,000	-	
Reserve Claim in respect of UK Holocaust Memorial Fund.	5,508,000	-	
Reserve Claim in respect of Towns Regeneration.	6,500,000	-	
Reserve Claim in respect of IFRS 9.	217,190,000	-	
Budget Exchange from 2019-20 to 2020-21 in respect of Flexible Homelessness Support Grant.	-	-2,668,000	
Budget Exchange from 2019-20 to 2020-21 in respect of Right to Buy Pilot.	-	-16,600,000	
Budget Exchange from 2019-20 to 2020-21 in respect of the Community Housing Fund.	-	-2,700,000	
Budget Exchange from 2019-20 to 2020-21 in respect of the Move on Fund.	-	-2,300,000	
Budget Exchange from 2019-20 to 2020-21 in respect of Ebbsfleet Development Corporation.	-	-1,200,000	
Budget Exchange from 2019-20 to 2020-21 in respect of Homes England.	-	-2,056,000	
Resource/Capital Switch.	42,024,000	-	
Total change in Resource DEL - Housing and Communities (Voted)	315,780,000	-69,331,000	246,449,000

Capital DEL - Housing and Communities (Voted)

Budget Cover Transfer from MHCLG to Department of Health for Public Sector Land.	-	-2,941,000
Budget Cover Transfer from MHCLG to Department for Environment, Food and Rural Affairs for Public Sector Land.	-	-1,330,000
Budget Cover Transfer from MHCLG to Ministry of Justice for Public Sector Land.	-	-653,000
Budget Cover Transfer from MHCLG to Department for Business Innovation and Skills for Public Sector Land.	-	-4,571,000
Budget Cover Transfer from MHCLG to Department for Education to support the proposed merger of Kensington and Chelsea College and Morley College, London.	-	-8,000,000
Budget Cover Transfer from Department for Business Innovation and Skills to MHCLG for Home 2030.	350,000	-
Budget Exchange from 2019-20 to 2020-21 in respect of Devolution Deals.	-	-15,000,000
Budget Exchange from 2019-20 to 2020-21 in respect of Bicester Infrastructure Project.	-	-12,000,000
Budget Exchange from 2019-20 to 2020-21 in respect of Infrastructure to Support Housing.	-	-3,347,000
Budget Exchange from 2019-20 to 2020-21 in respect of the Move On Fund.	-	-2,300,000
Budget Exchange from 2019-20 to 2020-21 in respect of Housing Deals - Greater Manchester.	-	-25,000,000
Budget Exchange from 2019-20 to 2020-21 in respect of Housing Deals - West Midlands.	-	-15,650,000
Budget Exchange from 2019-20 to 2020-21 in respect of Grenfell Tower Site Management.	-	-14,429,000
Budget Exchange from 2019-20 to 2020-21 in respect of Ebbsfleet Development Corporation.	-	-4,000,000
Budget Exchange from 2019-20 to 2020-21 in respect of Homes England.	-	-12,907,000
Budget Exchange from 2019-20 to 2020-21 in respect of the Housing Infrastructure Fund.	-	-84,900,000
Budget Exchange from 2019-20 to 2020-21 in respect of the Land Assembly Fund.	-	-93,200,000

Public Sector Land Flexibility.	90,000,000	-	
Budget Exchange from 2019-20 to 2020-21 in respect of Public Sector Land Flexibility.	-	-44,600,000	
Resource/Capital Switch.	-	-42,024,000	
Reserve claim in respect of Brexit.	1,050,000	-	
Surrender of Capital Financial Transactions Budget.	-	-1,806,279,000	
Total change in Capital DEL - Housing and Communities (Voted)	91,400,000	-2,193,131,000	-2,101,731,000
Resource DEL - Local Government (Voted)			
Budget Cover Transfer from MHCLG Housing and Communities to MHCLG Local Government for Business Rates Retention.	33,000,000	-	
Budget Cover Transfer from MHCLG Local Government and Communities to HM Treasury for Business Rates Retention.	-	-33,000,000	
Budget Cover Transfer from MHCLG Local Government and Communities to HM Treasury for PFI Special Grant.	-	-1,745,000	
Budget Cover Transfer from MHCLG Local Government and Communities to HM Treasury for BR Safety Net.	-	-6,044,000	
Budget Cover Transfer from MHCLG Local Government and Communities to HM Treasury for City of London Offset.	-	-11,871,000	
Total change in Resource DEL - Local Government (Voted)	33,000,000	-52,660,000	-19,660,000

Resource AME (Voted)

Increase in AME Budget for Financial Instruments and Assets.	222,132,000	-	
Decrease in Budget for Non-Domestic Outturn Adjustments	-	-216,440,000	
Increase in Budget for Business Rates Retention	626,705,000	-	
Total change in Resource AME (Voted)	848,837,000	-216,440,000	632,397,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in debtors and creditors.	-	-4,128,662,000	
Total change in Net Cash Requirement	-	-4,128,662,000	-4,128,662,000

Part I

	Voted	Non-Voted	Total
£			
Departmental Expenditure Limit - Housing and Communities			
Resource	246,449,000	-	246,449,000
Capital	-2,101,731,000	-	-2,101,731,000
Departmental Expenditure Limit - Local Government			
Resource	-19,660,000	-	-19,660,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	632,397,000	-	632,397,000
Capital	-	-	-
Total Net Budget			
Resource	859,186,000	-	859,186,000
Capital	-2,101,731,000	-	-2,101,731,000
Non-Budget Expenditure	-	-	
Net cash requirement	-4,128,662,000		

Supplementary amounts required in the year ending 31 March 2020 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, cultural institutions and society in general; economic growth and devolving powers and responsibilities at a local level; European Union structural funds and European Regional Structural Funds; UK Holocaust Memorial project.

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

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

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 Arm's Length Bodies (ALBs), including Homes England.

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

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

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; European Union Structural Funds and European Regional Development Fund programme; city deals.

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

Exiting the European Union and net spending by ALBs, 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 Ministry; purchase and management of exchange rate contracts to hedge exposure risk; Financial Transactions devolved to and delivered by local authorities.

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

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

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.

Income arising from:

*Financial support to local authorities including Business Rate Relief Measures and other grants.

Annually Managed Expenditure:Expenditure arising from:

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

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

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.

Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in DEL - Housing and Communities								
Voted expenditure								
278,047	2,322,531	16,273	230,176	294,320	2,552,707	10,686,162	-2,101,731	8,584,431
<i>of which:</i>								
A Local Government and Public Services								
-	133,660	-	45,387	-	179,047	1,307,000	-1,259,379	47,621
B Housing and Planning								
43,825	1,765,417	-39,982	-61,994	3,843	1,703,423	545,535	1,528,692	2,074,227
C Decentralisation and Local Growth								
-	214,752	-	8,653	-	223,405	1,057,347	-125,819	931,528
D Troubled Families								
-	146,000	-	2,859	-	148,859	-	1,083	1,083
E Research, Data and Trading Funds								
-	21,162	-	-1,319	-	19,843	5,805	250	6,055
F MHCLG Staff, Building and Infrastructure Costs								
190,956	7,490	30,190	830	221,146	8,320	14,000	-4,000	10,000
G Local Government and Public Services (ALB)(Net)								
17,797	-	-293	-	17,504	-	295	45	340
H Housing and Planning (ALB)(Net)								
25,469	23,579	26,358	246,231	51,827	269,810	6,689,179	-1,175,602	5,513,577
<i>Departmental Unallocated Provision</i>								
-	10,471	-	-10,471	-	-	1,067,001	-1,067,001	-
Total Spending in DEL - Housing and Communities						-2,101,731		
Spending in DEL - Local Government								
Voted expenditure								
-	5,205,797	-	-19,660	-	5,186,137	-	-	-
<i>of which:</i>								
R Other Grants and Payments								
-	4,539,461	-	-6,586	-	4,532,875	-	-	-
S Business Rates Retention								
-	13,281	-	-13,074	-	207	-	-	-
Total Spending in DEL - Local Government						-		

Part II: Changes Proposed

£'000

	Net Resources						Net Capital		
	Present		Changes		Revised		Present	Changes	Revised
	Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
Spending in Annually Managed Expenditure (AME)									
Voted expenditure	-	19,053,046	-	632,397	-	19,685,443	-	-	-
<i>of which:</i>									
L Local Government and Public Services	-	-	-	66,202	-	66,202	-	-	-
M Housing and Planning	-	161	-	127,228	-	127,389	-	-	-
P MHCLG Staff, Building and Infrastructure Costs	-	-1,162	-	3,560	-	2,398	-	-	-
Q Non-Domestic Rates Outturn Adjustments	-	300,000	-	-216,440	-	83,560	-	-	-
R Local Government and Public Services (ALB)(Net)	-	2,860	-	-280	-	2,580	-	-	-
S Housing and Planning (ALB)(Net)	-	710,518	-	25,422	-	735,940	-	-	-
T Business Rates Retention	-	18,032,569	-	626,705	-	18,659,274	-	-	-
Total Spending in AME			-	632,397				-	
Total for Estimate			16,273	842,913				-2,101,731	
<i>of which:</i>									
Voted expenditure			16,273	842,913				-2,101,731	
Non-voted expenditure			-	-				-	
									£'000
Net Cash Requirement	21,092,422	-4,128,662	16,963,760						

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in DEL - Housing and Communities								
Voted expenditure								
317,652	-23,332	294,320	2,595,511	-42,804	2,552,707	9,412,072	-827,641	8,584,431
<i>of which:</i>								
A Local Government and Public Services								
-	-	-	179,248	-201	179,047	47,621	-	47,621
B Housing and Planning								
4,383	-540	3,843	1,746,026	-42,603	1,703,423	2,876,868	-802,641	2,074,227
C Decentralisation and Local Growth								
-	-	-	223,405	-	223,405	956,528	-25,000	931,528
D Troubled Families								
-	-	-	148,859	-	148,859	1,083	-	1,083
E Research, Data and Trading Funds								
-	-	-	19,843	-	19,843	6,055	-	6,055
F MHCLG Staff, Building and Infrastructure Costs								
243,938	-22,792	221,146	8,320	-	8,320	10,000	-	10,000
G Local Government and Public Services (ALB)(Net)								
17,504	-	17,504	-	-	-	340	-	340
H Housing and Planning (ALB)(Net)								
51,827	-	51,827	269,810	-	269,810	5,513,577	-	5,513,577
Total Spending in DEL - Housing and Communities								
317,652	-23,332	294,320	2,595,511	-42,804	2,552,707	9,412,072	-827,641	8,584,431
Spending in DEL - Local Government								
Voted expenditure								
-	-	-	5,186,162	-25	5,186,137	-	-	-
<i>of which:</i>								
I Revenue Support Grant								
-	-	-	653,055	-	653,055	-	-	-
J Other Grants and Payments								
-	-	-	4,532,900	-25	4,532,875	-	-	-
K Business Rates Retention								
-	-	-	207	-	207	-	-	-
Total Spending in DEL - Local Government								
-	-	-	5,186,162	-25	5,186,137	-	-	-

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	21,230,089	-1,544,646	19,685,443	-	-	-
<i>of which:</i>								
L Local Government and Public Services								
-	-	-	66,202	-	66,202	-	-	-
M Housing and Planning								
-	-	-	127,389	-	127,389	-	-	-
N Decentralisation and Local Growth								
-	-	-	6,100	-	6,100	-	-	-
O Research, Data and Trading Funds								
-	-	-	2,000	-	2,000	-	-	-
P MHCLG Staff, Building and Infrastructure Costs								
-	-	-	2,398	-	2,398	-	-	-
Q Non-Domestic Rates Outturn Adjustments								
-	-	-	83,560	-	83,560	-	-	-
R Local Government and Public Services (ALB)(Net)								
-	-	-	2,580	-	2,580	-	-	-
S Housing and Planning (ALB)(Net)								
-	-	-	735,940	-	735,940	-	-	-
T Business Rates Retention								
-	-	-	20,203,920	-1,544,646	18,659,274	-	-	-
Total Spending in AME								
-	-	-	21,230,089	-1,544,646	19,685,443	-	-	-
Total for Estimate								
317,652	-23,332	294,320	29,011,762	-1,587,475	27,424,287	9,412,072	-827,641	8,584,431
<i>of which:</i>								
Voted Expenditure								
317,652	-23,332	294,320	29,011,762	-1,587,475	27,424,287	9,412,072	-827,641	8,584,431
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	26,859,421	859,186	27,718,607
Net Capital Requirement	10,686,162	-2,101,731	8,584,431
Accruals to cash adjustments	-16,453,161	-2,886,117	-19,339,278
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-7,469,697	878,119	-6,591,578
Add cash grant-in-aid	6,469,844	-2,845,480	3,624,364
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-14,977	-131,086	-146,063
New provisions and adjustments to previous provisions	-2,294	-66,206	-68,500
Departmental Unallocated Provision	-1,077,472	1,077,472	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-17,803,110	-293,321	-18,096,431
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	3,441,250	-1,505,373	1,935,877
Use of provisions	3,295	-242	3,053
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	21,092,422	-4,128,662	16,963,760

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

	£'000
	Revised Plans
Gross Administration Costs	311,831
<i>Less:</i>	
Administration DEL (Housing and Communities) Income	-23,332
Administration DEL (Local Government) Income	-
Net Administration Costs	288,499
Gross Programme Costs	33,171,049
<i>Less:</i>	
Programme DEL (Housing and Communities) Income	-805,588
Programme DEL (Local Government) Income	-25
Programme AME Income	-1,544,646
Non-budget income	-183,000
Net Programme Costs	30,637,790
Total Net Operating Costs	30,926,289
<i>Of which:</i>	
Resource DEL (Housing and Communities)	2,839,585
Resource DEL (Local Government)	5,186,137
Capital DEL (Local Government)	-
Capital DEL (Housing and Communities)	4,323,237
Resource AME	19,692,885
Capital AME	-
Non-budget	-1,115,555
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-3,207,682
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	1,115,555
Other adjustments	-1,115,555
Total Resource Budget	27,718,607
<i>Of which:</i>	
Resource DEL (Local Government)	5,186,137
Resource DEL (Housing and Communities)	2,847,027
Resource AME	19,685,443
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	27,718,607

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL - Housing and Communities

-66,136

Of which:

Administration

Sales of Goods and Services

-23,132

Of which:

B Housing and Planning

-340

F MHLG Staff, Building and Infrastructure Costs

-22,792

Other Income

-200

Of which:

B Housing and Planning

-200

Total Administration

-23,332

Programme

Sales of Goods and Services

-17,620

Of which:

B Housing and Planning

-17,620

Interest and Dividends

-24,982

Of which:

B Housing and Planning

-24,982

Other Income

-202

Of which:

A Local Government and Public Services

-201

C Decentralisation and Local Growth

-1

Total Programme

-42,804

Voted Resource DEL - Local Government

Of which:

Programme

Other Grants

-25

Of which:

J Other Grants and Payments

-25

Total Programme

-25

Part III: Note B - Analysis of Departmental Income

	£'000
	Revised Plans
Voted Resource AME	-1,544,646
<i>Of which:</i>	
Programme	
Other Grants	-1,544,646
<i>Of which:</i>	
K Business Rates Retention	-1,544,646
Total Programme	-1,544,646
Total Voted Resource Income	-1,610,807
Voted Capital DEL - Housing and Communities	-827,641
<i>Of which:</i>	
Programme	
Other Grants	-762,784
<i>Of which:</i>	
B Housing and Planning	-737,784
C Decentralisation and Local Growth	-25,000
Repayments	-64,857
<i>Of which:</i>	
B Housing and Planning	-64,857
Total Programme	-827,641
Total Voted Capital Income	-827,641

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-1,254,900	-1,254,900	139,345	139,345	-1,115,555	-1,115,555
Total	-1,254,900	-1,254,900	139,345	139,345	-1,115,555	-1,115,555

Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Capital Pooled Housing Receipts	-183,000	-183,000	-	-	-183,000	-183,000
HE Housing Supply: Help to Buy	-1,055,900	-1,055,900	136,766	136,766	-919,134	-919,134
HE Housing Supply: First Buy	-16,000	-16,000	2,579	2,579	-13,421	-13,421
Total	-1,254,900	-1,254,900	139,345	139,345	-1,115,555	-1,115,555

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 England
Andrea Keenoy	The Housing Ombudsman
Anthony Essien	The Leasehold Advisory Service
Nigel Ellis	Commission for Local Administration in England
Antonio Masella	Valuation Tribunal Service
Fiona MacGregor	Regulator of Social Housing

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
H, S	Homes England	1,051,175	5,512,837	3,600,000
H, S	The Housing Ombudsman	1,563	50	-
H	The Leasehold Advisory Service	2,180	40	2,160
G, R	Commission for Local Administration in England	12,928	170	11,058
G, R	Valuation Tribunal Service	7,156	170	5,774
H, S	Regulator of Social Housing	2,659	650	5,372
Total		1,077,661	5,513,917	3,624,364

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 authorities between 1980 and 1985.	250 to 750
NON STATUTORY	
The department is party to a number of litigation cases with associated potential adverse costs.	Unquantifiable
Potential liabilities 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 liabilities arising following the tragic events at Grenfell Tower in June 2017. At this time, the nature and value of the liabilities arising cannot be determined with sufficient reliability and consequently, are considered to be unquantifiable.	Unquantifiable
Parliamentary Contingent Liabilities that have been disclosed to Parliament and are disclosed in the Accountability Report but are not disclosed under IFRS as the probability is considered remote:	
The department operates a guarantee scheme for the affordable housing sector (AHGS), £3.2 billion has been drawn down and is covered by the guarantee scheme which is closed to new applicants and therefore there will be no further drawing against this scheme.	Unquantifiable
The department has provided a Guarantee scheme for the private rented sector, guaranteeing debt of no more than £3.5 billion. £0.8 billion has been drawn down and is covered by the guarantee scheme.	Unquantifiable
On the 7 May 2019, the department launched the ENABLE Build guarantee scheme, guaranteeing debt of no more than £1 billion.	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 IFRS 9. Any liability arising as measured under IAS 37 is considered too remote for recognition as a contingent liability at the date of these accounts but is disclosed for parliamentary reporting and accountability purposes.	Unquantifiable
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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>The department's arms length bodies and executive agencies have recognised contingent 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.</p>	Unquantifiable
<p>In July 2018, the UK Government announced an extension of its guarantee of EU-funded projects after the UK has left the EU. The guarantee was originally announced in 2016. The guarantee now covers the following:</p> <ol style="list-style-type: none"> a. The full Multiannual Financial Framework allocation for structural and investment funds over the 2014-20 funding period, with payments to beneficiaries made up to the end of 2023; b. The payment of awards where UK organisations successfully bid directly to the European Commission on a competitive basis for EU funding projects while we remain in the EU (e.g. before Exit day), for the lifetime of the project; c. The payment of awards where UK organisations successfully bid to the European Commission on a competitive basis to participate as a 3rd country after Exit, and until the end of 2020, for the lifetime of the project; and d. The current level of agricultural funding under CAP Pillar 1 until 31 December 2020. <p>The financial settlement was agreed in principle by both the UK and EU, as set out in the Withdrawal Agreement. The guarantee will therefore only be called in the event that the Withdrawal Agreement is not ratified in the case of no deal, and UK organisations are unable to access EU funding. As a result, and due to MHCLG's responsibility for the European Structural Fund, the department discloses an unquantifiable contingent liability in relation to the European Regional Development Fund and discloses a further unquantifiable contingent liability in relation to the European Territorial Cooperation element of the European Regional Development Fund.</p>	Unquantifiable
<p>To strengthen local authorities' ability to enforce building safety remediation action, the department has indemnified the Joint Inspection Team (JIT) for professional indemnity and for death and personal injury claims resulting from their advice. The local authority retains responsibility for decisions on enforcement. The indemnity is unquantifiable and will continue for the duration of the period over which the JIT operates and 6 years thereafter for professional indemnity, and 125 years for death and personal injury.</p>	Unquantifiable

Ministry of Justice

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
£			
Budget Exchange			
Increase in funding; budget exchanged from previous years.	111,000,000		
Reserve Claims			
(Subhead A) Funding in relation to the delay in implementation of Probate Fee reform - Programme.	122,000,000		
(Subhead A) Funding in relation to the delay in implementation of Court Reform Programme - Programme.	64,000,000		
(Subhead B) Funding in relation to the prisons facilities management - Programme.	30,000,000		
(Subhead B) Funding in relation to the Security in prison programme - Programme.	10,000,000		
(Subhead A) Additional funding to facilitate OPG Fee Refunds Scheme - Programme.	8,000,000		
(Subhead A) Funding for United Kingdom's exit from the European Union - Admin.	4,000,000		
(Subhead A) Funding for the Target Operating Model and Government Finance Function programme teams - Admin.	1,950,000		
(Subhead A) Funding for United Kingdom's exit from the European Union - Programme.	700,000		
(Subhead A) Additional funding for Law Commission - Admin.	52,000		
Transfers to and from Other Government Departments			
(Subhead B) Transfer from Ministry of Justice to Welsh Assembly Government for HMP Berwyn - Programme.		-3,300,000	
(Subhead A) Transfer from Ministry of Justice to National Crime Agency for the Illicit funding programme - Programme.		-1,006,000	

(Subhead A) Transfer from Ministry of Justice to Crown Prosecution Services for the Emergency workers programme - Programme.		-667,000
(Subhead A) Transfer from Ministry of Justice to Cabinet Office for the Outsourcing programme - Programme.		-592,000
(Subhead A) Transfer from Ministry of Justice to Cabinet Office for Civil Service Live - Admin.		-96,000
(Subhead A) Transfer from Home Office for the controlling and coercive behaviour programme. - Programme.	4,500,000	
(Subhead A) Transfer from Ministry of Housing, Communities and Local Government for the Offender pilot programme - Programme.	2,600,000	
(Subhead A) Transfer from Home Office for the Pre-charge bail programme. - Programme.	2,500,000	
(Subhead A) Transfer from Department for Exiting the European Union for the Independent Monitoring Authority programme. - Admin.	1,600,000	
(Subhead B) Transfer from Cabinet Office for the Security and Intelligence Agencies programme. - Programme	227,000	
(Subhead A) Transfer from Department for Business, Energy & Industrial Strategy for the Intermediate Securities programme. - Admin	150,000	
(Subhead C) Transfer from Department of Health and Social Care for NHS employer discrimination. - Admin	67,000	
(Subhead A) Transfer from Department for Environment, Food & Rural Affairs for Consultation on microbeads ban. - Programme	8,000	
(Subhead A) Transfer from Department for Transport for the Air Navigation Order. - Programme	8,000	
(Subhead A) Transfer from HM Treasury for Financial services programme. - Admin	5,000	
(Subhead A) Transfer from Cabinet Office for the Get Ready communications. - Programme	4,000	

Switch from Voted to Non-voted

Increase in Non-voted Judicial Salaries - Programme.		-5,291,000
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Line Switches

(Subhead B to Subhead A) Reduction in the Probation Pension Fund in HMPPS - Programme.	19,816,000	-19,816,000
(Subhead A to Subhead C) Additional funding for judicial pay in HMCTS - Programme.	19,654,000	-19,654,000
(Subhead A to Subhead B) Additional funding for the Electronic Monitoring programme - Programme.	8,796,000	-8,796,000
(Subhead F to Subhead A) Reduction in overall funding for OPG - Programme.	7,160,000	-7,160,000
(Subhead A to Subhead D) Additional funds for depreciation costs in the Legal Aid Agency - Admin.	4,415,000	-4,415,000

(Subhead A to Subhead B) Additional funding for the Probation Reform programme - Programme.	4,383,000	-4,383,000
(Subhead A to Subhead D) Transfer of funding to Legal Aid Agency - Programme.	4,200,000	-4,200,000
(Subhead B) Switch Programme to Admin in HMPPS.	4,000,000	-4,000,000
(Subhead A) Switch Programme to Admin in the Policy, Communications and Analysis Group.	1,972,000	-1,972,000
(Subhead A to Subhead E) Additional funds for depreciation costs in CICA - Admin.	1,550,000	-1,550,000
(Subhead B to Subhead A) Transfer of staff from HMPPS to People Group - Admin.	1,201,000	-1,201,000
(Subhead F to Subhead A) Transfer of staff to the Policy, Communications and Analysis Group - Programme.	1,139,000	-1,139,000
(Subhead A to Subhead C) Transfer of funds from Judicial Office to HMCTS - Programme.	897,000	-897,000
(Subhead B to Subhead A) Reduction in funding related to EU Exit no deal - Admin	866,000	-866,000
(Subhead B) Switch Admin to Programme in HMPPS.	820,000	-820,000
(Subhead D) Switch Programme to Admin in Legal Aid Agency.	736,000	-736,000
(Subhead B to Subhead A) Transfer of funding from HMPPS to Chief Financial Officer Group in relation to IT programme - Programme.	719,000	-719,000
(Subhead A to Subhead C) Additional funding for family intermediaries in HMCTS - Programme.	592,000	-592,000
(Subhead C) Switch Admin to Programme in HMCTS.	540,000	-540,000
(Subhead M) Switch from Programme to Admin - YJB.	370,000	-370,000
(Subhead C) Switch Programme to Admin in HMCTS.	275,000	-275,000
(Subhead G to Subhead A) Reduction in depreciation costs - Programme.	244,000	-244,000
(Subhead B to Subhead A) Transfer of staff from HMPPS to the Policy, Communications and Analysis Group - Programme.	180,000	-180,000
(Subhead A) Switch Programme to Admin in Policy, Communications and Analysis Group.	180,000	-180,000
(Subhead A to Subhead G) Additional funding to CAFCASS - Programme.	129,000	-129,000
(Subhead A to Subhead H) Additional funding to CCRC - Programme.	124,000	-124,000
(Subhead A to Subhead B) Transfer of funding for HMPPS Innovations from the Policy, Communications and Analysis Group - Admin.	100,000	-100,000
(Subhead A to Subhead B) Transfer of staff from Chief Financial Officer Group to HMPPS - Programme.	90,000	-90,000
(Subhead A to Subhead D) Transfer of funding to Legal Aid Agency in relation to EU Exit - Admin.	75,000	-75,000
(Subhead H) Switch from Programme to Admin in CCRC.	73,000	-73,000
(Subhead A to Subhead B) Transfer of funding to HMPPS in relation to EU Exit - Programme.	65,000	-65,000

(Subhead C to Subhead A) Transfer of staff from HMCTS to the Chief Financial Officer Group - Admin.	64,000	-64,000	
(Subhead C to Subhead A) Transfer of non-staff judicial costs from HMCTS to People Group - Programme.	57,000	-57,000	
(Subhead A) Switch Programme to Admin in People Group.	57,000	-57,000	
(Subhead B to Subhead A) Transfer of staff from HMPPS to Private Office - Admin.	50,000	-50,000	
(Subhead D to Subhead A) Transfer of staff from Legal Aid Agency to Chief Financial Officer Group - Admin.	47,000	-47,000	
(Subhead C to Subhead A) Transfer of staff from HMCTS to Judicial Office - Programme.	32,000	-32,000	
(Subhead A to Subhead B) Additional funding for the RIVO programme - Programme.	24,000	-24,000	
(Subhead A) Switch Admin to Programme in People Group.	24,000	-24,000	
Total change in Resource DEL (Voted)	449,087,000	-96,668,000	352,419,000
Increase in Non-voted judicial salaries - Programme.	5,291,000		
Total change in Resource DEL (Non-Voted)	5,291,000		5,291,000
(Subhead A) AME movement in provision related to CICA compensation fund.	97,000,000		
(Subhead D) AME movement in provision related to work in progress in LAA.	47,000,000		
(Subhead A) AME movement in provision related to Discount Rate changes.	31,000,000		
(Subhead A) AME impairment related to HMPPS Medway.	18,000,000		
(Subhead A) AME movement in provision related to the Judicial Pension provision.	8,600,000		
(Subhead A) AME New provision for claims still payable from the Children's Funeral Fund.	7,000,000		
Total change in Resource AME (Voted)	208,600,000		208,600,000
Budget Exchange			
Increase in funding; budget exchanged from previous years.	54,000,000		
Reserve Claims			
(Subhead A) Funding in relation to property disposal contingent risks.	22,000,000		
(Subhead A) Funding in relation to new prison build.	9,000,000		

Transfers to and from Other Government Departments

(Subhead B) Transfer from Cabinet Office to Ministry of Justice - Cyber Security Programme.	1,349,000	
(Subhead C) Transfer from Ministry of Housing, Communities and Local Government in relation to sites transferred to Health England.	653,000	
(Subhead A) Transfer from Department for Work and Pensions in relation to the Children's Funeral Fund.	400,000	

Line Switches

(Subhead B to Subhead A) Reduction in Capital funding to HMPPS.	11,550,000	-11,550,000
(Subhead F to Subhead A) Transfer of Digital Capital funding to the Chief Financial Officer Group from OPG.	3,600,000	-3,600,000
(Subhead E to Subhead A) Reduction in Capital funding to CICA.	800,000	-800,000
(Subhead A to Subhead I) Transfer of Capital funding from the Policy, Communications and Analysis Group to JAC to fund a new digital recruitment platform	750,000	-750,000
(Subhead K to Subhead A) Reduction in Capital funding to OLC.	190,000	-190,000
(Subhead K to Subhead J) Transfer of Capital funding to LSB from OLC.	118,000	-118,000
(Subhead H to Subhead A) Reduction in Capital funding to CCRC.	80,000	-80,000
(Subhead K to Subhead L) Transfer of Capital funding to Parole Board from OLC	72,000	-72,000

Total change in Capital DEL (Voted)	104,562,000	-17,160,000	87,402,000
As a result of the changes noted above.	439,786,000		
Total change in Net Cash Requirement	439,786,000		439,786,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	352,419,000	5,291,000	357,710,000
Capital	87,402,000	-	87,402,000
Annually Managed Expenditure			
Resource	208,600,000	-	208,600,000
Capital	-	-	-
Total Net Budget			
Resource	561,019,000	5,291,000	566,310,000
Capital	87,402,000	-	87,402,000
Non-Budget Expenditure	-		
Net cash requirement	439,786,000		

Supplementary amounts required in the year ending 31 March 2020 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. Compensation to judicial office holders, including payments in lieu of pension where this cannot be met by the Judicial Pension Scheme.

Policy on and activities relating to the justice system including victim support, support for witnesses, miscarriages of justice, family and criminal justice policy and judicial policy.

Payments in respect of public inquests and inquiries; fees associated with the flexible operating hours pilot scheme; repayment of Employment Tribunal fees and other fee refund schemes; grant payments to the Citizenship foundation for mock trials; 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 public sector bodies; policy on and activities relating to community rehabilitation companies. Managing the Ministry's preparations and costs arising from the UK's exit of the European Union.

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, burial 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.

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.

Part I (continued)

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 Government Facility Services Limited; Expenditure of advisory Arm's Length Bodies on inspectorates, monitoring boards, lay observers, the UK National Preventive Mechanism and ombudsmen for prisons and 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.

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

Income arising from:

Civil and Family Court fee income; Tribunals fee income; 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.

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; Design 102 activities; the New Deal Scheme and Wider Markets Initiatives; the Scottish Government, Northern Ireland Executive and the Welsh Assembly Government; National Insurance Fund and Scottish Criminal Injuries Compensation Appeals Panel; the Skills Funding Agency; the Heritage Lottery Fund and Sport England.

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; prisoners' earnings and contributions related to damage to property; and receipts from external organisations, subsidies and sales; receipts from Local Authorities for secure remand places; Income related to the activities of the Legal Aid Agency including: client contributions, recoveries, interest and grants from other third parties.

