

# Section 1.

## Introduction

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

### The main spending aggregates

3. The present basis for planning and controlling public expenditure was announced in the Economic and Fiscal Strategy Report 1998, *Stability and Investment in the Long Term (Cm 3978)* and the Comprehensive Spending Review, *Modern Public Services for Britain: Investing in Reform (Cm 4011)* and took effect from 1999-2000.
4. Total Managed Expenditure (TME) includes resource and capital Departmental Expenditure Limits (DEL) – for which plans were set in the Spending Review 2010 – and Annually Managed Expenditure (AME). AME is subject to annual review as part of the Budget process.
5. The main elements of DEL and AME that are not funded through the Supply Estimates are central government expenditure funded directly from other sources, e.g. the National Insurance Fund.

### 2013-14 Main Supply Estimates

6. The total resource and capital expenditure, for which authority is sought in the 2013-14 Main Estimates is £510.3 billion. This spending is consistent with the Government's plans for public expenditure as a whole. Further information is contained in individual departmental Annual Reports and Accounts to be published in the summer.
7. **Table 1** below shows the total voted Supply provision sought for 2013-14 for Estimates, compared to the provision for 2012-13 and the outturn for 2011-12.

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

|   | £ million      |                |                |
|---|----------------|----------------|----------------|
|   | 2013-14 ††     | 2012-13†       | 2011-12†       |
|   | Plans          | Provisions     | Outturn        |
| Total Resource and Capital Departmental Expenditure Limit | 309,695        | 316,609        | 315,320        |
| Total Resource and Capital Annually Managed Expenditure   | 142,714        | 140,507        | 120,219        |
| <b>Total Net Budget</b>                                   | <b>452,409</b> | <b>457,116</b> | <b>435,539</b> |
| Total Non-Budget Expenditure                              | 57,962         | 57,608         | 55,515         |
| <b>Total Resource and Capital in Estimates</b>            | <b>510,371</b> | <b>514,724</b> | <b>491,054</b> |
| Resource to cash adjustments                              | -56,308        | -60,403        | -100,927       |
| <b>Total Net cash requirement</b>                         | <b>454,062</b> | <b>454,321</b> | <b>390,127</b> |

† Figures for 2011-12 outturn and 2012-13 provision are the best available estimates in those years adjusted for transfer, classification and machinery of government changes to reflect the 2013-14 Estimate structure.

†† Figures for the Independent Parliamentary Standards Authority (IPSA) and the Electoral Commission were not available at the time of publication. The Main Estimates 2013-14 for these bodies will be presented in due course.

8. **Table 2** in Section 5 shows: the voted net resource and capital requirement within each of the budgetary boundaries; and the net cash requirements sought for each Estimate in 2013-14; the total provision for 2012-13; and the outturn for 2011-12.
9. The 2013-14 Main Estimates are presented in six volumes. This volume covers 51 central government departments. Separate booklets are being presented to Parliament by the House of Commons: Administration, the National Audit Office, the Electoral Commission, the Local Government Boundary Commission for England, and the Independent Parliamentary Standards Authority.

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

10. Parliament votes limits on:
  - The net resource DEL requirement;
  - The net capital DEL requirement;
  - The net resource AME requirement;
  - The net capital AME requirement;
  - The net non-budget requirement; and
  - The net cash requirement for the Estimate as a whole.
11. A breach of any of these voted limits (not all DEL or AME spending is voted) would result in an Excess Vote. Section 3 on Parliamentary procedure provides more details on Excess Votes.

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

#### **Resource Budgets**

14. **Table 3** in Section 5 shows the control limits for all expenditure (voted and non-voted) within resource DEL for 2013-14 for the Main Estimates.

#### **Administration budgets**

15. Administration budgets are set for most civil service departments and their executive agencies and Arms Length Bodies, unless specific exemptions have been agreed. Administration budgets are a subset of resource DEL. These budgets help drive economy and efficiency in the running of government itself. They cover the costs of all central government administration other than the costs of direct frontline service provision. Departments may, with Treasury approval, offset negative DEL income relating to their administrative activities against their administration budgets.
16. Administration budgets for 2013-14 for the Main Estimates are set out in **Table 4** in Section 5. All changes require the specific approval of the Treasury. Exceeding the administration budget would constitute a breach regardless of the position on overall resource DEL and would be subject to investigation, report and possible penalty similar to that described above for breaches of overall resource DEL. In addition, and although not a separate voted limit, any breach of the administration budget would also result in an Excess Vote.

#### **Capital Budgets**

17. **Table 5** in Section 5 shows the control limits for all expenditure (voted and non-voted) within capital DEL for 2013-14 for the Main Estimates.

#### **Consistency with Budget 2013**

18. The Main Supply Estimates in this booklet have been prepared on a basis consistent with Budget 2013 (HC 1033).



## Section 2.

# Format of Supply Estimates

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1. This section explains the format of Main Estimates. The format of Supplementary Estimates will be described in their introductory pages when they are published in the financial year.
2. A total of 51 Central Government Main Estimates are presented for 2013–14. There is a single Estimate for each department. Separate Estimates are produced for those public service pension schemes having their own resource accounts. In addition there are five independent Estimates: House of Commons Administration, the National Audit Office, the Electoral Commission, the Independent Parliamentary Standards Authority and the Local Government Boundary Commission for England.

### Structure

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

### Introduction

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

### Part I

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

**Part I: ambit**

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

**Part II**

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

## **Part II: Resource to cash reconciliation**

14. The **Part II Resource to cash reconciliation** table identifies the adjustments needed to establish the cash consequences of voted budgetary limits. The table shows how each department arrives at its net cash requirement, which is the amount of cash required from the Consolidated Fund in the year in question for the department to carry out its business as specified in the ambits and is also subject to parliamentary control. The reconciliation starts with the net resource requirement and the net capital requirement, removes any non-cash items, adjusts for Non Departmental Public Bodies, reflects movements in working balances and removes non-voted budget items.

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

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

## **Contingent liabilities**

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

### **Income**

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

### **Publication date**

23. The Government aims to present the Main Estimates as soon as possible after the Budget, subject to Parliament sitting. The Budget normally takes place during March or early April each year.



## Section 3.

# Parliamentary Procedure

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### Supply Procedure

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

### Designation Order

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

therefore removing a body that was included in an earlier Order for a financial year effectively removes the requirement for its consolidation in that financial year.

#### **Vote on Account**

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

#### **Main Estimates**

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

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

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

#### **Revised Estimates**

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

#### **Supplementary Estimates**

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

#### **Contingencies Fund**

11. There is a cash-based Contingencies Fund, which may be used to finance urgent cash expenditure in anticipation of parliamentary approval of Estimates. Total advances outstanding at any one time must not exceed 2 per cent of the previous year's total cash Supply provision. Drawings on the Fund are repaid when Parliament has voted the additional cash (together with any associated resource and/or capital consumption).
12. Supply Estimates are based on consumption of net resources, net capital and cash and parliamentary control applies to each.
13. Provision is made within resources for commitments entered into but which may not mature for payment within the financial year. The net cash requirement provides for

all payments, which are due within the financial year relating to continuing services, whether or not they relate to consumption of resources within the year, and takes account of the cash receipts associated with income.

#### **Accounts and audit**

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

#### **Excess Votes**

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

#### **Parliamentary debate**

19. The House of Commons has the opportunity to debate individual Estimates on three Estimates Days in each Parliamentary Session. Each debate is generally informed by a report from the relevant Select Committee. At the end of the debate the Estimates are voted on. The time available in Estimates Days is allocated on the advice of the Liaison Committee whose membership includes the chairmen of the Departmental Select Committees. In addition the Government would make some extra time available for debates on any necessary Out-of-turn Supplementary Estimates.
20. Proceedings on Bills related to Supply Estimates are formal, i.e. not open to debate.

#### **Parliamentary Timetable**

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

22. The Government aims to give Select Committees advance proof copies of Supplementary Estimates ahead of presentation, although this may not always be possible. In practice, some 2-4 weeks are usually available for Select Committees to examine Supplementaries on the occasions when they are presented. This period is necessarily shorter if there are any late or Revised Supplementaries.
23. Parliament's consideration of Estimates is therefore generally concentrated in two periods:
- (i) April-July for Main Estimates and June-July if there were, exceptionally, any Revised Estimates, including any Estimates Day debates, followed by the Supply and Appropriation (Main Estimates) Act;
  - (ii) January-February for Supplementary Estimates, the Vote on Account and any associated debates, followed by a Supply and Appropriation (Anticipation and Adjustments) Act.

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

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

## Section 4.

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

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### Supply and Appropriation Act

1. This section sets out rules issued by HM Treasury on the treatment and use (“appropriation”) of income. The rules will govern the appropriation of income when Parliament approves the Supply and Appropriation (Main Estimates) Act 2013.
2. The Treasury controls the types and amount of income that departments may include and appropriate as departmental income in an Estimate. They are set out below.

### Limitations on types of income

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

### Resource income

4. The following forms of income are usually treated as a benefit to the resource budget, which means they may be used to reduce or eliminate the amount of resource requested for current or resource purposes:
  - Sales of goods and services. Charges should be set by reference to *Managing Public Money* principles;
  - Royalties and associated payments to use intellectual property rights (IPR);
  - Sales of licences where there is a significant degree of service to the individual;
  - Any licences and levies, which the National Accounts would treat as a tax, but which the Chief Secretary to the Treasury has agreed may be netted off budgets (netting off is the usual term for this treatment in budgets but it does not imply net treatment in Estimates). Although described as netting off, the income appears in the Estimate in normal income columns;
  - Insurance claims;
  - Compensation (in cases where the Office for National Statistics (ONS) treats the income as impacting on the current budget);
  - Interest and dividends;
  - Rent of buildings and land;
  - Donations (see also capital donations);

- Income obtained from National Lottery distributing bodies that finances current expenditure;
- Income from the European Union that finances current expenditure.

### **Capital income**

5. The following types of income benefit the capital budget, that is they may be used to reduce or eliminate the amount of resource requested for capital purposes:
- Asset sales, the book value on disposal;
  - Sale of stocks in the capital budget;
  - Capital grants from the private sector, including developer contributions and capital donations;
  - Capital royalties;
  - Privatisation proceeds (always a benefit to AME);
  - Income from overage (i.e. claw-back) agreements; and
  - Disposal of financial assets.

