
Department for Environment, Food and Rural Affairs

Introduction

1. This Estimate provides for expenditure by Defra, its Executive Agencies, its Non-Departmental Public Bodies (NDPBs) and the Forestry Commission in England (including Forest Enterprise England) and its Great Britain wide functions (including the Executive Agency Forest Research).
2. The Estimate is based on the three priorities and two risks as identified by the Department's Business Plan as at SR10, plus a further section covering Departmental operating costs. The Department's NDPBs are shown on separate Estimate lines based around the same risks and priorities as the Department. The Estimate is further sub-divided between Departmental Expenditure Limits (DEL), Annually Managed Expenditure (AME) and Non-Budget expenditure.
3. The Estimate includes the Department's net expenditure, administration costs, costs of Executive Agencies, net costs of the NDPBs, subsidies to Public Corporations, research and development, payments to Executive Agencies, as well as reimbursable costs and offsetting EU receipts.
4. Defra has five Executive Agencies - the Animal Health and Veterinary Laboratories Agency (AHVLA), the Veterinary Medicines Directorate (VMD), the Centre for Environment, Fisheries and Aquaculture Science (CEFAS), the Rural Payments Agency (RPA) and the Food and Environment Research Agency (FERA).
5. Defra has eight NDPBs and two levy bodies. Details of the Grant in Aid they receive and their budgets can be found in this document at Part III: Note E - Non-Departmental Public Bodies.
6. The Forestry Commission is responsible for forestry throughout Great Britain with statutory duties and powers which it exercises separately in England, Scotland and Wales. Each country has a separate and distinct forestry policy and funding of forestry activities in each of the countries is provided by their relevant administrations. The Westminster Vote covers the promotion of forestry and supports the planting, management and conservation of forests and woodlands within England, including the operation of the Commission's Estate by its agency, Forest Enterprise England. In addition it funds the GB-wide functions covering sustainable forestry policy, forestry standards, cross border relations, plant health and forestry research.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	2,121,630,000	-	2,121,630,000
Capital	416,000,000	-	416,000,000
Annually Managed Expenditure			
Resource	-56,508,000	-	-56,508,000
Capital	1,000,000	-	1,000,000
Total Net Budget			
Resource	2,065,122,000	-	2,065,122,000
Capital	417,000,000	-	417,000,000
Non-Budget Expenditure	10,000,000		
Net cash requirement	2,355,250,000		

Amounts required in the year ending 31 March 2014 for expenditure by Department for Environment, Food and Rural Affairs on:

Departmental Expenditure Limit:Expenditure arising from:

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

Flood risk management and development implications, land drainage and sewerage. Exotic and endemic animal and plant disease policy portfolio and eradication. Regulatory systems for chemicals, veterinary medicines and pesticides. Radioactive waste management, pollution emergency response services, noise mapping and manage other environmental risks. Consultation on town, urban and country developments. Climate modelling, risk assessment and adaptation.

Specialist support services; legacy and residual delivery body costs; subsidies to support delivery bodies; staff management and development; other departmental administration and non-cash costs; publicity, promotion; awareness and publications; knowledge-sharing initiatives; research and development; surveys; monitoring; statistics; advice and consultancies; funding through Area-Based Grants; subscriptions and contributions to international organisations; licensing, approvals and certification; inspections; compliance and enforcement in accordance with regulatory requirements.

Income arising from:

Income from devolved administrations and European Commission (EC); delivery body funding contributions; provision of employee and financial shared services to other public sector bodies; surveys; receipts from sale of carcasses and vaccines; income from licensing; regulatory income; approvals; investments; interest gained; donations and bequests; commercial activities; certification; publications; public inquiries; information; inspections; registrations; supervision and extensification; administration of grant; waste disposal; capital loan schemes; commissioned surveys; research; studies and provision of advice; rental income and repayments; occupancy charge; administrative training and professional services; pension and redundancy contributions and knowledge-sharing initiatives.