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.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
418,000	7,504,590	7,728	344,691	425,728	7,849,281	417,240	87,402	504,642
<i>Of which:</i>								
A Policy, Corporate Services and Associated Offices								
312,270	-392,561	-345	303,753	311,925	-88,808	66,393	98,570	164,963
B HM Prison and Probation Service								
52,092	4,125,157	1,163	30,179	53,255	4,155,336	198,694	-7,901	190,793
C HM Courts and Tribunals Service								
22,886	1,673,915	-262	16,028	22,624	1,689,943	145,137	653	145,790
D Legal Aid Agency								
20,484	1,708,810	5,179	3,464	25,663	1,712,274	-	-	-
E CICA Agency								
17	148,761	1,550	-	1,567	148,761	1,700	-800	900
F Office of The Public Guardian								
-	-5,637	-	-8,299	-	-13,936	3,700	-3,600	100
G Children and Family Court Advisory and Support Service (Net)								
4,979	117,416	-	-115	4,979	117,301	-	-	-
H Criminal Cases Review Commission (Net)								
662	5,197	73	51	735	5,248	300	-80	220
I Judicial Appointments Commission (Net)								
435	7,044	-	-	435	7,044	-	750	750
J Legal Services Board (Net)								
-	3,798	-	-	-	3,798	250	118	368
K Office of Legal Complaints (Net)								
-	12,748	-	-	-	12,748	440	-380	60
L Parole Board (Net)								
1,212	17,295	-	-	1,212	17,295	26	72	98
M Youth Justice Board (Net)								
2,963	82,646	370	-370	3,333	82,276	600	-	600
Non Voted Expenditure								
-	129,122	-	5,291	-	134,413	-	-	-
<i>Of which:</i>								
O Higher Judiciary Judicial Salaries								
-	145,675	-	5,291	-	150,966	-	-	-
Total Spending in DEL								
		7,728	349,982			87,402		

Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	498,355	-	208,600	-	706,955	-	-	-
<i>Of which:</i>								
Q Policy, Corporate Services and Associated Offices								
-	139,998	-	160,844	-	300,842	-	-	-
T Legal Aid Agency								
-	26,739	-	47,006	-	73,745	-	-	-
U CICA Agency								
-	45,000	-	650	-	45,650	-	-	-
Z Parole Board (net)								
-	-	-	100	-	100	-	-	-
Total Spending in AME								
			-	208,600				
Total for Estimate								
			7,728	558,582				
<i>Of which:</i>								
Voted Expenditure								
			7,728	553,291				
Non Voted Expenditure								
			-	5,291				

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	8,001,888	439,786	8,441,674

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
467,187	-41,459	425,728	9,658,395	-1,809,114	7,849,281	543,966	-39,324	504,642
<i>Of which:</i>								
A Policy, Corporate Services and Associated Offices								
350,795	-38,870	311,925	1,271,100	-1,359,908	-88,808	166,037	-1,074	164,963
B HM Prison and Probation Service								
54,519	-1,264	53,255	4,376,535	-221,199	4,155,336	198,243	-7,450	190,793
C HM Courts and Tribunals Service								
22,624	-	22,624	1,776,985	-87,042	1,689,943	176,590	-30,800	145,790
D Legal Aid Agency								
25,663	-	25,663	1,752,629	-40,355	1,712,274	-	-	-
E CICA Agency								
2,892	-1,325	1,567	172,086	-23,325	148,761	900	-	900
F Office of The Public Guardian								
-	-	-	63,349	-77,285	-13,936	100	-	100
G Children and Family Court Advisory and Support Service (Net)								
4,979	-	4,979	117,301	-	117,301	-	-	-
H Criminal Cases Review Commission (Net)								
735	-	735	5,248	-	5,248	220	-	220
I Judicial Appointments Commission (Net)								
435	-	435	7,044	-	7,044	750	-	750
J Legal Services Board (Net)								
-	-	-	3,798	-	3,798	368	-	368
K Office of Legal Complaints (Net)								
-	-	-	12,748	-	12,748	60	-	60
L Parole Board (Net)								
1,212	-	1,212	17,295	-	17,295	98	-	98
M Youth Justice Board (Net)								
3,333	-	3,333	82,276	-	82,276	600	-	600
N Government Facility Services Limited (Net)								
-	-	-	1	-	1	-	-	-
Non-voted expenditure								
-	-	-	150,966	-16,553	134,413	-	-	-
<i>Of which:</i>								
O Higher Judiciary Judicial Salaries								
-	-	-	150,966	-	150,966	-	-	-
P OLC/LSB CFERS								
-	-	-	-	-16,553	-16,553	-	-	-
Total Spending in DEL								
467,187	-41,459	425,728	9,809,361	-1,825,667	7,983,694	543,966	-39,324	504,642

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	706,955	-	706,955	-	-	-
<i>Of which:</i>								
Q Policy, Corporate Services and Associated Offices								
-	-	-	300,842	-	300,842	-	-	-
R HM Prison and Probation Service								
-	-	-	145,000	-	145,000	-	-	-
S HM Courts and Tribunals Service								
-	-	-	131,080	-	131,080	-	-	-
T Legal Aid Agency								
-	-	-	73,745	-	73,745	-	-	-
U CICA Agency								
-	-	-	45,650	-	45,650	-	-	-
V Office of the Public Guardian								
-	-	-	300	-	300	-	-	-
W Children and Family Court Advisory and Support Service (Net)								
-	-	-	9,973	-	9,973	-	-	-
X Criminal Cases Review Commission (Net)								
-	-	-	258	-	258	-	-	-
Y Office of Legal Complaints (Net)								
-	-	-	7	-	7	-	-	-
Z Parole Board (Net)								
-	-	-	100	-	100	-	-	-
Total Spending in AME								
-	-	-	706,955	-	706,955	-	-	-
Total for Estimate								
467,187	-41,459	425,728	10,516,316	-1,825,667	8,690,649	543,966	-39,324	504,642
<i>Of which:</i>								
Voted Expenditure								
467,187	-41,459	425,728	10,365,350	-1,809,114	8,556,236	543,966	-39,324	504,642
Non Voted Expenditure								
-	-	-	150,966	-16,553	134,413	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	8,550,067	566,310	9,116,377
Net Capital Requirement	417,240	87,402	504,642
Accruals to cash adjustments	-836,297	-208,635	-1,044,932
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-268,250	-589	-268,839
Add cash grant-in-aid	253,624	698	254,322
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-872,534	-244	-872,778
New provisions and adjustments to previous provisions	-398,621	-208,600	-607,221
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	265,000	-	265,000
Use of provisions	184,484	100	184,584
Removal of non-voted budget items	-129,122	-5,291	-134,413
<i>Of which:</i>			
Consolidated Fund Standing Services	-145,675	-5,291	-150,966
Other adjustments	16,553	-	16,553
Net Cash Requirement	8,001,888	439,786	8,441,674

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

	£'000
	Revised Plans
Gross Administration Costs	466,562
<i>Less:</i>	
Administration DEL Income	-41,459
Net Administration Costs	425,103
Gross Programme Costs	10,516,941
<i>Less:</i>	
Programme DEL Income	-1,825,667
Programme AME Income	-
Non-budget income	-
Net Programme Costs	8,691,274
Total Net Operating Costs	9,116,377
<i>Of which:</i>	
Resource DEL	8,229,306
Capital DEL	-
Resource AME	887,071
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	9,116,377
<i>Of which:</i>	
Resource DEL	8,409,422
Resource AME	706,955
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	16,553
Other adjustments	-16,553
Total Resource (Estimate)	9,116,377

Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
Voted Resource DEL	-1,850,573
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-41,459
<i>Of which:</i>	
A: Policy, Corporate Services and Associated Offices	-38,870
B: HM Prison and Probation Service	-1,264
E: CICA Agency	-1,325
Total Administration	-41,459
Programme	
Sales of Goods and Services	-1,809,114
<i>Of which:</i>	
A: Policy, Corporate Services and Associated Offices	-1,359,908
B: HM Prison and Probation Service	-221,199
C: HM Courts and Tribunals Service	-87,042
D: Legal Aid Agency	-40,355
E: CICA Agency	-23,325
F: Office of The Public Guardian	-77,285
Total Programme	-1,809,114
Total Voted Resource Income	-1,850,573
Voted Capital DEL	-39,324
<i>Of which:</i>	
Programme	
Sales of Assets	-39,324
<i>Of which:</i>	
A: Policy, Corporate Services and Associated Offices	-1,074
B: HM Prison and Probation Service	-7,450
C: HM Courts and Tribunals Service	-30,800
Total Programme	-39,324
Total Voted Capital Income	-39,324

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

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

	£'000					
	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-16,553	-	-	-	-16,553	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-16,553	-	-	-	-16,553	-

Detailed description of CFER sources

	£'000					
	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
OLC/LSB CFERS	-16,553		-		-16,553	
Total	-16,553	-	-	-	-16,553	-

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:	Sir Richard Heaton KCB
Executive Agency Accounting Officers:	
Jo Farrar for Subheads B, R	Chief Executive, HM Prison and Probation Service
Susan Acland-Hood for Subheads C, S	Chief Executive, HM Courts and Tribunals Service
Jane Harbottle for Subhead D, T	Chief Executive, Legal Aid Agency
Linda Brown for Subheads E, U	Chief Executive, Criminal Injuries Compensation Authority
Nick Goodwin for Subhead F, V	Public Guardian and Chief Executive, Office of the Public Guardian

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

ALB Accounting Officers:	
Jacky Tiotto	Chief Executive, Children and Family Court Advisory and Support Service
Karen Kneller	Chief Executive, Criminal Cases Review Commission
Dr Richard Jarvis	Chief Executive, Judicial Appointments Commission
Matthew Hill	Chief Executive, Legal Services Board
Rebecca Marsh	Chief Executive, Office of Legal Complaints
Martin Jones	Chief Executive, Parole Board
Colin Allars	Chief Executive, Youth Justice Board
Paul Ryder	Chief Executive, Gov Facility Services Ltd

Sir Richard Heaton KCB has personal responsibility for the proper presentation of the Department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
G	Children and Family Court Advisory and Support Service	122,280	-	121,908
W	Children and Family Court Advisory and Support Service	9,973		
H	Criminal Cases Review Commission	5,983	220	5,990
X	Criminal Cases Review Commission	258		258
I	Judicial Appointments Commission	7,479	750	8,079
J	Legal Services Board	3,798	368	4,121
K	Office of Legal Complaints	12,748	60	12,323
Y	Office of Legal Complaints	7		
L	Parole Board	18,507	98	18,283
Z	Parole Board	100		
M	Youth Justice Board	85,609	600	83,359
N	Gov Facility Services Limited	1		1
Total		266,743	2,096	254,322

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	Litigants in Person Support Strategy	1,750
B	Lucy Faithfull Foundation	217
A	National Association Child Contact Centres	192
B	Butler Trust	125
A	Reunite International	118
B	Circles UK	111
A	The Law Society	55
A	Legal Support to Litigants in Person	30
C	Mock Trials Competitions	25
A	Administrative Justice Council	20

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
HM Courts and Tribunals Service (HMCTS): Schemes to refund court fees which were charged in error, or incorrectly set.	5,900
Employment Tribunal Refunds: In July 2017, the UK Supreme Court handed down a judgment that quashed the Employment Tribunals and the Employment Appeal Tribunal Fees Order 2013/1893. HMCTS is making refunds of fees paid under the order to those who paid them.	15,201
HMCTS is involved in a number of legal cases dealing with ex gratia, compensation and other claims.	1,300
In November 2017 a review of other fees for courts and tribunal proceedings identified that in some cases fees had been incorrectly charged and in other cases fees had inadvertently been set above cost without the legal authority to do so. In July 2018 a Written Ministerial Statement announced that a refund scheme would be established to reimburse people the amounts they have been over-charged.	1,700
Fee-paid judicial office holders' claims: There is an ongoing litigation regarding the pension liability for fee paid judges. Following the judgment of the Court of Justice of the European Union in December 2018, it has been determined that additional pension benefits are payable to eligible fee-paid judges in respect of service incurred prior to the date (April 2000) that the Part-Time Worker Directive should have been transposed into domestic law.	Unquantifiable
The department is currently involved in litigation activity as a defendant, which may result in significant liabilities in relation to judicial pensions.	Unquantifiable
Employment Tribunals: The department is currently defending a number of Employment Tribunal claims.	Unquantifiable
Other European Court of Human Rights claims: The department is currently engaged in several cases at the European Court of Human Rights, some of which may involve possible financial liabilities and others which are unquantifiable.	Unquantifiable
Headquarters legal claims: There are a number of outstanding legal claims against the Department Headquarters, some of which involve possible financial liabilities. These legal claims include Judicial Reviews challenging refusal to pay compensation for miscarriages of justice and legal aid funding.	Unquantifiable
Data Protection Act: There are claims against the Department for alleged failure to comply with the Data Protection Act. These cases are ongoing.	Unquantifiable

The Lord Chancellor's discount rate: In deriving an award value for pre-tariff cases CICA applies a discount rate on expected future care costs and loss of earnings. The rate applied to these cases is - 0.25%, being the Lord Chancellor's discount rate. Given that the value of provision for the remaining pre-tariff cases is high, there is an outstanding risk that until all pre-tariff cases are resolved, changes in the Lord Chancellor's discount rate may have material financial impacts to CICA.

Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>The 'Same Roof Rule': The 'same roof rule' (formerly paragraph 19 of the Criminal Injuries Compensation Scheme 2012) prevented an award being made to applicants injured before 1 October 1979 by an assailant who they were living with as a member of the same family. In July 2018, the Court of Appeal found that the same roof rule had unfairly denied compensation to a claimant. The government chose not to appeal this judgment to the Supreme Court and announced in September 2018 that the rule would be abolished.</p> <p>A statutory instrument to remove the rule came into force on 13 June 2019, enabling fresh applications from people who were previously refused, or who had never applied, because of the rule. This will increase the compensation which is payable under the amended Criminal Injuries Compensation Scheme 2012, but the value of this increase cannot be reliably established. CICA has assessed that the liability is between £56m and £123m across a 10-year period.</p>	Unquantifiable
<p>Incidents Incurred But Not Yet Received (IBNYR): CICA has an unquantifiable contingent liability in respect of individuals who have been victims of violent crime but have not yet applied to the CICA. This depends upon an application being submitted which meets the criteria set out in the relevant Criminal Injuries Compensation Scheme in force at the date of the application. CICA therefore recognises that a contingent liability exists for IBNYR. It is not practicable to estimate the financial effect of IBNYR because it is not possible to establish the total number of eligible criminal injuries or other relevant factors, such as the likelihood of an application being made.</p>	Unquantifiable
<p>HMPPS: Claims against HMPPS by staff, prisoners and third parties, where the likelihood of a liability arising is deemed possible but not likely, or not reliably measurable, amount to a contingent liability of £116.3m.</p>	116,300

Crown Prosecution Service

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section B) Budget received from HMT for additional costs associated with GFS Schemes.	13,000,000		
(Section B) Budget received from HMT for additional Prosecutor recruitment.	5,000,000		
(Section B) Budget transfer from DFID for CSSF Funds.	1,069,000		
(Section B) Budget transfer from FCO for Project Activity Costs.	328,000		
(Section B) Budget transfer from MoJ for Assaults on Emergency Workers (Offences) Bill.	667,000		
(Section B) Budget transfer to AGO as part of the provision of a shared IT service' to AGO.		-384,000	
(Section B) Budget Surrender of Depreciation provision not expected to be utilised.		-3,000,000	
Total change in Resource DEL (Voted)	20,064,000	-3,384,000	16,680,000
(Section C) Additional non-cash AME to cover dilapidation provisions for buildings transferring to the GPA as well as loss allowances for cost awards.	3,000,000		
Total change in Resource AME (Voted)	3,000,000		3,000,000
Revisions to the Net Cash Requirement reflect changes to Resource DEL (Voted) as set out above.	19,680,000		
Total change in Net Cash Requirement	19,680,000		19,680,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	16,680,000	-	16,680,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	3,000,000	-	3,000,000
Capital	-	-	-
Total Net Budget			
Resource	19,680,000	-	19,680,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	19,680,000		

Supplementary amounts required in the year ending 31 March 2020 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.

Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
34,162	507,098	-384	17,064	33,778	524,162	2,800	-	2,800
<i>Of which:</i>								
A Administration Costs in HQ and on Central Services								
34,162	-	-384	-	33,778	-	-	-	-
B Crown Prosecutions and Legal Services								
-	507,098	-	17,064	-	524,162	2,800	-	2,800
Total Spending in DEL								
		-384	17,064					
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	2,950	-	3,000	-	5,950	-	-	-
<i>Of which:</i>								
C CPS voted AME charges								
-	2,950	-	3,000	-	5,950	-	-	-
Total Spending in AME								
		-	3,000					
Total for Estimate								
		-384	20,064					
<i>Of which:</i>								
Voted Expenditure								
		-384	20,064					
Non Voted Expenditure								
		-	-					
						£'000		
		Present Plans	Changes	Revised Plans				
Net Cash Requirement		534,929	19,680	554,609				

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
34,778	-1,000	33,778	587,162	-63,000	524,162	2,800	-	2,800
<i>Of which:</i>								
A Administration Costs in HQ and on Central Services								
34,778	-1,000	33,778	-	-	-	-	-	-
B Crown Prosecutions and Legal Services								
-	-	-	587,162	-63,000	524,162	2,800	-	2,800
Total Spending in DEL								
34,778	-1,000	33,778	587,162	-63,000	524,162	2,800	-	2,800
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	5,950	-	5,950	-	-	-
<i>Of which:</i>								
C CPS voted AME charges								
-	-	-	5,950	-	5,950	-	-	-
Total Spending in AME								
-	-	-	5,950	-	5,950	-	-	-
Total for Estimate								
34,778	-1,000	33,778	593,112	-63,000	530,112	2,800	-	2,800
<i>Of which:</i>								
Voted Expenditure								
34,778	-1,000	33,778	593,112	-63,000	530,112	2,800	-	2,800
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	544,210	19,680	563,890
Net Capital Requirement	2,800	-	2,800
Accruals to cash adjustments	-12,081	-	-12,081
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-9,131	3,000	-6,131
New provisions and adjustments to previous provisions	850	-3,000	-2,150
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-3,800	-	-3,800
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	534,929	19,680	554,609

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

	£'000
	Revised Plans
Gross Administration Costs	34,778
<i>Less:</i>	
Administration DEL Income	-1,000
Net Administration Costs	33,778
Gross Programme Costs	593,112
<i>Less:</i>	
Programme DEL Income	-63,000
Programme AME Income	-
Non-budget income	-
Net Programme Costs	530,112
Total Net Operating Costs	563,890
<i>Of which:</i>	
Resource DEL	557,940
Capital DEL	-
Resource AME	5,950
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	563,890
<i>Of which:</i>	
Resource DEL	557,940
Resource AME	5,950
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	563,890

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL	-64,000
<i>Of which:</i>	
Administration	
Other Income	-1,000
<i>Of which:</i>	
A Administration Costs in HQ and on Central Services	-1,000
Total Administration	-1,000
 Programme	
Taxation	-63,000
<i>Of which:</i>	
B Crown Prosecutions and Legal Services	-63,000
Total Programme	-63,000
 Total Voted Resource Income	-64,000

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

No CFER income or receipts are expected in 2019-20.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Max Hill
Additional Accounting Officers:	Rebecca Lawrence for sections A, B and C

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

In discharging these responsibilities, particular regard is given to:

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

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

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

Serious Fraud Office

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section Spending in DEL (Sub Head A4) Investigations and Prosecution Gross DEL	13,100,000		
Total change in Resource DEL (Voted)	13,100,000		13,100,000
Section Spending in AME (Sub Head B4) New Provisions and Adjustment to existing provisions	500,000		
Total change in Resource AME (Voted)	500,000		500,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in stock, debtors and creditors.	13,100,000		
Total change in Net Cash Requirement	13,100,000		13,100,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	13,100,000	-	13,100,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	500,000	-	500,000
Capital	-	-	-
Total Net Budget			
Resource	13,600,000	-	13,600,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	13,100,000		

Supplementary amounts required in the year ending 31 March 2020 for expenditure by Serious Fraud Office on:

Departmental Expenditure Limit:Expenditure arising from:

Administration of The Serious Fraud Office (SFO) including staff costs, capital and operational costs, fees to counsel and outside accountants, witness expenses, use of information technology to analyse and review documents and improve the presentation of evidence, other investigation, prosecution and litigation costs, defendants' costs and damages ordered to be paid by the SFO; Providing advice and assistance to support the United Kingdom's exit from the EU: payments made as a result of asset recovery schemes and deferred prosecution agreements and associated non-cash costs falling in DEL.

Income arising from:

Recovery of income awarded to the SFO in court; receipts for services provided by the SFO and receipts from any asset recovery schemes or deferred prosecution agreements.

Annually Managed Expenditure:Expenditure arising from:

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

Serious Fraud Office will account for this Estimate.

Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
8,330	44,130	-	13,100	8,330	57,230	2,900	-	2,900
<i>Of which:</i>								
A Investigations and Prosecution								
8,330	44,130	-	13,100	8,330	57,230	2,900	-	2,900
Total Spending in DEL								
		-	13,100					
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	1,000	-	500	-	1,500	-	-	-
<i>Of which:</i>								
B New Provisions and Adjustment to existing provisions								
-	1,000	-	500	-	1,500	-	-	-
Total Spending in AME								
		-	500					
Total for Estimate								
		-	13,600					
<i>Of which:</i>								
Voted Expenditure								
		-	13,600					
Non Voted Expenditure								
		-	-					
						£'000		
		Present Plans	Changes			Revised Plans		
Net Cash Requirement		52,660	13,100			65,760		

Part II: Revised subhead detail including additional provision

£'000

Revised Plans									
Resources						Capital			
Administration		Programme		Net		Gross		Income	Net
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	
1	2	3	4	5	6	7	8	9	
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
8,330	-	8,330	58,220	-990	57,230	2,900	-	2,900	
<i>Of which:</i>									
A Investigations and Prosecution									
8,330	-	8,330	58,220	-990	57,230	2,900	-	2,900	
Total Spending in DEL									
8,330	-	8,330	58,220	-990	57,230	2,900	-	2,900	
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
-	-	-	1,500	-	1,500	-	-	-	
<i>Of which:</i>									
B New Provisions and Adjustment to existing provisions									
-	-	-	1,500	-	1,500	-	-	-	
Total Spending in AME									
-	-	-	1,500	-	1,500	-	-	-	
Total for Estimate									
8,330	-	8,330	59,720	-990	58,730	2,900	-	2,900	
<i>Of which:</i>									
Voted Expenditure									
8,330	-	8,330	59,720	-990	58,730	2,900	-	2,900	
Non Voted Expenditure									
-	-	-	-	-	-	-	-	-	

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	53,460	13,600	67,060
Net Capital Requirement	2,900	-	2,900
Accruals to cash adjustments	-3,700	-500	-4,200
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,700	-	-2,700
New provisions and adjustments to previous provisions	-1,000	-500	-1,500
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	52,660	13,100	65,760

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

	£'000
	Revised Plans
Gross Administration Costs	8,330
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	8,330
Gross Programme Costs	59,720
<i>Less:</i>	
Programme DEL Income	-990
Programme AME Income	-
Non-budget income	-
Net Programme Costs	58,730
Total Net Operating Costs	67,060
<i>Of which:</i>	
Resource DEL	65,560
Capital DEL	-
Resource AME	1,500
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	67,060
<i>Of which:</i>	
Resource DEL	65,560
Resource AME	1,500
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	67,060

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL -990*Of which:*

Programme

Other Income

-990

Of which:

A Investigations and Prosecution

-990

Total Programme

-990**Total Voted Resource Income**

-990

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

No CFER income or receipts are expected in 2019-20.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Lisa Osofsky

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

In discharging these responsibilities, particular regard is given to:

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

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

HM Procurator General and Treasury Solicitor

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section A GLD Administration - transfer from Resource DEL to Capital DEL		-2,600,000	
Section B AGO Administration - transfer from CPS to cover the cost of the IT services provided by CPS to AGO	384,000		
Total change in Resource DEL (Voted)	384,000	-2,600,000	-2,216,000
Section D Expenditure required to cover the creation and revaluation of provisions to cover the cost of leasehold dilapidations	4,000,000		
Total change in Resource AME (Voted)	4,000,000		4,000,000
Section A GLD Administration - transfer from Resource DEL to Capital DEL to cover costs associated with GLD's move to new premises	2,600,000		
Total change in Capital DEL (Voted)	2,600,000		2,600,000
Total change in Net Cash Requirement	2,984,000	-2,600,000	384,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-2,216,000	-	-2,216,000
Capital	2,600,000	-	2,600,000
Annually Managed Expenditure			
Resource	4,000,000	-	4,000,000
Capital	-	-	-
Total Net Budget			
Resource	1,784,000	-	1,784,000
Capital	2,600,000	-	2,600,000
Non-Budget Expenditure	-		
Net cash requirement	384,000		

Supplementary amounts required in the year ending 31 March 2020 for expenditure by HM Procurator General and Treasury Solicitor on:

Departmental Expenditure Limit:Expenditure arising from:

Administration of HM Procurator General and Treasury Solicitor's Department comprising the Government Legal Department, the Attorney General's Office and HM Crown Prosecution Service Inspectorate and costs and fees for providing legal and other services, and non-cash items in DEL. Includes expenditure arising from essential preparations for exiting the European Union.

Income arising from:

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

Annually Managed Expenditure:Expenditure arising from:

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

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

Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
16,571	300	-2,216	-	14,355	300	2,700	2,600	5,300
<i>Of which:</i>								
A GLD Administration								
9,383	-	-2,600	-	6,783	-	2,700	2,600	5,300
B AGO Administration								
4,625	300	384	-	5,009	300	-	-	-
Total Spending in DEL								
		-2,216	-			2,600		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-	-	4,000	-	4,000	-	-	-
<i>Of which:</i>								
D AME Provision								
-	-	-	4,000	-	4,000	-	-	-
Total Spending in AME								
		-	4,000			-		
Total for Estimate								
		-2,216	4,000			2,600		
<i>Of which:</i>								
Voted Expenditure								
		-2,216	4,000			2,600		
Non Voted Expenditure								
		-	-			-		
						£'000		
		Present Plans	Changes			Revised Plans		
Net Cash Requirement		17,761	384			18,145		

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Resources		Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
294,355	-280,000	14,355	300	-	300	5,300	-	5,300
<i>Of which:</i>								
A GLD Administration								
286,746	-279,963	6,783	-	-	-	5,300	-	5,300
B AGO Administration								
5,046	-37	5,009	300	-	300	-	-	-
C CPSI Administration								
2,563	-	2,563	-	-	-	-	-	-
Total Spending in DEL								
294,355	-280,000	14,355	300	-	300	5,300	-	5,300
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	4,000	-	4,000	-	-	-
<i>Of which:</i>								
D AME Provision								
-	-	-	4,000	-	4,000	-	-	-
Total Spending in AME								
-	-	-	4,000	-	4,000	-	-	-
Total for Estimate								
294,355	-280,000	14,355	4,300	-	4,300	5,300	-	5,300
<i>Of which:</i>								
Voted Expenditure								
294,355	-280,000	14,355	4,300	-	4,300	5,300	-	5,300
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	16,871	1,784	18,655
Net Capital Requirement	2,700	2,600	5,300
Accruals to cash adjustments	-1,810	-4,000	-5,810
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,310	-	-3,310
New provisions and adjustments to previous provisions	-	-4,000	-4,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,500	-	1,500
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	17,761	384	18,145

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

	£'000
	Revised Plans
Gross Administration Costs	294,355
<i>Less:</i>	
Administration DEL Income	-280,000
Net Administration Costs	14,355
Gross Programme Costs	4,300
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	4,300
Total Net Operating Costs	18,655
<i>Of which:</i>	
Resource DEL	14,655
Capital DEL	-
Resource AME	4,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	18,655
<i>Of which:</i>	
Resource DEL	14,655
Resource AME	4,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	18,655

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL	-280,000
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-280,000
<i>Of which:</i>	
A GLD Administration	-279,963
B AGO Administration	-37
Total Administration	<u>-280,000</u>
Total Voted Resource Income	<u>-280,000</u>

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

No CFER income or receipts are expected in 2019-20.

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 Jones KCB QC (Hon)
Additional Accounting Officers:	Kevin McGinty CBE, HM Chief Inspector of the Crown Prosecution Service, for section C

Sir Jonathan Jones KCB QC (Hon) 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.