### **Limitation on amounts**

6. In addition to the above types of income there are rules surrounding the amount of income that departments may use.
- The Spending Review settlement set negative DEL income targets. Departments are allowed to retain up to 20 per cent of income receipts above the levels envisaged; and
  - Any income in excess of the 20 per cent is treated as non-budget and must be surrendered to the Consolidated Fund.

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

7. The following types of income cannot be used as departmental income:
- Taxation, regulatory controls, including certain statutory licences, duties, fines, penalties. These are all outside of the departmental budget and should be in a Trust Statement, unless, exceptionally, the entity has specific agreement from HM Treasury that the income may be treated as either negative DEL or AME;
  - Where the department is simply acting as agent for another party (e.g. for the EU), and has no direct policy involvement and carries no risk or reward;
  - Income from a completely new activity not included in the Estimate; and
  - Where the income is treated as a reduction in expenditure (e.g. the repayment of a grant). In such cases the payment would be credited back to the expenditure subhead, netting off the spending rather than appearing as income.

**Describing the income: ambits**

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





# **Section 5.**

## **Summary of Supply Estimates**

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**Table 2 Supply Estimates by department**

|   | <b>£'000</b>             |                                |                             |
|---|--------------------------|--------------------------------|-----------------------------|
|   | <b>2013-14<br/>Plans</b> | <b>2012-13†<br/>Provisions</b> | <b>2011-12†<br/>Outturn</b> |
| <b>Supply Estimates presented by HM Treasury</b>                  |                          |                                |                             |
| Department for Education  |                          |                                |                             |
| <b>Departmental Expenditure Limit</b>                             |                          |                                |                             |
| Resource  | 53,266,962               | 51,246,452                     | 50,281,442                  |
| Capital   | 3,982,600                | 4,501,600                      | 5,042,189                   |
| <b>Annually Managed Expenditure</b>                               |                          |                                |                             |
| Resource  | -16,385                  | 1,070,968                      | 63,634                      |
| Capital   | -                        | -                              | -                           |
| <b>Total Net Budget</b>   |                          |                                |                             |
| Resource  | 53,250,577               | 52,317,420                     | 50,345,076                  |
| Capital   | 3,982,600                | 4,501,600                      | 5,042,189                   |
| <b>Non-Budget Expenditure</b>                                     | -                        | -                              | -                           |
| <b>Net Cash Requirement</b>                                       | <b>56,406,886</b>        | <b>54,533,818</b>              | <b>67,004,205</b>           |
| Teachers' Pension Scheme (England & Wales)                        |                          |                                |                             |
| <b>Departmental Expenditure Limit</b>                             |                          |                                |                             |
| Resource  | -                        | -                              | -                           |
| Capital   | -                        | -                              | -                           |
| <b>Annually Managed Expenditure</b>                               |                          |                                |                             |
| Resource  | 10,227,675               | 10,577,939                     | 11,709,947                  |
| Capital   | -                        | -                              | -                           |
| <b>Total Net Budget</b>   |                          |                                |                             |
| Resource  | 10,227,675               | 10,577,939                     | 11,709,947                  |
| Capital   | -                        | -                              | -                           |
| <b>Non-Budget Expenditure</b>                                     | -                        | -                              | -                           |
| <b>Net Cash Requirement</b>                                       | <b>3,651,494</b>         | <b>3,438,453</b>               | <b>3,078,689</b>            |
| Office for Standards in Education, Children's Services and Skills |                          |                                |                             |
| <b>Departmental Expenditure Limit</b>                             |                          |                                |                             |
| Resource  | 173,782                  | 171,421                        | 171,573                     |
| Capital   | -                        | 1,100                          | 173                         |
| <b>Annually Managed Expenditure</b>                               |                          |                                |                             |
| Resource  | -3,000                   | -71                            | -6,218                      |
| Capital   | -                        | -                              | -                           |
| <b>Total Net Budget</b>   |                          |                                |                             |
| Resource  | 170,782                  | 171,350                        | 165,355                     |
| Capital   | -                        | 1,100                          | 173                         |
| <b>Non-Budget Expenditure</b>                                     | -                        | -                              | -                           |
| <b>Net Cash Requirement</b>                                       | <b>169,442</b>           | <b>171,463</b>                 | <b>170,901</b>              |
| Office of Qualifications and Examinations Regulation              |                          |                                |                             |
| <b>Departmental Expenditure Limit</b>                             |                          |                                |                             |
| Resource  | 17,304                   | 18,058                         | 16,132                      |
| Capital   | 100                      | 100                            | 602                         |
| <b>Annually Managed Expenditure</b>                               |                          |                                |                             |
| Resource  | -                        | -                              | -                           |
| Capital   | -                        | -                              | -                           |
| <b>Total Net Budget</b>   |                          |                                |                             |
| Resource  | 17,304                   | 18,058                         | 16,132                      |
| Capital   | 100                      | 100                            | 602                         |
| <b>Non-Budget Expenditure</b>                                     | -                        | -                              | -                           |
| <b>Net Cash Requirement</b>                                       | <b>17,007</b>            | <b>17,330</b>                  | <b>15,860</b>               |

**Table 2 Supply Estimates by department**

|  | <b>£'000</b>             |                                |                             |
|--|--------------------------|--------------------------------|-----------------------------|
|  | <b>2013-14<br/>Plans</b> | <b>2012-13†<br/>Provisions</b> | <b>2011-12†<br/>Outturn</b> |
| Department of Health                   |                          |                                |                             |
| <b>Departmental Expenditure Limit</b>  |                          |                                |                             |
| Resource                               | 88,849,859               | 86,016,356                     | 83,399,470                  |
| Capital                                | 4,437,000                | 4,495,434                      | 3,786,270                   |
| <b>Annually Managed Expenditure</b>    |                          |                                |                             |
| Resource                               | 3,033,420                | 5,868,302                      | 3,193,101                   |
| Capital                                | -                        | -                              | -                           |
| <b>Total Net Budget</b>                |                          |                                |                             |
| Resource                               | 91,883,279               | 91,884,658                     | 86,592,571                  |
| Capital                                | 4,437,000                | 4,495,434                      | 3,786,270                   |
| <b>Non-Budget Expenditure</b>          | -                        | -                              | -                           |
| <b>Net Cash Requirement</b>            | <b>90,789,387</b>        | <b>88,143,112</b>              | <b>23,581,626</b>           |
| National Health Service Pension Scheme |                          |                                |                             |
| <b>Departmental Expenditure Limit</b>  |                          |                                |                             |
| Resource                               | -                        | -                              | -                           |
| Capital                                | -                        | -                              | -                           |
| <b>Annually Managed Expenditure</b>    |                          |                                |                             |
| Resource                               | 14,464,222               | 13,273,842                     | 16,388,595                  |
| Capital                                | -                        | -                              | -                           |
| <b>Total Net Budget</b>                |                          |                                |                             |
| Resource                               | 14,464,222               | 13,273,842                     | 16,388,595                  |
| Capital                                | -                        | -                              | -                           |
| <b>Non-Budget Expenditure</b>          | -                        | -                              | -                           |
| <b>Net Cash Requirement</b>            | <b>-1,044,854</b>        | <b>-668,370</b>                | <b>-842,797</b>             |
| Food Standards Agency                  |                          |                                |                             |
| <b>Departmental Expenditure Limit</b>  |                          |                                |                             |
| Resource                               | 100,614                  | 107,945                        | 88,142                      |
| Capital                                | 279                      | 1,410                          | 991                         |
| <b>Annually Managed Expenditure</b>    |                          |                                |                             |
| Resource                               | 9,953                    | 9,953                          | 847                         |
| Capital                                | -                        | -                              | -                           |
| <b>Total Net Budget</b>                |                          |                                |                             |
| Resource                               | 110,567                  | 117,898                        | 88,989                      |
| Capital                                | 279                      | 1,410                          | 991                         |
| <b>Non-Budget Expenditure</b>          | -                        | -                              | -                           |
| <b>Net Cash Requirement</b>            | <b>99,955</b>            | <b>108,253</b>                 | <b>89,166</b>               |
| Department for Transport               |                          |                                |                             |
| <b>Departmental Expenditure Limit</b>  |                          |                                |                             |
| Resource                               | 4,879,019                | 5,662,689                      | 5,577,825                   |
| Capital                                | 8,664,016                | 8,009,150                      | 7,691,404                   |
| <b>Annually Managed Expenditure</b>    |                          |                                |                             |
| Resource                               | 1,554,445                | 1,382,106                      | 875,544                     |
| Capital                                | 1                        | 1                              | -                           |
| <b>Total Net Budget</b>                |                          |                                |                             |
| Resource                               | 6,433,464                | 7,044,795                      | 6,453,369                   |
| Capital                                | 8,664,017                | 8,009,151                      | 7,691,404                   |
| <b>Non-Budget Expenditure</b>          | -                        | -                              | -                           |
| <b>Net Cash Requirement</b>            | <b>12,566,122</b>        | <b>12,765,850</b>              | <b>12,348,089</b>           |