Annually Managed Expenditure:

Expenditure arising from:

Levy collection; publicity, promotion, awareness and publications; research and development; market and supply chain analysis and support; packaging recovery support; licensing, approvals and certification. Specialist support services; staff management and development; delivery body funding contributions; surveys; monitoring; statistics; advice and consultancies; provision for future liabilities; bad debts; revaluations and impairment losses; legacy and residual delivery body costs.

Income arising from:

Levies from the meat; dairy; forestry; horticulture; shellfish; fish; cereals; agriculture industries; delivery body funding contributions; packaging recovery support; surveys; EU funding; investment and commercial income.

Non-Budget Expenditure:

Expenditure arising from:

Payments to devolved administrations.

Income arising from:

Funding contributions to support delivery bodies.

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	2,121,630,000	1,005,418,000	1,116,212,000
Capital	416,000,000	171,438,000	244,562,000
Annually Managed Expenditure			
Resource	-56,508,000	8,706,000	-65,214,000
Capital	1,000,000	450,000	550,000
Non-Budget Expenditure	10,000,000	4,500,000	5,500,000
Net cash requirement	2,355,250,000	1,105,083,000	1,250,167,000

Part II: Subhead detail

£'000

2013-14 Plans									2012-13 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
758,626	-135,770	622,856	3,878,786	-2,380,012	1,498,774	425,000	-9,000	416,000	2,069,951	417,549
<i>Of which:</i>										
A Support and develop British farming										
173,081	-34,986	138,095	2,082,136	-1,812,550	269,586	30,962	-	30,962	257,387	29,070
B Help to enhance the environment and biodiversity										
65,072	-23,358	41,714	869,193	-544,134	325,059	23,949	-3,000	20,949	455,024	21,756
C Support a strong and sustainable green economy										
12,389	-	12,389	137,908	-	137,908	-	-	-	151,553	-
D Prepare for and manage risk from animal and plant diseases										
70,771	-61,155	9,616	247,464	-23,328	224,136	7,961	-	7,961	262,801	14,452
E Prepare for and manage risk from environmental emergencies										
2,014	-	2,014	26,076	-	26,076	-	-	-	25,352	-
F Departmental operating costs										
198,903	-16,271	182,632	-7,147	-	-7,147	47,705	-6,000	41,705	152,667	6,322
G Support and develop British farming (NDPB) (net)										
1,376	-	1,376	-	-	-	-	-	-	1,418	-
H Help to enhance the environment and biodiversity (NDPB) (net)										
160,766	-	160,766	293,524	-	293,524	20,623	-	20,623	457,812	59,949
I Prepare for and manage risk from environmental emergencies (NDPB) (net)										
74,254	-	74,254	229,632	-	229,632	293,800	-	293,800	305,937	286,000
Total Spending in DEL										
758,626	-135,770	622,856	3,878,786	-2,380,012	1,498,774	425,000	-9,000	416,000	2,069,951	417,549
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	55,492	-112,000	-56,508	1,000	-	1,000	113,848	1,000
<i>Of which:</i>										
J Support and develop British farming										
-	-	-	-91,000	-	-91,000	-	-	-	107,207	-
K Help to enhance the environment and biodiversity										
-	-	-	-28,532	-	-28,532	-	-	-	-35,339	-
L Support a strong and sustainable green economy										
-	-	-	112,000	-112,000	-	-	-	-	-	-
M Prepare for and manage risk from animal and plant diseases										
-	-	-	117	-	117	-	-	-	1	-
N Prepare for and manage risk from environmental emergencies										
-	-	-	152	-	152	-	-	-	1	-
O Departmental operating costs										
-	-	-	50,000	-	50,000	-	-	-	24,573	-