Department for Environment, Food and Rural Affairs

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
£			
<u>Resource DEL</u>			
<u>Control total changes</u>			
(Section A) Increase in gross programme spend for Food and farming following Reserve claim for Sugar Levies.	3,200,000	-	
(Section A) Increase in gross programme spend for Food and farming following Reserve claim for Flood Recovery Fund for Farmers.	500,000	-	
(Section B) Decrease in gross programme spend for Improve the environment following a Budget Exchange transfer into 2020/21 for Urban Trees.	-	-435,000	
(Section C) Increase in gross administration spend for Protect the country from floods following a Reserve claim for Reservoirs Safety Review.	150,000	-	
(Section C) Increase in gross programme spend for Protect the country from floods following a Reserve claim for Reservoirs Safety Review.	100,000	-	
(Section E) Increase in gross programme spend for Marine and fisheries following a Reserve claim for European Maritime Fisheries Fund.	5,000,000	-	
(Section G) Increase in gross administration spend for Departmental operating costs following a Reserve claim for EA Transfer Pension Shortfall.	20,051,000	-	
(Section G) Increase in gross administration spend for Departmental operating costs following a Reserve claim for EU Exit.	6,170,000	-	
(Section G) Increase in gross administration spend for Departmental operating costs following a Reserve claim for Flood Risk Management.	150,000	-	

(Section G) Decrease in gross administration spend for Departmental operating costs following a HM Treasury charge for cash forecasting.	-	-68,000
(Section G) Increase in gross programme spend for Departmental operating costs following a Reserve claim for EU Exit.	148,950,000	-
(Section G) Increase in gross programme spend for Departmental operating costs following a Reserve claim for Air Quality - Roadside NO2 levels.	13,000,000	-
(Section G) Increase in gross programme spend for Departmental operating costs following a Reserve claim for Flood Risk Management.	6,550,000	-
(Section G) Increase in gross programme spend for Departmental operating costs following a Reserve claim for Village Halls Grant Scheme in England.	3,000,000	-
(Section G) Increase in gross programme spend for Departmental operating costs following a Reserve claim for Fishing Safety.	350,000	-
(Section H) Decrease in gross programme spend for Improve the environment (ALB) (net) following a Budget Exchange transfer into 2020/21 for Abandoned Waste Sites (the reimbursement of Landfill Tax paid).	-	-1,900,000
(Section I) Increase in gross programme spend for Protect the country from floods (ALB) (net) following a Reserve claim for Flood Resilience Funding for Environment Agency.	50,000	-
<u>Transfers of budgetary cover to/from other Government Departments</u>		
(Section A) Increase in gross administration spend for Food and farming following a transfer from Cabinet Office for Leading for change - National Food Strategy.	150,000	-
(Section A) Decrease in gross programme spend for Food and farming following a transfer to Department for International Trade for Defra's contribution to the Dubai Expo 2020 Programme.	-	-1,500,000
(Section B) Increase in gross programme spend for Improve the environment following a transfer from Department for International Development for Illegal Wildlife Trade Challenge Fund work.	1,300,000	-
(Section B) Increase in gross programme spend for Improve the environment following a transfer from Foreign and Commonwealth Office for Conflict, Stability and Security Fund.	712,000	-

(Section B) Increase in gross programme spend for Improve the environment following a transfer from Foreign and Commonwealth Office for Darwin + Non- Official Development Assistance.	500,000	-
(Section B) Increase in gross programme spend for Improve the environment following a transfer from Department for Education for Children in Nature Evaluation project.	108,000	-
(Section B) Decrease in gross programme spend for Improve the environment following a transfer to Ministry of Housing, Communities and Local Government to support cross-government scaling up nature project.	-	-30,000
(Section E) Decrease in gross programme spend for Marine and fisheries following a transfer to Scottish Government for European Maritime and Fisheries Fund.	-	-3,200,000
(Section E) Increase in gross programme spend for Marine and fisheries following a transfer from Foreign and Commonwealth Office to Centre for Environment, Fisheries and Aquaculture Science for Commonwealth 18-20 Litter Programme.	2,132,000	-
(Section E) Increase in gross programme spend for Marine and fisheries following a transfer from Foreign and Commonwealth Office to Centre for Environment, Fisheries and Aquaculture Science for Integrated Activity Fund.	1,720,000	-
(Section E) Increase in gross programme spend for Marine and fisheries following a transfer from Foreign and Commonwealth Office to Centre for Environment, Fisheries and Aquaculture Science for Conflict, Stability and Security Fund.	681,000	-
(Section E) Decrease in gross programme spend for Marine and fisheries following a transfer to Welsh Government for European Maritime and Fisheries Fund.	-	-400,000
(Section E) Decrease in gross programme spend for Marine and fisheries following a transfer to Ministry of Justice for Justice Impact Test 279 Consultation on Microbeads ban.	-	-8,000
(Section G) Decrease in gross administration spend for Departmental operating costs following a transfer to Cabinet Office for Special Advisors.	-	-120,000
(Section G) Increase in gross programme spend for Departmental operating costs following a transfer from Cabinet Office for Public Information Campaign, Get Ready for EU Exit.	1,329,000	-

(Section G) Increase in gross programme spend for Departmental operating costs following a transfer from Department for International Trade for Food is Great.	1,250,000	-
(Section G) Decrease in gross programme spend for Departmental operating costs following a transfer to Cabinet Office for contribution to outsourcing implementation.	-	-139,000
(Section G) Decrease in gross programme spend for Departmental operating costs following a transfer to Health and Safety Executive for Get Ready project, EU Exit funding.	-	-62,000
(Section H) Increase in gross programme spend for Improve the environment (ALB) (net) following a transfer from Ministry of Housing, Communities and Local Government to Natural England for District Level Licencing, Great Crested Newts.	3,925,000	-
(Section H) Increase in gross programme spend for Improve the environment (ALB) (net) following a transfer from Department for Education to Natural England for Children In Nature project.	1,926,000	-
(Section H) Increase in gross programme spend for Improve the environment (ALB) (net) following a transfer from Department for Business, Energy and Industrial Strategy to Environment Agency for oil and gas work.	400,000	-
(Section J) Increase in gross programme spend for Marine and fisheries (ALB) (net) following a transfer from Foreign and Commonwealth Office to Marine Management Organisation for Blue Belt programme.	526,000	-
<u>Transfers between resource and capital spending</u>	-	
(Section A) Decrease in gross programme spend for Food and farming following a reclassification of research and development spend.		-1,069,000
(Section B) Increase in gross programme spend for Improve the environment following a transfer from capital for Official Development Assistance.	9,875,000	-
(Section B) Decrease in gross programme spend for Improve the environment following a reclassification of research and development spend.	-	-1,797,000
(Section C) Decrease in gross programme spend for Protect the country from floods following a reclassification of research and development spend.	-	-125,000
(Section D) Decrease in gross programme spend for Animal and plant health following a reclassification of research and development spend.	-	-1,184,000

(Section F) Decrease in gross programme spend for Countryside and rural services following a transfer to capital for Forestry Commission.	-	-345,000
(Section G) Decrease in gross programme spend for Departmental operating costs following a transfer to capital.	-	-40,000,000
(Section H) Decrease in gross programme spend for Improve the environment (ALB) (net) following a transfer to capital for Environment Agency.	-	-14,000,000
(Section I) Decrease in gross programme spend for Protect the country from floods (ALB) (net) following a transfer to capital for Environment Agency.	-	-37,000,000
<u>Transfers within Department</u>		
(Section A) Increase in gross administration spend for Food and farming following a reallocation of budgets.	57,464,000	-
(Section A) Increase in gross programme spend for Food and farming following a reallocation of budgets.	99,448,000	-
(Section B) Increase in gross administration spend for Improve the environment following a reallocation of budgets.	47,181,000	-
(Section B) Increase in gross programme spend for Improve the environment following a reallocation of budgets.	49,347,000	-
(Section B) Decrease in gross programme spend for Improve the environment following a transfer to Joint Nature Conservation Committee.	-	-400,000
(Section B) Decrease in gross programme spend for Improve the environment following a transfer to Royal Botanic Gardens, Kew.	-	-306,000
(Section D) Increase in gross administration spend for Animal and plant health following a reallocation of budgets.	33,127,000	-
(Section D) Increase in gross programme spend for Animal and plant health following a reallocation of budgets.	33,327,000	-
(Section D) Decrease in gross programme spend for Animal and plant health following a transfer to Natural England.	-	-1,127,000
(Section E) Increase to gross administration spend for Marine and fisheries following a reallocation of budgets.	11,170,000	-
(Section E) Increase to gross programme spend for Marine and fisheries following a reallocation of budgets.	11,190,000	-

(Section E) Decrease to gross programme spend for Marine and fisheries following a transfer to Joint Nature Conservation Committee.	-	-841,000
(Section F) Increase in gross administration spend for Countryside and rural services for Forestry Commission, following a reallocation of budgets.	2,400,000	-
(Section F) Increase in gross administration spend for Countryside and rural services following a reallocation of budgets.	233,000	-
(Section F) Decrease in gross programme spend for Countryside and rural services following a reallocation of budgets.	-	-31,427,000
(Section F) Increase in gross programme spend for Countryside and rural services for Forestry Commission following a reallocation of budgets.	636,000	-
(Section G) Decrease in gross administration spend for Departmental operating costs following a reallocation of budgets.	-	-151,575,000
(Section G) Decrease in gross administration spend for Departmental operating costs following a transfer to Environment Agency.	-	-6,886,000
(Section G) Decrease in gross administration spend for Departmental operating costs following a transfer to Natural England.	-	-6,218,000
(Section G) Decrease in gross administration spend for Departmental operating costs following a transfer to Royal Botanic Gardens, Kew.	-	-990,000
(Section G) Decrease in gross administration spend for Departmental operating costs following a transfer to Joint Nature Conservation Committee.	-	-650,000
(Section G) Decrease in gross programme spend for Departmental operating costs following a reallocation of budgets.	-	-162,521,000
(Section G) Decrease in gross programme spend for Departmental operating costs following a transfer to Marine Management Organisation.	-	-15,550,000
(Section G) Decrease in gross programme spend for Departmental operating costs following a transfer to Natural England.	-	-5,380,000
(Section G) Decrease in gross programme spend for Departmental operating costs following a transfer to Joint Nature Conservation Committee.	-	-685,000

(Section G) Decrease in gross programme spend for Departmental operating costs following a transfer to Environment Agency.	-	-170,000
(Section G) Decrease in gross programme spend for Departmental operating costs following a transfer to Royal Botanic Gardens, Kew.	-	-30,000
(Section H) Increase in gross administration spend for Improve the environment (ALB) (net) for Environment Agency.	6,886,000	-
(Section H) Increase in gross administration spend for Improve the environment (ALB) (net) for Natural England.	6,218,000	-
(Section H) Increase in gross administration spend for Improve the environment (ALB) (net) for Royal Botanic Gardens, Kew.	990,000	-
(Section H) Increase in gross administration spend for Improve the environment (ALB) (net) for Joint Nature Conservation Committee.	650,000	-
(Section H) Increase in gross programme spend for Improve the environment (ALB) (net) for Natural England.	6,507,000	-
(Section H) Increase in gross programme spend for Improve the environment (ALB) (net) for Joint Nature Conservation Committee.	1,926,000	-
(Section H) Increase in gross programme spend for Improve the environment (ALB) (net) for Royal Botanic Gardens, Kew.	336,000	-
(Section H) Increase in gross programme spend for Improve the environment (ALB) (net) for Environment Agency.	170,000	-
(Section J) Increase in gross programme spend for Marine and fisheries (ALB) (net) for Marine Management Organisation.	15,550,000	-
<u>Changes in expenditure offset by income</u>		
(Section A) Decrease in gross programme spend for Food and farming offset by decrease in programme income.	97,600,000	-97,600,000
(Section D) Increase in gross programme spend for Animal and plant health offset by increase in programme income.	4,900,000	-4,900,000
(Section H) Increase in gross programme spend for Improve the environment (ALB) (net) offset by increase in programme income for Environment Agency.	3,000,000	-3,000,000

(Section I) Increase in gross programme spend for Protect the country from floods (ALB) (net) offset by increase in programme income for Environment Agency.	3,000,000	-3,000,000	
Total change in Resource DEL (Voted)	727,011,000	-596,638,000	130,373,000

Resource AME**Control total changes**

(Section L) Increase in gross programme spend for Food and farming for CAP disallowance provision.	600,000,000	-	
(Section M) Increase in gross programme spend for Improve the environment for increase in metal mines provision, due to the establishment of a new scheme.	12,790,000	-	
(Section Q) Decrease in gross programme spend for Departmental operating costs for decrease in centrally held provisions.	-	-50,000,000	
(Section Q) Increase in gross programme spend for Departmental operating costs for decrease in the Foot and Mouth Burial Sites provision, due to work carried out to verify the value of this provision.	35,000,000	-	
(Section S) Increase in gross programme spend for Improve the environment (ALB) (net) for potential Reservoir Operating Agreement provision for Environment Agency.	20,000,000	-	

Transfers within the Department

(Section M) Decrease in gross programme spend for Improve the environment following a reallocation of budgets.	-	-780,000	
(Section Q) Increase in gross programme spend for Departmental operating costs following a reallocation of budgets.	780,000	-	
Total change in Resource AME (Voted)	668,570,000	-50,780,000	617,790,000

Capital DEL**Control Total Changes**

(Section A) Increase in capital spend for Food and farming following a Reserve claim for Environmental and Countryside Stewardship Bridging Payments.	15,000,000	-	
(Section B) Decrease in capital spend for Improve the environment following a Budget Exchange transfer into 2020/21 for Urban Trees.	-	-1,591,000	

(Section G) Increase in capital spend for Departmental operating costs following a Reserve claim for Floods Regeneration and Growth Fund.	20,000,000	-
(Section G) Increase in capital spend for Departmental operating costs following a Reserve claim for New Flood Defence Schemes.	18,000,000	-
(Section G) Increase in capital spend for Departmental operating costs following a Reserve claim for Flood Defences in Carlisle.	11,190,000	-
(Section G) Increase in capital spend for Departmental operating costs following a Reserve claim for EU Exit.	2,000,000	-
(Section G) Increase in capital spend for Departmental operating costs following a Reserve claim for Property Resilience Fund.	500,000	-
(Section G) Decrease in capital spend for Departmental operating costs following a Budget Exchange transfer into 2020/21 for GovTech.	-	-410,000
(Section I) Increase in capital spend for Protect the country from floods (ALB) (net) following a Reserve claim for Flood Repairs.	12,000,000	-
<u>Transfers of budgetary cover to/from other Government Departments</u>		
(Section B) Increase in capital spend for Improve the environment following a transfer from Department for International Development - Official Development Assistance, International Climate Fund.	166,000	
(Section E) Increase in capital spend for Marine and fisheries following a transfer from Department for Business, Energy and Industrial Strategy to Centre for Environment, Fisheries and Aquaculture Science for Seafood Innovation Fund.	2,000,000	-
(Section G) Increase in capital spend for Departmental operating costs following a transfer from Ministry of Housing, Communities and Local Government for prior year transfer of Defra property asset (Long Benton) to Homes and Communities Agency.	1,330,000	-
(Section G) Decrease in capital spend for Departmental operating costs following a transfer to Government Property Agency for professional fees incurred in 2019/20 in relation to the development of the Peterborough Hub.	-	-301,000

Transfers between resource spending and capital spending

(Section A) Increase in capital spend for Food and farming following a reclassification of research and development spend.	1,069,000	-
(Section B) Decrease in capital spend for Improve the environment following a transfer from resource for Official Development Assistance.	-	-9,875,000
(Section B) Increase in capital spend for Improve the environment following a reclassification of research and development spend.	1,797,000	-
(Section C) Increase in capital spend for Protect the country from floods following a reclassification of research and development spend.	125,000	-
(Section D) Increase in capital spend for Animal and plant health following a reclassification of research and development spend.	1,184,000	-
(Section F) Increase in capital spend for Countryside and rural services following a transfer from resource for Forestry Commission.	345,000	-
(Section G) Increase in capital spend for Departmental operating costs following a transfer from resource.	40,000,000	-
(Section H) Increase in capital spend for Improve the environment (ALB) (net) following a transfer from resource for Environment Agency.	14,000,000	-
(Section I) Increase in capital spend for Protect the country from floods (ALB) (net) following a transfer from resource for Environment Agency.	37,000,000	-

Transfers within the Department

(Section A) Decrease in capital spend for Food and farming following a reallocation of budgets.		-1,690,000
(Section B) Increase in capital spend for Improve the environment following a reallocation of budgets.	19,993,000	-
(Section D) Increase in capital spend for Animal and plant health following a reallocation of budgets.	1,038,000	-
(Section E) Increase in capital spend for Marine and fisheries following a reallocation of budgets.	4,159,000	-
(Section F) Decrease in capital spend for Countryside and rural services following a reallocation of budgets.	-	-20,500,000

(Section F) Increase in capital spend for Countryside and rural services for Forestry Commission following a reallocation of budgets.	1,307,000	-	
(Section G) Increase in capital spend for Departmental operating costs following a transfer from Royal Botanic Gardens, Kew.	4,350,000	-	
(Section G) Decrease in capital spend for Departmental operating costs following a reallocation of budgets.	-	-4,307,000	
(Section G) Increase in capital spend for Departmental operating costs following a transfer from Environment Agency.	2,535,000	-	
(Section G) Increase in capital spend for Departmental operating costs following a transfer to Natural England.	-	-600,000	
(Section H) Decrease in capital spend for Improve the environment (ALB) (net) for Royal Botanic Gardens, Kew.	-	-4,350,000	
(Section H) Decrease in capital spend for Improve the environment (ALB) (net) for Environment Agency.	-	-2,535,000	
(Section H) Increase in capital spend for Improve the environment (ALB) (net) for Natural England.	600,000	-	
<u>Changes in expenditure offset by income</u>			
(Section I) Decrease in capital spend for Protect the country from floods (ALB) (net) offset by decrease in capital income for Environment Agency.	8,000,000	-8,000,000	
Total change in Capital DEL (Voted)	219,688,000	-54,159,000	165,529,000
Prior Period Adjustments.	26,300,000		
Total change in Non-Budget	26,300,000	-	26,300,000
<u>Net Cash Requirement</u>			
Revisions of the Net Cash Requirement to reflect changes to resources and capital as set out above. It also takes account of movements in debtors.	747,874,000		
Total change in Net Cash Requirement	747,874,000	-	747,874,000

Part I

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	130,373,000	-	130,373,000
Capital	165,529,000	-	165,529,000
Annually Managed Expenditure			
Resource	617,790,000	-	617,790,000
Capital	-	-	-
Total Net Budget			
Resource	748,163,000	-	748,163,000
Capital	165,529,000	-	165,529,000
Non-Budget Expenditure	26,300,000	-	
Net Cash Requirement	747,874,000	-	

Supplementary amounts required in the year ending 31 March 2020 for expenditure by Department for Environment, Food and Rural Affairs on:

Departmental Expenditure Limit:Expenditure arising from:

Expenditure by Natural England and the Environment Agency. Represent forestry interests, encourage good forestry practice, sustainable forest management and conduct forest research. International policy, research, standard-setting and monitoring to support sustainable forestry. Land grants, countryside access and rights of way. Policy on commons, national parks and town and village greens. Environmental protection and conservation, maintain air and ozone quality, increase UK's environmental decontamination capabilities, deliver social, environmental and economic programmes; Maintain water quality and a resilient supply, support for management of inland waterways and obligations under the Water Act 2003 and Water Act 2014. Support terrestrial, marine, waterway environments and protection of water bodies. Fair charges for supply of water and provision of sewerage services to customers. Support protection of species, wildlife management, habitat protection and conservation. Support national and global biodiversity, geodiversity and research. Support for rural and regional development. Better waste management. Promotion and support for sustainable development, consumption and production. Supporting development of farming and cost-sharing initiatives, payments, losses and penalties relating to the administration of EU schemes including disallowance. EU compensation payments to producers and support for agriculture. Championing hygienic production, marketing, delivery and processing in the agriculture, fisheries and food industries. Support bee and fish conservation and health, UK's responsibilities under the Convention on International Trade in Endangered Species (CITES) and fishing industry. Support keeping, movement tracing, international trade, health and welfare of animals, animal products and by-products, dairy hygiene and marketing. Support a sustainable, secure and healthy food supply; food labelling and composition policy.

Flood risk management and development implications, land drainage and sewerage. Exotic and endemic animal and plant disease policy portfolio and eradication. Regulatory systems for chemicals, veterinary medicines and pesticides. Radioactive waste management, 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, overseas Governments and European Commission (EC); delivery body funding contributions; provision of employee and financial shared services to other public sector bodies; surveys; receipts from sale of carcasses and vaccines; income from licensing; regulatory income; approvals; investments; interest gained; donations and bequests; commercial activities; certification; publications; public inquiries; information; inspections; registrations; supervision and intensification; 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; overseas Governments investments; reinsurance related and commercial income and interest gained.

Non-Budget Expenditure:

Expenditure arising from:

Payments to devolved administrations.

* Prior period adjustments.

Income arising from:

Funding contributions to support delivery bodies.

Department for Environment, Food and Rural Affairs will account for this Estimate.

Part II: Changes Proposed

						£'000		
Present		Net Resources		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
794,483	1,362,951	26,483	103,890	820,966	1,466,841	617,805	165,529	783,334
<i>of which:</i>								
A Food and farming								
51,816	150,714	57,614	100,579	109,430	251,293	4,490	14,379	18,869
B Improve the environment								
26,045	320,961	47,181	58,874	73,226	379,835	53,194	10,490	63,684
C Protect the country from floods								
1,084	453	150	-25	1,234	428	126	125	251
D Animal and plant health								
12,046	146,166	33,127	31,016	45,173	177,182	8,758	2,222	10,980
E Marine and fisheries								
6,050	22,188	11,170	16,274	17,220	38,462	3,958	6,159	10,117
F Countryside and rural services								
7,375	124,131	2,633	-31,136	10,008	92,995	29,138	-18,848	10,290
G Departmental operating costs								
576,686	159,892	-140,136	-50,108	436,550	109,784	-24,647	94,287	69,640
H Improve the environment (ALB) (net)								
55,825	141,126	14,744	-710	70,569	140,416	41,598	7,715	49,313
I Protect the country from floods (ALB) (net)								
54,755	284,062	-	-36,950	54,755	247,112	501,190	49,000	550,190
J Marine and fisheries (ALB) (net)								
2,398	11,050	-	16,076	2,398	27,126	-	-	-
Total Spending in DEL								
		26,483	103,890			165,529		

Part II: Changes Proposed

						£'000		
Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	244,552	-	617,790	-	862,342	16,000	-	16,000
<i>of which:</i>								
L Food and farming								
-	50,881	-	600,000	-	650,881	-	-	-
M Improve the environment								
-	-41,635	-	12,010	-	-29,625	-	-	-
Q Departmental operating costs								
-	50,368	-	-14,220	-	36,148	-	-	-
S Improve the environment (ALB) (net)								
-	28,029	-	20,000	-	48,029	-	-	-
Total Spending in AME								
		-	617,790				-	
Non-Budget spending								
Voted expenditure								
-	10,000	-	26,300	-	36,300	-	-	-
<i>of which:</i>								
X Prior period adjustments								
-	-	-	26,300	-	26,300	-	-	-
Total Non-Budget Spending								
		-	26,300				-	
Total for Estimate								
		26,483	747,980				165,529	
<i>of which:</i>								
Voted expenditure								
		26,483	747,980				165,529	
Non-voted expenditure								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	2,709,158	747,874	3,457,032

Part II: Revised subhead detail including additional provision

£'000

Revised Plans									
Resources						Capital			
Administration		Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	
1	2	3	4	5	6	7	8	9	
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
824,671	-3,705	820,966	4,073,818	-2,606,977	1,466,841	792,334	-9,000	783,334	
<i>of which:</i>									
A Food and farming									
109,730	-300	109,430	2,705,128	-2,453,835	251,293	18,869	-	18,869	
B Improve the environment									
75,095	-1,869	73,226	390,744	-10,909	379,835	63,684	-	63,684	
C Protect the country from floods									
1,234	-	1,234	428	-	428	251	-	251	
D Animal and plant health									
45,173	-	45,173	268,567	-91,385	177,182	10,980	-	10,980	
E Marine and fisheries									
17,220	-	17,220	68,862	-30,400	38,462	10,117	-	10,117	
F Countryside and rural services									
11,308	-1,300	10,008	113,443	-20,448	92,995	10,290	-	10,290	
G Departmental operating costs									
436,786	-236	436,550	109,784	-	109,784	78,640	-9,000	69,640	
H Improve the environment (ALB) (net)									
70,569	-	70,569	140,416	-	140,416	49,313	-	49,313	
I Protect the country from floods (ALB) (net)									
54,755	-	54,755	247,112	-	247,112	550,190	-	550,190	
J Marine and fisheries (ALB) (net)									
2,398	-	2,398	27,126	-	27,126	-	-	-	
K Countryside and rural services (ALB) (net)									
403	-	403	2,208	-	2,208	-	-	-	
Total Spending in DEL									
824,671	-3,705	820,966	4,073,818	-2,606,977	1,466,841	792,334	-9,000	783,334	

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

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	962,342	-100,000	862,342	16,000	-	16,000
<i>of which:</i>								
L Food and farming								
-	-	-	650,881	-	650,881	-	-	-
M Improve the environment								
-	-	-	70,375	-100,000	-29,625	-	-	-
N Animal and plant health								
-	-	-	2	-	2	-	-	-
O Marine and fisheries								
-	-	-	9	-	9	-	-	-
P Countryside and rural services								
-	-	-	-295	-	-295	-	-	-
Q Departmental operating costs								
-	-	-	36,148	-	36,148	-	-	-
R Food and farming (ALB) (net)								
-	-	-	1,126	-	1,126	16,000	-	16,000
S Improve the environment (ALB) (net)								
-	-	-	48,029	-	48,029	-	-	-
T Protect the country from floods (ALB) (net)								
-	-	-	156,000	-	156,000	-	-	-
U Marine and fisheries (ALB) (net)								
-	-	-	61	-	61	-	-	-
V Countryside and rural services (ALB) (net)								
-	-	-	6	-	6	-	-	-
Total Spending in AME								
-	-	-	962,342	-100,000	862,342	16,000	-	16,000
Non-Budget spending								
Voted expenditure								
-	-	-	1,515,450	-1,479,150	36,300	-	-	-
<i>Of which:</i>								
W Food and farming								
-	-	-	1,489,150	-1,479,150	10,000	-	-	-
X Prior period adjustments								
-	-	-	26,300	-	26,300	-	-	-
Total Non-Budget Spending								
-	-	-	1,515,450	-1,479,150	36,300	-	-	-
Total for Estimate								
824,671	-3,705	820,966	6,551,610	-4,186,127	2,365,483	808,334	-9,000	799,334
<i>Of which:</i>								
Voted Expenditure								
824,671	-3,705	820,966	6,551,610	-4,186,127	2,365,483	808,334	-9,000	799,334
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	2,411,986	774,463	3,186,449
Net Capital Requirement	633,805	165,529	799,334
Accruals to cash adjustments	-336,633	-192,118	-528,751
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1,295,837	-69,875	-1,365,712
Add cash grant-in-aid	1,066,444	61,847	1,128,291
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-108,273	-	-108,273
New provisions and adjustments to previous provisions	-138,854	-597,790	-736,644
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-26,300	-26,300
Other non-cash items	-9,889	-	-9,889
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	100,000	440,000	540,000
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	49,776	-	49,776
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	2,709,158	747,874	3,457,032

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

	£'000
	Revised Plans
Gross Administration Costs	818,753
<i>Less:</i>	
Administration DEL Income	-3,705
Net Administration Costs	815,048
Gross Programme Costs	7,116,097
<i>Less:</i>	
Programme DEL Income	-2,606,977
Programme AME Income	-100,000
Non-budget income	-1,479,600
Net Programme Costs	2,929,520
Total Net Operating Costs	3,744,568
<i>Of which:</i>	
Resource DEL	2,137,760
Capital DEL	569,869
Resource AME	1,012,389
Capital AME	15,000
Non-budget	9,550
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-584,869
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	450
Other adjustments	-10,000
Total Resource Budget	3,150,149
<i>Of which:</i>	
Resource DEL	2,287,807
Resource AME	862,342
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	26,300
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	10,000
Total Resource (Estimate)	3,186,449

Part III: Note B - Analysis of Departmental Income

	£'000
	Revised Plans
Voted Resource DEL	-2,610,682
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-3,481
<i>Of which:</i>	
A Food and farming	-300
B Improve the environment	-1,869
F Countryside and rural services	-1,300
G Departmental operating costs	-12
Other Income	-224
<i>Of which:</i>	
G Departmental operating costs	-224
Total Administration	<u>-3,705</u>
Programme	
EU Grants Received	-2,442,126
<i>Of which:</i>	
A Food and farming	-2,441,253
D Animal and plant health	-873
Sales of Goods and Services	-164,839
<i>Of which:</i>	
A Food and farming	-12,582
B Improve the environment	-10,909
D Animal and plant health	-90,512
E Marine and fisheries	-30,400
F Countryside and rural services	-20,436
Interest and Dividends	-12
<i>Of which:</i>	
F Countryside and rural services	-12
Total Programme	<u>-2,606,977</u>
Voted Resource AME	-100,000
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-100,000
<i>Of which:</i>	
M Improve the environment	-100,000
Total Programme	<u>-100,000</u>
Total Voted Resource Income	<u>-2,710,682</u>

Part III: Note B - Analysis of Departmental Income

	£'000
	Revised Plans
Voted Capital DEL	-9,000
<i>Of which:</i>	
Programme	
Sales of Assets	-9,000
<i>Of which:</i>	
G Departmental operating costs	-9,000
Total Programme	-9,000
Total Voted Capital Income	-9,000

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

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

	£'000					
	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-450	-450	-450	-450
Total	-	-	-450	-450	-450	-450

Detailed description of CFER sources

	£'000					
	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Thames Tideway Tunnel	-	-	-450	-450	-450	-450
Total	-	-	-450	-450	-450	-450

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Tamara Finkelstein
Additional Accounting Officers:	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
Tom McCormack CBE	Marine Management Organisation
John Everitt	National Forest Company
Marian Spain	Natural England
Richard Deverell	Royal Botanic Gardens, Kew
Marcus Coleman	Sea Fish Industry Authority

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resource	Capital	Grant-in-aid
R	Agriculture & Horticulture Development Board	1,126	16,000	-
H	Consumer Council for Water	5,880	-	5,783
H, I, S, T	Environment Agency	491,077	586,640	935,836
T	Flood Re	100,000	-	-
H	Joint Nature Conservation Committee	9,608	735	11,426
J	Marine Management Organisation	29,524	-	50,320
K, V	National Forest Company	2,617	-	2,531
H	Natural England	84,977	1,238	90,364
H	Royal Botanic Gardens, Kew	25,339	10,890	32,031
U	Sea Fish Industry Authority	61	-	-
Total		750,209	615,503	1,128,291

Part III: Note F - Accounting Policy changes

As part of the 2019-20 Annual Report and Accounts (ARA) preparation process a number of changes will be required to the Outturn figures for prior years. The exact value of these prior period adjustments has not yet been fully confirmed, but current estimates are that they will not exceed £26.3m and will not lead to a breach in the control totals.

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

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
The Department has a potential liability to HMRC for VAT on services provided by the core Department, relating to transactions both in 2018–19, and in previous years. This is subject to considerable uncertainty, as it will involve further investigation by and consultation with HMRC. An internal assessment estimates the potential liability at less than £20m.	20,000
There is a potential £12 million liability for mine water remediation work at Nent Hags. Planning permission has been applied for the scheme to go ahead and any liability is dependent on the outcome of this application.	12,000
Small potential liabilities against the Defra group.	2,600
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
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
The European Commission can apply financial corrections if Defra (through the RPA) does not comply with European Commission regulations for payments funded by the European Agricultural Guarantee Fund. Any amounts disallowed (and hence funded by Defra instead) will depend on the assessed severity of the breach of regulations and on subsequent clarification negotiations with the European Commission in accordance with the European Commission's clearance of accounts procedure. There is an ongoing potential liability in respect of financial corrections which is unquantifiable.	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
<hr/>	
<u>Taxes, fines and charges</u>	
Rural Payments Agency	10,000
Environment Agency	11
Total	10,011

HM Revenue and Customs

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
			£
(Section A) Movements in HMRC Administration resulting from budget movements between HMRC and other Government departments, funding from the Reserve	71,759,000	-10,877,000	
(Section A) Increase in HMRC Administration resulting from additional funding received for EU exit	125,616,000		
(Section B) Increase in VOA Administration	1,000,000		
Total change in Resource DEL (Voted)	198,375,000	-10,877,000	187,498,000
(Section E) Reduction in Child Benefit		-117,801,000	
(Section F) Reduction in Tax Free Childcare		-2,822,000	
(Section G) Increase in PPIL	13,395,000		
(Section H) Reduction in Lifetime ISA		-67,410,000	
(Section I) Increase in HMRC Administration	21,000,000		
(Section J) Increase in VOA - Payments of rates to LAs on behalf of certain bodies	12,000,000		
(Section L) Increase in Utilised Provisions		-2,200,000	
Total change in Resource AME (Voted)	46,395,000	-190,233,000	-143,838,000
(Section M) Reduction in Personal Tax Credit		-3,570,230,000	
(Section N) Movements in Other Reliefs and Allowances	7,114,488,000		
Total change in Resource AME (Non-Voted)	7,114,488,000	-3,570,230,000	3,544,258,000
(Section A) Movements in HMRC Administration resulting from budget movements between HMRC and other Government departments and increase in income	1,035,000		
(Section A) Increase in HMRC Administration resulting from additional funding received for EU exit	57,000,000		
(Section B) decrease in VOA Administration		-1,000,000	
Total change in Capital DEL (Voted)	58,035,000	-1,000,000	57,035,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in working capital	3,644,954,000	-4,451,228,000	
Total change in Net Cash Requirement	3,644,954,000	-4,451,228,000	-806,274,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	187,498,000	-	187,498,000
Capital	57,035,000	-	57,035,000
Annually Managed Expenditure			
Resource	-143,838,000	3,544,258,000	3,400,420,000
Capital	-	-	-
Total Net Budget			
Resource	43,660,000	3,544,258,000	3,587,918,000
Capital	57,035,000	-	57,035,000
Non-Budget Expenditure	-		
Net cash requirement	-806,274,000		

Supplementary amounts required in the year ending 31 March 2020 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.

Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
917,473	2,982,183	68,273	119,225	985,746	3,101,408	306,660	57,035	363,695
<i>Of which:</i>								
A HMRC Administration								
903,473	2,801,994	68,273	118,225	971,746	2,920,219	298,660	58,035	356,695
B VOA Administration								
-	164,189	-	1,000	-	165,189	8,000	-1,000	7,000
Total Spending in DEL								
		68,273	119,225			57,035		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	12,515,559	-	-143,838	-	12,371,721	10	-	10
<i>Of which:</i>								
E Child Benefit								
-	11,699,567	-	-117,801	-	11,581,766	10	-	10
F Tax Free Childcare								
-	286,053	-	-2,822	-	283,231	-	-	-
G Providing payments in lieu of tax relief to certain bodies								
-	101,069	-	13,395	-	114,464	-	-	-
H Lifetime ISA								
-	345,420	-	-67,410	-	278,010	-	-	-
I HMRC Administration								
-	30,000	-	21,000	-	51,000	-	-	-
J VOA - Payments of rates to LAs on behalf of certain bodies								
-	81,460	-	12,000	-	93,460	-	-	-
L Utilised Provisions								
-	-30,010	-	-2,200	-	-32,210	-	-	-
Non Voted Expenditure								
-	30,184,764	-	3,544,258	-	33,729,022	-	-	-
<i>Of which:</i>								
M Personal Tax Credit								
-	25,068,230	-	-3,570,230	-	21,498,000	-	-	-
N Other Reliefs and Allowances								
-	5,116,534	-	7,114,488	-	12,231,022	-	-	-
Total Spending in AME								
		-	3,400,420			-		

Part II: Changes Proposed

£'000

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Total for Estimate								
		68,273	3,519,645				57,035	
<i>Of which:</i>								
Voted Expenditure		68,273	-24,613				57,035	
Non Voted Expenditure		-	3,544,258				-	
						£'000		

	Present Plans	Changes	Revised Plans
Net Cash Requirement	16,337,989	-806,274	15,531,715

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Programme						
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
1,057,056	-71,310	985,746	3,210,798	-109,390	3,101,408	461,695	-98,000	363,695
<i>Of which:</i>								
A HMRC Administration								
1,043,056	-71,310	971,746	2,980,909	-60,690	2,920,219	454,695	-98,000	356,695
B VOA Administration								
-	-	-	213,889	-48,700	165,189	7,000	-	7,000
C Utilised Provisions								
14,000	-	14,000	16,000	-	16,000	-	-	-
Non-voted expenditure								
51,474	-	51,474	231,826	-	231,826	-	-	-
<i>Of which:</i>								
D National Insurance Fund								
51,474	-	51,474	231,826	-	231,826	-	-	-
Total Spending in DEL								
1,108,530	-71,310	1,037,220	3,442,624	-109,390	3,333,234	461,695	-98,000	363,695
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	12,376,678	-4,957	12,371,721	10	-	10
<i>Of which:</i>								
E Child Benefit								
-	-	-	11,581,766	-	11,581,766	10	-	10
F Tax Free Childcare								
-	-	-	283,231	-	283,231	-	-	-
G Providing payments in lieu of tax relief to certain bodies								
-	-	-	114,464	-	114,464	-	-	-
H Lifetime ISA								
-	-	-	278,010	-	278,010	-	-	-
I HMRC Administration								
-	-	-	51,000	-	51,000	-	-	-
J VOA - Payments of rates to LAs on behalf of certain bodies								
-	-	-	98,417	-4,957	93,460	-	-	-
K VOA Administration								
-	-	-	2,000	-	2,000	-	-	-
L Utilised Provisions								
-	-	-	-32,210	-	-32,210	-	-	-

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

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Non-voted expenditure								
-	-	-	33,729,022	-	33,729,022	-	-	-
<i>Of which:</i>								
M Personal Tax Credit								
-	-	-	21,498,000	-	21,498,000	-	-	-
N Other Reliefs and Allowances								
-	-	-	12,231,022	-	12,231,022	-	-	-
Total Spending in AME								
-	-	-	46,105,700	-4,957	46,100,743	10	-	10
Total for Estimate								
1,108,530	-71,310	1,037,220	49,548,324	-114,347	49,433,977	461,705	-98,000	363,705
<i>Of which:</i>								
Voted Expenditure								
1,057,056	-71,310	985,746	15,587,476	-114,347	15,473,129	461,705	-98,000	363,705
Non Voted Expenditure								
51,474	-	51,474	33,960,848	-	33,960,848	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	46,883,279	3,587,918	50,471,197
Net Capital Requirement	306,670	57,035	363,705
Accruals to cash adjustments	-383,896	-906,969	-1,290,865
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-379,428	-	-379,428
New provisions and adjustments to previous provisions	-32,000	-21,000	-53,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-2,478	-	-2,478
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	128,014	128,014
Increase (-) / Decrease (+) in creditors	-	-1,016,183	-1,016,183
Use of provisions	30,010	2,200	32,210
Removal of non-voted budget items	-30,468,064	-3,544,258	-34,012,322
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-30,468,064	-3,544,258	-34,012,322
Net Cash Requirement	16,337,989	-806,274	15,531,715

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

	£'000
	2019-20 Plans
Gross Administration Costs	1,094,530
<i>Less:</i>	
Administration DEL Income	-71,310
Net Administration Costs	1,023,220
Gross Programme Costs	49,562,334
<i>Less:</i>	
Programme DEL Income	-109,390
Programme AME Income	-4,957
Non-budget income	-200
Net Programme Costs	49,447,787
Total Net Operating Costs	50,471,007
<i>Of which:</i>	
Resource DEL	4,338,254
Capital DEL	-
Resource AME	46,132,953
Capital AME	-
Non-budget	-200
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	200
Other adjustments	-10
Total Resource Budget	50,471,197
<i>Of which:</i>	
Resource DEL	4,370,454
Resource AME	46,100,743
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	50,471,197

Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
Voted Resource DEL	-180,700
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-71,310
<i>Of which:</i>	
A: HMRC Administration	-71,310
Total Administration	<u>-71,310</u>
Programme	
Sales of Goods and Services	-109,390
<i>Of which:</i>	
A: HMRC Administration	-60,690
B: VOA Administration	-48,700
Total Programme	<u>-109,390</u>
Voted Resource AME	-4,957
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-4,957
<i>Of which:</i>	
J: VOA - Payments of rates to LAs on behalf of certain bodies	-4,957
Total Programme	<u>-4,957</u>
Total Voted Resource Income	<u>-185,657</u>
Voted Capital DEL	-98,000
<i>Of which:</i>	
Programme	
Sales of Assets	-98,000
<i>Of which:</i>	
A: HMRC Administration	-98,000
Total Programme	<u>-98,000</u>
Total Voted Capital Income	<u>-98,000</u>

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

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

	£'000					
	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-200	-200	-	-	-200	-200
Total	-200	-200	-	-	-200	-200

Detailed description of CFER sources

	£'000					
	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Bank Interest and Compensation	-200	-200	-	-	-200	-200
Total	-200	-200	-	-	-200	-200

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Jim Harra

Executive Agency Accounting Officers:

Melissa Tatton for sections B, J and K (Chief Executive of the Valuation Office Agency)

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

In discharging these responsibilities, particular regard is given to:

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

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

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

Part III: Note F - Accounting Policy changes

We are considering revising our accounting policy regarding Corporation Tax Reliefs (CTR) to reflect the changes in Knowledge, Analysis and Intelligence (KAI) advised estimates of CTR outturn for prior years, as these updated values become available.

This incremental approach contrasts with existing policy [2018-19: Note 1.4.2] whereby we only reflect changes in KAI advised estimates upon 'stability', this determined to be 5 years after initial recognition.

This policy change is not attributed to a change in Accounting Standards but would be based on our assessment of the KAI advised estimate values in relation to the requirements of IAS 8.

Part III: Note J - Staff Benefits

For the financial year 2019-20, budget holders have delegated authority to present reward vouchers to staff (grades from AA to Grade 6), under the terms of the Department's Reward and Recognition Scheme ("Simply Thanks"). The vouchers are for a range of well-known retail outlets and offer managers a quick way to show their appreciation for the good work and positive behaviours of staff and colleagues by awarding them £20 vouchers. The vouchers are funded from the Department's pre-existing budget for bonuses.

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Legal claims – Costs that may be awarded should various legal cases in which HMRC is involved be determined against the department.	85,200
Guaranteed costs – possible liability where appointed liquidators have been guaranteed payment of their costs with a view to recovery of outstanding tax liabilities, 91 cases.	800
Other – the department has a further number of contingent liabilities	88,700

HM Treasury

Introduction

This Supplementary Estimate is required for the following purposes:

£				
£	Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
	(Section A) <i>Core Treasury</i> : An increase of £20,156,000 in administration costs and £125,652,000 in programme costs mainly arising from Reserve claims for oil and gas decommissioning £53,920,000 and Brexit related spending of £12,300,000. Reductions following the reclassification of £5,200,000 to capital, the surrender of £221,000 to reflect underspending on Overseas Development Administration spending and a reduction of £21,000 under the Treasury's Cash Management Scheme. There are net transfers from other departments of £2,116,000 and net transfers to other sections within the Estimate of £1,528,000.	145,808,000		
	(Section C) <i>Government Internal Audit Agency</i> : an increase of £2,000,000 administration costs from the Departmental Unallocated Provision (DUP)	2,000,000		
	(Section D) <i>Office of Tax Simplification</i> : an increase in administration costs of £249,000 from the (DUP)	249,000		
	(Section E) <i>Office for Budget Responsibility</i> : an increase of £430,000 transferred from Section A.	430,000		
	(Section K) <i>Asian Infrastructure Investment Bank</i> : an increase of £149,000 transferred from Section A	149,000		
	(Section M) <i>UK Government Investments</i> : an increase of £2,200,000 transferred from Section A	2,200,000		
	(Formerly Section K) <i>Departmental Unallocated Provision</i> : reduced by £3,500,000 following transfers of administration costs to Section C of £2,000,000, Section D of £249,000 and £251,000 and £1,000,000 programme costs to Section A		-3,500,000	
	Total change in Resource DEL (Voted)	150,836,000	-3,500,000	147,336,000

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section O) <i>Core Treasury (AME)</i> : an increase of £21,600,000 in respect of residual costs of the GAD vs Milne case	21,600,000		
(Section P) <i>Provisions</i> : an increase of £7,500,000 in various provisions	7,500,000		
(Section V) <i>Loans to Ireland</i> : an increase of £21,910,000 following the recalculation of interest due	21,910,000		
(Section W) <i>Assistance to Financial Institutions</i> : a net increase of £13,949,000,000 the net impact of a forecast fall in the fair value of the Bank of England Asset Purchase Fund derivative of £15,000,000,000 offset by a dividend of £1,051,000,000 from the Royal Bank of Scotland	13,949,000,000		
(Section Y) <i>Financial Services Compensation Scheme</i> : an increase of £40,000,000 mainly in respect of increased compensation costs partially offset by increased recoveries	40,000,000		
(Section Z) <i>UK Asset Resolution</i> an increase of £125,000,000 arising from increased PPI provision offset by a loan impairment credit	125,000,000		
(Section AB) <i>Help to Buy: ISA</i> an increase of £10,000,000 in respect of the provision of the programme that was not previously shown in the Estimate	10,000,000		
(Section AD) <i>EU Withdrawal Agreement Financial Settlement</i> : an increase of £47,000,000,000 for a provision for gross payments that fall due from 1 April 2021	47,000,000,000		
Total change in Resource AME (Voted)	61,175,010,000		61,175,010,000
(Section A) <i>Core Treasury</i> : an increase of £5,200,000 from the reclassification from administration costs in Section A, transfers of £3,000 to Section K, £700,000 to Section L and a transfer to the Department for Education of £152,000	4,345,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section K) <i>Asian Infrastructure Investment Bank</i> : an increase of £13,303,000 funded by a reserve claim of £13,300,000 and a transfer of £3,000 from Section A	13,303,000		
(Section L) <i>National Infrastructure Commission</i> : an increase of £700,000	700,000		
Total change in Capital DEL (Voted)	18,348,000		18,348,000
(Section Y) <i>UK Asset Resolution</i> : an increase of £56,500,000 mainly due to a reduction in mortgage redemptions	56,500,000		
Total change in Capital AME (Voted)	56,500,000		56,500,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above and takes account of movements in debtors.		-2,830,506,000	
Total change in Net Cash Requirement		-2,830,506,000	-2,830,506,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource †	147,336,000	-	147,336,000
Capital	18,348,000	-	18,348,000
Annually Managed Expenditure			
Resource	61,175,010,000	-	61,175,010,000
Capital	56,500,000	-	56,500,000
Total Net Budget			
Resource	61,322,346,000	-	61,322,346,000
Capital	74,848,000	-	74,848,000
Non-Budget Expenditure		-	
Net cash requirement †	-2,830,506,000		

Supplementary amounts required in the year ending 31 March 2020 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. 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.

* Spending by core Treasury on the settlement of legal claims

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 Sovereign Grant to the Royal Household, UK Asset Resolution Limited and Help to Buy (HMT) Limited.

Non-cash items falling within AME.

* Funding by core Treasury of tax costs and associated interest payments for certain retired police and fire service officers. Creation and use of provisions relating to the EU Withdrawal Agreement financial settlement.

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.

† £84,200,000 has been advanced from the Contingencies Fund to provide cash in respect of resource DEL spending supporting the new service provided for under section A of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund.

Part II: Changes Proposed

£'000

						Net Capital		
Present		Net Resources Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
192,096	22,175	22,535	124,801	214,631	146,976	172,000	18,348	190,348
<i>Of which:</i>								
A Core Treasury								
151,494	7,464	20,156	125,652	171,650	133,116	1,148	4,345	5,493
C Government Internal Audit Agency								
350	-	2,000	-	2,350	-	-	-	-
D Office of Tax Simplification								
751	-	249	-	1,000	-	-	-	-
E Office for Budget Responsibility (Net)								
3,000	-	430	-	3,430	-	-	-	-
K Asian Infrastructure Investment Bank								
-	9,400	-	149	-	9,549	80,000	13,303	93,303
L National Infrastructure Commission								
5,000	-	-	-	5,000	-	-	700	700
M UK Government Investments Limited (Net)								
12,500	-	2,200	-	14,700	-	-	-	-
<i>Departmental Unallocated Provision</i>								
2,500	1,000	-2,500	-1,000	-	-	-	-	-
Total Spending in DEL								
		22,535	124,801			18,348		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-79,116	-	61,175,010	-	61,095,894	-2,153,230	56,500	-2,096,730
<i>Of which:</i>								
O Core Treasury (AME)								
-	-	-	21,600	-	21,600	-	-	-
P Provisions								
-	-500	-	7,500	-	7,000	-	-	-
V Loans to Ireland								
-	-78,967	-	21,910	-	-57,057	-1,613,480	-	-1,613,480
W Assistance to financial institutions								
-	-	-	13,949,000	-	13,949,000	-	-	-
Y Financial Services Compensation Scheme (Net)								
-	21,000	-	40,000	-	61,000	500	-	500
Z UK Asset Resolution Limited (Net)								
-	-75,000	-	125,000	-	50,000	-706,500	56,500	-650,000
AB Help to Buy ISA								
-	-	-	10,000	-	10,000	160,000	-	160,000
AD EU Withdrawal Agreement Financial Settlement								
-	-	-	47,000,000	-	47,000,000	-	-	-

Part II: Changes Proposed (continued)

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Total Spending in AME								
		-	61,175,010				56,500	
Total for Estimate								
		22,535	61,299,811				74,848	
<i>Of which:</i>								
Voted Expenditure								
		22,535	61,299,811				74,848	
Non Voted Expenditure								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	-3,559,954	-2,830,506	-6,390,460

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
278,084	-63,453	214,631	170,117	-23,141	146,976	191,348	-1,000	190,348
<i>Of which:</i>								
A Core Treasury								
198,203	-26,553	171,650	155,357	-22,241	133,116	6,493	-1,000	5,493
B Debt Management Office								
19,500	-3,000	16,500	5,210	-900	4,310	850	-	850
C Government Internal Audit Agency								
36,250	-33,900	2,350	-	-	-	-	-	-
D Office of Tax Simplification								
1,000	-	1,000	-	-	-	-	-	-
E Office for Budget Responsibility (Net)								
3,430	-	3,430	-	-	-	-	-	-
F Infrastructure Finance Unit Limited (Net)								
-	-	-	-	-	-	90,000	-	90,000
G IUK Investments Limited (Net)								
-	-	-	-	-	-	1	-	1
H IUK Investments Holdings Limited (Net)								
-	-	-	-	-	-	1	-	1
I HM Treasury UK Sovereign SUKUK plc (Net)								
-	-	-	1	-	1	-	-	-
J Royal Mint Advisory Committee on the design of coins (Net)								
1	-	1	-	-	-	-	-	-
K Asian Infrastructure Investment Bank								
-	-	-	9,549	-	9,549	93,303	-	93,303
L National Infrastructure Commission								
5,000	-	5,000	-	-	-	700	-	700
M UK Government Investments Limited (Net)								
14,700	-	14,700	-	-	-	-	-	-
Non-voted expenditure								
-	-	-	7,300	-	7,300	-	-	-
<i>Of which:</i>								
N Banking and gilts registration services								
-	-	-	7,300	-	7,300	-	-	-
Total Spending in DEL								
278,084	-63,453	214,631	177,417	-23,141	154,276	191,348	-1,000	190,348

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	62,261,451	-1,165,557	61,095,894	-483,250	-1,613,480	-2,096,730
<i>Of which:</i>								
O Core Treasury (AME)								
-	-	-	21,600	-	21,600	-	-	-
P Provisions								
-	-	-	7,000	-	7,000	-	-	-
Q UK Coinage manufacturing costs								
-	-	-	12,000	-	12,000	-	-	-
R UK Coinage metal costs								
-	-	-	16,200	-3,500	12,700	-	-	-
S Royal Mint dividend								
-	-	-	-	-4,000	-4,000	-	-	-
T Investment in the Bank of England								
-	-	-	-	-50,000	-50,000	-	-	-
U Administration of the Equitable Life Payments Scheme								
-	-	-	250	-	250	-	-	-
V Loans to Ireland								
-	-	-	-	-57,057	-57,057	-	-1,613,480	-1,613,480
W Assistance to financial institutions								
-	-	-	15,000,000	-1,051,000	13,949,000	-	-	-
X Sovereign Grant funding of Royal Household (Net)								
-	-	-	82,400	-	82,400	6,250	-	6,250
Y Financial Services Compensation Scheme (Net)								
-	-	-	61,000	-	61,000	500	-	500
Z UK Asset Resolution Limited (Net)								
-	-	-	50,000	-	50,000	-650,000	-	-650,000
AA Help to Buy (HMT) Limited (Net)								
-	-	-	1	-	1	-	-	-
AB Help to Buy ISA								
-	-	-	10,000	-	10,000	160,000	-	160,000
AC UK Government Investments Limited (Net)								
-	-	-	1,000	-	1,000	-	-	-
AD EU Withdrawal Agreement Financial Settlement								
-	-	-	47,000,000	-	47,000,000	-	-	-
Non-voted expenditure								
-	-	-	4,859	-1,000	3,859	-	-	-
<i>Of which:</i>								
AE Royal Household Pensions								
-	-	-	4,500	-1,000	3,500	-	-	-
AF Civil List								
-	-	-	359	-	359	-	-	-

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration				Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Total Spending in AME								
-	-	-	62,266,310	-1,166,557	61,099,753	-483,250	-1,613,480	-2,096,730
Total for Estimate								
278,084	-63,453	214,631	62,443,727	-1,189,698	61,254,029	-291,902	-1,614,480	-1,906,382
<i>Of which:</i>								
Voted Expenditure								
278,084	-63,453	214,631	62,431,568	-1,188,698	61,242,870	-291,902	-1,614,480	-1,906,382
Non Voted Expenditure								
-	-	-	12,159	-1,000	11,159	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	146,314	61,322,346	61,468,660
Net Capital Requirement	-1,981,230	74,848	-1,906,382
Accruals to cash adjustments	-1,713,879	-64,227,700	-65,941,579
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	564,845	-224,130	340,715
Add cash grant-in-aid	97,900	430	98,330
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-5,924	-15,000,000	-15,005,924
New provisions and adjustments to previous provisions	500	-47,007,500	-47,007,000
Departmental Unallocated Provision	-3,500	3,500	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-200	-	-200
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-2,400,000	-2,000,000	-4,400,000
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	32,500	-	32,500
Removal of non-voted budget items	-11,159	-	-11,159
<i>Of which:</i>			
Consolidated Fund Standing Services	-10,800	-	-10,800
Other adjustments	-359	-	-359
Net Cash Requirement	-3,559,954	-2,830,506	-6,390,460

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

	£'000
	Revised Plans
Gross Administration Costs	278,084
<i>Less:</i>	
Administration DEL Income	-63,453
Net Administration Costs	214,631
Gross Programme Costs	62,603,727
<i>Less:</i>	
Programme DEL Income	-23,141
Programme AME Income	-1,166,557
Non-budget income	-100,000
Net Programme Costs	61,314,029
Total Net Operating Costs	61,528,660
<i>Of which:</i>	
Resource DEL	368,907
Capital DEL	-
Resource AME	61,099,753
Capital AME	160,000
Non-budget	-100,000
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-160,000
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	100,000
Other adjustments	-
Total Resource Budget	61,468,660
<i>Of which:</i>	
Resource DEL	368,907
Resource AME	61,099,753
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	61,468,660

Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
Voted Resource DEL	-86,594
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-63,453
<i>Of which:</i>	
A Core Treasury	-26,553
B Debt Management Office	-3,000
C Government Internal Audit Agency	-33,900
Total Administration	<u>-63,453</u>
Programme	
Sales of Goods and Services	-23,141
<i>Of which:</i>	
A Core Treasury	-22,241
B Debt Management Office	-900
Total Programme	<u>-23,141</u>
Voted Resource AME	-1,165,557
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-3,500
<i>Of which:</i>	
R UK Coinage metal costs	-3,500
Interest and Dividends	-1,162,057
<i>Of which:</i>	
S Royal Mint dividend	-4,000
T Investment in the Bank of England	-50,000
V Loans to Ireland	-57,057
W Assistance to financial institutions	-1,051,000
Total Programme	<u>-1,165,557</u>
Total Voted Resource Income	<u>-1,252,151</u>
Voted Capital DEL	-1,000
<i>Of which:</i>	
Programme	
Sales of Assets	-1,000
<i>Of which:</i>	
A Core Treasury	-1,000
Total Programme	<u>-1,000</u>

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

£'000

Voted Capital AME	-1,613,480
<i>Of which:</i>	
Programme	
Repayments	-1,613,480
<i>Of which:</i>	
V Loans to Ireland	-1,613,480
Total Programme	<u>-1,613,480</u>
Total Voted Capital Income	<u>-1,614,480</u>

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

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

£'000

	Present		Change		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-100,000	-6,920,000	-	-	-100,000	-6,920,000
Total	-100,000	-6,920,000	-	-	-100,000	-6,920,000

Detailed description of CFER sources

£'000

	Present		Change		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Pool Re insurance premiums	-100,000	-100,000	-	-	-100,000	-100,000
Accumulated cash from the Bank of England Asset Purchase Facility Fund	-	-6,820,000	-	-	-	-6,820,000
Total	-100,000	-6,920,000	-	-	-100,000	-6,920,000

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:	Tom Scholar
Executive Agency Accounting Officers:	
Sir Robert Stheeman	UK Debt Management Office
Elizabeth Honer	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
Charles Roxburgh	Infrastructure Finance Unit Limited
Anne Jessop	Royal Mint Advisory Committee on the design of coins etc
Caroline Rainbird	Financial Services Compensation Scheme
Michael Stevens	The Royal Household Sovereign Grant
Ian Hares	United Kingdom Asset Resolution Limited
Anna Caffyn	Help to Buy (HMT) Limited
Charles Roxburgh	IUK Investments Limited
Charles Roxburgh	IUK Investments Holdings Limited
Mario Pisani	HM Treasury UK Sovereign SUKUK plc

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
E	Office for Budget Responsibility	3,430	-	3,430
F	Infrastructure Finance Unit Limited	-	90,000	-
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	-	-
M	UK Government Investments Limited	14,700	-	12,500
X	Sovereign Grant funding of Royal Household	82,400	6,250	82,400
Y	Financial Services Compensation Scheme	61,000	500	-
Z	UK Asset Resolution Limited	50,000	-650,000	-
AA	Help to Buy (HMT) Limited	1	-	-
AC	UK Government Investments Limited (AME)	1,000	-	-
Total		212,533	-553,248	98,330

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Contingent liabilities limited by recourse to assets	
Contingent liabilities have been included in this category where the liability would be limited by recourse to assets if the liability were to crystallise. The amounts shown are gross of any such offset. Contingent liabilities with recourse to equities have not been included.	
1. On 19 January 2009, HM Treasury authorised the Bank of England to purchase high quality private sector assets and UK Government debt purchased on the secondary market. The Government has indemnified the Bank of England and the fund specially created to implement the facility from any losses arising out of or in connection with the facility. (Letter to Treasury Select Committee 19 January 2009, letters dated 29 January 2009 and 3 March 2009 to Governor of the Bank of England, Treasury Minutes dated 5 March 2009, 14 September 2009, 9 November 2009, 24 March 2010, 6 October 2011, 9 February 2012 and 5 July 2012).	Up to 445,000,000
2. The Chancellor of the Exchequer and Chief Secretary to the Treasury announced the UK Guarantees scheme on 18 July 2012. The scheme aims to kick start critical infrastructure projects that may have stalled because of adverse credit conditions. Around £40 billion of projects could qualify for the provision of guarantees.	980,500
3. On the 31 March 2017, the Chancellor announced the sale of a portfolio of UKAR's B&B loan book assets to Prudential plc and funds managed by Blackstone. The proceeds from the sale were £11.4bn. The Treasury provided certain fundamental market standard warranties. The crystallisation of any liability is dependent on the occurrence and identification of any defects covered by the fundamental market standard warranties. The maximum potential liability is capped at the value of the sale proceeds; £11.4bn.	11,400,000
4. On 26 April 2018, the Chancellor announced the sale of a portfolio of UKAR's B&B loan book assets to an investor group led by Barclays. The proceeds from the sale were £5.3bn.	£5,300,000 and £1,100,000
The remote contingent liability covers certain fundamental market standard warranties.	contingent liabilities. £300,000
The crystallisation of any liability is dependent on the occurrence and identification of any defects covered by the fundamental market standard warranties.	remote contingent liability.
The contingent liability includes certain remote fundamental market-standard warranties which are capped at 100% of the final sale price. The maximum contingent liability arising from these remote warranties is capped at the total consideration received, giving a maximum contingent liability of £5.3 billion. A separate set of fundamental market-standard warranties are capped at 20% of the final sale price, giving a maximum contingent liability of £1.1 billion.	
Further market-standard time and valued capped warranties and indemnities confirming regulatory, legislative, and contractual compliance have been provided to the purchasers. The maximum contingent liability arising is approximately £0.3 billion.	

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

5. On the 27 September 2018, the Chancellor announced the sale of a portfolio of UKAR's B&B and NRAM loan book assets to Rothesay Life. The proceeds from the sale were £983 million. The remote contingent liability covers certain fundamental market standard warranties. 983,000

The crystallisation of any liability is dependent on the occurrence and identification of any defects covered by the fundamental market standard warranties. The maximum potential liability is capped at the value of the sale proceeds; £983 million.

6. HM Treasury has taken on a contingent liability as a result of the sale of a portfolio of UKAR's B&B and NRAM loan book assets in April 2018. These market-standard time and value capped warranties and indemnities confirming regulatory, legislative and contractual compliance have been provided to the purchasers. The maximum contingent liability arising is approximately £49 million. 49,000

7. On 10 January 2019 the Economic Secretary to the Treasury announced the sale in December 2018 of a portfolio of UKAR's B&B and NRAM commercial loans to a consortium formed of Arrow Global Limited and Davidson Kempner European Partners LLP. The proceeds from the sale were £61 million. £58,200, £11,600,000 and £2,800 remote contingent liabilities

The remote contingent liability covers certain fundamental market-standard warranties; the maximum contingent liability arising from these warranties is capped at £58.2 million. A separate set of intermediate market-standard warranties are capped at a maximum remote contingent liability of £11.6 million.

HM Treasury also provided certain contractual rights to the purchasing consortium for the Sale & Leaseback arrangements. The resulting remote contingent liability has a maximum value of £2.8 million.

8. HMT provided certain market-standard time and value capped warranties confirming regulatory, legislative and contractual compliance to the purchasers of a portfolio of UKAR's B&B and NRAM commercial loan in December 2018. The resulting contingent liability has a maximum value of £2.9 million. 2,900

9. On 2 April 2019 the Economic Secretary to the Treasury announced the sale in March 2019 of a portfolio of UKAR's NRAM together loans to Citi with majority funding from PIMCO. The proceeds from the sale were £4.9 billion. The remote contingent liability covers certain fundamental market standard warranties. 4,900,000

10. HM Treasury provided certain market-standard time and value capped warranties confirming regulatory, legislative and contractual compliance to purchasers of UKAR's NRAM together loans in March 2019. These gave rise to a contingent liability with a maximum value of £1 billion. 1,000,000

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

£'000

Other Contingent Liabilities

11. 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
12. 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
13. 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
14. 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
15. 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
16. 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
17. 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
18. HM Treasury has provided indemnities for the directors of IUK Investments Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable
19. 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
20. 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
21. 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
22. HM Treasury has provided indemnities for the directors of UKGI Financing PLC against liabilities and losses incurred in the course of their actions.	Unquantifiable
23. 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

Part III: Note K - Contingent Liabilities (continued)**£'000**

24. 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
25. HMT provided an indemnity to Cabinet Office in respect of employer contributions payable to the civil service pensions scheme when the Royal Mint's pensions transferred under new fair deal. This would only materialise in the event that the Royal Mint failed to make payments to the PCSPS.	Unquantifiable
Statutory	
26. Pool Re and Pool Re (Nuclear) are responsible for arrangements for reinsurance of industrial and commercial property damage and consequential business interruption arising from terrorist attacks in Great Britain (excluding Northern Ireland). Treasury carries the contingent liability for these risks. These arrangements are given statutory authority under the Reinsurance (Acts of Terrorism) Act 1993.	Unquantifiable
27. The Bradford & Bingley plc Transfer of Securities and Property etc. Order 2008 requires HM Treasury to give a guarantee or to make other arrangements for the purposes of securing the assets of the remaining section of the Bradford & Bingley Pension Scheme are sufficient to meet its liabilities. This "remaining section" comprises the whole Scheme other than the portion relating to service with Bradford & Bingley International; responsibility for that latter part in effect transferred to Abbey on 29 September 2008. HM Treasury has therefore guaranteed to pay or procure the payment of any benefit amount which falls due for payment from the remaining section at a time when there are insufficient assets to pay that amount.	Unquantifiable
28. The Deed of Indemnity between HM Treasury, the Bank of England and BEAPFF provides that BEAPFF on behalf of itself and its officers and directors may at any time claim payment under the indemnity in respect of any indemnified losses incurred. The losses include all claims, losses, damages, liabilities, etc suffered or incurred by BEAPFF or its officers or directors as a result of, arising out of, in connection with, or which are attributable to, BEAPFF carrying on activities pursuant to or in connection with the APF, save to the extent that the losses arise from BEAPFF's own wilful default or reckless disregard of its obligations. Maximum potential liabilities under this intervention are considered unquantifiable.	Unquantifiable
29. The Royal Mint Trading Fund has a Memorandum of Understanding (MOU) arrangement with the National Loans Fund by which it can draw down funds in the form of a financing facility subject to demand. The upper limit of this financing facility is £50 million. If the Royal Mint Trading Fund was unable to meet this commitment the National Loans Fund funding conditions dictate that the amount outstanding would have to be met from within the Treasury's DEL .	36,000

Part III: Note K - Contingent Liabilities (*continued*)
£'000

<p>30. The Treasury is a founder contributor of the Asian Infrastructure Bank (AIIB) and has made five capital contributions to the AIIB under the authority of the Asian Infrastructure Investment Bank (Initial Capital Contribution) Order 2015. Each payment has incurred a contingent liability which arises under the Articles of Agreement of the AIIB and for each payment of US\$122,180,000 creates a callable capital contribution of US\$488,760,000. The UK's contribution has been paid over five years, and now that the final payment has been made by the Treasury (in December 2019) the total callable capital is US\$2,443,800,000. (Treasury Minute dated 30 November 2015).</p>	<p>Unquantifiable (liability subject to US\$ exchange rate)</p>
<p>31. The Treasury provides guarantees to the UK oil and gas industry in the form of Decommissioning Relief Deeds. These deeds provide companies with certainty on the level of tax relief they will receive on future decommissioning of North Sea oil fields. Currently there have been no changes to the tax regime that would generate a liability to be paid under any decommissioning relief agreements, of which there were 83 in force at the end of March 2017. The maximum potential liability under this scheme cannot be quantified at present.</p>	<p>Unquantifiable</p>
<p>32. On 29 March 2017 the UK Government submitted notification to leave the EU in accordance with Article 50 of the Treaty on European Union (Article 50). The triggering of Article 50 starts a two-year negotiation process between the UK and 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.</p>	<p>Unquantifiable</p>

Cabinet Office

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<u>Machinery of Government Transfers</u>			
1. (Subhead B1) Department for Exiting the European Union closure with remaining staff transferred into Cabinet Office	93,848,000		
2. (Subhead B1:B4) Transfer of responsibility for Office for Disability Issues from the Department for Work and Pensions to Cabinet Office	1,161,000		
<u>Spending Control</u>			
3. (Subhead D1) Cashflow Management Scheme rebate for Principal Civil Service Pension Scheme Pensions and Royal Mail Pensions	105,000		
<u>Reserve Claims</u>			
4. (Subhead B4) To cover the full cost of the Grenfell Tower Inquiry in 2019-20	30,373,000		
5. (Subhead B4) To fund the Cross-Government Brexit helpline	4,000,000		
6. (Subhead E4) To fund the fitting out and bringing into use of The Old Admiralty Building, London	1,455,000		
7. (Subhead A4) To undertake preparatory work on the 26th meeting of the Conference of the Parties to the UN Convention on Climate Change	3,500,000		
8. (Subhead B4) To fund free abortion access in England for women from Northern Ireland	1,453,000		
9. (Subhead A4) To fund improvements to the investment screening programme	600,000		
10. (Subhead D1) To Cabinet Office Human Resources for funding of enhanced No Deal preparations	74,000		