**Table 2 Supply Estimates by department**

|  | <b>£'000</b>             |                                |                             |
|--|--------------------------|--------------------------------|-----------------------------|
|  | <b>2013-14<br/>Plans</b> | <b>2012-13†<br/>Provisions</b> | <b>2011-12†<br/>Outturn</b> |
| Office of Rail Regulation                                |                          |                                |                             |
| <b>Departmental Expenditure Limit</b>                    |                          |                                |                             |
| Resource   | 2                        | 2                              | 2                           |
| Capital  | 800                      | 800                            | 641                         |
| <b>Annually Managed Expenditure</b>                      |                          |                                |                             |
| Resource   | -                        | -                              | -                           |
| Capital  | -                        | -                              | -                           |
| <b>Total Net Budget</b>                                  |                          |                                |                             |
| Resource   | 2                        | 2                              | 2                           |
| Capital  | 800                      | 800                            | 641                         |
| <b>Non-Budget Expenditure</b>                            | -                        | -                              | -                           |
| <b>Net Cash Requirement</b>                              | -                        | <b>2,000</b>                   | <b>1,541</b>                |
| Department for Communities and Local Government          |                          |                                |                             |
| <b>Departmental Expenditure Limits - Communities</b>     |                          |                                |                             |
| Resource   | 2,598,430                | 1,518,027                      | 1,821,400                   |
| Capital  | 4,165,342                | 2,694,429                      | 3,820,921                   |
| <b>Departmental Expenditure Limit - Local Government</b> |                          |                                |                             |
| Resource   | 16,242,863               | 27,617,199                     | 29,765,356                  |
| Capital  | -                        | 80                             | -7,716                      |
| <b>Annually Managed Expenditure</b>                      |                          |                                |                             |
| Resource   | 784,258                  | 702,076                        | 382,201                     |
| Capital  | 430,000                  | 33,453                         | 152,824                     |
| <b>Total Net Budget</b>                                  |                          |                                |                             |
| Resource   | 19,625,551               | 29,837,302                     | 31,968,957                  |
| Capital  | 4,595,342                | 2,727,962                      | 3,966,029                   |
| <b>Non-Budget Expenditure</b>                            | -                        | -                              | -                           |
| <b>Net Cash Requirement</b>                              | <b>25,494,966</b>        | <b>32,632,491</b>              | <b>35,836,102</b>           |
| Department for Business, Innovation and Skills           |                          |                                |                             |
| <b>Departmental Expenditure Limit</b>                    |                          |                                |                             |
| Resource   | 17,726,530               | 19,573,991                     | 20,016,557                  |
| Capital  | 2,793,500                | 1,538,000                      | 1,153,191                   |
| <b>Annually Managed Expenditure</b>                      |                          |                                |                             |
| Resource   | -1,415,414               | -375,406                       | -1,446,263                  |
| Capital  | 8,540,372                | 6,769,817                      | 5,468,926                   |
| <b>Total Net Budget</b>                                  |                          |                                |                             |
| Resource   | 16,311,116               | 19,198,585                     | 18,570,294                  |
| Capital  | 11,333,872               | 8,307,817                      | 6,622,117                   |
| <b>Non-Budget Expenditure</b>                            | -                        | -                              | -                           |
| <b>Net Cash Requirement</b>                              | <b>26,335,529</b>        | <b>23,686,323</b>              | <b>22,489,857</b>           |
| UK Trade & Investment                                    |                          |                                |                             |
| <b>Departmental Expenditure Limit</b>                    |                          |                                |                             |
| Resource   | 149,646                  | 97,500                         | 81,744                      |
| Capital  | 2,998                    | 2,598                          | 2,650                       |
| <b>Annually Managed Expenditure</b>                      |                          |                                |                             |
| Resource   | 21                       | 21                             | -                           |
| Capital  | -                        | -                              | -                           |
| <b>Total Net Budget</b>                                  |                          |                                |                             |
| Resource   | 149,667                  | 97,521                         | 81,744                      |
| Capital  | 2,998                    | 2,598                          | 2,650                       |
| <b>Non-Budget Expenditure</b>                            | -                        | -                              | -                           |
| <b>Net Cash Requirement</b>                              | <b>151,154</b>           | <b>98,998</b>                  | <b>83,515</b>               |

**Table 2 Supply Estimates by department**

|  | <b>£'000</b>             |                                |                             |
|--|--------------------------|--------------------------------|-----------------------------|
|  | <b>2013-14<br/>Plans</b> | <b>2012-13†<br/>Provisions</b> | <b>2011-12†<br/>Outturn</b> |
| Export Credits Guarantee Department        |                          |                                |                             |
| <b>Departmental Expenditure Limit</b>      |                          |                                |                             |
| Resource                                   | 22,065                   | 22,858                         | 21,858                      |
| Capital                                    | 230                      | 700                            | 327                         |
| <b>Annually Managed Expenditure</b>        |                          |                                |                             |
| Resource                                   | 49,337                   | -584                           | -169,276                    |
| Capital                                    | 294,508                  | -31,935                        | -51,886                     |
| <b>Total Net Budget</b>                    |                          |                                |                             |
| Resource                                   | 71,402                   | 22,274                         | -147,418                    |
| Capital                                    | 294,738                  | -31,235                        | -51,559                     |
| <b>Non-Budget Expenditure</b>              | -                        | -                              | -                           |
| <b>Net Cash Requirement</b>                | <b>100,231</b>           | <b>-193,215</b>                | <b>-243,163</b>             |
| Office of Fair Trading                     |                          |                                |                             |
| <b>Departmental Expenditure Limit</b>      |                          |                                |                             |
| Resource                                   | 39,065                   | 56,764                         | 57,220                      |
| Capital                                    | 602                      | 669                            | 590                         |
| <b>Annually Managed Expenditure</b>        |                          |                                |                             |
| Resource                                   | -                        | 45,300                         | 4,769                       |
| Capital                                    | -                        | -                              | -                           |
| <b>Total Net Budget</b>                    |                          |                                |                             |
| Resource                                   | 39,065                   | 102,064                        | 61,989                      |
| Capital                                    | 602                      | 669                            | 590                         |
| <b>Non-Budget Expenditure</b>              | -                        | -                              | -                           |
| <b>Net Cash Requirement</b>                | <b>37,011</b>            | <b>58,338</b>                  | <b>51,321</b>               |
| UK Atomic Energy Authority Pension Schemes |                          |                                |                             |
| <b>Departmental Expenditure Limit</b>      |                          |                                |                             |
| Resource                                   | -                        | -                              | -                           |
| Capital                                    | -                        | -                              | -                           |
| <b>Annually Managed Expenditure</b>        |                          |                                |                             |
| Resource                                   | 256,200                  | 257,634                        | 288,723                     |
| Capital                                    | -                        | -                              | -                           |
| <b>Total Net Budget</b>                    |                          |                                |                             |
| Resource                                   | 256,200                  | 257,634                        | 288,723                     |
| Capital                                    | -                        | -                              | -                           |
| <b>Non-Budget Expenditure</b>              | -                        | -                              | -                           |
| <b>Net Cash Requirement</b>                | <b>195,950</b>           | <b>222,130</b>                 | <b>159,561</b>              |

**Table 2 Supply Estimates by department**

|   | <b>£'000</b>             |                                |                             |
|---|--------------------------|--------------------------------|-----------------------------|
|   | <b>2013-14<br/>Plans</b> | <b>2012-13†<br/>Provisions</b> | <b>2011-12†<br/>Outturn</b> |
| Home Office                                   |                          |                                |                             |
| <b>Departmental Expenditure Limit</b>         |                          |                                |                             |
| Resource                                      | 11,210,828               | 11,715,406                     | 12,122,449                  |
| Capital                                       | 405,300                  | 461,467                        | 493,012                     |
| <b>Annually Managed Expenditure</b>           |                          |                                |                             |
| Resource                                      | 1,249,649                | 1,414,118                      | 1,061,210                   |
| Capital                                       | -                        | -                              | -                           |
| <b>Total Net Budget</b>                       |                          |                                |                             |
| Resource                                      | 12,460,477               | 13,129,524                     | 13,183,659                  |
| Capital                                       | 405,300                  | 461,467                        | 493,012                     |
| <b>Non-Budget Expenditure</b>                 | -                        | -                              | -                           |
| <b>Net Cash Requirement</b>                   | <b>12,555,040</b>        | <b>13,298,441</b>              | <b>13,439,227</b>           |
| Charity Commission                            |                          |                                |                             |
| <b>Departmental Expenditure Limit</b>         |                          |                                |                             |
| Resource                                      | 22,689                   | 26,020                         | 27,268                      |
| Capital                                       | 325                      | 361                            | 166                         |
| <b>Annually Managed Expenditure</b>           |                          |                                |                             |
| Resource                                      | 400                      | 190                            | -400                        |
| Capital                                       | -                        | -                              | -                           |
| <b>Total Net Budget</b>                       |                          |                                |                             |
| Resource                                      | 23,089                   | 26,210                         | 26,868                      |
| Capital                                       | 325                      | 361                            | 166                         |
| <b>Non-Budget Expenditure</b>                 | -                        | -                              | -                           |
| <b>Net Cash Requirement</b>                   | <b>22,144</b>            | <b>25,541</b>                  | <b>25,574</b>               |
| Ministry of Justice                           |                          |                                |                             |
| <b>Departmental Expenditure Limit</b>         |                          |                                |                             |
| Resource                                      | 7,640,795                | 8,491,884                      | 8,752,942                   |
| Capital                                       | 276,500                  | 290,500                        | 344,095                     |
| <b>Annually Managed Expenditure</b>           |                          |                                |                             |
| Resource                                      | 71,400                   | 837,226                        | -184,712                    |
| Capital                                       | -                        | 50                             | -                           |
| <b>Total Net Budget</b>                       |                          |                                |                             |
| Resource                                      | 7,712,195                | 9,329,110                      | 8,568,230                   |
| Capital                                       | 276,500                  | 290,550                        | 344,095                     |
| <b>Non-Budget Expenditure</b>                 | -                        | -                              | -                           |
| <b>Net Cash Requirement</b>                   | <b>7,355,823</b>         | <b>8,246,191</b>               | <b>8,048,831</b>            |
| Ministry of Justice: Judicial Pensions Scheme |                          |                                |                             |
| <b>Departmental Expenditure Limit</b>         |                          |                                |                             |
| Resource                                      | -                        | -                              | -                           |
| Capital                                       | -                        | -                              | -                           |
| <b>Annually Managed Expenditure</b>           |                          |                                |                             |
| Resource                                      | 66,306                   | 2,069,688                      | 83,668                      |
| Capital                                       | -                        | -                              | -                           |
| <b>Total Net Budget</b>                       |                          |                                |                             |
| Resource                                      | 66,306                   | 2,069,688                      | 83,668                      |
| Capital                                       | -                        | -                              | -                           |
| <b>Non-Budget Expenditure</b>                 | -                        | -                              | -                           |
| <b>Net Cash Requirement</b>                   | <b>-45,033</b>           | <b>-46,535</b>                 | <b>-47,027</b>              |