Part II: Subhead detail

£'000

2013-14 Plans									2012-13 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
P Support and develop British farming (NDPB) (net)										
-	-	-	-133	-	-133	1,000	-	1,000	-3,290	1,000
Q Help to enhance the environment and biodiversity (NDPB) (net)										
-	-	-	2,102	-	2,102	-	-	-	4,908	-
R Prepare for and manage risk from environmental emergencies (NDPB) (net)										
-	-	-	10,786	-	10,786	-	-	-	15,787	-
Total Spending in AME										
-	-	-	55,492	-112,000	-56,508	1,000	-	1,000	113,848	1,000
Non-Budget spending										
Voted expenditure										
-	-	-	1,247,840	-1,237,840	10,000	-	-	-	10,000	-
<i>Of which:</i>										
S Support and develop British farming										
-	-	-	1,247,840	-1,237,840	10,000	-	-	-	10,000	-
Total Non-Budget Spending										
-	-	-	1,247,840	-1,237,840	10,000	-	-	-	10,000	-
Total for Estimate										
758,626	-135,770	622,856	5,182,118	-3,729,852	1,452,266	426,000	-9,000	417,000	2,193,799	418,549
<i>Of which:</i>										
Voted Expenditure										
758,626	-135,770	622,856	5,182,118	-3,729,852	1,452,266	426,000	-9,000	417,000	2,193,799	418,549
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	2,075,122	2,193,799	2,145,974
Net Capital Requirement	417,000	418,549	383,136
Accruals to cash adjustments	-136,872	-272,329	68,508
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-81,473	-79,491	-87,122
New provisions and adjustments to previous provisions	-196,369	-191,309	-132,466
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-19,000	-5,050	6,715
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-1,087,730	-1,129,521	-1,118,362
Add cash grant-in-aid	963,068	1,033,176	1,051,909
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-27,832
Increase (+) / Decrease (-) in debtors	-	-	28,657
Increase (-) / Decrease (+) in creditors	-	-	221,654
Use of provisions	284,632	99,866	125,355
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	2,355,250	2,340,019	2,597,618

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	733,718	760,356	697,038
<i>Less:</i>			
Administration DEL Income	-135,770	-138,513	-118,308
Net Administration Costs	597,948	621,843	578,730
Gross Programme Costs	5,485,817	5,498,547	5,633,792
<i>Less:</i>			
Programme DEL Income	-2,383,012	-2,342,912	-2,542,602
Programme AME Income	-112,000	-13,280	-23,213
Non-budget income	-1,237,840	-1,309,110	-1,235,717
Net Programme Costs	1,752,965	1,833,245	1,832,260
Total Net Operating Costs	2,350,913	2,455,088	2,410,990
<i>Of which:</i>			
Resource DEL	1,795,851	1,927,463	1,989,623
Capital DEL	276,066	261,289	265,016
Resource AME	268,996	256,336	155,515
Capital AME	-	-	-
Non-budget	10,000	10,000	836
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-276,066	-261,289	-265,016
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-9,725	-10,000	-836
Total Resource Budget	2,065,122	2,183,799	2,145,138
<i>Of which:</i>			
Resource DEL	2,121,630	2,069,951	2,196,574
Resource AME	-56,508	113,848	-51,436
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	10,000	10,000	836
Total Resource (Estimate)	2,075,122	2,193,799	2,145,974