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
11. (Subhead D1) To Cabinet Office Security for funding of enhanced No Deal preparations	64,000		
12. (Subhead C1) To Civil Service Human Resources for funding of enhanced No Deal preparations	900,000		
13. (Subhead D1) To Digital & Technology Team for funding of enhanced No Deal preparations	150,000		
14. (Subhead B1) To Economic & Domestic Affairs Secretariat for funding of enhanced No Deal preparations	400,000		
15. (Subhead C1) To Fraud, Error, Debt & Grants for funding of enhanced No Deal preparations	2,310,000		
16. (Subhead B1) To Brexit Readiness for funding of enhanced No Deal preparations	225,000		
17. (Subhead B1) To Prime Minister's Office for funding of enhanced No Deal preparations	567,000		
18. (Subhead B1) To Private Office Group for funding of enhanced No Deal preparations	325,000		
19. (Subhead D1) To Digital & Technology Team and Estates Management for funding of enhanced No Deal preparations	1,554,000		
20. (Subhead B1) To Brexit Readiness for funding of enhanced No Deal preparations	450,000		
21. (Subhead C4) To Civil Service Human Resources for funding of enhanced No Deal preparations	316,000		
22. (Subhead B4) To EU Exit Implementation for funding of enhanced No Deal preparations	1,200,000		
23. (Subhead C4) To Government Commercial Function for funding of enhanced No Deal preparations	398,000		
24. (Subhead C4) To Government Digital Service for funding of enhanced No Deal preparations	859,000		
25. (Subhead A4) To Government Security Group for funding of enhanced No Deal preparations	664,000		
26. (Subhead C4) To Infrastructure and Projects Authority for funding of enhanced No Deal preparations	231,000		

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
27. (Subhead A4) To National Security Secretariat for funding of enhanced No Deal preparations	2,653,000		
28. (Subhead C4) To Government Communications for funding of enhanced No Deal preparations	600,000		
29. (Subhead A4) To National Security Secretariat for funding of enhanced No Deal preparations	4,106,000		
30. (Subhead C4) To Government Communications for funding of EU Exit communication campaigns	5,000,000		
31. (Subhead C4) To Government Communications for funding of Union communication campaign	5,000,000		
32. (Subhead C4) To Government Communications for funding of EU Exit's Get Ready campaign Cabinet Office spend (ring fenced)	33,873,000		
33. (Subhead C4) To Government Communications for funding of EU Exit's Get Ready campaign to be transferred to Other Government Departments for spend already incurred (ring fenced)	14,127,000		
34. (Subhead B1) To support the set up of the Independent Monitoring Authority.	1,600,000		
<u>Incoming Budgetary Cover Transfers</u>			
35. (Subhead A4) From National Cyber Security Programme to Government Security Group for funding of the Future Vetting System	10,286,000		
36. (Subhead A4) From National Cyber Security Programme to National Security Secretariat for funding of Hostile State Activity Cyber staff	4,000,000		
37. (Subhead A1) From Security and Intelligence Agencies to Joint Intelligence Organisation for funding of uplift in resource as part of a post Brexit look at trade and prosperity	1,100,000		
38. (Subhead C4) From Foreign & Commonwealth Office - Conflict, Stability and Security Fund to Government Communications for funding of National Security Communications	1,450,000		

£			
Changes in budgets,	Increases	Reductions	Total
39. (Subhead C4) From Department of Business, Energy & Industrial Strategy to Government Commercial Function for funding of the Outsourcing Programme	341,000		
40. (Subhead C4) From Department for Digital, Culture, Media & Sport to Government Commercial Function for funding of the Outsourcing Programme	197,000		
41. (Subhead C4) From Department for Environment, Food & Rural Affairs to Government Commercial Function for funding of the Outsourcing Programme	139,000		
42. (Subhead C4) From Department for Education to Government Commercial Function for funding of the Outsourcing Programme	244,000		
43. (Subhead C4) From Department for International Development to Government Commercial Function for funding of the Outsourcing Programme	115,000		
44. (Subhead C4) From Department for Transport to Government Commercial Function for funding of the Outsourcing Programme	811,000		
45. (Subhead C4) From Department of Health & Social Care to Government Commercial Function for funding of the Outsourcing Programme	472,000		
46. (Subhead C4) From Department for International Trade to Government Commercial Function for funding of the Outsourcing Programme	106,000		
47. (Subhead C4) From Department for Work and Pensions to Government Commercial Function for funding of the Outsourcing Programme	354,000		
48. (Subhead C4) From Foreign & Commonwealth Office to Government Commercial Function for funding of the Outsourcing Programme	87,000		
49. (Subhead C4) From HM Revenue & Customs to Government Commercial Function for funding of the Outsourcing Programme	207,000		
50. (Subhead C4) From HM Treasury to Government Commercial Function for funding of the Outsourcing Programme	66,000		

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
51. (Subhead C4) From Home Office to Government Commercial Function for funding of the Outsourcing Programme	362,000		
52. (Subhead C4) From Ministry of Housing, Communities & Local Government to Government Commercial Function for funding of the Outsourcing Programme	32,000		
53. (Subhead C4) From Ministry of Defence to Government Commercial Function for funding of the Outsourcing Programme	1,986,000		
54. (Subhead C4) From Ministry of Justice to Government Commercial Function for funding of the Outsourcing Programme	592,000		
55. (Subhead A4) From Security and Intelligence Agencies to National Security Secretariat for funding of a digital solution for risk and capability	345,000		
56. (Subhead C4) From National Cyber Security Programme to Government Digital Service for funding of the Future Networks for Government programme	949,000		
57. (Subhead C1) From Department for Work and Pensions to Civil Service Group for funding of the Better Information for Better Government programme	80,000		
58. (Subhead C4) From Department for Education to Civil Service Group for funding of the Better Information for Better Government programme	80,000		
59. (Subhead C4) From Department for Transport to Civil Service Group for funding of the Better Information for Better Government programme	80,000		
60. (Subhead C4) From Department of Business, Energy & Industrial Strategy to Civil Service Group for funding of the Better Information for Better Government programme	80,000		
61. (Subhead C4) From Ministry of Defence to Civil Service Group for funding of the Better Information for Better Government programme	80,000		
62. (Subhead C4) From Department for International Trade to Civil Service Group for funding of the Better Information for Better Government programme	80,000		

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
63. (Subhead C4) From Department of Health & Social Care to Civil Service Group for funding of the Better Information for Better Government programme	80,000		
64. (Subhead A1) From Security and Intelligence Agencies to National Security Secretariat for funding of the Counter Terrorism Accelerator programme	165,000		
65. (Subhead A4) From Security and Intelligence Agencies to National Security Secretariat for funding of staff	21,000		
66. (Subhead C1) From HM Revenue & Customs to Civil Service Group for funding of Civil Service Local	364,000		
67. (Subhead A4) From Security and Intelligence Agencies to National Security Secretariat for funding of the Counter Terrorism Accelerator programme	119,000		
68. (Subhead C1) From Department of Health & Social Care to Government Communications for funding of Civil Service Local	17,000		
69. (Subhead C1) From Ministry of Justice to Government Communications for funding of Civil Service Local	96,000		
70. (Subhead A4) From Foreign & Commonwealth Office to Prosperity Fund for funding of Monitoring Evaluation Learning	760,000		
71. (Subhead B1) From Department for Digital, Culture, Media & Sport to Private Office Group for Special Advisor pay cost centralisation	49,000		
72. (Subhead B1) From Department for Environment, Food & Rural Affairs to Private Office Group for Special Advisor pay cost centralisation	120,000		
73. (Subhead B1) From Department for Education to Private Office Group for Special Advisor pay cost centralisation	105,000		
74. (Subhead B4) From Department for International Development to Private Office Group for Special Advisor pay cost centralisation	131,000		

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
75. (Subhead B1) From Department for Transport to Private Office Group for Special Advisor pay cost centralisation	117,000		
76. (Subhead B1) From Department of Health & Social Care to Private Office Group for Special Advisor pay cost centralisation	158,000		
77. (Subhead B1) From Department for International Trade to Private Office Group for Special Advisor pay cost centralisation	165,000		
78. (Subhead B1) From Foreign & Commonwealth Office to Private Office Group for Special Advisor pay cost centralisation	186,000		
79. (Subhead B1) From HM Treasury to Private Office Group for Special Advisor pay cost centralisation	445,000		
80. (Subhead B1) From Home Office to Private Office Group for Special Advisor pay cost centralisation	322,000		
81. (Subhead B1) From Ministry of Housing, Communities & Local Government to Private Office Group for Special Advisor pay cost centralisation	212,000		
82. (Subhead B1) From Ministry of Defence to Private Office Group for Special Advisor pay cost centralisation	67,000		
83. (Subhead B1) From Northern Ireland Office to Private Office Group for Special Advisor pay cost centralisation	119,000		
84. (Subhead B1) From Scotland Office to Private Office Group for Special Advisor pay cost centralisation	105,000		
85. (Subhead B1) From Department of Business, Energy & Industrial Strategy to Private Office Group for Special Advisor pay cost centralisation	140,000		
86. (Subhead B4) From HM Treasury to Infected Blood Inquiry for funding of legal and staff costs	16,146,000		
87. (Subhead A4) From Security and Intelligence Agencies to National Security Secretariat for funding of the Nuclear Priorities Fund	40,000		

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
88. (Subhead A4) From National Cyber Security Programme to National Security Secretariat for funding of Critical National Infrastructure cybersecurity in the Civil Contingencies Secretariat	91,000		
89. (Subhead A4) From Security and Intelligence Agencies to National Security Secretariat for funding of BBC Monitoring to relocate their satellites	130,000		
90. (Subhead C4) From Foreign & Commonwealth Office to Government Digital Service for funding of Global Digital Marketplace Programme	125,000		
91. (Subhead E4) From HM Revenue & Customs to Government Property Agency for share of Quarry House Leeds lease renegotiation	5,800,000		
92. (Subhead C4) From Department for Education to Civil Service Expert Services for funding of T Levels placements pilot	127,000		
93. (Subhead D4) From HM Treasury to Infected Blood Inquiry to cover depreciation	744,000		
<u>Outgoing Budgetary Cover Transfers</u>			
94. (Subhead B4) From Government Equalities Office to Department of Health & Social Care for funding free abortion access in England for women from Northern Ireland		-1,453,000	
95. (Subhead B4) Return of underspend in Overseas Development Assistance and non-Overseas Development Assistance from the Prosperity Fund to Department for International Development		-2,336,000	
96. (Subhead B4) Return of underspend in Overseas Development Assistance and non-Overseas Development Assistance from the Prosperity Fund to HM Treasury		-108,000	
97. (Subhead B4) To Department for International Trade for funding of the GREAT Britain campaign		-2,000,000	
98. (Subhead B4) From EU Exit Implementation Group to HM Revenue & Custom for funding of Operation Contingency Fund allocation software costs		-1,200,000	

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
99. (Subhead B4) To Department for International Trade for funding of MIPIM (Le Marché International des Professionnels de l'immobilier) Cannes 2020		-10,000	
100. (Subhead A4) Return of underspend in staff costs from Joint Intelligence Organisation to Ministry of Defence		-300,000	
101. (Subhead A1) Return of underspend in staff costs from Joint Intelligence Organisation to Security and Intelligence Agencies		-300,000	
102. (Subhead B4) Return of underspend in non-Overseas Development Assistance from the Prosperity Fund to Foreign & Commonwealth Office		-254,000	
103. (Subhead B4) Return of underspend in non-Overseas Development Assistance from the Prosperity Fund to Department for International Trade		-93,000	
104. (Subhead B4) From Office of Government Property to Homes England within Ministry of Housing, Communities & Local Government for funding of public sector land		-50,000	
105. (Subhead B4) From Government Security Group to Ministry of Defence for funding of Transforming Government Security programme		-725,000	
106. (Subhead C1) From National Leadership Centre to Department for Environment, Food & Rural Affairs for funding of National Food Strategy team		-150,000	
107. (Subhead A4) From National Security Secretariat to Home Office for funding to tackle Illicit Finance		-700,000	
108. (Subhead A4) From Government Security Function to Security and Intelligence Agencies for funding of Critical Protection of National Infrastructure		-250,000	
109. (Subhead C4) To Department of Business, Energy & Industrial Strategy for funding of EU Exit's Get Ready campaign		-2,742,000	
110. (Subhead C4) To Department for Digital, Culture, Media & Sport for funding of EU Exit's Get Ready campaign		-562,000	

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
111. (Subhead C4) To Department for Environment, Food & Rural Affairs for funding of EU Exit's Get Ready campaign		-1,329,000	
112. (Subhead C4) To Department for International Development for funding of EU Exit's Get Ready campaign		-3,000	
113. (Subhead C4) To Department for Transport for funding of EU Exit's Get Ready campaign		-6,000,000	
114. (Subhead C4) To Department of Health & Social Care for funding of EU Exit's Get Ready campaign		-690,000	
115. (Subhead C4) To Department for International Trade for funding of EU Exit's Get Ready campaign		-142,000	
116. (Subhead C4) To Department for Work and Pensions for funding of EU Exit's Get Ready campaign		-231,000	
117. (Subhead C4) To Foreign & Commonwealth Office for funding of EU Exit's Get Ready campaign		-343,000	
118. (Subhead C4) To HM Revenue & Customs for funding of EU Exit's Get Ready campaign		-1,416,000	
119. (Subhead C4) To Home Office for funding of EU Exit's Get Ready campaign		-660,000	
120. (Subhead C4) To Ministry of Housing, Communities & Local Government for funding of EU Exit's Get Ready campaign		-5,000	
121. (Subhead C4) To Ministry of Justice for funding of EU Exit's Get Ready campaign		-4,000	
122. (Subhead C4) To Foreign and Commonwealth Office to cover the Conflict, Stability and Security Fund, Rapid Response Mechanism, Modern Slavery 'Hiding in Plain Sight' campaign		-350,000	
123. (Subhead B1) To Ministry of Justice for the set up of the Independent Monitoring Authority.		-1,600,000	
124. (Subhead B1) To the Foreign and Commonwealth Office for roles at the UK Representative to the EU.		-972,000	
125. (Subhead B1) To the Foreign and Commonwealth Office for funding the UK National Support Fund.		-1,500,000	

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<u>Switches between budgets</u>			
126. (Subhead D1:D4) A switch in depreciation from Administration to Programme	1,300,000	-1,300,000	
<u>Reallocations between segments</u>			
127. (Subhead A1:A4) A decrease in Administration and Programme expenditure		-5,012,000	
128. (Subhead B1:B4) A decrease in Administration and an increase in Programme expenditure	13,493,000		
129. (Subhead C1:B4) An increase in Administration and Programme expenditure	23,404,000		
130. (Subhead D1:D4) An increase in Administration and decrease in Programme expenditure		-31,134,000	
131. (Subhead E4) A decrease in Programme expenditure		-538,000	
132. (Subhead F1:F4) A decrease in Administration and Programme expenditure		-213,000	
<u>Income offset by expenditure</u>			
133. (Subhead A1:A2) A decrease in Administration income offset by a decrease in Administration expenditure	1,401,000	-1,401,000	
134. (Subhead A4:A5) An increase in Programme income offset by an increase in Programme expenditure	3,846,000	-3,846,000	
135. (Subhead B1:B2) A decrease in Administration income offset by a decrease in Administration expenditure	4,582,000	-4,582,000	
136. (Subhead B4:B5) An increase in Programme income offset by an increase in Programme expenditure	192,000	-192,000	
137. (Subhead C1:C2) An increase in Administration income offset by an increase in Administration expenditure	78,038,000	-78,038,000	
138. (Subhead C4:C5) A decrease in Programme income offset by a decrease in Programme expenditure	41,168,000	-41,168,000	

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
139. (Subhead D1:D2) A decrease in Administration income offset by a decrease in Administration expenditure	4,225,000	-4,225,000	
140. (Subhead D4:D5) An increase in Programme income offset by an increase in Programme expenditure	19,000,000	-19,000,000	
141. (Subhead E1:E2) An increase in Administration income offset by an increase in Administration expenditure	109,819,000	-109,819,000	
142. (Subhead E4:E5) An increase in Programme income offset by an increase in Programme expenditure	4,785,000	-4,785,000	
Total change in Resource DEL (Voted)	571,381,000	-333,731,000	237,650,000
<u>Reserve Claims</u>			
143. (Subhead G4) To cover cost of the 2019 UK Parliamentary General Election in England, Wales and Scotland	163,970,000		163,970,000
144. (Subhead H4) To cover cost of additional UK MEP salary, pension and resettlement grants	1,000,000		1,000,000
Total change in Resource DEL (Non-Voted)	164,970,000		164,970,000
<u>Machinery of Government Transfers</u>			
145. (Subhead K7) Department for Exiting the European Union closure with remaining staff transferred into Cabinet Office	500,000		500,000
<u>Increases in AME</u>			
146. (Subhead K4) For the creation of accounting provisions relating to expected credit losses under International Financial Reporting Standard 9 for the Government Property Agency	4,000,000		
147. (Subhead J4) For the creation of accounting provisions relating to expected credit losses under International Financial Reporting Standard 9 for the Cabinet Office	1,000,000		
148. (Subhead K4) For the creation of accounting provisions relating to leased building dilapidation costs under International Accounting Standard 37 for the Government Property Agency	2,517,000		

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
149. (Subhead K4) To cover impairment on the revaluation of residential property held by the Government Property Agency	995,000		
Total change in Resource AME (Voted)	9,012,000		9,012,000
<u>Machinery of Government Transfers</u>			
150. (Subhead B7) Department for Exiting the European Union closure with remaining staff transferred into Cabinet Office	80,000		
<u>Reserve Claims</u>			
151. (Subhead E7) To Government Property Agency for funding of maintenance of the Old Admiralty building	1,787,000		
152. (Subhead A7) To National Security Secretariat for funding of enhanced No Deal preparations (Ring Fenced)	130,000		
153. (Subhead A7) To Government Communications Resources for funding of enhanced No Deal preparations (Ring Fenced)	1,950,000		
154. (Subhead A7) To National Security Secretariat for funding of enhanced No Deal preparations (Ring Fenced)	8,000		
155. (Subhead E7) To Government Property Agency to fund Birmingham and Croydon hubs	1,600,000		
156. (Subhead D7) Spending Review 2015 correction	4,000,000		
157. (Subhead B7) To Grenfell Inquiry for funding of the new building this year	4,527,000		
<u>Budgetary Cover Transfers</u>			
158. (Subhead B7) From HM Treasury to Infected Blood Inquiry for funding capital expenditure	1,577,000		
159. (Subhead A7) From National Cyber Security Programme to Government Security Group for funding of the Future Vetting System	586,000		
160. (Subhead C7) From HM Treasury to Government Digital Service for funding of GovTech Catalyst programme	1,000,000		

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
161. (Subhead A7) From Foreign & Commonwealth Office to Government Security Group for funding of additional equipment for overseas deployments	811,000		
162. (Subhead B7) From Department of Business, Energy & Industrial Strategy to Geospatial Commission for funding of Public Sector Mapping Agreement	8,500,000		
163. (Subhead A7) From Ministry of Defence to Government Security Group for funding of Cyber Security programme	3,800,000		
164. (Subhead A7) From Security and Intelligence Agencies to National Security Secretariat for funding of a digital solution for risk and capability	60,000		
165. (Subhead E7) From Department for Environment, Food & Rural Affairs to Government Property Agency for funding of the Peterborough Hub project	301,000		
<u>Income offset by expenditure</u>			
166. (Subhead B7:B8) Capital grant in kind income from private sector offset by expenditure	6,000	-6,000	
167. (Subhead E7:E8) A capital grant from the Department of Business, Energy & Industrial Strategy	6,200,000	-6,200,000	
168. (Subhead E7:E8) A capital grant to cover the Bristol P2 Hub	710,000	-710,000	
169. (Subhead E7:E8) A capital grant in kind to fund the Whitehall District Heating System	3,900,000	-3,900,000	
<u>Reallocations between segments</u>			
170. (Subhead A7) A decrease in Capital expenditure		-1,650,000	
171. (Subhead B7) An increase in Capital expenditure	304,000		
172. (Subhead C7) A decrease in Capital expenditure		-70,000	
173. (Subhead D7) An increase in Capital expenditure	1,416,000		
Total change in Capital DEL (Voted)	43,253,000	-12,536,000	30,717,000

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<u>Adjustments to working capital balances</u>			
174. An increase in Debtors for Government Property Agency	27,000,000		
175. An increase in Debtors for Cabinet Office, Government Property Agency, and Equality and Human Rights Commission	10,000,000		
176. A decrease in Creditors for Cabinet Office, Government Property Agency, and Equality and Human Rights Commission	25,000,000		
177. A decrease in Creditors from the machinery of government transfer of the Department for Exiting the European Union	15,000,000		
<u>Removal of non-voted budget items</u>			
178. A reduction to remove the non-voted items paid from Consolidated Fund Standing Services in Resource DEL		-164,970,000	
<u>Adjustments to remove non-cash items</u>			
179. Adjustments to remove non-cash items.		-4,789,000	
180. Resources and capital consequences of the budgetary changes listed above.	442,349,000		
Total change in Net Cash Requirement	519,349,000	-169,759,000	349,590,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource † †† ††† ††††	237,650,000	164,970,000	402,620,000
Capital ††	30,717,000	-	30,717,000
Annually Managed Expenditure			
Resource ††	9,012,000	-	9,012,000
Capital	-	-	-
Total Net Budget			
Resource	246,662,000	164,970,000	411,632,000
Capital	30,717,000	-	30,717,000
Non-Budget Expenditure	-		
Net cash requirement † †† ††† ††††	349,590,000		

Supplementary amounts required in the year ending 31 March 2020 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; ensuring the effective running of the department and contribute to the government's cross-cutting priorities.

Activities of the Government Property Agency, Civil Service Commission, Registrar of Consultant Lobbyists and Commission for Equality and Human Rights.

Governance of the Principal Civil Service Pension Scheme and the Royal Mail Statutory Pension Scheme. Expertise in infrastructure financing, delivery and assurance of major projects to support more effective management and delivery across government.

Payments of grant and grant-in-aid to organisations promoting Cabinet Office objectives; supporting not-for-profit bodies associated with the public service; payments to and relating to former Prime Ministers and Deputy Prime Ministers; reimbursement of Lord Lieutenants' expenses; expenses in connection with honours; losses and special payments.

Underwriting of the Official Receiver, appointed as Liquidator, services provided to other government departments and apprenticeship training for staff.

Expenditure on non-current assets, depreciation, impairments, notional audit fee, doubtful debts, bad debt write offs and associated non-cash items in DEL.

Part I (continued)

Income arising from:

Royalties, dividends, interest receivable, income from the EU, rental income, sales of goods and services, rebates from suppliers, refunds, cost recoveries, training courses, expert and transactional services carried out on behalf of other public sector bodies, shared services income, cost sharing arrangements, contributions to programmes conducted on behalf of government, sale of contractual rights, framework establishment and management fee income, recoverable management costs of the Principal Civil Service Pension Scheme and income from employers participating in the Principal Civil Service Pension Scheme to cover administration of the scheme, secondment and loan receipts, receipts from staff, repayment of grants and subsidies, income from services provided to other government departments, notional grant income relating to apprenticeship training for staff, deposits forfeited by candidates in an election, repayment of loan principal and related interest, sale or use of rights and assets, capital grant income, capital grant in kind income on receipt of donated assets, capital receipts and income on disposal of donated assets. Activities of the Government Property Agency, Registrar of Consultant Lobbyists and Commission for Equality and Human Rights.

Annually Managed Expenditure:

Expenditure arising from:

Provisions for early departures, dilapidations, onerous contracts, revaluation of assets and depreciation on donated assets, impairments and associated non-cash items in AME.

Cabinet Office will account for this Estimate.

† Responsibility for Office for Disability Issues was transferred from the Department for Work and Pensions on 1 April 2019. Within the overall changes sought in this Supplementary Estimate, the specific changes relating to this machinery of government change are:

- (a) Departmental Expenditure Limit - Resource is increased by £ 1,161,000; and
- (b) the Net Cash Requirement is increased by £ 1,161,000.

†† The functions relating to exiting the European Union were transferred to the Cabinet Office on 31 January 2020. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government transfer are:

- (a) Departmental Expenditure Limit – Resource (voted) is increased by £ 93,848,000;
- (b) Departmental Expenditure Limit – Capital (voted) is increased by £ 80,000;
- (c) Annually Managed Expenditure – Resource (voted) is increased by £ 500,000; and
- (d) the Net Cash Requirement is increased by £ 108,928,000.

††† £ 107,134,000 has been advanced from the Contingencies Fund to provide cash in respect of resource and capital DEL spending, supporting services provided under sections A, B, C, D and E of this Supplementary Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2020. (HCWS15).

†††† £ 19,740,000 has been advanced from the Contingencies Fund to provide cash in respect of resource and capital DEL spending, supporting services provided under sections A, B, and C of this Supplementary Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2020. (HCWS58).

Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
248,542	253,160	103,650	134,000	352,192	387,160	84,089	30,717	114,806
<i>Of which:</i>								
A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy								
40,760	53,025	-2,311	24,329	38,449	77,354	5,396	5,695	11,091
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities								
60,377	73,594	95,601	59,700	155,978	133,294	67,403	14,988	82,391
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government								
38,339	103,360	3,726	78,544	42,065	181,904	8,614	930	9,544
D Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities								
93,848	4,729	6,724	-35,167	100,572	-30,438	2,156	5,416	7,572
E Government Property Agency - Executive Agency								
-	13,129	-	6,717	-	19,846	-	3,688	3,688
F Arm's Length Bodies (net)								
15,218	5,323	-90	-123	15,128	5,200	520	-	520
Non Voted Expenditure								
-	161,055	-	164,970	-	326,025	-	-	-
<i>Of which:</i>								
G Elections								
-	158,690	-	163,970	-	322,660	-	-	-
H UK Members of the European Parliament								
-	2,500	-	1,000	-	3,500	-	-	-
Total Spending in DEL								
		103,650	298,970			30,717		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	5,000	-	9,012	-	14,012	-	-	-
<i>Of which:</i>								
J Cabinet Office AME								
-	4,000	-	1,500	-	5,500	-	-	-
K Government Property Agency - Executive Agency - AME								
-	1,000	-	7,512	-	8,512	-	-	-
Total Spending in AME								
		-	9,012			-		

Part II: Changes Proposed

						£'000		
Present		Net Resources		Revised		Present	Net Capital	Revised
Admin	Prog	Admin	Prog	Admin	Prog		Changes	
1	2	3	4	5	6	7	8	9
Total for Estimate								
		103,650	307,982				30,717	
<i>Of which:</i>								
Voted Expenditure		103,650	143,012				30,717	
Non Voted Expenditure		-	164,970				-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	589,571	349,590	939,161

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
969,422	-617,230	352,192	483,947	-96,787	387,160	125,622	-10,816	114,806
<i>Of which:</i>								
A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy								
39,437	-988	38,449	97,299	-19,945	77,354	11,091	-	11,091
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities								
174,137	-18,159	155,978	133,486	-192	133,294	82,397	-6	82,391
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government								
390,006	-347,941	42,065	222,139	-40,235	181,904	9,544	-	9,544
D Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities								
111,995	-11,423	100,572	1,192	-31,630	-30,438	7,572	-	7,572
E Government Property Agency - Executive Agency								
238,719	-238,719	-	24,631	-4,785	19,846	14,498	-10,810	3,688
F Arm's Length Bodies (net)								
15,128	-	15,128	5,200	-	5,200	520	-	520
Non-voted expenditure								
-	-	-	326,025	-	326,025	-	-	-
<i>Of which:</i>								
G Elections								
-	-	-	322,660	-	322,660	-	-	-
H UK Members of the European Parliament								
-	-	-	3,500	-	3,500	-	-	-
I Cabinet Office CFER								
-	-	-	-135	-	-135	-	-	-
Total Spending in DEL								
969,422	-617,230	352,192	809,972	-96,787	713,185	125,622	-10,816	114,806
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	14,012	-	14,012	-	-	-
<i>Of which:</i>								
J Cabinet Office AME								
-	-	-	5,500	-	5,500	-	-	-
K Government Property Agency - Executive Agency - AME								
-	-	-	8,512	-	8,512	-	-	-
Total Spending in AME								
-	-	-	14,012	-	14,012	-	-	-

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Total for Estimate								
969,422	-617,230	352,192	823,984	-96,787	727,197	125,622	-10,816	114,806
<i>Of which:</i>								
Voted Expenditure								
969,422	-617,230	352,192	497,959	-96,787	401,172	125,622	-10,816	114,806
Non Voted Expenditure								
-	-	-	326,025	-	326,025	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	667,757	411,632	1,079,389
Net Capital Requirement	84,089	30,717	114,806
Accruals to cash adjustments	-1,220	72,211	70,991
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-21,061	213	-20,848
Add cash grant-in-aid	20,461	-213	20,248
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-65,000	-1,739	-66,739
New provisions and adjustments to previous provisions	-	-3,017	-3,017
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-620	-33	-653
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	65,000	37,000	102,000
Increase (-) / Decrease (+) in creditors	-	40,000	40,000
Use of provisions	-	-	-
Removal of non-voted budget items	-161,055	-164,970	-326,025
<i>Of which:</i>			
Consolidated Fund Standing Services	-161,190	-164,970	-326,160
Other adjustments	135	-	135
Net Cash Requirement	589,571	349,590	939,161

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

	£'000
	Revised Plans
Gross Administration Costs	969,422
<i>Less:</i>	
Administration DEL Income	-617,230
Net Administration Costs	352,192
Gross Programme Costs	897,357
<i>Less:</i>	
Programme DEL Income	-107,603
Programme AME Income	-
Non-budget income	-
Net Programme Costs	789,754
Total Net Operating Costs	1,141,946
<i>Of which:</i>	
Resource DEL	1,061,877
Capital DEL	66,057
Resource AME	14,012
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-66,057
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	3,500
Total Resource Budget	1,079,389
<i>Of which:</i>	
Resource DEL	1,065,377
Resource AME	14,012
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	135
Other adjustments	-135
Total Resource (Estimate)	1,079,389

Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
Voted Resource DEL	-714,017
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-503,348
<i>Of which:</i>	
A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy	-988
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-18,159
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-330,459
D Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities	-11,423
E Government Property Agency - Executive Agency	-142,319
Interest and Dividends	-17,482
<i>Of which:</i>	
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-17,482
Other Income	-96,400
<i>Of which:</i>	
E Government Property Agency - Executive Agency	-96,400
Total Administration	<u>-617,230</u>
Programme	
Sales of Goods and Services	-77,657
<i>Of which:</i>	
A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy	-19,945
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-192
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-34,735
D Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities	-18,000
E Government Property Agency - Executive Agency	-4,785
Interest and Dividends	-19,130
<i>Of which:</i>	
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-5,500
D Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities	-13,630
Total Programme	<u>-96,787</u>
Total Voted Resource Income	<u>-714,017</u>

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

£'000

	Revised Plans
Voted Capital DEL	-10,816
<i>Of which:</i>	
Programme	
Other Grants	-10,816
<i>Of which:</i>	
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-6
E Government Property Agency - Executive Agency	-10,810
Total Programme	<u>-10,816</u>
Total Voted Capital Income	<u>-10,816</u>

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-135	-135	-	-	-135	-135
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-22,555	-22,555	-22,555	-22,555
Total	-135	-135	-22,555	-22,555	-22,690	-22,690

Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Registration fees from Consultant Lobbyists	-135	-135	-	-	-135	-135
Non-Budget						
Forfeited deposits in elections	-	-	-555	-555	-555	-555
Liquidation of Carillion plc	-	-	-22,000	-22,000	-22,000	-22,000
Total	-135	-135	-22,555	-22,555	-22,690	-22,690

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Sir John Manzoni KCB, Chief Executive of the Civil Service and Cabinet Office Permanent Secretary
Additional Accounting Officers:	Thalia Baldwin, Director of the Geospatial Commission
Executive Agency Accounting Officers:	
Simon Tse	Chief Executive, Crown Commercial Service
Steven Boyd	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:	
Harry Rich	Registrar of Consultant Lobbyists
Peter J Lawrence, OBE	Chief Executive, Civil Service Commission
Rebecca Hilsenrath	Chief Executive, Equality and Human Rights Commission

Sir John Manzoni KCB, Chief Executive of the Civil Service and Cabinet Office Permanent Secretary has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
DEL - F	Civil Service Commission	2,148	-	2,148
DEL - F	Commission for Equality and Human Rights	18,040	520	17,960
DEL - F	Registrar of Consultant Lobbyists (Expenditure)	140	-	140
Total		20,328	520	20,248

The Civil Service Commission includes:

The Advisory Committee on Business Appointments (ACOBA), an advisory non-departmental public body

Office of the Commissioner for Public Appointments (OCPA), a statutory office

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>Indemnity for Returning Officers at the UK Parliamentary elections, May 2015, June 2017 and December 2019</p> <p>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.</p> <p>The indemnity will cover costs arising in relation to UK Parliamentary elections including by-elections, where the date of the poll is on or before the 31 March 2020. This indemnity also applied to the early general elections held on 8 June 2017 and 12 December 2019 and will apply to any by-elections held until 31 March 2020.</p>	Unquantifiable
<p>Indemnity for Returning Officers at the Police and Crime Commissioner elections, May 2016</p> <p>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.</p> <p>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.</p> <p>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.</p>	Unquantifiable

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

Nature of liability	£'000
<p>Indemnity for Returning Officers at the European Parliamentary elections, May 2019</p> <p>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.</p> <p>The Cabinet Office provided an indemnity to Regional and Local Returning Officers for the European Parliamentary general election held on 23 May 2019 and any subsequent by-elections before the next European Parliamentary general election up to the point when the UK exits the European Union.</p> <p>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.</p>	Unquantifiable
<p>Indemnity for Petition Officers</p> <p>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.</p> <p>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.</p> <p>The Cabinet Office has not provided an indemnity for Petition Officers previously as the Recall Petition legislation came into effect only in 2015. This follows the same process where the Cabinet Office has provided an indemnity to Returning Officers for the UK Parliamentary elections in May 2015, as well as all other recent electoral events.</p> <p>The indemnity is to cover the costs of any claims against Petition Officers, which are not otherwise recoverable under the charges provisions contained in paragraph 3 of Schedule 1 to the Recall of MPs Act 2015.</p>	Unquantifiable
<p>Indemnity for the Official Receiver</p> <p>The government has indemnified the Official Receiver, appointed as Liquidator of Carillion plc and certain other companies in its group, for actions he undertakes as Receiver in respect of any claims and proceedings that are made against him personally.</p> <p>The indemnity does not extend to any costs which may legitimately be charged to the company or companies in liquidation. This will enable the Official Receiver to ensure the orderly winding up of the group's activities and in particular safeguard the continuity of public services. The indemnity was provided on 15 January 2018 and may be terminated by government giving not less than 14 days' notice.</p>	Unquantifiable

Scotland Office and Office of the Advocate General

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
"(Section A)" Budget increase to cover VAT on staff salaries	610,000		
"(Section A)" Budget cover for increase in pay costs	200,000		
"(Section A)" Budget cover for increase in legal staff costs	35,000		
"(Section A)" Increase to Admin expenditure	1,630,000		
"(Section A)" Increase to Receipts		-1,630,000	
"(Section A)" Budget transfer from Scotland Office to Cabinet Office		-105,000	
"(Section A)" Budget transfer to Administration from Programme	100,000		
"(Section B)" Budget transfer from Programme to Administration		-100,000	
"(Section A)" Budget increase to cover IT Transition costs	10,000		
"(Section A)" Budget increase to cover Hub cross government costs	498,000		
"(Section A) Budget increase to cover Hub pre-occupation costs	460,000		
"(Section A)" Budget Increase to Programme budget to cover additional depreciation costs	30,000		
Total change in Resource DEL (Voted)	3,573,000	-1,835,000	1,738,000
"(Section C)" Provision to cover lease break for the relocation to the Edinburgh Hub	900,000		
Total change in Resource AME (Voted)	900,000		900,000
"(Section A)" Increase to Capital budget to cover IT Transition	440,000		
Total change in Capital DEL (Voted)	440,000		440,000
"(Section D)" Increase to the Grant to the Scottish Consolidated Fund	474,673,000		
Total change in Non-Budget	474,673,000		474,673,000
The change in net cash requirement includes movement in creditors during the year	478,721,000		
Total change in Net Cash Requirement	478,721,000		478,721,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	1,738,000	-	1,738,000
Capital	440,000	-	440,000
Annually Managed Expenditure			
Resource	900,000	-	900,000
Capital	-	-	-
Total Net Budget			
Resource	2,638,000	-	2,638,000
Capital	440,000	-	440,000
Non-Budget Expenditure	474,673,000		
Net cash requirement †	478,721,000		

Supplementary amounts required in the year ending 31 March 2020 for expenditure by Scotland Office and Office of the Advocate General on:

Departmental Expenditure Limit:Expenditure arising from:

Administration costs in supporting the Secretary of State for Scotland and the Advocate General for Scotland; providing advice on policy and legislation; Boundary Commission for Scotland; capital, and associated non-cash costs.