**Table 2 Supply Estimates by department**

|                                       | £'000            |                        |                     |
|---------------------------------------|------------------|------------------------|---------------------|
|                                       | 2013-14<br>Plans | 2012-13†<br>Provisions | 2011-12†<br>Outturn |
| United Kingdom Supreme Court          |                  |                        |                     |
| <b>Departmental Expenditure Limit</b> |                  |                        |                     |
| Resource                              | 3,001            | 3,009                  | 3,002               |
| Capital                               | 46               | 52                     | -                   |
| <b>Annually Managed Expenditure</b>   |                  |                        |                     |
| Resource                              | 1,000            | 1,000                  | 1,000               |
| Capital                               | -                | -                      | -                   |
| <b>Total Net Budget</b>               |                  |                        |                     |
| Resource                              | 4,001            | 4,009                  | 4,002               |
| Capital                               | 46               | 52                     | -                   |
| <b>Non-Budget Expenditure</b>         | -                | -                      | -                   |
| <b>Net Cash Requirement</b>           | <b>1,965</b>     | <b>1,979</b>           | <b>1,845</b>        |
| The National Archives                 |                  |                        |                     |
| <b>Departmental Expenditure Limit</b> |                  |                        |                     |
| Resource                              | 36,463           | 36,130                 | 37,367              |
| Capital                               | 1,670            | 4,500                  | 3,819               |
| <b>Annually Managed Expenditure</b>   |                  |                        |                     |
| Resource                              | -40              | -80                    | -403                |
| Capital                               | -                | -                      | -                   |
| <b>Total Net Budget</b>               |                  |                        |                     |
| Resource                              | 36,423           | 36,050                 | 36,964              |
| Capital                               | 1,670            | 4,500                  | 3,819               |
| <b>Non-Budget Expenditure</b>         | -                | -                      | -                   |
| <b>Net Cash Requirement</b>           | <b>32,273</b>    | <b>34,670</b>          | <b>36,512</b>       |
| Crown Prosecution Service             |                  |                        |                     |
| <b>Departmental Expenditure Limit</b> |                  |                        |                     |
| Resource                              | 562,425          | 580,639                | 583,065             |
| Capital                               | 2,260            | 2,700                  | 788                 |
| <b>Annually Managed Expenditure</b>   |                  |                        |                     |
| Resource                              | 6,092            | 8,471                  | 5,702               |
| Capital                               | -                | -                      | -                   |
| <b>Total Net Budget</b>               |                  |                        |                     |
| Resource                              | 568,517          | 589,110                | 588,767             |
| Capital                               | 2,260            | 2,700                  | 788                 |
| <b>Non-Budget Expenditure</b>         | -                | -                      | -                   |
| <b>Net Cash Requirement</b>           | <b>558,285</b>   | <b>574,439</b>         | <b>578,552</b>      |

**Table 2 Supply Estimates by department**

|   | <b>£'000</b>             |                                |                             |
|---|--------------------------|--------------------------------|-----------------------------|
|   | <b>2013-14<br/>Plans</b> | <b>2012-13†<br/>Provisions</b> | <b>2011-12†<br/>Outturn</b> |
| Serious Fraud Office                          |                          |                                |                             |
| <b>Departmental Expenditure Limit</b>         |                          |                                |                             |
| Resource                                      | 34,607                   | 40,776                         | 31,686                      |
| Capital                                       | 1,440                    | 1,600                          | 805                         |
| <b>Annually Managed Expenditure</b>           |                          |                                |                             |
| Resource                                      | 2,000                    | 6,757                          | -182                        |
| Capital                                       | -                        | -                              | -                           |
| <b>Total Net Budget</b>                       |                          |                                |                             |
| Resource                                      | 36,607                   | 47,533                         | 31,504                      |
| Capital                                       | 1,440                    | 1,600                          | 805                         |
| <b>Non-Budget Expenditure</b>                 | -                        | -                              | -                           |
| <b>Net Cash Requirement</b>                   | <b>35,553</b>            | <b>38,708</b>                  | <b>29,854</b>               |
| HM Procurator General and Treasury Solicitor  |                          |                                |                             |
| <b>Departmental Expenditure Limit</b>         |                          |                                |                             |
| Resource                                      | 10,488                   | 11,050                         | 6,303                       |
| Capital                                       | 1,800                    | 1,800                          | 956                         |
| <b>Annually Managed Expenditure</b>           |                          |                                |                             |
| Resource                                      | -                        | 1,700                          | -671                        |
| Capital                                       | -                        | 500                            | -                           |
| <b>Total Net Budget</b>                       |                          |                                |                             |
| Resource                                      | 10,488                   | 12,750                         | 5,632                       |
| Capital                                       | 1,800                    | 2,300                          | 956                         |
| <b>Non-Budget Expenditure</b>                 | -                        | -                              | -                           |
| <b>Net Cash Requirement</b>                   | <b>10,662</b>            | <b>10,920</b>                  | <b>3,340</b>                |
| Ministry of Defence                           |                          |                                |                             |
| <b>Departmental Expenditure Limit</b>         |                          |                                |                             |
| Resource                                      | 36,075,531               | 37,156,997                     | 37,979,945                  |
| Capital                                       | 9,753,970                | 7,960,113                      | 9,014,056                   |
| <b>Annually Managed Expenditure</b>           |                          |                                |                             |
| Resource                                      | 2,650,621                | 2,378,760                      | 966,837                     |
| Capital                                       | -                        | 35,000                         | -9,615                      |
| <b>Total Net Budget</b>                       |                          |                                |                             |
| Resource                                      | 38,726,152               | 39,535,757                     | 38,946,782                  |
| Capital                                       | 9,753,970                | 7,995,113                      | 9,004,441                   |
| <b>Non-Budget Expenditure</b>                 | -                        | -                              | -                           |
| <b>Net Cash Requirement</b>                   | <b>37,121,003</b>        | <b>38,651,322</b>              | <b>35,691,551</b>           |
| Armed Forces Pension and Compensation Schemes |                          |                                |                             |
| <b>Departmental Expenditure Limit</b>         |                          |                                |                             |
| Resource                                      | -                        | -                              | -                           |
| Capital                                       | -                        | -                              | -                           |
| <b>Annually Managed Expenditure</b>           |                          |                                |                             |
| Resource                                      | 5,679,349                | 5,666,897                      | 7,071,710                   |
| Capital                                       | -                        | -                              | -                           |
| <b>Total Net Budget</b>                       |                          |                                |                             |
| Resource                                      | 5,679,349                | 5,666,897                      | 7,071,710                   |
| Capital                                       | -                        | -                              | -                           |
| <b>Non-Budget Expenditure</b>                 | -                        | -                              | -                           |
| <b>Net Cash Requirement</b>                   | <b>2,372,162</b>         | <b>2,303,511</b>               | <b>1,816,738</b>            |



**Table 2 Supply Estimates by department**

|   | <b>£'000</b>             |                                |                             |
|---|--------------------------|--------------------------------|-----------------------------|
|   | <b>2013-14<br/>Plans</b> | <b>2012-13†<br/>Provisions</b> | <b>2011-12†<br/>Outturn</b> |
| Foreign and Commonwealth Office                                   |                          |                                |                             |
| <b>Departmental Expenditure Limit</b>                             |                          |                                |                             |
| Resource  | 2,064,260                | 2,163,383                      | 2,175,214                   |
| Capital   | 101,000                  | 108,000                        | 115,219                     |
| <b>Annually Managed Expenditure</b>                               |                          |                                |                             |
| Resource  | 80,000                   | 153,500                        | 61,072                      |
| Capital   | -                        | -                              | -                           |
| <b>Total Net Budget</b>   |                          |                                |                             |
| Resource  | 2,144,260                | 2,316,883                      | 2,236,286                   |
| Capital   | 101,000                  | 108,000                        | 115,219                     |
| <b>Non-Budget Expenditure</b>                                     | -                        | -                              | -                           |
| <b>Net Cash Requirement</b>                                       | <b>2,032,664</b>         | <b>2,186,387</b>               | <b>1,931,910</b>            |
| Department for International Development                          |                          |                                |                             |
| <b>Departmental Expenditure Limit</b>                             |                          |                                |                             |
| Resource  | 7,666,500                | 5,444,185                      | 5,249,407                   |
| Capital   | 1,925,000                | 1,660,000                      | 1,645,907                   |
| <b>Annually Managed Expenditure</b>                               |                          |                                |                             |
| Resource  | 291,600                  | 300,000                        | 43,960                      |
| Capital   | -                        | -                              | -                           |
| <b>Total Net Budget</b>   |                          |                                |                             |
| Resource  | 7,958,100                | 5,744,185                      | 5,293,367                   |
| Capital   | 1,925,000                | 1,660,000                      | 1,645,907                   |
| <b>Non-Budget Expenditure</b>                                     | -                        | -                              | -                           |
| <b>Net Cash Requirement</b>                                       | <b>9,472,044</b>         | <b>7,074,705</b>               | <b>6,884,796</b>            |
| Department for International Development: Overseas Superannuation |                          |                                |                             |
| <b>Departmental Expenditure Limit</b>                             |                          |                                |                             |
| Resource  | -                        | -                              | -                           |
| Capital   | -                        | -                              | -                           |
| <b>Annually Managed Expenditure</b>                               |                          |                                |                             |
| Resource  | 45,795                   | 55,142                         | 60,350                      |
| Capital   | -                        | -                              | -                           |
| <b>Total Net Budget</b>   |                          |                                |                             |
| Resource  | 45,795                   | 55,142                         | 60,350                      |
| Capital   | -                        | -                              | -                           |
| <b>Non-Budget Expenditure</b>                                     | -                        | -                              | -                           |
| <b>Net Cash Requirement</b>                                       | <b>84,000</b>            | <b>94,995</b>                  | <b>94,773</b>               |
| Department of Energy and Climate Change                           |                          |                                |                             |
| <b>Departmental Expenditure Limit</b>                             |                          |                                |                             |
| Resource  | 2,117,975                | 2,026,682                      | 2,128,498                   |
| Capital   | 2,239,965                | 2,153,894                      | 1,706,027                   |
| <b>Annually Managed Expenditure</b>                               |                          |                                |                             |
| Resource  | 496,742                  | 8,182,927                      | 3,742,338                   |
| Capital   | -45,000                  | 91,462                         | -56,635                     |
| <b>Total Net Budget</b>   |                          |                                |                             |
| Resource  | 2,614,717                | 10,209,609                     | 5,870,836                   |
| Capital   | 2,194,965                | 2,245,356                      | 1,649,392                   |
| <b>Non-Budget Expenditure</b>                                     | -                        | -                              | -                           |
| <b>Net Cash Requirement</b>                                       | <b>4,472,452</b>         | <b>4,416,485</b>               | <b>3,551,991</b>            |