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-2,515,782	-2,481,075	-2,660,217
<i>Of which:</i>			
Administration			
EU Grants Received	-	-	-27
<i>Of which:</i>			
D: Prepare for and manage risk from animal and plant diseases	-	-	-2
F: Departmental operating costs	-	-	-25
Sales of Goods and Services	-135,144	-138,513	-118,279
<i>Of which:</i>			
A: Support and develop British farming	-34,986	-37,676	-26,559
B: Help to enhance the environment and biodiversity	-23,358	-22,851	-21,139
C: Support a strong and sustainable green economy	-	-	-34
D: Prepare for and manage risk from animal and plant diseases	-60,529	-59,543	-63,013
E: Prepare for and manage risk from environmental emergencies	-	-	-1
F: Departmental operating costs	-16,271	-18,443	-7,533
Interest and Dividends	-	-	-2
<i>Of which:</i>			
A: Support and develop British farming	-	-	-2
Other Income	-626	-	-
<i>Of which:</i>			
D: Prepare for and manage risk from animal and plant diseases	-626	-	-
Total Administration	-135,770	-138,513	-118,308
 Programme			
EU Grants Received	-2,322,452	-2,313,958	-2,462,304
<i>Of which:</i>			
A: Support and develop British farming	-1,811,350	-1,789,131	-2,045,012
B: Help to enhance the environment and biodiversity	-510,274	-522,226	-417,124
C: Support a strong and sustainable green economy	-	-	-166
D: Prepare for and manage risk from animal and plant diseases	-828	-2,601	-
F: Departmental operating costs	-	-	-2
Sales of Goods and Services	-57,560	-28,604	-52,785
<i>Of which:</i>			
A: Support and develop British farming	-1,200	-40	-180
B: Help to enhance the environment and biodiversity	-33,860	-7,959	-22,643
C: Support a strong and sustainable green economy	-	-	3
D: Prepare for and manage risk from animal and plant diseases	-22,500	-20,605	-22,547
E: Prepare for and manage risk from environmental emergencies	-	-	246
F: Departmental operating costs	-	-	-7,664
Interest and Dividends	-	-	-26,820
<i>Of which:</i>			
B: Help to enhance the environment and biodiversity	-	-	-26,800
C: Support a strong and sustainable green economy	-	-	-20
Total Programme	-2,380,012	-2,342,562	-2,541,909

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource AME	-112,000	-13,280	-23,213
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-112,000	-13,280	-23,213
<i>Of which:</i>			
L: Support a strong and sustainable green economy	-112,000	-13,280	-23,213
Total Programme	-112,000	-13,280	-23,213
Total Voted Resource Income	-2,627,782	-2,494,355	-2,683,430
Voted Capital DEL	-9,000	-8,950	-10,918
<i>Of which:</i>			
Programme			
Sales of Assets	-6,000	-8,600	-10,225
<i>Of which:</i>			
A: Support and develop British farming	-	-	-1,401
B: Help to enhance the environment and biodiversity	-	-	-3,029
D: Prepare for and manage risk from animal and plant diseases	-	-	-253
F: Departmental operating costs	-6,000	-8,600	-5,542
Other Grants	-3,000	-350	-693
<i>Of which:</i>			
B: Help to enhance the environment and biodiversity	-3,000	-350	-
F: Departmental operating costs	-	-	-693
Total Programme	-9,000	-8,950	-10,918
Total Voted Capital Income	-9,000	-8,950	-10,918

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

No CFER income or receipts are expected in 2013-14, 2012-13 or 2011-12.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Bronwyn Hill
Additional Accounting Officers:	Ian Gambles for sections B, K (Forestry Commission)

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

ALB/NDPB Accounting Officers:

Tony Smith	Consumer Council for Water
Dr Paul Leinster	Environment Agency
Paul Broadbent	Gangmasters Licensing Authority
Marcus Yeo	Joint Nature Conservation Committee
James Cross	Marine Management Organisation
Sophie Churchill	National Forest Company
Dave Webster	Natural England
Richard Deverell	Royal Botanic Gardens, Kew
Tom Taylor	Agriculture & Horticulture Development Board
Dr Paul Williams	Sea Fish Industry Authority

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

In discharging these responsibilities, particular regard is given to:

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

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

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

Part III: Note E - Non-Departmental Public Bodies

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
P	Agriculture & Horticulture Development Board	-133	1,000	-
H	Consumer Council for Water	5,130	-	5,130
H, I, Q, R	Environment Agency	534,414	301,586	720,554
G	Gangmasters Licensing Authority	1,376	-	1,376
H	Joint Nature Conservation Committee	10,309	-	10,179
H	Marine Management Organisation	28,049	-	27,275
H	National Forest Company	2,940	-	2,940
H, Q	Natural England	172,213	2,674	170,614
H	Royal Botanical Gardens, Kew	17,817	10,163	25,000
Q	Sea Fish Industry Authority	192	-	-
Total		772,307	315,423	963,068