Income arising from:

Rental income; receipts from legal services provided to other government departments; receipts from other government departments and other miscellaneous receipts.

Annually Managed Expenditure:Expenditure arising from:

* Provision created to cover lease break for the relocation of the office.

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.

† £1,900,000 was advanced from the Contingencies Fund to provide for a deficient net cash requirement. A corresponding cash amount is required to enable repayment to be made once the funding for the Supplementary Estimate is given Royal assent. There are no implications for resources supporting the services provided for in the Estimate.

Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
9,803	430	1,808	-70	11,611	360	50	440	490
<i>Of which:</i>								
A Scotland Office and Office of The Advocate General								
9,803	30	1,808	30	11,611	60	50	440	490
B Boundary Commission For Scotland								
-	400	-	-100	-	300	-	-	-
Total Spending in DEL								
		1,808	-70			440		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-	-	900	-	900	-	-	-
<i>Of which:</i>								
C Provision to cover lease break for the relocation to the Edinburgh Hub								
-	-	-	900	-	900	-	-	-
Total Spending in AME								
		-	900			-		
Non-Budget spending								
Voted Expenditure								
-	31,074,070	-	474,673	-	31,548,743	-	-	-
<i>Of which:</i>								
D Grant Payable to The Scottish Consolidated Fund								
-	19,390,070	-	474,673	-	19,864,743	-	-	-
Total Non-Budget Spending								
		-	474,673			-		
Total for Estimate								
		1,808	475,503			440		
<i>Of which:</i>								
Voted Expenditure								
		1,808	475,503			440		
Non Voted Expenditure								
		-	-			-		
						£'000		
		Present Plans	Changes			Revised Plans		
Net Cash Requirement		31,084,282	478,721			31,563,003		

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Programme		Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
15,846	-4,235	11,611	360	-	360	490	-	490
<i>Of which:</i>								
A Scotland Office and Office of The Advocate General								
15,846	-4,235	11,611	60	-	60	490	-	490
B Boundary Commission For Scotland								
-	-	-	300	-	300	-	-	-
Total Spending in DEL								
15,846	-4,235	11,611	360	-	360	490	-	490
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	900	-	900	-	-	-
<i>Of which:</i>								
C Provision to cover lease break for the relocation to the Edinburgh Hub								
-	-	-	900	-	900	-	-	-
Total Spending in AME								
-	-	-	900	-	900	-	-	-
Non-Budget spending								
Voted expenditure								
-	-	-	31,548,743	-	31,548,743	-	-	-
<i>Of which:</i>								
D Grant Payable to The Scottish Consolidated Fund								
-	-	-	19,864,743	-	19,864,743	-	-	-
E Payover of Scottish Rate of Income Tax to Scottish Consolidated Fund								
-	-	-	11,684,000	-	11,684,000	-	-	-
Total Non-Budget Spending								
-	-	-	31,548,743	-	31,548,743	-	-	-
Total for Estimate								
15,846	-4,235	11,611	31,550,003	-	31,550,003	490	-	490
<i>Of which:</i>								
Voted Expenditure								
15,846	-4,235	11,611	31,550,003	-	31,550,003	490	-	490
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	31,084,303	477,311	31,561,614
Net Capital Requirement	50	440	490
Accruals to cash adjustments	-71	970	899
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-30	-30	-60
New provisions and adjustments to previous provisions	-	-900	-900
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-41	-	-41
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	1,900	1,900
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	31,084,282	478,721	31,563,003

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

	£'000
	Revised Plans
Gross Administration Costs	15,846
<i>Less:</i>	
Administration DEL Income	-4,235
Net Administration Costs	11,611
Gross Programme Costs	31,550,003
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	31,550,003
Total Net Operating Costs	31,561,614
<i>Of which:</i>	
Resource DEL	11,971
Capital DEL	-
Resource AME	900
Capital AME	-
Non-budget	31,548,743
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-31,548,743
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	12,871
<i>Of which:</i>	
Resource DEL	11,971
Resource AME	900
<i>Adjustments to include:</i>	
Grants to devolved administrations	31,548,743
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	31,561,614

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL	-4,235
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-4,235
<i>Of which:</i>	
A Scotland Office and Office of The Advocate General	-4,235
Total Administration	<u>-4,235</u>
Total Voted Resource Income	<u><u>-4,235</u></u>

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

No CFER income or receipts are expected in 2019-20.

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

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

Northern Ireland Office

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Budget Reclassification of Resource DEL to Capital DEL		-125,000	
(Section A) Transfer to Northern Ireland Executive Enterprise Shared Service Centre		-14,000	
(Section A) Transfer to Cabinet Office		-119,000	
(Section A) Transfer from Northern Ireland Executive for admin support	1,000		
(Section A) Reserve Claim to fund Additional administrative pressures	3,543,000		
(Section A) Reserve Claim to fund Additional recruitment	1,850,000		
(Section A) Reserve Claim for operational contingency funding	800,000		
(Section A) Reserve Claim for additional pressures from EU Exit & political impasse	1,000,000		
(Section D) Reserve Claim to fund Independent Reporting Commission	420,000		
Total change in Resource DEL (Voted)	7,614,000	-258,000	7,356,000
(Section E) Reserve Claim to fund General Election	4,569,000		
Total change in Resource DEL (Non-Voted)	4,569,000		4,569,000
(Section F) AME provisions for legal cases	1,000,000		
Total change in Resource AME (Voted)	1,000,000		1,000,000
(Section A) Budget Reclassification of Resource DEL to Capital DEL	125,000		
(Section A) Reserve Claim to fund additional capital pressures	450,000		
Total change in Capital DEL (Voted)	575,000		575,000
(Section F) Increase in the grant to the Northern Ireland Consolidated Fund	890,140,000		
Total change in Non-Budget	890,140,000		890,140,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.	898,071,000		
Total change in Net Cash Requirement	898,071,000		898,071,000

Part I

	£		
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	7,356,000	4,569,000	11,925,000
Capital	575,000	-	575,000
Annually Managed Expenditure			
Resource	1,000,000	-	1,000,000
Capital	-	-	-
Total Net Budget			
Resource	8,356,000	4,569,000	12,925,000
Capital	575,000	-	575,000
Non-Budget Expenditure	890,140,000		
Net cash requirement	898,071,000		

Supplementary amounts required in the year ending 31 March 2020 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.

Annually Managed Expenditure:Expenditure arising from:

* Change in provisions.

Non-Budget Expenditure:Expenditure arising from:

Providing appropriate funding to the Northern Ireland Consolidated Fund for the delivery of transferred public services as defined by the Northern Ireland Act 1998, Northern Ireland Act 2000 and the Northern Ireland Act 2009. Grants to the Northern Ireland Consolidated Fund and transfers of EU funds.

Northern Ireland Office will account for this Estimate.

Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
16,708	7,436	7,061	295	23,769	7,731	250	575	825
<i>Of which:</i>								
A Northern Ireland Office								
16,708	5,565	7,061	-125	23,769	5,440	250	575	825
D Independent Reporting Commission (net)								
-	1	-	420	-	421	-	-	-
Non Voted Expenditure								
-	4,550	-	4,569	-	9,119	-	-	-
<i>Of which:</i>								
E Funding of Elections								
-	4,550	-	4,569	-	9,119	-	-	-
Total Spending in DEL						575		
		7,061	4,864					
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-	-	1,000	-	1,000	-	-	-
<i>Of which:</i>								
F Northern Ireland Office								
-	-	-	1,000	-	1,000	-	-	-
Total Spending in AME						-		
		-	1,000					
Non-Budget spending								
Voted Expenditure								
-	15,998,100	-	890,140	-	16,888,240	-	-	-
<i>Of which:</i>								
G Grant Payable to The Northern Ireland Consolidated Fund								
-	15,998,100	-	890,140	-	16,888,240	-	-	-
Total Non-Budget Spending						-		
		-	890,140					
Total for Estimate						575		
		7,061	896,004					
<i>Of which:</i>								
Voted Expenditure								
		7,061	891,435			575		
Non Voted Expenditure								
		-	4,569			-		
						£'000		
		Present Plans	Changes			Revised Plans		
Net Cash Requirement		16,020,292	898,071			16,918,363		

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
29,394	-5,625	23,769	7,842	-111	7,731	825	-	825
<i>Of which:</i>								
A Northern Ireland Office								
29,394	-5,625	23,769	5,551	-111	5,440	825	-	825
B NI Human Rights Commission (net)								
-	-	-	1,115	-	1,115	-	-	-
C Parades Commission (net)								
-	-	-	755	-	755	-	-	-
D Independent Reporting Commission (net)								
-	-	-	421	-	421	-	-	-
Non-voted expenditure								
-	-	-	9,119	-	9,119	-	-	-
<i>Of which:</i>								
E Funding of Elections								
-	-	-	9,119	-	9,119	-	-	-
Total Spending in DEL								
29,394	-5,625	23,769	16,961	-111	16,850	825	-	825
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	1,000	-	1,000	-	-	-
<i>Of which:</i>								
F Northern Ireland Office								
-	-	-	1,000	-	1,000	-	-	-
Total Spending in AME								
-	-	-	1,000	-	1,000	-	-	-
Non-Budget spending								
Voted expenditure								
-	-	-	16,888,240	-	16,888,240	-	-	-
<i>Of which:</i>								
G Grant Payable to The Northern Ireland Consolidated Fund								
-	-	-	16,888,240	-	16,888,240	-	-	-
Total Non-Budget Spending								
-	-	-	16,888,240	-	16,888,240	-	-	-
Total for Estimate								
29,394	-5,625	23,769	16,906,201	-111	16,906,090	825	-	825
<i>Of which:</i>								
Voted Expenditure								
29,394	-5,625	23,769	16,897,082	-111	16,896,971	825	-	825
Non Voted Expenditure								
-	-	-	9,119	-	9,119	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	16,026,794	903,065	16,929,859
Net Capital Requirement	250	575	825
Accruals to cash adjustments	-2,202	-1,000	-3,202
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1,871	-420	-2,291
Add cash grant-in-aid	1,817	420	2,237
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,046	-	-2,046
New provisions and adjustments to previous provisions	-	-1,000	-1,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-102	-	-102
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-4,550	-4,569	-9,119
<i>Of which:</i>			
Consolidated Fund Standing Services	-4,550	-4,569	-9,119
Other adjustments	-	-	-
Net Cash Requirement	16,020,292	898,071	16,918,363

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

	£'000
	Revised Plans
Gross Administration Costs	29,394
<i>Less:</i>	
Administration DEL Income	-5,625
Net Administration Costs	23,769
Gross Programme Costs	16,906,201
<i>Less:</i>	
Programme DEL Income	-111
Programme AME Income	-
Non-budget income	-
Net Programme Costs	16,906,090
Total Net Operating Costs	16,929,859
<i>Of which:</i>	
Resource DEL	40,619
Capital DEL	-
Resource AME	1,000
Capital AME	-
Non-budget	16,888,240
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-16,888,240
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	41,619
<i>Of which:</i>	
Resource DEL	40,619
Resource AME	1,000
<i>Adjustments to include:</i>	
Prior period adjustments	-
Grants to devolved administrations	16,888,240
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	16,929,859

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL	-5,736
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-5,625
<i>Of which:</i>	
A Northern Ireland Office	-5,625
Total Administration	<u>-5,625</u>
 Programme	
Sales of Goods and Services	-111
<i>Of which:</i>	
A Northern Ireland Office	-111
Total Programme	<u>-111</u>
 Total Voted Resource Income	 <u><u>-5,736</u></u>

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

No CFER income or receipts are expected in 2019-20.

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
B	NI Human Rights Commission	1,115	-	1,074
C	NI Parades Commission	755	-	742
D	Independent Reporting Commission	421	-	421
Total		2,291	-	2,237

Wales Office

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. Budget switch from administration costs cash to non cash programme costs in Wales Office (Section A) to reflect increase in non cash depreciation due to increase in asset base offset by a reduction in cash.	55,000	-55,000	
ii. Budget switch from administration costs to capital costs in Wales Office (Section A) to reflect increase in asset base.		-20,000	
iii. Increase in Wales Office (Section A) administration expenditure to retain increased income arising from accommodation receipts.	5,000		
iv. Increase in Wales Office (Section A) administration income due to an increase in accommodation receipts.		-5,000	
Total change in Resource DEL (Voted)	60,000	-80,000	-20,000
v. Increase in Wales Office provision to cover increase in potential future exit costs from the lease at the Cardiff Office (Section B).	8,000		
vi. Increase in Wales Office AME to cover creation of a new provision for a potential onerous lease for future planned relocation of the Cardiff Office (Section B).	235,000		
Total change in Resource AME (Voted)	243,000		243,000
vii. Budget switch from administration costs cash to capital costs in Wales Office (Section A) to reflect increase in asset base.	20,000		
Total change in Capital DEL (Voted)	20,000		20,000
viii. Increase in funding for the Welsh Consolidated Fund (Section C).	405,299,000		
Total change in Non-Budget	405,299,000		405,299,000
ix. Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.	405,542,000	-303,000	
Total change in Net Cash Requirement	405,542,000	-303,000	405,239,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-20,000	-	-20,000
Capital	20,000	-	20,000
Annually Managed Expenditure			
Resource	243,000	-	243,000
Capital	-	-	-
Total Net Budget			
Resource	223,000	-	223,000
Capital	20,000	-	20,000
Non-Budget Expenditure	405,299,000		
Net cash requirement	405,239,000		

Supplementary amounts required in the year ending 31 March 2020 for expenditure by Wales Office on:

Departmental Expenditure Limit:Expenditure arising from:

Administration costs for the Wales Office; Lord Lieutenant's expenditure; capital, and associated non-cash costs; other non-cash costs.

Income arising from:

Receipts from Accommodation.

Annually Managed Expenditure:Expenditure arising from:

* Change in provision (increase in existing provision for dilapidation and creation of a new provision for potential onerous lease).

Non-Budget Expenditure:Expenditure arising from:

Payments of a grant to the Welsh Consolidated Fund.

Wales Office will account for this Estimate.

Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
4,667	435	-75	55	4,592	490	30	20	50
<i>Of which:</i>								
A Wales Office								
4,667	435	-75	55	4,592	490	30	20	50
Total Spending in DEL								
		-75	55			20		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-	-	243	-	243	-	-	-
<i>Of which:</i>								
B Provisions								
-	-	-	243	-	243	-	-	-
Total Spending in AME								
		-	243			-		
Non-Budget spending								
Voted Expenditure								
-	15,502,334	-	405,299	-	15,907,633	-	-	-
<i>Of which:</i>								
C Grant Payable to the Welsh Consolidated Fund								
-	13,443,334	-	405,299	-	13,848,633	-	-	-
Total Non-Budget Spending								
		-	405,299			-		
Total for Estimate								
		-75	405,597			20		
<i>Of which:</i>								
Voted Expenditure								
		-75	405,597			20		
Non Voted Expenditure								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	15,507,325	405,239	15,912,564

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
4,707	-115	4,592	490	-	490	50	-	50
<i>Of which:</i>								
A Wales Office								
4,707	-115	4,592	490	-	490	50	-	50
Total Spending in DEL								
4,707	-115	4,592	490	-	490	50	-	50
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	243	-	243	-	-	-
<i>Of which:</i>								
B Provisions								
-	-	-	243	-	243	-	-	-
Total Spending in AME								
-	-	-	243	-	243	-	-	-
Non-Budget spending								
Voted expenditure								
-	-	-	15,907,633	-	15,907,633	-	-	-
<i>Of which:</i>								
C Grant Payable to the Welsh Consolidated Fund								
-	-	-	13,848,633	-	13,848,633	-	-	-
D Payover of Welsh Rates of Income Tax to Welsh Consolidated Fund								
-	-	-	2,059,000	-	2,059,000	-	-	-
Total Non-Budget Spending								
-	-	-	15,907,633	-	15,907,633	-	-	-
Total for Estimate								
4,707	-115	4,592	15,908,366	-	15,908,366	50	-	50
<i>Of which:</i>								
Voted Expenditure								
4,707	-115	4,592	15,908,366	-	15,908,366	50	-	50
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	15,507,436	405,522	15,912,958
Net Capital Requirement	30	20	50
Accruals to cash adjustments	-141	-303	-444
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-110	-60	-170
New provisions and adjustments to previous provisions	-	-243	-243
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-31	-	-31
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	15,507,325	405,239	15,912,564

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

	£'000
	Revised Plans
Gross Administration Costs	4,707
<i>Less:</i>	
Administration DEL Income	-115
Net Administration Costs	4,592
Gross Programme Costs	15,908,366
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-25,000
Net Programme Costs	15,883,366
Total Net Operating Costs	15,887,958
<i>Of which:</i>	
Resource DEL	5,082
Capital DEL	-
Resource AME	243
Capital AME	-
Non-budget	15,882,633
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-15,907,633
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	25,000
Other adjustments	-
Total Resource Budget	5,325
<i>Of which:</i>	
Resource DEL	5,082
Resource AME	243
<i>Adjustments to include:</i>	
Prior period adjustments	-
Grants to devolved administrations	15,907,633
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	15,912,958

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL	-115
<i>Of which:</i>	
Administration	
Other Income	-115
<i>Of which:</i>	
A Wales Office	-115
Total Administration	<u>-115</u>
Total Voted Resource Income	<u>-115</u>

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

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

	£'000					
	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-25,000	-25,000	-	-	-25,000	-25,000
Total	-25,000	-25,000	-	-	-25,000	-25,000

Detailed description of CFER sources

	£'000					
	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Receipts surrendered from the Welsh Consolidated Fund and Welsh Government under the Government of Wales Act 2006.	-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 (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

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

Charity Commission

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Increase in depreciation costs due to recent investment projects plus impairment of existing database.	450,000	-	
Total change in Resource DEL (Voted)	450,000	-	450,000
(Section B) Increase in AME to provide potential legal provisions.	200,000	-	
Total change in Resource AME (Voted)	200,000	-	200,000
(Section A) Increased funding to support asset investment projects.	1,000,000	-	
Total change in Capital DEL (Voted)	1,000,000	-	1,000,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in stock, debtors and creditors.	1,000,000	-	
Total change in Net Cash Requirement	1,000,000	-	1,000,000

Part I

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	450,000	-	450,000
Capital	1,000,000	-	1,000,000
Annually Managed Expenditure			
Resource	200,000	-	200,000
Capital	-	-	-
Total Net Budget			
Resource	650,000	-	650,000
Capital	1,000,000	-	1,000,000
Non-Budget Expenditure	-		
Net cash requirement	1,000,000		

Supplementary amounts required in the year ending 31 March 2020 for expenditure by Charity Commission on:

Departmental Expenditure Limit:

Expenditure arising from:

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

Income arising from:

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

Annually Managed Expenditure:

Expenditure arising from:

* Expenditure in relation to the registration and regulation of charities. Expenditure in connection with legal provisions.

Charity Commission will account for this Estimate.

Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
27,043	-	450	-	27,493	-	1,200	1,000	2,200
<i>Of which:</i>								
A Giving the public confidence in the integrity of charity								
27,043	-	450	-	27,493	-	1,200	1,000	2,200
Total Spending in DEL								
		450	-			1,000		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-	-	200	-	200	-	-	-
<i>Of which:</i>								
B Provisions in AME								
-	-	-	200	-	200	-	-	-
Total Spending in AME								
		-	200			-		
Total for Estimate								
		450	200			1,000		
<i>Of which:</i>								
Voted Expenditure								
		450	200			-18,066		
Non Voted Expenditure								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	26,473	1,000	27,473

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Administration			Resources			Capital		
Programme								
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
29,793	-2,300	27,493	-	-	-	2,200	-	2,200
<i>Of which:</i>								
A Giving the public confidence in the integrity of charity								
29,793	-2,300	27,493	-	-	-	2,200	-	2,200
Total Spending in DEL								
29,793	-2,300	27,493	-	-	-	2,200	-	2,200
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-	-	200	-	200	-	-	-
<i>Of which:</i>								
B Administration								
-	-	-	200	-	200	-	-	-
Total Spending in AME								
-	-	-	200	-	200	-	-	-
Total for Estimate								
29,793	-2,300	27,493	200	-	200	2,200	-	2,200
<i>Of which:</i>								
Voted Expenditure								
29,793	-2,300	27,493	200	-	200	2,200	-	2,200
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	27,043	650	27,693
Net Capital Requirement	1,200	1,000	2,200
Accruals to cash adjustments	-1,770	-650	-2,420
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,700	-450	-2,150
New provisions and adjustments to previous provisions	-	-200	-200
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-70	-	-70
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	26,473	1,000	27,473

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

	£'000
	Revised Plans
Gross Administration Costs	29,793
<i>Less:</i>	
Administration DEL Income	-2,300
Net Administration Costs	27,493
Gross Programme Costs	200
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	200
Total Net Operating Costs	27,693
<i>Of which:</i>	
Resource DEL	27,493
Capital DEL	-
Resource AME	200
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	27,693
<i>Of which:</i>	
Resource DEL	27,493
Resource AME	200
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	27,693

Part III: Note B - Analysis of Departmental Income

	£'000
	Revised Plans
Voted Resource DEL	-2,300
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-2,300
<i>Of which:</i>	
A Giving the public confidence in the integrity of ch.	-2,300
Total Administration	<u>-2,300</u>
Total Voted Resource Income	<u>-2,300</u>

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

No CFER income or receipts are expected in 2019-20.

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: Helen Stephenson

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

In discharging these responsibilities, particular regard is given to:

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

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

Competition and Markets Authority

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
"(Competition Promotion)" Contingency funding Resource DEL to support services under section A of the Estimate	2,500,000		
Total change in Resource DEL (Voted)	2,500,000		2,500,000
"(Competition Promotion)" Contingency funding Capital DEL to support services under section A of the Estimate	2,500,000		
Total change in Capital DEL (Voted)	2,500,000		2,500,000
Revisions to the Net Cash Requirement to reflect changes to resources required	5,000,000		
Total change in Net Cash Requirement	5,000,000		5,000,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	2,500,000	-	2,500,000
Capital	2,500,000	-	2,500,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	2,500,000	-	2,500,000
Capital	2,500,000	-	2,500,000
Non-Budget Expenditure	-		
Net cash requirement	5,000,000		

Supplementary amounts required in the year ending 31 March 2020 for expenditure by Competition and Markets Authority on:

Departmental Expenditure Limit:Expenditure arising from:

Advancing and safeguarding the economic interests of UK consumers, businesses and the economy; enforcing competition and consumer law, including payment for information; analysing and monitoring markets; merger control; advocacy; information, education and advice; costs in respect of reactive and proactive litigation; administrative and operational costs; associated depreciation and any other non-cash items falling in DEL. Preparatory work in support of HM Government plans to exit the European Union and to administer State Aid.

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.

Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
21,729	71,740	-	2,500	21,729	74,240	17,300	2,500	19,800
<i>Of which:</i>								
A Competition Promotion								
21,729	71,740	-	2,500	21,729	74,240	17,300	2,500	19,800
Total Spending in DEL								
		-	2,500			2,500		
Total for Estimate								
		-	2,500			2,500		
<i>Of which:</i>								
Voted Expenditure								
		-	2,500			2,500		
Non Voted Expenditure								
		-	-			-		
						£'000		

	Present Plans	Changes	Revised Plans
Net Cash Requirement	108,283	5,000	113,283

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Resources		Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
24,729	-3,000	21,729	77,240	-3,000	74,240	19,800	-	19,800
<i>Of which:</i>								
A Competition Promotion								
24,729	-3,000	21,729	77,240	-3,000	74,240	19,800	-	19,800
Total Spending in DEL								
24,729	-3,000	21,729	77,240	-3,000	74,240	19,800	-	19,800
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	10,000	-	10,000	-	-	-
<i>Of which:</i>								
B Competition Promotion								
-	-	-	10,000	-	10,000	-	-	-
Total Spending in AME								
-	-	-	10,000	-	10,000	-	-	-
Total for Estimate								
24,729	-3,000	21,729	87,240	-3,000	84,240	19,800	-	19,800
<i>Of which:</i>								
Voted Expenditure								
24,729	-3,000	21,729	87,240	-3,000	84,240	19,800	-	19,800
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	103,469	2,500	105,969
Net Capital Requirement	17,300	2,500	19,800
Accruals to cash adjustments	-12,486	-	-12,486
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,486	-	-3,486
New provisions and adjustments to previous provisions	-10,000	-	-10,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,000	-	1,000
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	108,283	5,000	113,283

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

	£'000
	Revised Plans
Gross Administration Costs	24,729
<i>Less:</i>	
Administration DEL Income	-3,000
Net Administration Costs	21,729
Gross Programme Costs	87,240
<i>Less:</i>	
Programme DEL Income	-3,000
Programme AME Income	-
Non-budget income	-
Net Programme Costs	84,240
Total Net Operating Costs	105,969
<i>Of which:</i>	
Resource DEL	95,969
Capital DEL	-
Resource AME	10,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	105,969
<i>Of which:</i>	
Resource DEL	95,969
Resource AME	10,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	105,969

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL	-6,000
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-3,000
<i>Of which:</i>	
A Competition Promotion	-3,000
Total Administration	<u>-3,000</u>
Programme	
Sales of Goods and Services	-3,000
<i>Of which:</i>	
A Competition Promotion	-3,000
Total Programme	<u>-3,000</u>
Total Voted Resource Income	<u>-6,000</u>

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

No CFER income or receipts are expected in 2019-20.

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 & B

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

In discharging these responsibilities, particular regard is given to:

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

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

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

The Statistics Board

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
			£
Budget Exchange from 2019-20 to 2020-21 for Census Data Collection Transformation Programme (CDCTP)		-8,000,000	
Draw down additional funding agreed in the CDCTP business case	37,560,000		
BCT with DIT for ONS projects in 19/20 to improve the provision of trade and investment statistics	3,500,000		
Resource to Capital swap to redress imbalance of initial 19-20 allocation as permitted in accordance with the Consolidated Budget Guidance		-600,000	
Resource DEL income limit to be increased from £26.6m with permission to use this income to fund RDEL expenditure	3,801,000		
Resource DEL income limit to be increased from £26.6m		-3,800,000	
Retention of profit on sale of Christchurch property - amount to be retained as an increase in Resource DEL	51,000		
Retention of profit on sale of Christchurch property		-50,000	
Return of Ringfenced Resource DEL (Depreciation) budget no longer required following the extension of the useful economic life of certain in-house developed software.		-3,000,000	
Total change in Resource DEL (Voted)	44,912,000	-15,450,000	29,462,000
Revision of movements in provisions	200,000		
Total change in Resource AME (Voted)	200,000		200,000
Resource to Capital swap to redress imbalance of initial 19-20 allocation as permitted in accordance with the Consolidated Budget Guidance	600,000		
Permission to retain capital income generated from the sale of Christchurch property. Net impact on CDEL as result of this is nil due to re-investment of Capital expenditure.	3,001,000		
Increase Capital income target for sales of Christchurch property		-3,000,000	
Total change in Capital DEL (Voted)	3,601,000	-3,000,000	601,000
Increase in Net Cash Requirement to cover the additional Resource DEL requirements set out above	33,063,000		
Total change in Net Cash Requirement	33,063,000		33,063,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	29,462,000	-	29,462,000
Capital	601,000	-	601,000
Annually Managed Expenditure			
Resource	200,000	-	200,000
Capital	-	-	-
Total Net Budget			
Resource	29,662,000	-	29,662,000
Capital	601,000	-	601,000
Non-Budget Expenditure	-		
Net cash requirement	33,063,000		

Supplementary amounts required in the year ending 31 March 2020 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.

* Undertaking of various roles in an international context.

Income arising from:

Provision of social surveys and the provision of other services (statistical and corporate); provision of statistical related IT platforms to other public sector organisations; recovery costs of shared projects; sales of statistical data supply services, analyses and publications; research grants or funding for 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.