**Table 2 Supply Estimates by department**

|   | <b>£'000</b>             |                                |                             |
|---|--------------------------|--------------------------------|-----------------------------|
|   | <b>2013-14<br/>Plans</b> | <b>2012-13†<br/>Provisions</b> | <b>2011-12†<br/>Outturn</b> |
| <b>Office of Gas and Electricity Markets</b>              |                          |                                |                             |
| <b>Departmental Expenditure Limit</b>                     |                          |                                |                             |
| Resource  | 700                      | 5,300                          | 674                         |
| Capital   | 1,500                    | 1,490                          | 815                         |
| <b>Annually Managed Expenditure</b>                       |                          |                                |                             |
| Resource  | -                        | -                              | -                           |
| Capital   | -                        | -                              | -                           |
| <b>Total Net Budget</b>                                   |                          |                                |                             |
| Resource  | 700                      | 5,300                          | 674                         |
| Capital   | 1,500                    | 1,490                          | 815                         |
| <b>Non-Budget Expenditure</b>                             | -                        | -                              | -                           |
| <b>Net Cash Requirement</b>                               | <b>10,790</b>            | <b>17,001</b>                  | <b>-1,023</b>               |
| <b>Department for Environment, Food and Rural Affairs</b> |                          |                                |                             |
| <b>Departmental Expenditure Limit</b>                     |                          |                                |                             |
| Resource  | 2,121,630                | 2,069,951                      | 2,196,574                   |
| Capital   | 416,000                  | 417,549                        | 383,101                     |
| <b>Annually Managed Expenditure</b>                       |                          |                                |                             |
| Resource  | -56,508                  | 113,848                        | -51,436                     |
| Capital   | 1,000                    | 1,000                          | 35                          |
| <b>Total Net Budget</b>                                   |                          |                                |                             |
| Resource  | 2,065,122                | 2,183,799                      | 2,145,138                   |
| Capital   | 417,000                  | 418,549                        | 383,136                     |
| <b>Non-Budget Expenditure</b>                             | <b>10,000</b>            | <b>10,000</b>                  | <b>836</b>                  |
| <b>Net Cash Requirement</b>                               | <b>2,355,250</b>         | <b>2,340,019</b>               | <b>2,597,618</b>            |
| <b>Water Services Regulation Authority</b>                |                          |                                |                             |
| <b>Departmental Expenditure Limit</b>                     |                          |                                |                             |
| Resource  | 125                      | 3,126                          | -4,805                      |
| Capital   | 500                      | 500                            | 362                         |
| <b>Annually Managed Expenditure</b>                       |                          |                                |                             |
| Resource  | -                        | -                              | -                           |
| Capital   | -                        | -                              | -                           |
| <b>Total Net Budget</b>                                   |                          |                                |                             |
| Resource  | 125                      | 3,126                          | -4,805                      |
| Capital   | 500                      | 500                            | 362                         |
| <b>Non-Budget Expenditure</b>                             | -                        | -                              | -                           |
| <b>Net Cash Requirement</b>                               | <b>620</b>               | <b>3,467</b>                   | <b>119</b>                  |
| <b>Department for Culture, Media and Sport</b>            |                          |                                |                             |
| <b>Departmental Expenditure Limit</b>                     |                          |                                |                             |
| Resource  | 1,596,974                | 5,172,764                      | 1,578,830                   |
| Capital   | 154,118                  | 434,328                        | 1,269,613                   |
| <b>Annually Managed Expenditure</b>                       |                          |                                |                             |
| Resource  | 3,213,438                | 3,322,076                      | 2,816,247                   |
| Capital   | 138,138                  | 109,000                        | 172,012                     |
| <b>Total Net Budget</b>                                   |                          |                                |                             |
| Resource  | 4,810,412                | 8,494,840                      | 4,395,077                   |
| Capital   | 292,256                  | 543,328                        | 1,441,625                   |
| <b>Non-Budget Expenditure</b>                             | -                        | -                              | -                           |
| <b>Net Cash Requirement</b>                               | <b>4,877,691</b>         | <b>5,806,156</b>               | <b>5,845,998</b>            |

**Table 2 Supply Estimates by department**

|  | <b>£'000</b>             |                                |                             |
|--|--------------------------|--------------------------------|-----------------------------|
|  | <b>2013-14<br/>Plans</b> | <b>2012-13†<br/>Provisions</b> | <b>2011-12†<br/>Outturn</b> |
| Department for Work and Pensions                   |                          |                                |                             |
| <b>Departmental Expenditure Limit</b>              |                          |                                |                             |
| Resource   | 7,145,335                | 6,817,333                      | 6,667,050                   |
| Capital  | 371,730                  | 426,553                        | 280,221                     |
| <b>Annually Managed Expenditure</b>                |                          |                                |                             |
| Resource   | 72,320,090               | 72,051,710                     | 69,836,925                  |
| Capital  | -                        | -                              | -                           |
| <b>Total Net Budget</b>                            |                          |                                |                             |
| Resource   | 79,465,425               | 78,869,043                     | 76,503,975                  |
| Capital  | 371,730                  | 426,553                        | 280,221                     |
| <b>Non-Budget Expenditure</b>                      | <b>2,403,374</b>         | <b>2,798,480</b>               | <b>2,514,838</b>            |
| <b>Net Cash Requirement</b>                        | <b>80,852,294</b>        | <b>82,267,219</b>              | <b>77,997,447</b>           |
| Scotland Office and Office of the Advocate General |                          |                                |                             |
| <b>Departmental Expenditure Limit</b>              |                          |                                |                             |
| Resource   | 7,465                    | 7,630                          | 7,082                       |
| Capital  | 66                       | 77                             | -                           |
| <b>Annually Managed Expenditure</b>                |                          |                                |                             |
| Resource   | -                        | -                              | -                           |
| Capital  | -                        | -                              | -                           |
| <b>Total Net Budget</b>                            |                          |                                |                             |
| Resource   | 7,465                    | 7,630                          | 7,082                       |
| Capital  | 66                       | 77                             | -                           |
| <b>Non-Budget Expenditure</b>                      | <b>27,888,306</b>        | <b>27,264,632</b>              | <b>26,179,500</b>           |
| <b>Net Cash Requirement</b>                        | <b>27,895,781</b>        | <b>27,272,283</b>              | <b>26,186,568</b>           |
| Wales Office                                       |                          |                                |                             |
| <b>Departmental Expenditure Limit</b>              |                          |                                |                             |
| Resource   | 5,981                    | 6,166                          | 5,133                       |
| Capital  | 724                      | 724                            | 185                         |
| <b>Annually Managed Expenditure</b>                |                          |                                |                             |
| Resource   | -20                      | -20                            | 89                          |
| Capital  | -                        | -                              | -                           |
| <b>Total Net Budget</b>                            |                          |                                |                             |
| Resource   | 5,961                    | 6,146                          | 5,222                       |
| Capital  | 724                      | 724                            | 185                         |
| <b>Non-Budget Expenditure</b>                      | <b>13,189,448</b>        | <b>12,860,823</b>              | <b>12,792,783</b>           |
| <b>Net Cash Requirement</b>                        | <b>13,195,933</b>        | <b>12,867,493</b>              | <b>12,797,994</b>           |
| Northern Ireland Office                            |                          |                                |                             |
| <b>Departmental Expenditure Limit</b>              |                          |                                |                             |
| Resource   | 27,972                   | 23,027                         | 23,400                      |
| Capital  | 291                      | 1,341                          | 162                         |
| <b>Annually Managed Expenditure</b>                |                          |                                |                             |
| Resource   | -                        | -15                            | -272                        |
| Capital  | -                        | -                              | -                           |
| <b>Total Net Budget</b>                            |                          |                                |                             |
| Resource   | 27,972                   | 23,012                         | 23,128                      |
| Capital  | 291                      | 1,341                          | 162                         |
| <b>Non-Budget Expenditure</b>                      | <b>14,471,000</b>        | <b>14,674,000</b>              | <b>14,027,000</b>           |
| <b>Net Cash Requirement</b>                        | <b>14,500,764</b>        | <b>14,704,456</b>              | <b>14,048,699</b>           |

**Table 2 Supply Estimates by department**

|                                       | <b>£'000</b>             |                                |                             |
|---------------------------------------|--------------------------|--------------------------------|-----------------------------|
|                                       | <b>2013-14<br/>Plans</b> | <b>2012-13†<br/>Provisions</b> | <b>2011-12†<br/>Outturn</b> |
| HM Treasury                           |                          |                                |                             |
| <b>Departmental Expenditure Limit</b> |                          |                                |                             |
| Resource                              | 157,969                  | -57,197                        | 148,962                     |
| Capital                               | 14,140                   | 27,475                         | 36,497                      |
| <b>Annually Managed Expenditure</b>   |                          |                                |                             |
| Resource                              | -1,662,098               | -15,719,049                    | -18,766,453                 |
| Capital                               | -1,488,225               | -2,286,863                     | -4,569,671                  |
| <b>Total Net Budget</b>               |                          |                                |                             |
| Resource                              | -1,504,129               | -15,776,246                    | -18,617,491                 |
| Capital                               | -1,474,085               | -2,259,388                     | -4,533,174                  |
| <b>Non-Budget Expenditure</b>         | -                        | -                              | -                           |
| <b>Net Cash Requirement</b>           | <b>-2,669,962</b>        | <b>-6,161,530</b>              | <b>-6,361,164</b>           |
| HM Revenue and Customs                |                          |                                |                             |
| <b>Departmental Expenditure Limit</b> |                          |                                |                             |
| Resource                              | 3,396,571                | 3,357,983                      | 3,364,902                   |
| Capital                               | 185,570                  | 203,939                        | 220,220                     |
| <b>Annually Managed Expenditure</b>   |                          |                                |                             |
| Resource                              | 11,966,224               | 12,392,097                     | 12,232,437                  |
| Capital                               | 2,000                    | 5,500                          | 86,255                      |
| <b>Total Net Budget</b>               |                          |                                |                             |
| Resource                              | 15,362,795               | 15,750,080                     | 15,597,339                  |
| Capital                               | 187,570                  | 209,439                        | 306,475                     |
| <b>Non-Budget Expenditure</b>         | -                        | -                              | -                           |
| <b>Net Cash Requirement</b>           | <b>15,287,812</b>        | <b>16,002,951</b>              | <b>15,808,972</b>           |
| National Savings and Investments      |                          |                                |                             |
| <b>Departmental Expenditure Limit</b> |                          |                                |                             |
| Resource                              | 151,615                  | 169,950                        | 172,465                     |
| Capital                               | 215                      | 239                            | 191                         |
| <b>Annually Managed Expenditure</b>   |                          |                                |                             |
| Resource                              | 5,300                    | 6,000                          | 639                         |
| Capital                               | -                        | -                              | -                           |
| <b>Total Net Budget</b>               |                          |                                |                             |
| Resource                              | 156,915                  | 175,950                        | 173,104                     |
| Capital                               | 215                      | 239                            | 191                         |
| <b>Non-Budget Expenditure</b>         | -                        | -                              | -                           |
| <b>Net Cash Requirement</b>           | <b>149,610</b>           | <b>177,590</b>                 | <b>161,588</b>              |
| The Statistics Board                  |                          |                                |                             |
| <b>Departmental Expenditure Limit</b> |                          |                                |                             |
| Resource                              | 170,138                  | 184,139                        | 311,854                     |
| Capital                               | 8,600                    | 20,500                         | 19,853                      |
| <b>Annually Managed Expenditure</b>   |                          |                                |                             |
| Resource                              | -5,424                   | 15,161                         | -6,278                      |
| Capital                               | -                        | -                              | -                           |
| <b>Total Net Budget</b>               |                          |                                |                             |
| Resource                              | 164,714                  | 199,300                        | 305,576                     |
| Capital                               | 8,600                    | 20,500                         | 19,853                      |
| <b>Non-Budget Expenditure</b>         | -                        | -                              | -                           |
| <b>Net Cash Requirement</b>           | <b>170,973</b>           | <b>197,639</b>                 | <b>316,910</b>              |