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

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

Section in Part II: Subhead Detail	Service	£'000
A to F - DEL	Payments for Committees and Tribunals	58

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Liability for landfill sites that do not reach the standards required by Pollution Prevention and Control regulations if the licence holder becomes insolvent.	15,000 - 30,000
Infringements of the Urban Waste Water Treatment Directive could lead to substantial fines for the Core-Department from the EU.	Unquantifiable
Potential future claims against the Core-Department for pollution that may arise from FMD Farm Burial Grounds.	Unquantifiable
A contractual liability for dilapidations arises to the extent that the tenant fails to repair, maintain or decorate in accordance with the terms of the lease. A liability for reinstatement arises where a leased building is altered by the tenant at the request of the tenant. These obligations cannot be reliably estimated at inception. Provision is made where the landlord has notified an intention to enforce a claim and the amount of such a claim can be assessed. A contingent liability therefore exists for potential claims against the Core-Department over and above the existing provision.	21,200
Possible European Court of Justice fines relating to alleged failure to transpose the Wild Birds Directive.	7,000 - 8,000
As part of the revised contract with our Facilities Management providers it has been agreed that under certain conditions arising from the rationalisation of the estate and subsequent reduction in demand, any restructuring costs such as redundancies or early retirement will be recharged to Defra.	Unquantifiable
The EU is considering the UK response to a letter of formal notice alleging non-conformity in relation to various aspects of the transposition of the Water Framework Directive. The potential liability is not quantifiable at this stage.	Unquantifiable
Fera was awarded a European Regional Development Fund (ERDF) grant, administered by Yorkshire Forward/Department for Communities and Local Government (DCLG), of £2m to refurbish science accommodation and provide supporting infrastructure to let out to small and medium sized science-based enterprises. The works were completed during March 2011. If Fera are unable to meet the objectives and conditions of the grant, some monies may be repayable to ERDF.	Unquantifiable
Fera is responsible for indemnity against all actions, costs and expenses made against the National Institute of Agricultural Botany (NIAB) arising from their contract with Defra. The value of any such possible future actions is not quantifiable but, to minimise liability, the contract requires NIAB to take out a £5m professional insurance.	Unquantifiable
The EU has acknowledged that sugar levy rates, advised by regulation, were incorrect leading to overcharged levies during the period 2002 to 2006. The EU has issued new regulations which are being challenged by sugar producers with the EU. The potential liability is held by RPA.	Unquantifiable

RPA is currently in receipt of appeals from scheme claimants against the non payment of claims covering the Single Payment Scheme (SPS) and Trader related schemes. If the appeals are successful they could either result in a liability for EU or Exchequer funded payments.	Unquantifiable
Cefas management consider specific risks exist relating to potential claims. The range of these contingent liabilities is currently believed to individually be between no claim and £150,000.	Unquantifiable
Potential liabilities arising from small claims, individually less than £3m, against Defra and its Executive Agencies.	7,200
In addition to the liabilities of the Core–Department and Executive Agencies the following NDPB liabilities are included for information:	
JNCC is currently awaiting a hearing date for an industrial tribunal. The case is likely to be heard within the next 12 months but it is not possible to accurately estimate the potential costs as these are subject to legal process.	Unquantifiable
Potential obligations for remedial work on contaminated assets should the Environment Agency dispose of the assets and legal claims are made by third parties.	4,100
Natural England is involved in certain claims and litigation relating to its core purpose. In the opinion of management the liabilities, if any, arising from these claims and litigation will not have a material impact on the financial position or results.	Unquantifiable
Potential liabilities arising from small claims, individually less than £3m, against Defra's NDPBs.	2,400

Part III: Note M - Replacement for Trust Statement

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

£'000

Taxes, fines and charges

Rural Payments Agency	11,000
Environment Agency	10

11,010