* The sale of fixed assets.

Annually Managed Expenditure:Expenditure arising from:

Creation of provision in respect of onerous contracts; early departure costs; and other provisions and associated non-cash items.

The Statistics Board will account for this Estimate.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
-	297,629	-	29,462	-	327,091	7,000	601	7,601
<i>Of which:</i>								
A Programme Expenditure								
-	297,629	-	29,462	-	327,091	7,000	601	7,601
Total Spending in DEL								
		-		29,462		601		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-1,000	-	200	-	-800	-	-	-
<i>Of which:</i>								
B Utilised Provisions								
-	-1,000	-	200	-	-800	-	-	-
Total Spending in AME								
		-		200		-		
Total for Estimate								
		-		29,662		601		
<i>Of which:</i>								
Voted Expenditure								
		-		29,662		601		
Non Voted Expenditure								
		-		-		-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	283,329	33,063	316,392

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
-	-	-	357,472	-30,381	327,091	7,601	-	7,601
<i>Of which:</i>								
A Programme Expenditure								
-	-	-	357,472	-30,381	327,091	7,601	-	7,601
Total Spending in DEL								
-	-	-	357,472	-30,381	327,091	7,601	-	7,601
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	-800	-	-800	-	-	-
<i>Of which:</i>								
B Utilised Provisions								
-	-	-	-800	-	-800	-	-	-
Total Spending in AME								
-	-	-	-800	-	-800	-	-	-
Total for Estimate								
-	-	-	356,672	-30,381	326,291	7,601	-	7,601
<i>Of which:</i>								
Voted Expenditure								
-	-	-	356,672	-30,381	326,291	7,601	-	7,601
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	296,629	29,662	326,291
Net Capital Requirement	7,000	601	7,601
Accruals to cash adjustments	-20,300	2,800	-17,500
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-21,300	3,000	-18,300
New provisions and adjustments to previous provisions	-	-200	-200
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	1,000	-	1,000
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	283,329	33,063	316,392

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

	£'000
	Revised Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	-
Gross Programme Costs	356,672
<i>Less:</i>	
Programme DEL Income	-30,381
Programme AME Income	-
Non-budget income	-
Net Programme Costs	326,291
Total Net Operating Costs	326,291
<i>Of which:</i>	
Resource DEL	326,091
Capital DEL	-
Resource AME	200
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	326,291
<i>Of which:</i>	
Resource DEL	327,091
Resource AME	-800
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	326,291

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-30,381***Of which:*

Programme

Sales of Goods and Services

-30,381

Of which:

A: Programme Expenditure

-30,381

Total Programme

-30,381**Total Voted Resource Income**

-30,381

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

No CFER income or receipts are expected in 2019-20.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Sir Ian Diamond

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

In discharging these responsibilities, particular regard is given to:

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

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

Food Standards Agency

Introduction

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A): Reduction to RDEL and corresponding increase to CDEL for increased capital investment.		-811,000	
(Section A): Reduction to RDEL and corresponding increase to CDEL for increased R&D capital costs and admin support costs improving the FSA's evidence base.		-2,210,000	
(Section A): Reduction to RDEL in 19/20 - Budget Exchange and corresponding increase to RDEL in 2021 £335k		-1,914,000	
(Section A): Additional funding for EU Exit for no deal preparations.	3,000,000		
Total change in Resource DEL (Voted)	3,000,000	-4,935,000	-1,935,000
(Section A): Reduction to RDEL and corresponding increase to CDEL for increased capital investment.	811,000		
(Section A): Reduction to RDEL and corresponding increase to CDEL for increased R&D capital costs and admin support costs improving the FSA's evidence base.	2,210,000		
Total change in Capital DEL (Voted)	3,021,000		3,021,000
(Section A): Reduction to RDEL in 19/20 - Budget Exchange and corresponding increase to RDEL in 2021 £335k		-1,914,000	
(Section A): Additional funding for EU Exit for no deal preparations.	3,000,000		
Decrease in Creditors due to timings of payments and forecast crystallisation of accruals.	3,000,000		
Total change in Net Cash Requirement	6,000,000	-1,914,000	4,086,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-1,935,000	-	-1,935,000
Capital	3,021,000	-	3,021,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	-1,935,000	-	-1,935,000
Capital	3,021,000	-	3,021,000
Non-Budget Expenditure	-		
Net cash requirement	4,086,000		

Supplementary amounts required in the year ending 31 March 2020 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.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital	
Admin	Prog	Admin	Prog	Admin	Prog		Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
49,291	49,004	2,587	-4,522	51,878	44,482	5,415	3,021	8,436
<i>Of which:</i>								
A Food Standards Agency Westminster (DEL)								
49,291	49,004	2,587	-4,522	51,878	44,482	5,415	3,021	8,436
Total Spending in DEL								
		2,587	-4,522			3,021		
Total for Estimate								
		2,587	-4,522			3,021		
<i>Of which:</i>								
Voted Expenditure								
		2,587	-4,522			3,021		
Non Voted Expenditure								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	101,060	4,086	105,146

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
52,178	-300	51,878	72,280	-27,798	44,482	8,736	-300	8,436
<i>Of which:</i>								
A Food Standards Agency Westminster (DEL)								
52,178	-300	51,878	72,280	-27,798	44,482	8,736	-300	8,436
Total Spending in DEL								
52,178	-300	51,878	72,280	-27,798	44,482	8,736	-300	8,436
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	9,603	-	9,603	-	-	-
<i>Of which:</i>								
B Food Standards Agency Westminster (AME)								
-	-	-	9,603	-	9,603	-	-	-
Total Spending in AME								
-	-	-	9,603	-	9,603	-	-	-
Total for Estimate								
52,178	-300	51,878	81,883	-27,798	54,085	8,736	-300	8,436
<i>Of which:</i>								
Voted Expenditure								
52,178	-300	51,878	81,883	-27,798	54,085	8,736	-300	8,436
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	107,898	-1,935	105,963
Net Capital Requirement	5,415	3,021	8,436
Accruals to cash adjustments	-12,253	3,000	-9,253
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,586	-	-2,586
New provisions and adjustments to previous provisions	-13,177	-	-13,177
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-64	-	-64
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	3,000	3,000
Use of provisions	3,574	-	3,574
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	101,060	4,086	105,146

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

	£'000
	Revised Plans
Gross Administration Costs	52,138
<i>Less:</i>	
Administration DEL Income	-300
Net Administration Costs	51,838
Gross Programme Costs	87,433
<i>Less:</i>	
Programme DEL Income	-27,798
Programme AME Income	-
Non-budget income	-
Net Programme Costs	59,635
Total Net Operating Costs	111,473
<i>Of which:</i>	
Resource DEL	92,786
Capital DEL	5,510
Resource AME	13,177
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-5,510
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	105,963
<i>Of which:</i>	
Resource DEL	96,360
Resource AME	9,603
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	105,963

Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
Voted Resource DEL	-28,098
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-300
<i>Of which:</i>	
A Food Standards Agency Westminster (DEL)	-300
Total Administration	<u>-300</u>
Programme	
Sales of Goods and Services	-27,798
<i>Of which:</i>	
A Food Standards Agency Westminster (DEL)	-27,798
Total Programme	<u>-27,798</u>
Total Voted Resource Income	<u>-28,098</u>
Voted Capital DEL	-300
<i>Of which:</i>	
Programme	
Sales of Assets	-300
<i>Of which:</i>	
A Food Standards Agency Westminster (DEL)	-300
Total Programme	<u>-300</u>
Total Voted Capital Income	<u>-300</u>

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

No CFER income or receipts are expected in 2019-20.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Emily Miles

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

In discharging these responsibilities, particular regard is given to:

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

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

The National Archives

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A): To reflect budget cover transfer	175,000		
(Section A): To reflect increased depreciation charge - programme	1,440,000		
(Section A): To reflect increased depreciation charge - admin	360,000		
(Section A): To reflect movements from current year Resource DEL to Capital DEL		-1,300,000	
Total change in Resource DEL (Voted)	1,975,000	-1,300,000	675,000
(Section B): To reflect movements in current year provision for an onerous lease	14,000		
Total change in Resource AME (Voted)	14,000		14,000
(Section A): To reflect movements from current year Resource DEL to Capital DEL	1,300,000		
Total change in Capital DEL (Voted)	1,300,000		1,300,000
To reflect in year movements including changes to creditors		-825,000	
Total change in Net Cash Requirement		-825,000	-825,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	675,000	-	675,000
Capital	1,300,000	-	1,300,000
Annually Managed Expenditure			
Resource	14,000	-	14,000
Capital	-	-	-
Total Net Budget			
Resource	689,000	-	689,000
Capital	1,300,000	-	1,300,000
Non-Budget Expenditure	-		
Net cash requirement	-825,000		

Supplementary amounts required in the year ending 31 March 2020 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.

Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
9,695	27,257	535	140	10,230	27,397	1,900	1,300	3,200
<i>Of which:</i>								
A The National Archives (DEL)								
9,695	27,257	535	140	10,230	27,397	1,900	1,300	3,200
Total Spending in DEL								
		535	140			1,300		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-14	-	14	-	-	-	-	-
<i>Of which:</i>								
B The National Archives (AME)								
-	-14	-	14	-	-	-	-	-
Total Spending in AME								
		-	14			-		
Total for Estimate								
		535	154			1,300		
<i>Of which:</i>								
Voted Expenditure								
		535	154			1,300		
Non Voted Expenditure								
		-	-			-		
£'000								
		Present Plans	Changes	Revised Plans				
Net Cash Requirement		33,652	-825	32,827				

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
10,230	-	10,230	40,497	-13,100	27,397	3,200	-	3,200
<i>Of which:</i>								
A The National Archives (DEL)								
10,230	-	10,230	40,497	-13,100	27,397	3,200	-	3,200
Total Spending in DEL								
10,230	-	10,230	40,497	-13,100	27,397	3,200	-	3,200
Total for Estimate								
10,230	-	10,230	40,497	-13,100	27,397	3,200	-	3,200
<i>Of which:</i>								
Voted Expenditure								
10,230	-	10,230	40,497	-13,100	27,397	3,200	-	3,200
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	36,938	689	37,627
Net Capital Requirement	1,900	1,300	3,200
Accruals to cash adjustments	-5,186	-2,814	-8,000
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-5,200	-1,800	-7,000
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-1,000	-1,000
Use of provisions	14	-14	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	33,652	-825	32,827

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

	£'000
	Revised Plans
Gross Administration Costs	10,230
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	10,230
Gross Programme Costs	40,497
<i>Less:</i>	
Programme DEL Income	-13,100
Programme AME Income	-
Non-budget income	-
Net Programme Costs	27,397
Total Net Operating Costs	37,627
<i>Of which:</i>	
Resource DEL	37,627
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	37,627
<i>Of which:</i>	
Resource DEL	37,627
Resource AME	-
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	37,627

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL	-13,100
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-13,100
<i>Of which:</i>	
A The National Archives (DEL)	-13,100
Total Programme	<u>-13,100</u>
 Total Voted Resource Income	 <u>-13,100</u>

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

No CFER income or receipts are expected in 2019-20.

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

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

United Kingdom Supreme Court

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Additional unforeseen pressures relating to running of the courts	183,000		
(Section A) Prorogation of Parliament case	35,000		
Total change in Resource DEL (Voted)	218,000		218,000
(Section B) Additional funding for unforeseen in-year pressures	373,000		
Total change in Resource DEL (Non-Voted)	373,000		373,000
Total change in Net Cash Requirement	218,000		218,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	218,000	373,000	591,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	218,000	373,000	591,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	218,000		

Supplementary amounts required in the year ending 31 March 2020 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.

Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
920	2,572	183	35	1,103	2,607	555	-	555
<i>Of which:</i>								
A United Kingdom Supreme Court								
920	2,572	183	35	1,103	2,607	555	-	555
Non Voted Expenditure								
-	2,400	-	373	-	2,773	-	-	-
<i>Of which:</i>								
B UK Supreme Court Non-Voted								
-	2,400	-	373	-	2,773	-	-	-
Total Spending in DEL								
		183	408					
Total for Estimate								
		183	408					
<i>Of which:</i>								
		183	35					
		-	373					

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	2,557	218	2,775

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Programme		Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
1,258	-155	1,103	10,439	-7,832	2,607	555	-	555
<i>Of which:</i>								
A United Kingdom Supreme Court								
1,258	-155	1,103	10,439	-7,832	2,607	555	-	555
Non-voted expenditure								
-	-	-	2,773	-	2,773	-	-	-
<i>Of which:</i>								
B UK Supreme Court Non-Voted								
-	-	-	2,773	-	2,773	-	-	-
Total Spending in DEL								
1,258	-155	1,103	13,212	-7,832	5,380	555	-	555
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	1,000	-	1,000	-	-	-
<i>Of which:</i>								
C United Kingdom Supreme Court								
-	-	-	1,000	-	1,000	-	-	-
Total Spending in AME								
-	-	-	1,000	-	1,000	-	-	-
Total for Estimate								
1,258	-155	1,103	14,212	-7,832	6,380	555	-	555
<i>Of which:</i>								
Voted Expenditure								
1,258	-155	1,103	11,439	-7,832	3,607	555	-	555
Non Voted Expenditure								
-	-	-	2,773	-	2,773	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	6,892	591	7,483
Net Capital Requirement	555	-	555
Accruals to cash adjustments	-2,490	-	-2,490
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,450	-	-2,450
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-40	-	-40
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-2,400	-373	-2,773
<i>Of which:</i>			
Consolidated Fund Standing Services	-2,400	-373	-2,773
Other adjustments	-	-	-
Net Cash Requirement	2,557	218	2,775

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

	£'000
	Revised Plans
Gross Administration Costs	1,258
<i>Less:</i>	
Administration DEL Income	-155
Net Administration Costs	1,103
Gross Programme Costs	14,212
<i>Less:</i>	
Programme DEL Income	-7,832
Programme AME Income	-
Non-budget income	-
Net Programme Costs	6,380
Total Net Operating Costs	7,483
<i>Of which:</i>	
Resource DEL	6,483
Capital DEL	-
Resource AME	1,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	7,483
<i>Of which:</i>	
Resource DEL	6,483
Resource AME	1,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	7,483

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL	-7,987
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-155
<i>Of which:</i>	
A United Kingdom Supreme Court	-155
Total Administration	<u>-155</u>
 Programme	
Sales of Goods and Services	-7,832
<i>Of which:</i>	
A United Kingdom Supreme Court	-7,832
Total Programme	<u>-7,832</u>
 Total Voted Resource Income	 <u>-7,987</u>

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

No CFER income or receipts are expected in 2019-20.

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

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

Government Actuary's Department

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
			£
i. (Section A) General Administration Expenditure decrease non-ring fenced RDEL by £35k to fund ring fenced RDEL (depreciation expenditure) below.		-35,000	
ii. (Section A) Ring fenced DEL (Depreciation costs) is higher than originally planned by £35k. This higher depreciation is a result of a different mix of assets (with different useful lives) to those that we had originally forecast for.	35,000		
iii. (Section A) Token increase in RDEL to enable Parliament to vote Supplementary Estimate.	1,000		
Total change in Resource DEL (Voted)	36,000	-35,000	1,000
Revised net cash requirement to reflect the changes to resources as set out above		-34,000	
Total change in Net Cash Requirement		-34,000	-34,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	1,000	-	1,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	1,000	-	1,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	-34,000		

Supplementary amounts required in the year ending 31 March 2020 for expenditure by Government Actuary's Department on:

Departmental Expenditure Limit:Expenditure arising from:

Administration costs incurred in providing actuarial and specialist analysis, advice and assurance to Government and other clients, principally in the public sector, and associated non-cash items.

Income arising from:

Receipts for providing actuarial and specialist analysis, advice and assurance in a range of areas, including employer-sponsored pension arrangements and other employee benefits, social insurance, health care financing arrangements, risk management and strategic investment, asset/liability considerations, pension and insurance regulation etc. as well as accommodation and facilities management services.

Annually Managed Expenditure:Expenditure arising from:

The setting up and use of provisions and other associated non-cash items.

Government Actuary's Department will account for this Estimate.

Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
1	-	1	-	2	-	200	-	200
<i>Of which:</i>								
A Administration								
-19	-	1	-	-18	-	200	-	200
Total Spending in DEL								
		1	-					
Total for Estimate								
		1	-					
<i>Of which:</i>								
Voted Expenditure								
		1	-					
Non Voted Expenditure								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	215	-34	181

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
22,266	-22,264	2	-	-	-	200	-	200
<i>Of which:</i>								
A Administration								
22,246	-22,264	-18	-	-	-	200	-	200
B Use of Provisions (DEL)								
20	-	20	-	-	-	-	-	-
Total Spending in DEL								
22,266	-22,264	2	-	-	-	200	-	200
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	141	-	141	-	-	-
<i>Of which:</i>								
C Provisions (AME)								
-	-	-	141	-	141	-	-	-
Total Spending in AME								
-	-	-	141	-	141	-	-	-
Total for Estimate								
22,266	-22,264	2	141	-	141	200	-	200
<i>Of which:</i>								
Voted Expenditure								
22,266	-22,264	2	141	-	141	200	-	200
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	142	1	143
Net Capital Requirement	200	-	200
Accruals to cash adjustments	-127	-35	-162
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-350	-35	-385
New provisions and adjustments to previous provisions	-161	-	-161
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	120	-	120
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	244	-	244
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	20	-	20
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	215	-34	181

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

	£'000
	Revised Plans
Gross Administration Costs	22,246
<i>Less:</i>	
Administration DEL Income	-22,264
Net Administration Costs	-18
Gross Programme Costs	161
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	161
Total Net Operating Costs	143
<i>Of which:</i>	
Resource DEL	-18
Capital DEL	-
Resource AME	161
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	143
<i>Of which:</i>	
Resource DEL	2
Resource AME	141
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	143

Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
Voted Resource DEL	-22,264
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-22,264
<i>Of which:</i>	
A: Administration	-22,264
Total Administration	<u>-22,264</u>
Total Voted Resource Income	<u>-22,264</u>

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

No CFER income or receipts are expected in 2019-20.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Martin Clarke

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

In discharging these responsibilities, particular regard is given to:

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

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

Office of Rail and Road

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section B Additional funding for Channel Tunnel work.	80,000	-80,000	
Section C Additional funding for highways monitor function.	171,000	-170,000	
Total change in Resource DEL (Voted)	251,000	-250,000	1,000
Consequence of changes above.	1,000		
Total change in Net Cash Requirement	1,000		1,000

Part I

£

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

Supplementary amounts required in the year ending 31 March 2020 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.

Part II: Changes Proposed

						£'000			
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised	
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9	
1	2	3	4	5	6				
Spending in Departmental Expenditure Limits (DEL)									
Voted Expenditure									
	3	-	1	-	4	-	6,320	-	6,320
<i>Of which:</i>									
C Other Regulation, admin and other expenditure									
	1	-	1	-	2	-	-	-	-
Total Spending in DEL									
		1	-					-	
Total for Estimate									
		1	-					-	
<i>Of which:</i>									
Voted Expenditure									
		1	-					-	
Non Voted Expenditure									
		-	-					-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	7,600	1	7,601

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
36,585	-36,581	4	-	-	-	6,320	-	6,320
<i>Of which:</i>								
A Economic regulation, admin, associated capital and other expenditure								
15,218	-15,217	1	-	-	-	6,320	-	6,320
B Safety Regulation, admin and other expenditure								
18,775	-18,774	1	-	-	-	-	-	-
C Other Regulation, admin and other expenditure								
2,592	-2,590	2	-	-	-	-	-	-
Total Spending in DEL								
36,585	-36,581	4	-	-	-	6,320	-	6,320
Total for Estimate								
36,585	-36,581	4	-	-	-	6,320	-	6,320
<i>Of which:</i>								
Voted Expenditure								
36,585	-36,581	4	-	-	-	6,320	-	6,320
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	3	1	4
Net Capital Requirement	6,320	-	6,320
Accruals to cash adjustments	1,277	-	1,277
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,213	-	-1,213
New provisions and adjustments to previous provisions	-40	-	-40
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-36	-	-36
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	2,566	-	2,566
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	7,600	1	7,601

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

	£'000
	Revised Plans
Gross Administration Costs	36,585
<i>Less:</i>	
Administration DEL Income	-36,581
Net Administration Costs	4
Gross Programme Costs	-
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	-
Total Net Operating Costs	4
<i>Of which:</i>	
Resource DEL	4
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	4
<i>Of which:</i>	
Resource DEL	4
Resource AME	-
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	4

Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
Voted Resource DEL	-36,581
<i>Of which:</i>	
Administration	
Other Income	-2,911
<i>Of which:</i>	
A Economic regulation, admin, associated capital and other expenditure	-176
B Safety Regulation, admin and other expenditure	-145
C Other Regulation, admin and other expenditure	-2,590
Taxation	-33,670
<i>Of which:</i>	
A Economic regulation, admin, associated capital and other expenditure	-15,041
B Safety Regulation, admin and other expenditure	-18,629
Total Administration	-36,581
 Total Voted Resource Income	 -36,581

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

No CFER income or receipts are expected in 2019-20.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: John Larkinson

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

In discharging these responsibilities, particular regard is given to:

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

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

Water Services Regulation Authority

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Token increase in RDEL to enable Parliament to vote Supplementary Estimate.	1,000	-	
Total change in Resource DEL (Voted)	1,000	-	1,000
Revision to the Net Cash Requirement takes account of movements in stock, debtors and creditors.	1,633,000	-	
Total change in Net Cash Requirement	1,633,000	-	1,633,000

Part I

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	1,000	-	1,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	1,000	-	1,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	1,633,000		

Supplementary amounts required in the year ending 31 March 2020 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 II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
150	-	1	-	151	-	220	-	220
Voted Expenditure								
150	-	1	-	151	-	220	-	220
<i>Of which:</i>								
A Water Services Regulation Authority								
150	-	-	-	151	-	220	-	220
Total Spending in DEL								
150	-	1	-	151	-	220	-	220
Total for Estimate								
150	-	1	-	151	-	220	-	220
<i>Of which:</i>								
Voted Expenditure								
150	-	1	-	151	-	220	-	220
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	2,367	1,633	4,000

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
35,531	-35,380	151	-	-	-	220	-	220
<i>Of which:</i>								
A Water Services Regulation Authority								
35,531	-35,380	151	-	-	-	220	-	220
Total Spending in DEL								
35,531	-35,380	151	-	-	-	220	-	220
Total for Estimate								
35,531	-35,380	151	-	-	-	220	-	220
<i>Of which:</i>								
Voted Expenditure								
35,531	-35,380	151	-	-	-	220	-	220
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	150	1	151
Net Capital Requirement	220	-	220
Accruals to cash adjustments	1,997	1,632	3,629
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-360	-	-360
New provisions and adjustments to previous provisions	-150	-	-150
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-38	-	-38
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	2,398	1,632	4,030
Use of provisions	147	-	147
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	2,367	1,633	4,000

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

	£'000
	Revised Plans
Gross Administration Costs	35,531
<i>Less:</i>	
Administration DEL Income	-35,380
Net Administration Costs	151
Gross Programme Costs	-
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	-
Total Net Operating Costs	151
<i>Of which:</i>	
Resource DEL	151
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	151
<i>Of which:</i>	
Resource DEL	151
Resource AME	-
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	151

Part III: Note B - Analysis of Departmental Income

	£'000
	Revised Plans
Voted Resource DEL	-35,380
<i>Of which:</i>	
Administration	
Taxation	-35,380
<i>Of which:</i>	
A Water Services Regulation Authority	-35,380
Total Administration	<u>-35,380</u>
Total Voted Resource Income	<u>-35,380</u>

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

No CFER income or receipts are expected in 2019-20.

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

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

Export Credits Guarantee Department

Introduction

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
The reduction of £385,000 represents Budget Cover Transfer to DIT for UKEF's 50% share of the running cost of IEFE network (International Export Finance Executives)		-385,000	
Total change in Resource DEL (Voted)		-385,000	-385,000
The reduction of £100m represents lower capital requirement for the direct lending related activities to March 2020 when compared to the Main Estimate 2019/20		-100,000,000	
Total change in Capital AME (Voted)		-100,000,000	-100,000,000
The change is driven by the reduced RDEL Admin (Budget Cover Transfer) of £385,000 and CDEL reduction of £100m (Direct Lending - loan drawings)		-100,385,000	
Total change in Net Cash Requirement		-100,385,000	-100,385,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-385,000	-	-385,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-100,000,000	-	-100,000,000
Total Net Budget			
Resource	-385,000	-	-385,000
Capital	-100,000,000	-	-100,000,000
Non-Budget Expenditure	-		
Net cash requirement	-100,385,000		

Supplementary amounts required in the year ending 31 March 2020 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.

Part II: Changes Proposed

						£'000			
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised	
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9	
1	2	3	4	5	6				
Spending in Departmental Expenditure Limits (DEL)									
Voted Expenditure									
	1	1,300	-385	-	-384	1,300	300	-	300
<i>Of which:</i>									
A Export Credit Guarantees and Investments									
	1	1,300	-385	-	-384	1,300	300	-	300
Total Spending in DEL									
		-385	-				-		
Spending in Annually Managed Expenditure (AME)									
Voted Expenditure									
	-	124,842	-	-	-	124,842	936,811	-100,000	836,811
<i>Of which:</i>									
E Direct Lending									
	-	110,732	-	-	-	110,732	941,421	-100,000	841,421
Total Spending in AME									
		-	-				-100,000		
Total for Estimate									
		-385	-				-100,000		
<i>Of which:</i>									
Voted Expenditure									
		-385	-				-100,000		
Non Voted Expenditure									
		-	-				-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	658,819	-100,385	558,434

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
42,374	-42,758	-384	2,000	-700	1,300	300	-	300
<i>Of which:</i>								
A Export Credit Guarantees and Investments								
42,374	-42,758	-384	2,000	-700	1,300	300	-	300
Total Spending in DEL								
42,374	-42,758	-384	2,000	-700	1,300	300	-	300
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	638,583	-513,741	124,842	910,647	-73,836	836,811
<i>Of which:</i>								
B Export Credits								
-	-	-	485,790	-471,909	13,881	-	-	-
C Fixed Rate Export Finance / Export Finance Assistance								
-	-	-	1,899	-1,192	707	-	-	-
D Refinanced Loans and Interest Equalisation								
-	-	-	-	-478	-478	-	-4,610	-4,610
E Direct Lending								
-	-	-	150,894	-40,162	110,732	910,647	-69,226	841,421
Total Spending in AME								
-	-	-	638,583	-513,741	124,842	910,647	-73,836	836,811
Total for Estimate								
42,374	-42,758	-384	640,583	-514,441	126,142	910,947	-73,836	837,111
<i>Of which:</i>								
Voted Expenditure								
42,374	-42,758	-384	640,583	-514,441	126,142	910,947	-73,836	837,111
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	126,143	-385	125,758
Net Capital Requirement	937,111	-100,000	837,111
Accruals to cash adjustments	-404,435	-	-404,435
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-430	-	-430
New provisions and adjustments to previous provisions	-466,160	-	-466,160
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-168,989	-	-168,989
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	197,802	-	197,802
Increase (-) / Decrease (+) in creditors	33,194	-	33,194
Use of provisions	148	-	148
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	658,819	-100,385	558,434

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

	£'000
	Revised Plans
Gross Administration Costs	42,226
<i>Less:</i>	
Administration DEL Income	-42,758
Net Administration Costs	-532
Gross Programme Costs	640,731
<i>Less:</i>	
Programme DEL Income	-700
Programme AME Income	-513,741
Non-budget income	-
Net Programme Costs	126,290
Total Net Operating Costs	125,758
<i>Of which:</i>	
Resource DEL	768
Capital DEL	-
Resource AME	124,990
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	125,758
<i>Of which:</i>	
Resource DEL	916
Resource AME	124,842
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	125,758

Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
Voted Resource DEL	-43,458
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-42,746
<i>Of which:</i>	
A Export Credit Guarantees and Investments	-42,746
Other Income	-12
<i>Of which:</i>	
A Export Credit Guarantees and Investments	-12
Total Administration	<u>-42,758</u>
Programme	
Sales of Goods and Services	-700
<i>Of which:</i>	
A Export Credit Guarantees and Investments	-700
Total Programme	<u>-700</u>
Voted Resource AME	-513,741
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-464,011
<i>Of which:</i>	
B Export Credits	-464,011
Interest and Dividends	-49,730
<i>Of which:</i>	
B Export Credits	-7,898
C Fixed Rate Export Finance / Export Finance Assistance	-1,192
D Refinanced Loans and Interest Equalisation	-478
E Direct Lending	-40,162
Total Programme	<u>-513,741</u>
Total Voted Resource Income	<u>-557,199</u>
Voted Capital AME	-73,836
<i>Of which:</i>	
Programme	
Repayments	-73,836
<i>Of which:</i>	
D Refinanced Loans and Interest Equalisation	-4,610
E Direct Lending	-69,226
Total Programme	<u>-73,836</u>
Total Voted Capital Income	<u>-73,836</u>

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

No CFER income or receipts are expected in 2019-20.

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

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

Office of the Parliamentary Ombudsman for Administration and the Health Service Commissioner for England

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Increase relating to restructure and ICT costs.	354,000	-	
(Section A) Increase relating to the Ombudsman's salary and oncosts.	196,000	-	
Total change in Resource DEL (Voted)	550,000	-	550,000
(Section C) Increase related to provisions creation.	369,000	-	
Total change in Resource AME (Voted)	369,000	-	369,000
(Section A) Increase relating to IT and systems costs.	1,470,000	-	
Total change in Capital DEL (Voted)	1,470,000	-	1,470,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in stock, debtors and creditors.	2,591,000	-	
Total change in Net Cash Requirement	2,591,000	-	2,591,000

Part I

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	550,000	-	550,000
Capital	1,470,000	-	1,470,000
Annually Managed Expenditure			
Resource	369,000	-	369,000
Capital	-	-	-
Total Net Budget			
Resource	919,000		919,000
Capital	1,470,000		1,470,000
Non-Budget Expenditure	-		
Net cash requirement	2,591,000		

Supplementary amounts required in the year ending 31 March 2020 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:

* Recovery of costs of staff on loan or secondment.

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 II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
-	27,885	-	550	-	28,435	700	1,470	2,170
<i>Of which:</i>								
A Administration								
-	27,885	-	550	-	28,435	700	1,470	2,170
Total Spending in DEL								
			-	550			1,470	
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	968	-	369	-	1,337	-	-	-
<i>Of which:</i>								
C Use of provisions								
-	968	-	369	-	1,337	-	-	-
Total Spending in AME								
			-	369			-	
Total for Estimate								
			-	919			1,470	
<i>Of which:</i>								
Voted Expenditure								
			-	919			1,470	
Non Voted Expenditure								
			-	-			-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	27,397	2,591	29,988

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
-	-	-	28,585	-150	28,435	2,170	-	2,170
<i>Of which:</i>								
A Administration								
-	-	-	28,585	-150	28,435	2,170	-	2,170
Non Voted expenditure								
-	-	-	196	-	196	-	-	-
<i>Of which:</i>								
B Ombudsman's salary and social security								
-	-	-	196	-	196	-	-	-
Total Spending in DEL								
-	-	-	28,781	-150	28,631	2,170	-	2,170
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-	-	1,337	-	1,337	-	-	-
<i>Of which:</i>								
C Use of provisions								
-	-	-	1,337	-	1,337	-	-	-
Total Spending in AME								
-	-	-	1,337	-	1,337	-	-	-
Total for Estimate								
-	-	-	30,118	-150	29,968	2,170	-	2,170
<i>Of which:</i>								
Voted Expenditure								
-	-	-	29,922	-150	29,772	2,170	-	2,170
Non Voted Expenditure								
-	-	-	196	-	196	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	29,049	919	29,968
Net Capital Requirement	700	1,470	2,170
Accruals to cash adjustments	-2,156	202	-1,954
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,628	-	-1,628
New provisions and adjustments to previous provisions	-1,179	-343	-1,522
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-60	-	-60
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-		
Increase (+) / Decrease (-) in debtors	-		
Increase (-) / Decrease (+) in creditors	500	571	1,071
Use of provisions	211	-26	185
Removal of non-voted budget items	-196	-	-196
<i>Of which:</i>			
Consolidated Fund Standing Services	-196	-	-196
Other adjustments	-	-	-
Net Cash Requirement	27,397	2,591	29,988

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

	£'000
	Revised Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	-
Gross Programme Costs	30,118
<i>Less:</i>	
Programme DEL Income	-150
Programme AME Income	-
Non-budget income	-
Net Programme Costs	29,968
Total Net Operating Costs	29,968
<i>Of which:</i>	
Resource DEL	28,446
Capital DEL	-
Resource AME	1,522
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	29,968
<i>Of which:</i>	
Resource DEL	28,631
Resource AME	1,337
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	29,968

Part III: Note B - Analysis of Departmental Income

	£'000
	Revised Plans
Voted Resource DEL	-150
<i>Of which:</i>	
Programme	
Other income	-150
<i>Of which:</i>	
A Administration	-150
Total Programme	
Total Voted Resource Income	<u>-150</u>

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

No CFER income or receipts are expected in 2019-20.