**Table 2 Supply Estimates by department**

|                                       | <b>£'000</b>             |                                |                             |
|---------------------------------------|--------------------------|--------------------------------|-----------------------------|
|                                       | <b>2013-14<br/>Plans</b> | <b>2012-13†<br/>Provisions</b> | <b>2011-12†<br/>Outturn</b> |
| Government Actuary's Department       |                          |                                |                             |
| <b>Departmental Expenditure Limit</b> |                          |                                |                             |
| Resource                              | -640                     | 970                            | -1,692                      |
| Capital                               | 126                      | 166                            | 309                         |
| <b>Annually Managed Expenditure</b>   |                          |                                |                             |
| Resource                              | -114                     | -1,020                         | -452                        |
| Capital                               | -                        | -                              | -                           |
| <b>Total Net Budget</b>               |                          |                                |                             |
| Resource                              | -754                     | -50                            | -2,144                      |
| Capital                               | 126                      | 166                            | 309                         |
| <b>Non-Budget Expenditure</b>         | -                        | -                              | -                           |
| <b>Net Cash Requirement</b>           | <b>-721</b>              | <b>905</b>                     | <b>-2,090</b>               |
| Crown Estate Office                   |                          |                                |                             |
| <b>Departmental Expenditure Limit</b> |                          |                                |                             |
| Resource                              | -                        | -                              | -                           |
| Capital                               | -                        | -                              | -                           |
| <b>Annually Managed Expenditure</b>   |                          |                                |                             |
| Resource                              | 2,365                    | 2,365                          | 2,365                       |
| Capital                               | -                        | -                              | -                           |
| <b>Total Net Budget</b>               |                          |                                |                             |
| Resource                              | 2,365                    | 2,365                          | 2,365                       |
| Capital                               | -                        | -                              | -                           |
| <b>Non-Budget Expenditure</b>         | -                        | -                              | -                           |
| <b>Net Cash Requirement</b>           | <b>2,357</b>             | <b>2,357</b>                   | <b>2,357</b>                |
| Cabinet Office                        |                          |                                |                             |
| <b>Departmental Expenditure Limit</b> |                          |                                |                             |
| Resource                              | 436,761                  | 432,032                        | 446,956                     |
| Capital                               | 34,500                   | 23,174                         | 17,441                      |
| <b>Annually Managed Expenditure</b>   |                          |                                |                             |
| Resource                              | 4,866                    | 5,480                          | 5,119                       |
| Capital                               | -                        | -                              | -                           |
| <b>Total Net Budget</b>               |                          |                                |                             |
| Resource                              | 441,627                  | 437,512                        | 452,075                     |
| Capital                               | 34,500                   | 23,174                         | 17,441                      |
| <b>Non-Budget Expenditure</b>         | -                        | -                              | -                           |
| <b>Net Cash Requirement</b>           | <b>453,836</b>           | <b>488,619</b>                 | <b>438,355</b>              |
| Security and Intelligence Agencies    |                          |                                |                             |
| <b>Departmental Expenditure Limit</b> |                          |                                |                             |
| Resource                              | 2,159,150                | 2,114,997                      | 1,950,356                   |
| Capital                               | 365,592                  | 371,381                        | 385,357                     |
| <b>Annually Managed Expenditure</b>   |                          |                                |                             |
| Resource                              | 26,150                   | 50,823                         | 18,270                      |
| Capital                               | -                        | -                              | -                           |
| <b>Total Net Budget</b>               |                          |                                |                             |
| Resource                              | 2,185,300                | 2,165,820                      | 1,968,626                   |
| Capital                               | 365,592                  | 371,381                        | 385,357                     |
| <b>Non-Budget Expenditure</b>         | -                        | -                              | -                           |
| <b>Net Cash Requirement</b>           | <b>2,079,238</b>         | <b>2,155,670</b>               | <b>1,909,659</b>            |

**Table 2 Supply Estimates by department**

|  | £'000            |                        |                     |
|--|------------------|------------------------|---------------------|
|  | 2013-14<br>Plans | 2012-13†<br>Provisions | 2011-12†<br>Outturn |
| Cabinet Office: Civil superannuation   |                  |                        |                     |
| <b>Departmental Expenditure Limit</b>  |                  |                        |                     |
| Resource   | -                | -                      | -                   |
| Capital  | -                | -                      | -                   |
| <b>Annually Managed Expenditure</b>  |                  |                        |                     |
| Resource   | 8,073,000        | 8,168,000              | 8,715,117           |
| Capital  | -                | -                      | -                   |
| <b>Total Net Budget</b>  |                  |                        |                     |
| Resource   | 8,073,000        | 8,168,000              | 8,715,117           |
| Capital  | -                | -                      | -                   |
| <b>Non-Budget Expenditure</b>  | -                | -                      | -                   |
| <b>Net Cash Requirement</b>  | <b>2,167,000</b> | <b>2,377,900</b>       | <b>1,874,633</b>    |
| Royal Mail Statutory Pension Scheme  |                  |                        |                     |
| <b>Departmental Expenditure Limit</b>  |                  |                        |                     |
| Resource   | -                | -                      | -                   |
| Capital  | -                | -                      | -                   |
| <b>Annually Managed Expenditure</b>  |                  |                        |                     |
| Resource   | 1,354,920        | 1,466,000              | -                   |
| Capital  | -                | -                      | -                   |
| <b>Total Net Budget</b>  |                  |                        |                     |
| Resource   | 1,354,920        | 1,466,000              | -                   |
| Capital  | -                | -                      | -                   |
| <b>Non-Budget Expenditure</b>  | -                | -                      | -                   |
| <b>Net Cash Requirement</b>  | <b>1,254,040</b> | <b>1,255,000</b>       | -                   |
| Office of the Parliamentary Commissioner for Administration and the Health Service<br>Commissioner for England |                  |                        |                     |
| <b>Departmental Expenditure Limit</b>  |                  |                        |                     |
| Resource   | 33,663           | 33,413                 | 32,831              |
| Capital  | 700              | 725                    | 611                 |
| <b>Annually Managed Expenditure</b>  |                  |                        |                     |
| Resource   | -400             | 260                    | -160                |
| Capital  | -                | -                      | -                   |
| <b>Total Net Budget</b>  |                  |                        |                     |
| Resource   | 33,263           | 33,673                 | 32,671              |
| Capital  | 700              | 725                    | 611                 |
| <b>Non-Budget Expenditure</b>  | -                | -                      | -                   |
| <b>Net Cash Requirement</b>  | <b>32,763</b>    | <b>32,383</b>          | <b>31,825</b>       |
| House of Lords   |                  |                        |                     |
| <b>Departmental Expenditure Limit</b>  |                  |                        |                     |
| Resource   | 92,992           | 94,054                 | 89,625              |
| Capital  | 16,779           | 15,170                 | 12,850              |
| <b>Annually Managed Expenditure</b>  |                  |                        |                     |
| Resource   | 5,380            | 7,842                  | 19,170              |
| Capital  | -                | -                      | -                   |
| <b>Total Net Budget</b>  |                  |                        |                     |
| Resource   | 98,372           | 101,896                | 108,795             |
| Capital  | 16,779           | 15,170                 | 12,850              |
| <b>Non-Budget Expenditure</b>  | -                | -                      | -                   |
| <b>Net Cash Requirement</b>  | <b>102,956</b>   | <b>101,273</b>         | <b>97,763</b>       |

**Table 2 Supply Estimates by department**

|                                       | £'000            |                        |                     |
|---------------------------------------|------------------|------------------------|---------------------|
|                                       | 2013-14<br>Plans | 2012-13†<br>Provisions | 2011-12†<br>Outturn |
| House of Commons: Members             |                  |                        |                     |
| <b>Departmental Expenditure Limit</b> |                  |                        |                     |
| Resource                              | 25,277           | 23,900                 | 22,326              |
| Capital                               | 100              | 200                    | 65                  |
| <b>Annually Managed Expenditure</b>   |                  |                        |                     |
| Resource                              | 8,223            | 8,100                  | 7,139               |
| Capital                               | -                | -                      | -                   |
| <b>Total Net Budget</b>               |                  |                        |                     |
| Resource                              | 33,500           | 32,000                 | 29,465              |
| Capital                               | 100              | 200                    | 65                  |
| <b>Non-Budget Expenditure</b>         | -                | -                      | -                   |
| <b>Net Cash Requirement</b>           | <b>24,417</b>    | <b>23,220</b>          | <b>21,575</b>       |
| <i>Postal Services Commission</i>     |                  |                        |                     |
| <b>Departmental Expenditure Limit</b> |                  |                        |                     |
| Resource                              | -                | -                      | -873                |
| Capital                               | -                | -                      | -                   |
| <b>Annually Managed Expenditure</b>   |                  |                        |                     |
| Resource                              | -                | -                      | 874                 |
| Capital                               | -                | -                      | -                   |
| <b>Total Net Budget</b>               |                  |                        |                     |
| Resource                              | -                | -                      | 1                   |
| Capital                               | -                | -                      | -                   |
| <b>Non-Budget Expenditure</b>         | -                | -                      | -                   |
| <b>Net Cash Requirement</b>           | -                | -                      | <b>-1,012</b>       |

**Table 2 Supply Estimates by department**

|  | <b>£'000</b>             |                                |                             |
|--|--------------------------|--------------------------------|-----------------------------|
|  | <b>2013-14<br/>Plans</b> | <b>2012-13†<br/>Provisions</b> | <b>2011-12†<br/>Outturn</b> |
| <b>Total (Supply Estimates presented by HM Treasury)</b> |                          |                                |                             |
| <b>Departmental Expenditure Limit</b>                    |                          |                                |                             |
| Resource   | 269,041,381              | 280,264,961                    | 277,407,517                 |
| Capital  | 40,327,994               | 35,836,588                     | 37,444,936                  |
| <b>Annually Managed Expenditure</b>                      |                          |                                |                             |
| Resource   | 134,841,038              | 135,778,034                    | 119,026,423                 |
| Capital  | 7,872,794                | 4,726,985                      | 1,192,245                   |
| <b>Total Net Budget</b>                                  |                          |                                |                             |
| Resource   | 403,882,419              | 416,042,995                    | 396,433,940                 |
| Capital  | 48,200,788               | 40,563,573                     | 38,637,181                  |
| <b>Total Non-Budget Expenditure</b>                      | 57,962,128               | 57,607,935                     | 55,514,957                  |
| <b>Total Net cash requirement</b>                        | 453,794,759              | 453,860,804                    | 389,685,731                 |

**Supply Estimates presented elsewhere**

## House of Commons: Administration

|                                       |                |                |                |
|---------------------------------------|----------------|----------------|----------------|
| <b>Departmental Expenditure Limit</b> |                |                |                |
| Resource                              | 218,000        | 216,500        | 201,187        |
| Capital                               | 32,800         | 22,400         | 9,357          |
| <b>Annually Managed Expenditure</b>   |                |                |                |
| Resource                              | -              | -              | -              |
| Capital                               | -              | -              | -              |
| <b>Total Net Budget</b>               |                |                |                |
| Resource                              | 218,000        | 216,500        | 201,187        |
| Capital                               | 32,800         | 22,400         | 9,357          |
| <b>Non-Budget Expenditure</b>         |                |                |                |
| <b>Net Cash Requirement</b>           | <b>203,800</b> | <b>193,100</b> | <b>189,174</b> |

## National Audit Office

|                                       |               |               |               |
|---------------------------------------|---------------|---------------|---------------|
| <b>Departmental Expenditure Limit</b> |               |               |               |
| Resource                              | 70,470        | 68,000        | 67,785        |
| Capital                               | 1,500         | 1,100         | 1,194         |
| <b>Annually Managed Expenditure</b>   |               |               |               |
| Resource                              | -             | -             | -             |
| Capital                               | -             | -             | -             |
| <b>Total Net Budget</b>               |               |               |               |
| Resource                              | 70,470        | 68,000        | 67,785        |
| Capital                               | 1,500         | 1,100         | 1,194         |
| <b>Non-Budget Expenditure</b>         |               |               |               |
| <b>Net Cash Requirement</b>           | <b>61,169</b> | <b>66,954</b> | <b>66,984</b> |



**Table 2 Supply Estimates by department**

|   | <b>£'000</b>             |                                |                             |
|---|--------------------------|--------------------------------|-----------------------------|
|   | <b>2013-14<br/>Plans</b> | <b>2012-13†<br/>Provisions</b> | <b>2011-12†<br/>Outturn</b> |
| Electoral Commission ††                             |                          |                                |                             |
| <b>Departmental Expenditure Limit</b>               |                          |                                |                             |
| Resource  | -                        | 20,000                         | 38,701                      |
| Capital   | -                        | 330                            | 782                         |
| <b>Annually Managed Expenditure</b>                 |                          |                                |                             |
| Resource  | -                        | 580                            | -6                          |
| Capital   | -                        | -                              | -                           |
| <b>Total Net Budget</b>                             |                          |                                |                             |
| Resource  | -                        | 20,580                         | 38,695                      |
| Capital   | -                        | 330                            | 782                         |
| <b>Non-Budget Expenditure</b>                       | -                        | -                              | -                           |
| <b>Net Cash Requirement</b>                         | -                        | <b>19,350</b>                  | <b>37,173</b>               |
| Independent Parliamentary Standards Authority ††    |                          |                                |                             |
| <b>Departmental Expenditure Limit</b>               |                          |                                |                             |
| Resource  | -                        | 174,944                        | 145,865                     |
| Capital   | -                        | 2,167                          | 435                         |
| <b>Annually Managed Expenditure</b>                 |                          |                                |                             |
| Resource  | -                        | 1,000                          | 46                          |
| Capital   | -                        | -                              | -                           |
| <b>Total Net Budget</b>                             |                          |                                |                             |
| Resource  | -                        | 175,944                        | 145,911                     |
| Capital   | -                        | 2,167                          | 435                         |
| <b>Non-Budget Expenditure</b>                       | -                        | -                              | -                           |
| <b>Net Cash Requirement</b>                         | -                        | <b>177,957</b>                 | <b>145,356</b>              |
| Local Government Boundary Commission for England    |                          |                                |                             |
| <b>Departmental Expenditure Limit</b>               |                          |                                |                             |
| Resource  | 2,483                    | 2,417                          | 2,419                       |
| Capital   | 50                       | 50                             | 27                          |
| <b>Annually Managed Expenditure</b>                 |                          |                                |                             |
| Resource  | -                        | -47                            | 47                          |
| Capital   | -                        | -                              | -                           |
| <b>Total Net Budget</b>                             |                          |                                |                             |
| Resource  | 2,483                    | 2,370                          | 2,466                       |
| Capital   | 50                       | 50                             | 27                          |
| <b>Non-Budget Expenditure</b>                       |                          |                                |                             |
| <b>Net Cash Requirement</b>                         | <b>2,479</b>             | <b>2,421</b>                   | <b>2,319</b>                |
| <b>Total (Supply Estimates presented elsewhere)</b> |                          |                                |                             |
| <b>Departmental Expenditure Limit</b>               |                          |                                |                             |
| Resource  | 290,953                  | 481,861                        | 455,957                     |
| Capital   | 34,350                   | 26,047                         | 11,795                      |
| <b>Annually Managed Expenditure</b>                 |                          |                                |                             |
| Resource  | -                        | 1,533                          | 87                          |
| Capital   | -                        | -                              | -                           |
| <b>Total Net Budget</b>                             |                          |                                |                             |
| Resource  | 290,953                  | 483,394                        | 456,044                     |
| Capital   | 34,350                   | 26,047                         | 11,795                      |
| <b>Total Non-Budget Expenditure</b>                 | -                        | -                              | -                           |
| <b>Total Net cash requirement</b>                   | <b>267,448</b>           | <b>459,782</b>                 | <b>441,006</b>              |

**Table 2 Supply Estimates by department**

|                                       | <b>£'000</b>             |                               |                            |
|---------------------------------------|--------------------------|-------------------------------|----------------------------|
|                                       | <b>2013-14<br/>Plans</b> | <b>2012-13†</b><br>Provisions | <b>2011-12†</b><br>Outturn |
| <b>Grand Total</b>                    |                          |                               |                            |
| <b>Departmental Expenditure Limit</b> |                          |                               |                            |
| Resource                              | 269,332,334              | 280,746,822                   | 277,863,474                |
| Capital                               | 40,362,344               | 35,862,635                    | 37,456,731                 |
| <b>Annually Managed Expenditure</b>   |                          |                               |                            |
| Resource                              | 134,841,038              | 135,779,567                   | 119,026,510                |
| Capital                               | 7,872,794                | 4,726,985                     | 1,192,245                  |
| <b>Total Net Budget</b>               |                          |                               |                            |
| Resource                              | 404,173,372              | 416,526,389                   | 396,889,984                |
| Capital                               | 48,235,138               | 40,589,620                    | 38,648,976                 |
| <b>Total Non-Budget Expenditure</b>   | 57,962,128               | 57,607,935                    | 55,514,957                 |
| <b>Total Net cash requirement</b>     | 454,062,207              | 454,320,586                   | 390,126,737                |

† Figures for 2011-12 and 2012-13 are the best available estimates of the outturn and provision in those years adjusted for transfer, classification and machinery of government changes to reflect the 2013-14 Estimate structure.

†† Figures for the Independent Parliamentary Standards Authority (IPSA) and the Electoral Commission were not available at the time of publication. The Main Estimates 2013-14 for these bodies will be presented in due course.

**Table 3 Resource Departmental Expenditure Limits 2013-14**

|   | <b>£'000</b> |                  |              |
|---|--------------|------------------|--------------|
|   | <b>Voted</b> | <b>Non-Voted</b> | <b>Total</b> |
| <b>Department†</b>  |              |                  |              |
| Department for Education  | 53,266,962   | -                | 53,266,962   |
| Office for Standards in Education, Children's Services and Skills   | 173,782      | -                | 173,782      |
| Office of Qualifications and Examinations Regulation  | 17,304       | -                | 17,304       |
| Department of Health  | 88,849,859   | 17,892,894       | 106,742,753  |
| Food Standards Agency   | 100,614      | -                | 100,614      |
| Department for Transport  | 4,879,019    | 92,989           | 4,972,008    |
| Office of Rail Regulation   | 2            | -                | 2            |
| DCLG - Communities  | 2,598,430    | -                | 2,598,430    |
| DCLG - Local Government   | 16,242,863   | -                | 16,242,863   |
| Department for Business, Innovation and Skills  | 17,726,530   | -250             | 17,726,280   |
| UK Trade & Investment   | 149,646      | -                | 149,646      |
| Export Credits Guarantee Department   | 22,065       | -                | 22,065       |
| Office of Fair Trading  | 39,065       | -                | 39,065       |
| Home Office   | 11,210,828   | -                | 11,210,828   |
| Charity Commission  | 22,689       | -                | 22,689       |
| Ministry of Justice   | 7,640,795    | 138,200          | 7,778,995    |
| United Kingdom Supreme Court  | 3,001        | 2,750            | 5,751        |
| The National Archives   | 36,463       | -                | 36,463       |
| Crown Prosecution Service   | 562,425      | -                | 562,425      |
| Serious Fraud Office  | 34,607       | -                | 34,607       |
| HM Procurator General and Treasury Solicitor  | 10,488       | -                | 10,488       |
| Ministry of Defence   | 36,075,531   | -                | 36,075,531   |
| Foreign and Commonwealth Office   | 2,064,260    | -                | 2,064,260    |
| Department for International Development  | 7,666,500    | 910,000          | 8,576,500    |
| Department of Energy and Climate Change   | 2,117,975    | -733,851         | 1,384,124    |
| Office of Gas and Electricity Markets   | 700          | -                | 700          |
| Department for Environment, Food and Rural Affairs  | 2,121,630    | -                | 2,121,630    |
| Water Services Regulation Authority   | 125          | -                | 125          |
| Department for Culture, Media and Sport   | 1,596,974    | -62,300          | 1,534,674    |
| Department for Work and Pensions  | 7,145,335    | 611,379          | 7,756,714    |
| Scottish Executive  | -            | 26,443,204       | 26,443,204   |
| Scotland Office and Office of the Advocate General  | 7,465        | -                | 7,465        |
| National Assembly for Wales   | -            | 14,187,694       | 14,187,694   |
| Wales Office  | 5,981        | -                | 5,981        |
| Northern Ireland Executive  | -            | 10,073,030       | 10,073,030   |
| Northern Ireland Office   | 27,972       | -                | 27,972       |
| HM Treasury   | 157,969      | 12,000           | 169,969      |
| HM Revenue and Customs  | 3,396,571    | 313,613          | 3,710,184    |
| National Savings and Investments  | 151,615      | -                | 151,615      |
| The Statistics Board  | 170,138      | -                | 170,138      |
| Government Actuary's Department   | -640         | -                | -640         |
| Cabinet Office  | 436,761      | 2,000            | 438,761      |
| Security and Intelligence Agencies  | 2,159,150    | -                | 2,159,150    |
| Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England | 33,663       | 187              | 33,850       |
| House of Lords  | 92,992       | -                | 92,992       |
| House of Commons: Members   | 25,277       | -                | 25,277       |