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

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

House of Lords

Introduction

This Supplementary Estimate is required for the following purposes:

	Increases	Reductions	Total
Changes in budgets, non-budget voted provision and cash			£
i. (Section A) Decrease in resource costs relating to the House of Lords in 2019-20.	-	-29,537,000	
Total change in Resource DEL (Voted)	-	-29,537,000	-29,537,000
i. (Section C) Non-cash budgetary provision relating to movements in the revaluation of the Parliamentary Estate in 2019-20.	4,699,000	-	
Total change in Resource AME (Voted)	4,699,000	-	4,699,000
i. (Section B) Decreased in year capital expenditure relating to timing of certain capital programmes and projects on the Parliamentary Estate.	-	-18,066,000	
Total change in Capital DEL (Voted)	-	-18,066,000	-18,066,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in stock, debtors and creditors.	-	-47,444,000	
Total change in Net Cash Requirement	-	-47,444,000	-47,444,000

Part I

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-29,537,000	-	-29,537,000
Capital	-18,066,000	-	-18,066,000
Annually Managed Expenditure			
Resource	4,699,000	-	4,699,000
Capital	-	-	-
Total Net Budget			
Resource	-24,838,000	-	-24,838,000
Capital	-18,066,000	-	-18,066,000
Non-Budget Expenditure	-		
Net cash requirement	-47,444,000		

Supplementary amounts required in the year ending 31 March 2020 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 II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
-	176,306	-	-29,537	-	146,769	81,710	-18,066	63,644
<i>Of which:</i>								
A Administration								
-	91,886	-	-1,193	-	90,693	3,416	-655	2,761
B Works Services								
-	84,420	-	-28,344	-	56,076	78,294	-17,411	60,883
Total Spending in DEL								
		-	-29,537				-18,066	
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	1	-	4,699	-	4,700	-	-	-
<i>Of which:</i>								
C Administration								
-	1	-	4,699	-	4,700	-	-	-
Total Spending in AME								
		-	4,699				-	
Total for Estimate								
		-	-24,838				-18,066	
<i>Of which:</i>								
Voted Expenditure								
		-	-24,838				-18,066	
Non Voted Expenditure								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	246,581	-47,444	199,137

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
-	-	-	152,445	-5,676	146,769	64,584	-940	63,644
<i>Of which:</i>								
A Administration								
-	-	-	96,369	-5,676	90,693	2,761	-	2,761
B Works Services								
-	-	-	56,076	-	56,076	61,823	-940	60,883
Total Spending in DEL								
-	-	-	152,445	-5,676	146,769	64,584	-940	63,644
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-	-	4,700	-	4,700	-	-	-
<i>Of which:</i>								
C Administration								
-	-	-	4,700	-	4,700	-	-	-
Total Spending in AME								
-	-	-	4,700	-	4,700	-	-	-
Total for Estimate								
-	-	-	157,145	-5,676	151,469	64,584	-940	63,644
<i>Of which:</i>								
Voted Expenditure								
-	-	-	157,145	-5,676	151,469	64,584	-940	63,644
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	176,307	-24,838	151,469
Net Capital Requirement	81,710	-18,066	63,644
Accruals to cash adjustments	-11,436	-4,540	-15,976
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-11,926	-3,835	-15,761
New provisions and adjustments to previous provisions	-	-700	-700
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-70	-5	-75
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	10	-	10
Increase (+) / Decrease (-) in debtors	100	-	100
Increase (-) / Decrease (+) in creditors	450	-	450
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	246,581	-47,444	199,137

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

	£'000
	Revised Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	-
Gross Programme Costs	157,145
<i>Less:</i>	
Programme DEL Income	-5,676
Programme AME Income	-
Non-budget income	-
Net Programme Costs	151,469
Total Net Operating Costs	151,469
<i>Of which:</i>	
Resource DEL	146,769
Capital DEL	-
Resource AME	4,700
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	151,469
<i>Of which:</i>	
Resource DEL	146,769
Resource AME	4,700
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	151,469

Part III: Note B - Analysis of Departmental Income

	£'000
	Revised Plans
Voted Resource DEL	-5,676
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-5,676
<i>Of which:</i>	
A Administration	-5,676
Total Programme	<u>-5,676</u>
Total Voted Resource Income	<u>-5,676</u>
Voted Capital DEL	-940
<i>Of which:</i>	
Programme	
Sales of Assets	-940
<i>Of which:</i>	
B Works Services	-940
Total Programme	<u>-940</u>
Total Voted Capital Income	<u>-940</u>

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

No CFER income or receipts are expected in 2019-20.

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

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

House of Commons: Members

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Decreased financial assistance to Opposition parties due to results of 2019 General Election.	-	-200,000	
Total change in Resource DEL (Voted)	-	-200,000	-200,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.	450,000	-	
Total change in Net Cash Requirement	450,000	-	450,000

Part I

	£		
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-200,000	-	-200,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	-200,000	-	-200,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	450,000		

Supplementary amounts required in the year ending 31 March 2020 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 II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
-	17,700	-	-200	-	17,500	-	-	-
Voted Expenditure								
<i>Of which:</i>								
A: Members' salaries, allowances and other costs								
-	17,700	-	-200	-	17,500	-	-	-
Total Spending in DEL								
			-	-200			-	
Total for Estimate								
			-	-200			-	
<i>Of which:</i>								
Voted Expenditure								
			-	-200			-	
Non Voted Expenditure								
			-	-			-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	17,700	450	18,150

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
-	-	-	17,500	-	17,500	-	-	-
<i>Of which:</i>								
A: Members' salaries, allowances and other costs								
-	-	-	17,500	-	17,500	-	-	-
Total Spending in DEL								
-	-	-	17,500	-	17,500	-	-	-
Total for Estimate								
-	-	-	17,500	-	17,500	-	-	-
<i>Of which:</i>								
Voted Expenditure								
-	-	-	17,500	-	17,500	-	-	-
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	17,700	-200	17,500
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-	650	650
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	650	650
Use of provisions	-	-	-
Removal of non-voted budget items			
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	17,700	450	18,150

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

	£'000
	Revised Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	-
Gross Programme Costs	17,500
<i>Less:</i>	
Programme DEL Income	
Programme AME Income	-
Non-budget income	-
Net Programme Costs	17,500
Total Net Operating Costs	17,500
<i>Of which:</i>	
Resource DEL	17,500
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	17,500
<i>Of which:</i>	
Resource DEL	17,500
Resource AME	-
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	17,500

Part III: Note B - Analysis of Departmental Income

No departmental income is expected in 2019-20.

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

No CFER income or receipts are expected in 2019-20.

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: John Bengier, Clerk of the House of Commons

John Bengier, Clerk of the House of Commons has personal responsibility for the proper presentation of the resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

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

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

Armed Forces Pension and Compensation Schemes

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
An increase in income, primarily driven by increased employer contributions (SCAPE) as a result of the 2019-20 military pay deal.		-150,000,000	
Past service costs in relation to the GMP indexation and equalisation costs.	1,000,000,000		
Past service costs in relation to the Langford judgement.	110,000,000		
An increase in resource expenditure, primarily driven by increased Current Service Costs as a result of higher employer contributions (SCAPE).	240,000,000		
Total change in Resource AME (Voted)	1,350,000,000	-150,000,000	1,200,000,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	1,200,000,000	-	1,200,000,000
Capital	-	-	-
Total Net Budget			
Resource	1,200,000,000	-	1,200,000,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	-		

Supplementary amounts required in the year ending 31 March 2020 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 II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	6,407,873	-	1,200,000	-	7,607,873	-	-	-
<i>Of which:</i>								
A Retired pay, pensions and other payments to ex-service personnel								
-	6,407,873	-	1,200,000	-	7,607,873	-	-	-
Total Spending in AME								
		-		1,200,000				
Total for Estimate								
		-		1,200,000				
<i>Of which:</i>								
Voted Expenditure								
		-		1,200,000				
Non Voted Expenditure								
		-		-				

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	1,368,946	-	1,368,946

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	11,465,731	-3,857,858	7,607,873	-	-	-
<i>Of which:</i>								
A Retired pay, pensions and other payments to ex-service personnel								
-	-	-	11,465,731	-3,857,858	7,607,873	-	-	-
Total Spending in AME								
-	-	-	11,465,731	-3,857,858	7,607,873	-	-	-
Total for Estimate								
-	-	-	11,465,731	-3,857,858	7,607,873	-	-	-
<i>Of which:</i>								
Voted Expenditure								
-	-	-	11,465,731	-3,857,858	7,607,873	-	-	-
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	6,407,873	1,200,000	7,607,873
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-5,038,927	-1,200,000	-6,238,927
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-10,115,731	-1,350,000	-11,465,731
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-17,750	20,000	2,250
Increase (-) / Decrease (+) in creditors	60,167	130,000	190,167
Use of provisions	5,034,387	-	5,034,387
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	1,368,946	-	1,368,946

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

	£'000
	Revised Plans
Gross Programme Costs	11,465,731
<i>Of which:</i>	
Increases in liability	5,717,703
Interest on scheme liability	5,748,028
Other expenditure	-
<i>Less:</i>	
Contributions received	-3,795,565
Transfers in	-513
Other income	-61,780
Net Programme Costs	7,607,873
Total Net Operating Costs	7,607,873
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	7,607,873
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
Total Resource Budget	7,607,873
<i>Of which:</i>	
Resource DEL	-
Resource AME	7,607,873
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	7,607,873

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource AME	-3,857,858
<i>Of which:</i>	
Programme	
Pensions	-3,857,858
<i>Of which:</i>	
A Retired pay, pensions and other payments to ex-service personnel	-3,857,858
Total Programme	<u>-3,857,858</u>
Total Voted Resource Income	<u>-3,857,858</u>

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

No CFER income or receipts are expected in 2019-20.

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

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

National Health Service Pension Scheme

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
			£
Increase in income from pension contributions primarily due to premature retirement and final pay control costs		-32,087,000	
A decrease in transfers-in receipts	8,018,000		
Increase in the interest on scheme liability due to the impact of McCloud/Sargeant ruling	382,376,000		
Increase in current service cost due to the impact of McCloud/Sargeant	2,051,546,000		
Past service cost provided for the impact of GMP	1,500,000,000		
Total change in Resource AME (Voted)	3,941,940,000	-32,087,000	3,909,853,000
Increase in income		-24,069,000	
Increase in pension lump sum payments	431,662,000		
Increase in payments to HMRC in relation to Lifetime Allowance and Annual Allowance charges	120,000,000		
Increase in other pension payments	46,318,000		
Change in debtors/creditors		-138,559,000	
Total change in Net Cash Requirement	597,980,000	-162,628,000	435,352,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	3,909,853,000	-	3,909,853,000
Capital	-	-	-
Total Net Budget			
Resource	3,909,853,000	-	3,909,853,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	435,352,000		

Supplementary amounts required in the year ending 31 March 2020 for expenditure by National Health Service Pension Scheme on:

Annually Managed Expenditure:Expenditure arising from:

Pensions, allowances, gratuities, transfers to alternative pension arrangements, refunds of contributions, compensation for early retirement, to or in respect of persons engaged in health services or in other approved employment and other cash and non-cash items.

Income arising from:

Pension contributions, inward transfer values, employer contributions relating to the Compensation for Premature Retirement Scheme, cost of scheme administration levy, from or in respect of persons engaged in health services or in other approved employment.

NHS Business Services Authority will account for this Estimate.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital	
Admin	Prog	Admin	Prog	Admin	Prog	7	Changes	Revised
1	2	3	4	5	6		8	9
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	23,848,147	-	3,909,853	-	27,758,000	-	-	-
<i>Of which:</i>								
A Pensions								
-	23,848,147	-	3,909,853	-	27,758,000	-	-	-
Total Spending in AME								
			-	3,909,853				
Total for Estimate								
			-	3,909,853				
<i>Of which:</i>								
Voted Expenditure								
		-	3,909,853					
Non Voted Expenditure								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	-3,028,207	435,352	-2,592,855

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	42,835,845	-15,077,845	27,758,000	-	-	-
<i>Of which:</i>								
A Pensions								
-	-	-	42,835,845	-15,077,845	27,758,000	-	-	-
Total Spending in AME								
-	-	-	42,835,845	-15,077,845	27,758,000	-	-	-
Total for Estimate								
-	-	-	42,835,845	-15,077,845	27,758,000	-	-	-
<i>Of which:</i>								
Voted Expenditure								
-	-	-	42,835,845	-15,077,845	27,758,000	-	-	-
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	23,848,147	3,909,853	27,758,000
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-26,876,354	-3,474,501	-30,350,855
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-38,861,923	-3,933,922	-42,795,845
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	274,000	-96,686	177,314
Increase (-) / Decrease (+) in creditors	-48,725	-41,873	-90,598
Use of provisions	11,760,294	597,980	12,358,274
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	-3,028,207	435,352	-2,592,855

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

	£'000
	Revised Plans
Gross Programme Costs	42,835,845
<i>Of which:</i>	
Increases in liability	27,048,504
Interest on scheme liability	15,747,341
Other expenditure	40,000
<i>Less:</i>	
Contributions received	-14,929,000
Transfers in	-56,982
Other income	-91,863
Net Programme Costs	27,758,000
Total Net Operating Costs	27,758,000
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	27,758,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
Total Resource Budget	27,758,000
<i>Of which:</i>	
Resource DEL	-
Resource AME	27,758,000
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	27,758,000

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource AME	-15,077,845
<i>Of which:</i>	
Programme	
Pensions	-15,077,845
<i>Of which:</i>	
A Pensions	-15,077,845
Total Programme	<u>-15,077,845</u>
Total Voted Resource Income	<u>-15,077,845</u>

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

No CFER income or receipts are expected in 2019-20.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Michael Brodie

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

In discharging these responsibilities, particular regard is given to:

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

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

Teachers' Pension Scheme (England and Wales)

Introduction

This Supplementary Estimate is required for the following purposes:

	Increases	Reductions	Total
Changes in budgets, non-budget voted provision and cash			£
<hr/>			
SECTION A Increases mainly due to changes in the Current Service Cost rate and Guaranteed Minimum Payments. These changes also create an increase in the Interest Charge	4,144,944,000		
SECTION A Decrease due to reduced forecast on Employers Contributions, the underlying Admin levy and Transfers- In		-59,069,000	
Total change in Resource AME (Voted)	4,144,944,000	-59,069,000	4,085,875,000
<hr/>			
Revisions to the Net Cash Requirement required as working capital for the payment of pension. It also takes account of movements in debtors and creditors.		-284,188,000	
Total change in Net Cash Requirement		-284,188,000	-284,188,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	4,085,875,000	-	4,085,875,000
Capital	-	-	-
Total Net Budget			
Resource	4,085,875,000	-	4,085,875,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	-284,188,000		

Supplementary amounts required in the year ending 31 March 2020 for expenditure by Teachers' Pension Scheme (England and Wales) on:

Annually Managed Expenditure:Expenditure arising from:

Superannuation allowances and gratuities, and other related expenditure, in respect of teachers and the widows, widowers, children and dependants of deceased teachers, and for premature retirement and compensation payments made to members of the Teachers' Pension Scheme and on behalf of their employers, the cost of paying the Department for Education to administer the scheme; and associated non-cash items.

Income arising from:

Receipts from employers and employees superannuation contributions; transfer values received; deductions from returns of contributions towards payment in lieu of graduated national insurance contributions equivalent premiums; recovery of contributions equivalent premiums from the state pension scheme; amounts received from employers of teachers' scheme members in reimbursement of the cost of premature retirement compensation payments on their behalf by Capita; receipt of administration charge from employers for the specific purpose of meeting the costs of administering the scheme.

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

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	14,423,116	-	4,085,875	-	18,508,991	-	-	-
<i>Of which:</i>								
A Pensions and associated payments								
-	14,423,116	-	4,085,875	-	18,508,991	-	-	-
Total Spending in AME								
			-	4,085,875				
Total for Estimate								
			-	4,085,875				
<i>Of which:</i>								
Voted Expenditure								
		-	4,085,875					
Non Voted Expenditure								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	3,120,002	-284,188	2,835,814

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	26,246,294	-7,737,303	18,508,991	-	-	-
<i>Of which:</i>								
A Pensions and associated payments								
-	-	-	26,246,294	-7,737,303	18,508,991	-	-	-
Total Spending in AME								
-	-	-	26,246,294	-7,737,303	18,508,991	-	-	-
Total for Estimate								
-	-	-	26,246,294	-7,737,303	18,508,991	-	-	-
<i>Of which:</i>								
Voted Expenditure								
-	-	-	26,246,294	-7,737,303	18,508,991	-	-	-
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	14,423,116	4,085,875	18,508,991
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-11,303,114	-4,370,063	-15,673,177
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-22,104,443	-4,107,189	-26,211,632
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	181,205	-1,946	179,259
Increase (-) / Decrease (+) in creditors	-8,064	-28,975	-37,039
Use of provisions	10,628,188	-231,953	10,396,235
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	3,120,002	-284,188	2,835,814

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

	£'000
	Revised Plans
Gross Programme Costs	26,246,294
<i>Of which:</i>	
Increases in liability	15,648,230
Interest on scheme liability	10,563,402
Other expenditure	34,662
<i>Less:</i>	
Contributions received	-7,698,929
Transfers in	-15,929
Other income	-22,445
Net Programme Costs	18,508,991
Total Net Operating Costs	18,508,991
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	18,508,991
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
Total Resource Budget	18,508,991
<i>Of which:</i>	
Resource DEL	-
Resource AME	18,508,991
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	18,508,991

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource AME	-7,737,303
<i>Of which:</i>	
Programme	
Pensions	-7,737,303
<i>Of which:</i>	
A Pensions and associated payments	-7,737,303
Total Programme	<u>-7,737,303</u>
Total Voted Resource Income	<u>-7,737,303</u>

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

No CFER income or receipts are expected in 2019-20.

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

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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
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.	29,200
There is currently a legal challenge against another pension scheme which relates to a policy regarding freedom to marry. Due to the uncertainty regarding the outcome or read across to other schemes it has been agreed that this is an unquantifiable contingent liability.	Unknown

UK Atomic Energy Authority Pension Schemes

Introduction

This Supplementary Estimate is required for the following purposes:

	Increases	Reductions	Total
Changes in budgets, non-budget voted provision and cash			£
Increase due to higher than previously forecast pension liabilities.	24,182,000		
Total change in Resource AME (Voted)	24,182,000		24,182,000
Revisions to the Net Cash Requirement reflect changes to resources as set out above. It also takes account of movements in debtors and creditors.	19,935,000		
Total change in Net Cash Requirement	19,935,000		19,935,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	24,182,000	-	24,182,000
Capital	-	-	-
Total Net Budget			
Resource	24,182,000	-	24,182,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	19,935,000		

Supplementary amounts required in the year ending 31 March 2020 for expenditure by UK Atomic Energy Authority Pension Schemes on:

Annually Managed Expenditure:Expenditure arising from:

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

Income arising from:

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

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

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital	
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	276,940	-	24,182	-	301,122	-	-	-
<i>Of which:</i>								
A Pensions, transfer values, repayments of contributions								
-	276,940	-	24,182	-	301,122	-	-	-
Total Spending in AME								
			-	24,182				
Total for Estimate								
			-	24,182				
<i>Of which:</i>								
Voted Expenditure								
		-	24,182					
Non Voted Expenditure								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	229,490	19,935	249,425

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	340,127	-39,005	301,122	-	-	-
<i>Of which:</i>								
A Pensions, transfer values, repayments of contributions								
-	-	-	340,127	-39,005	301,122	-	-	-
Total Spending in AME								
-	-	-	340,127	-39,005	301,122	-	-	-
Total for Estimate								
-	-	-	340,127	-39,005	301,122	-	-	-
<i>Of which:</i>								
Voted Expenditure								
-	-	-	340,127	-39,005	301,122	-	-	-
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	276,940	24,182	301,122
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-47,450	-4,247	-51,697
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-316,250	-23,877	-340,127
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	10,000	10,000
Use of provisions	268,800	9,630	278,430
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	229,490	19,935	249,425

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

	£'000
	Revised Plans
Gross Programme Costs	340,127
<i>Of which:</i>	
Increases in liability	123,813
Interest on scheme liability	216,314
Other expenditure	-
<i>Less:</i>	
Contributions received	-36,669
Transfers in	-1,967
Other income	-369
Net Programme Costs	301,122
Total Net Operating Costs	301,122
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	301,122
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
Total Resource Budget	301,122
<i>Of which:</i>	
Resource DEL	-
Resource AME	301,122
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	301,122

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource AME	-39,005
<i>Of which:</i>	
Programme	
Pensions	-39,005
<i>Of which:</i>	
A Pensions, transfer values, repayments of contributions	-39,005
Total Programme	<u>-39,005</u>
Total Voted Resource Income	<u>-39,005</u>

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

No CFER income or receipts are expected in 2019-20.

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

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

Ministry of Justice: Judicial Pensions Scheme

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
£			
Cash Items			
Utilisation of Provision - Decrease in Pension Payments (Subhead A)		-1,656,000	
Decrease in expected contributions receivable (Subhead A)	1,511,000		
Decrease in administration costs (Subhead A)		-9,000	
Non Cash Items			
Increase in current service cost (voted) (Subhead A)	49,455,000		
Utilisation of Provision - Decrease in Pension Payments (Subhead A)	1,656,000		
Increase in Net Interest Cost (Subhead A)	8,000,000		
Increase in Provision for Liabilities arising from legal cases (Subhead A)	209,000,000		
Total change in Resource AME (Voted)	269,622,000	-1,665,000	267,957,000
Increase in current service cost (non - voted) (Subhead B)	30,545,000		
Total change in Resource AME (Non-Voted)	30,545,000		30,545,000
As a result of the changes above		-154,000	
Total change in Net Cash Requirement		-154,000	-154,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	267,957,000	30,545,000	298,502,000
Capital	-	-	-
Total Net Budget			
Resource	267,957,000	30,545,000	298,502,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	-154,000		

Supplementary amounts required in the year ending 31 March 2020 for expenditure by Ministry of Justice: Judicial Pensions Scheme on:

Annually Managed Expenditure:Expenditure arising from:

Pensions etc, in respect of members of the Judicial Pensions Scheme, and for other related services.

Income arising from:

Accruing Superannuation Liability Charges (ASLCs); and scheme members' pension contributions.

Ministry of Justice: Judicial Pensions Scheme will account for this Estimate.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	175,459	-	267,957	-	443,416	-	-	-
<i>Of which:</i>								
A Judicial Pension Scheme								
-	175,459	-	267,957	-	443,416	-	-	-
Non Voted Expenditure								
-	111,205	-	30,545	-	141,750	-	-	-
<i>Of which:</i>								
B Judicial Pension Scheme								
-	111,205	-	30,545	-	141,750	-	-	-
Total Spending in AME								
			-	298,502			-	
Total for Estimate								
			-	298,502			-	
<i>Of which:</i>								
Voted Expenditure								
		-	267,957				-	
Non Voted Expenditure								
		-	30,545				-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	-115,780	-154	-115,934

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	646,158	-202,742	443,416	-	-	-
<i>Of which:</i>								
A Judicial Pension Scheme								
-	-	-	646,158	-202,742	443,416	-	-	-
Non-voted expenditure								
-	-	-	141,750	-	141,750	-	-	-
<i>Of which:</i>								
B Judicial Pension Scheme								
-	-	-	141,750	-	141,750	-	-	-
Total Spending in AME								
-	-	-	787,908	-202,742	585,166	-	-	-
Total for Estimate								
-	-	-	787,908	-202,742	585,166	-	-	-
<i>Of which:</i>								
Voted Expenditure								
-	-	-	646,158	-202,742	443,416	-	-	-
Non Voted Expenditure								
-	-	-	141,750	-	141,750	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	286,664	298,502	585,166
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-291,239	-268,111	-559,350
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-378,795	-266,455	-645,250
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	87,556	-1,656	85,900
Removal of non-voted budget items	-111,205	-30,545	-141,750
<i>Of which:</i>			
Consolidated Fund Standing Services	-111,205	-30,545	-141,750
Other adjustments	-	-	-
Net Cash Requirement	-115,780	-154	-115,934

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

	£'000
	Revised Plans
Gross Programme Costs	787,908
<i>Of which:</i>	
Increases in liability	324,795
Interest on scheme liability	142,000
Other expenditure	112,113
<i>Less:</i>	
Contributions received	-202,742
Transfers in	-
Other income	-
Net Programme Costs	585,166
Total Net Operating Costs	585,166
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	585,166
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
Total Resource Budget	585,166
<i>Of which:</i>	
Resource DEL	-
Resource AME	585,166
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	585,166

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource AME -202,742*Of which:*

Programme

Pensions

-202,742

Of which:

A: Judicial Pension Scheme

-202,742

Total Programme

-202,742**Total Voted Resource Income**

-202,742

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

No CFER income or receipts are expected in 2019-20.

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 Richard Heaton KCB

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

In discharging these responsibilities, particular regard is given to:

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

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

Cabinet Office: Civil Superannuation

Introduction

This Supplementary Estimate is required for the following purposes:

	Increases	Reductions	Total
Changes in budgets, non-budget voted provision and cash			£
Increase in current service cost of £100m to cover higher than expected pensionable payroll, past service cost of £1,000m to cover potential cost of full GMP indexation, £98m to cover increases in the interest cost following receipt of larger than expected bulk transfers and contributions and £130m to cover settlement losses on bulk transfers received.	1,328,000,000		
Total change in Resource AME (Voted)	1,328,000,000		1,328,000,000
Total change in Net Cash Requirement	77,170,000		77,170,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	1,328,000,000	-	1,328,000,000
Capital	-	-	-
Total Net Budget			
Resource	1,328,000,000	-	1,328,000,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	77,170,000		

Supplementary amounts required in the year ending 31 March 2020 for expenditure by Cabinet Office: Civil Superannuation on:

Annually Managed Expenditure:Expenditure arising from:

The superannuation of civil servants; pensions etc., and other pensions and non-recurrent payments; for other related services and related non-cash items.

Income arising from:

charges received from departments and others on account of the cost of pension cover provided for their staff. Periodical contributions for widows', widowers', and dependants' benefits. Other superannuation contributions, transfer values and bulk transfer receipts.

Cabinet Office will account for this Estimate.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital	
Admin	Prog	Admin	Prog	Admin	Prog	7	Changes	Revised
1	2	3	4	5	6		8	9
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	10,604,557	-	1,328,000	-	11,932,557	-	-	-
<i>Of which:</i>								
A Civil superannuation								
-	10,604,557	-	1,328,000	-	11,932,557	-	-	-
Total Spending in AME								
			-	1,328,000				
Total for Estimate								
			-	1,328,000				
<i>Of which:</i>								
Voted Expenditure								
		-	1,328,000					
Non Voted Expenditure								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	1,567,082	77,170	1,644,252

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	17,117,555	-5,184,998	11,932,557	-	-	-
<i>Of which:</i>								
A Civil superannuation								
-	-	-	17,117,555	-5,184,998	11,932,557	-	-	-
Total Spending in AME								
-	-	-	17,117,555	-5,184,998	11,932,557	-	-	-
Total for Estimate								
-	-	-	17,117,555	-5,184,998	11,932,557	-	-	-
<i>Of which:</i>								
Voted Expenditure								
-	-	-	17,117,555	-5,184,998	11,932,557	-	-	-
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	10,604,557	1,328,000	11,932,557
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-9,037,475	-1,250,830	-10,288,305
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-15,693,475	-1,410,830	-17,104,305
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	6,656,000	160,000	6,816,000
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	1,567,082	77,170	1,644,252

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

	£'000
	Plans
Gross Programme Costs	17,117,555
<i>Of which:</i>	
Increases in liability	10,028,305
Interest on scheme liability	7,076,000
Other expenditure	13,250
<i>Less:</i>	
Contributions received	-4,821,406
Transfers in	-295,592
Other income	-68,000
Net Programme Costs	11,932,557
Total Net Operating Costs	11,932,557
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	11,932,557
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
Total Resource Budget	11,932,557
<i>Of which:</i>	
Resource DEL	-
Resource AME	11,932,557
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	11,932,557

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource AME	-5,184,998
<i>Of which:</i>	
Programme	
Pensions	-5,184,998
<i>Of which:</i>	
A Civil superannuation	-5,184,998
Total Programme	<u>-5,184,998</u>
Total Voted Resource Income	<u>-5,184,998</u>

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

No CFER income or receipts are expected in 2019-20.

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

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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Langford legal ruling may have an impact if similar claims are brought against the Scheme, but there is no robust assessment of the financial impact of this ruling only the upper bound estimate provided.	370,000

Royal Mail Statutory Pension Scheme

Introduction

This Supplementary Estimate is required for the following purposes:

	Increases	Reductions	Total
Changes in budgets, non-budget voted provision and cash			£
Increase to cover past service cost of £300m in relation to GMP equalisation & indexation of Section C members, and £50m of interest cost due to the increase in projected liabilities for the year.	350,000,000		
Total change in Resource AME (Voted)	350,000,000		350,000,000
Increase to ensure sufficient cashflow in place to cover benefit payments due from dual member transition of administration from Pension Service Centre to Capita.	50,000,000		
Total change in Net Cash Requirement	50,000,000		50,000,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	350,000,000	-	350,000,000
Capital	-	-	-
Total Net Budget			
Resource	350,000,000	-	350,000,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	50,000,000		

Supplementary amounts required in the year ending 31 March 2020 for expenditure by Royal Mail Statutory Pension Scheme on:

Annually Managed Expenditure:Expenditure arising from:

Payment of pensions etc to members of the Royal Mail Statutory Pension Scheme, related expenditure and non-cash items.

Cabinet Office will account for this Estimate.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	1,207,000	-	350,000	-	1,557,000	-	-	-
<i>Of which:</i>								
A RMSPS Pension Scheme								
-	1,207,000	-	350,000	-	1,557,000	-	-	-
Total Spending in AME								
			-	350,000				
Total for Estimate								
			-	350,000				
<i>Of which:</i>								
Voted Expenditure								
		-	350,000					
Non Voted Expenditure								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	1,419,000	50,000	1,469,000

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	1,557,000	-	1,557,000	-	-	-
<i>Of which:</i>								
A RMSPS Pension Scheme								
-	-	-	1,557,000	-	1,557,000	-	-	-
Total Spending in AME								
-	-	-	1,557,000	-	1,557,000	-	-	-
Total for Estimate								
-	-	-	1,557,000	-	1,557,000	-	-	-
<i>Of which:</i>								
Voted Expenditure								
-	-	-	1,557,000	-	1,557,000	-	-	-
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	1,207,000	350,000	1,557,000
Net Capital Requirement	-	-	-
Accruals to cash adjustments	212,000	-300,000	-88,000
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-1,207,000	-350,000	-1,557,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	1,419,000	50,000	1,469,000
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	1,419,000	50,000	1,469,000

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

	£'000
	Revised Plans
Gross Programme Costs	1,557,000
<i>Of which:</i>	
Increases in liability	-
Interest on scheme liability	1,557,000
Other expenditure	-
<i>Less:</i>	
Contributions received	-
Transfers in	-
Other income	-
Net Programme Costs	1,557,000
Total Net Operating Costs	1,557,000
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	1,557,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
Total Resource Budget	1,557,000
<i>Of which:</i>	
Resource DEL	-
Resource AME	1,557,000
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	1,557,000

Part III: Note B - Analysis of Departmental Income

No income or receipts are expected in 2019-20.

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

No CFER income or receipts are expected in 2019-20.

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

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