**Table 3 Resource Departmental Expenditure Limits 2013-14**

|  | <b>£'000</b>       |                   |                    |
|--|--------------------|-------------------|--------------------|
|  | <b>Voted</b>       | <b>Non-Voted</b>  | <b>Total</b>       |
| House of Commons: Administration                 | 218,000            | -                 | 218,000            |
| National Audit Office                            | 70,470             | 300               | 70,770             |
| Electoral Commission ††                          | -                  | -                 | -                  |
| Independent Parliamentary Standards Authority †† | -                  | -                 | -                  |
| Local Government Boundary Commission for England | 2,483              | -                 | 2,483              |
| <b>Total</b>                                     | <b>269,332,334</b> | <b>69,883,839</b> | <b>339,216,173</b> |

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

†† Figures for the Independent Parliamentary Standards Authority (IPSA) and the Electoral Commission were not available at the time of publication. The Main Estimates 2013-14 for these bodies will be presented in due course.

**Table 4 Administration Budgets 2013-14**

|   | <b>£'000</b>      |                  |                   |
|---|-------------------|------------------|-------------------|
|   | <b>Voted</b>      | <b>Non-Voted</b> | <b>Total</b>      |
| <b>Department</b>   |                   |                  |                   |
| Department for Education  | 379,956           | -                | 379,956           |
| Office for Standards in Education, Children's Services and Skills | 20,237            | -                | 20,237            |
| Office of Qualifications and Examinations Regulation              | 14,234            | -                | 14,234            |
| Department of Health  | 4,114,103         | -                | 4,114,103         |
| Food Standards Agency   | 38,916            | -                | 38,916            |
| Department for Transport  | 244,410           | 10,281           | 254,691           |
| Office of Rail Regulation   | 2                 | -                | 2                 |
| DCLG - Communities  | 402,278           | -                | 402,278           |
| Department for Business, Innovation and Skills                    | 715,140           | -250             | 714,890           |
| UK Trade & Investment   | 2,000             | -                | 2,000             |
| Export Credits Guarantee Department                               | 22,065            | -                | 22,065            |
| Office of Fair Trading  | 14,332            | -                | 14,332            |
| Home Office   | 542,899           | -                | 542,899           |
| Charity Commission  | 22,689            | -                | 22,689            |
| Ministry of Justice   | 607,459           | -                | 607,459           |
| United Kingdom Supreme Court                                      | 1,159             | -                | 1,159             |
| The National Archives   | 9,619             | -                | 9,619             |
| Crown Prosecution Service   | 37,470            | -                | 37,470            |
| Serious Fraud Office  | 7,900             | -                | 7,900             |
| HM Procurator General and Treasury Solicitor                      | 10,488            | -                | 10,488            |
| Ministry of Defence   | 2,095,592         | -                | 2,095,592         |
| Foreign and Commonwealth Office                                   | 212,998           | -                | 212,998           |
| Department for International Development                          | 124,000           | -                | 124,000           |
| Department of Energy and Climate Change                           | 189,760           | -200             | 189,560           |
| Office of Gas and Electricity Markets                             | 700               | -                | 700               |
| Department for Environment, Food and Rural Affairs                | 622,856           | -                | 622,856           |
| Water Services Regulation Authority                               | 125               | -                | 125               |
| Department for Culture, Media and Sport                           | 237,650           | -62,300          | 175,350           |
| Department for Work and Pensions                                  | 1,276,806         | -                | 1,276,806         |
| Scotland Office and Office of the Advocate General                | 7,110             | -                | 7,110             |
| Wales Office  | 5,921             | -                | 5,921             |
| Northern Ireland Office   | 15,314            | -                | 15,314            |
| HM Treasury   | 140,938           | -                | 140,938           |
| HM Revenue and Customs  | 809,484           | 70,487           | 879,971           |
| National Savings and Investments                                  | 151,615           | -                | 151,615           |
| Government Actuary's Department                                   | -640              | -                | -640              |
| Cabinet Office  | 195,365           | -                | 195,365           |
| Security and Intelligence Agencies                                | 61,600            | -                | 61,600            |
| <b>Total</b>  | <b>13,354,550</b> | <b>18,018</b>    | <b>13,372,568</b> |

**Table 5 Capital Departmental Expenditure Limits 2013-14**

|  | <b>£'000</b> |                  |              |
|--|--------------|------------------|--------------|
|  | <b>Voted</b> | <b>Non-Voted</b> | <b>Total</b> |
| <b>Department†</b>   |              |                  |              |
| Department for Education   | 3,982,600    | -                | 3,982,600    |
| Office for Standards in Education, Children's Services and Skills                  | -            | -                | -            |
| Office of Qualifications and Examinations Regulation                               | 100          | -                | 100          |
| Department of Health   | 4,437,000    | -                | 4,437,000    |
| Food Standards Agency  | 279          | -                | 279          |
| Department for Transport   | 8,664,016    | 8,984            | 8,673,000    |
| Office of Rail Regulation  | 800          | -                | 800          |
| DCLG - Communities   | 4,165,342    | -                | 4,165,342    |
| Department for Business, Innovation and Skills                                     | 2,793,500    | -                | 2,793,500    |
| UK Trade & Investment  | 2,998        | -                | 2,998        |
| Export Credits Guarantee Department  | 230          | -                | 230          |
| Office of Fair Trading   | 602          | -                | 602          |
| Home Office  | 405,300      | -                | 405,300      |
| Charity Commission   | 325          | -                | 325          |
| Ministry of Justice  | 276,500      | -                | 276,500      |
| United Kingdom Supreme Court   | 46           | -                | 46           |
| The National Archives  | 1,670        | -                | 1,670        |
| Crown Prosecution Service  | 2,260        | -                | 2,260        |
| Serious Fraud Office   | 1,440        | -                | 1,440        |
| HM Procurator General and Treasury Solicitor                                       | 1,800        | -                | 1,800        |
| Ministry of Defence  | 9,753,970    | -                | 9,753,970    |
| Foreign and Commonwealth Office  | 101,000      | -                | 101,000      |
| Department for International Development   | 1,925,000    | -                | 1,925,000    |
| Department of Energy and Climate Change  | 2,239,965    | -55,000          | 2,184,965    |
| Office of Gas and Electricity Markets  | 1,500        | -                | 1,500        |
| Department for Environment, Food and Rural Affairs                                 | 416,000      | -                | 416,000      |
| Water Services Regulation Authority  | 500          | -                | 500          |
| Department for Culture, Media and Sport  | 154,118      | -                | 154,118      |
| Department for Work and Pensions   | 371,730      | -                | 371,730      |
| Scottish Executive   | -            | 2,632,178        | 2,632,178    |
| Scotland Office and Office of the Advocate General                                 | 66           | -                | 66           |
| National Assembly for Wales  | -            | 1,304,104        | 1,304,104    |
| Wales Office   | 724          | -                | 724          |
| Northern Ireland Executive   | -            | 931,429          | 931,429      |
| Northern Ireland Office  | 291          | -                | 291          |
| HM Treasury  | 14,140       | -                | 14,140       |
| HM Revenue and Customs   | 185,570      | -                | 185,570      |
| National Savings and Investments   | 215          | -                | 215          |
| The Statistics Board   | 8,600        | -                | 8,600        |
| Government Actuary's Department  | 126          | -                | 126          |
| Cabinet Office   | 34,500       | -                | 34,500       |
| Security and Intelligence Agencies   | 365,592      | -                | 365,592      |
| Office of the Parliamentary Commissioner for Administration and the Health Service | 700          | -                | 700          |
| Commissioner for England   |              |                  |              |
| House of Lords   | 16,779       | -                | 16,779       |
| House of Commons: Members  | 100          | -                | 100          |

**Table 5 Capital Departmental Expenditure Limits 2013-14**

|  | <b>£'000</b>      |                  |                   |
|--|-------------------|------------------|-------------------|
|  | <b>Voted</b>      | <b>Non-Voted</b> | <b>Total</b>      |
| House of Commons: Administration                 | 32,800            | -                | 32,800            |
| National Audit Office                            | 1,500             | -                | 1,500             |
| Electoral Commission ††                          | -                 | -                | -                 |
| Independent Parliamentary Standards Authority †† | -                 | -                | -                 |
| Local Government Boundary Commission for England | 50                | -                | 50                |
| <b>Total</b>                                     | <b>40,362,344</b> | <b>4,821,695</b> | <b>45,184,039</b> |

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

†† Figures for the Independent Parliamentary Standards Authority (IPSA) and the Electoral Commission were not available at the time of publication. The Main Estimates 2013-14 for these bodies will be presented in due course.