
Central Government Supply Estimates 2017-18

Supplementary Estimates

February 2018



Central Government Supply Estimates 2017-18

Supplementary Estimates

for the year ending 31 March 2018

Presented to the House of Commons by Command of Her Majesty

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7 February 2018

MEL STRIDE

Section 1.

Introduction

1. Supply Estimates are the means by which the government seeks authority from Parliament for its own spending each year. A full description of Supply Estimates was included in *Central Government Supply Estimates 2017-18: Main Supply Estimates (HC 1127)* presented to Parliament on 19 April 2017.

Supplementary, Revised and New Estimates

2. In the course of a financial year the government may need to ask Parliament for additional resources, capital and/or cash by means of a Supplementary Estimate. There is one scheduled opportunity for departments to amend departmental budgets and Estimates, the details of which are set out in this booklet.
3. Revised Estimates are rare but they may be presented in the summer to replace corresponding Main Estimates before Parliament formally approves them. Revised Estimates normally reduce the amount sought in the original Estimate or vary the way in which it is spent. New Estimates may also be introduced, for example to reflect a new entity, and are usually presented at the same time as the Supplementary Estimates.

Out-of-Turn Supplementary Estimates

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

Total Estimates to date

5. For the current year, Main Estimates were presented to Parliament on 19 April 2017 (HC 1127). This booklet sets out the request for changes since that publication.

Original provision, changes and revised Supply

6. **Table 1** below shows the total voted Supply provision sought for 2017-18 in the Main Estimates, the changes sought in the Supplementary Estimates and the revised plans.

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

| | £ million | | |
|---|----------------|----------------|----------------|
| | 2017-18† †† | 2017-18 † | 2017-18 † |
| | Present Plans | Changes | Revised Plans |
| Total Resource and Capital Departmental Expenditure Limit ††† | 312,350 | 17,517 | 329,867 |
| Total Resource and Capital Annually Managed Expenditure | 203,366 | 152,384 | 355,750 |
| Total Net Budget | 515,716 | 169,901 | 685,617 |
| Total Non-Budget Expenditure | 60,797 | 734 | 61,531 |
| Total Resource and Capital in Estimates | 576,513 | 170,635 | 747,148 |
| Resource to cash adjustments | -83,892 | -175,248 | -259,140 |
| Total Net Cash Requirement | 492,621 | -4,613 | 488,008 |

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

†† Figures for the independent Estimates are provisional: check the published Supplementary Estimates 2017-18 for these bodies.

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

7. There are 50 Supplementary Estimates for central government departments, seeking the changes set out in **Table 2**, in this booklet. In addition, independent bodies may present their own booklets.
8. The main aggregate for public expenditure is **Total Managed Expenditure (TME)**, which includes Departmental Expenditure Limits (DEL), for which firm 4 year plans were set in the 2015 Spending Review and Autumn Statement (Cm 9162) in November 2015, and Annually Managed Expenditure (AME), which is subject to annual review as part of the Budget process. These definitions are explained in more detail in Chapter 1 of the *Public Expenditure Statistical Analyses 2017* (Cm 9467) and section 1 of the Main Estimates 2017-18 (HC 1127).
9. The main elements of DEL and AME that are not funded through the Supply Estimates are central government expenditure funded directly from other sources, (e.g. the National Insurance Fund).

In-year controls

10. Parliament votes limits on:
 - The net resource DEL requirement;
 - The net capital DEL requirement;
 - The net resource AME requirement;
 - The net capital AME requirement;

- The net non-budget requirement; and
 - The net cash requirement for the Estimate as a whole.
11. The operation of in-year controls for 2017-18 was explained in Section 1 of HC 1127. Changes to resource DEL, administration budgets and capital DEL, as a result of the Supplementary Estimates are summarised in **Tables 3, 4 and 5**.
12. **Table 6** compares the present plans (voted spending only) for 2017-18 with the forecast outturn for the first 6 months of the year for each Estimate.

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

13. The Clear Line of Sight (Alignment) reforms outlined in Cm 7567 of March 2009 simplified the government’s financial reporting to Parliament by aligning, as far as possible, the recording of government spending in Supply Estimates with departmental budgets and accounts. The reforms were approved by the House of Commons following a debate and vote in the House in July 2010.
14. As mentioned in HC 1127, where complete alignment of Parliamentary controls, departmental budgets and resource accounts is not practical, it is necessary for expenditure items to be reported differently in different documents. From 2016-17, the Department for Education’s (DFE) Estimate and accounts will not wholly align to the budgets set by the Treasury. DFE’s Estimates and Accounts now include the grant paid to Academies by DFE within the Estimate’s Resource DEL and Capital DEL controls. The actual spending of Academies will instead be reported separately to Parliament on an Academic year basis. DFE’s budgeting controls as set by the Treasury, will continue to include the spending of Academies on a financial year basis whilst these entities remain classified to the central government sector. DFE’s Resource DEL and Capital DEL budgets as set by the Treasury (which include the spending of Academies) can be viewed in Tables 3 and 5 of this publication, whilst DFE’s Resource AME budget can be viewed in Part III Note A of DFE’s Estimate. The figures in DFE’s Estimate are consistent with those presented in the 2017-18 Main Estimates (HC 1127).

Parliamentary procedure

15. Supplementary Estimates seek funds for expenditure in addition to, or a reduction in, that sought in previous Supply Estimates in the same financial year. They may be presented to:
- Seek authority, and additional resources, capital and/or cash as necessary, for any new services; and
 - Increase or decrease the provision for existing services.
16. The House of Commons has an opportunity to debate and vote on Supplementary Estimates (and where applicable New Estimates), followed by detailed examination by departmental Select Committees. This process is described more fully in section 3 of HC 1127.

Format of Supplementary Estimates

17. Each Supplementary Estimate is produced in a standard format and consists of an introduction, Part I, Part II and Part III. The format and organisation of Estimates is explained more fully in section 2 of HC 1127.

Introduction

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

Part I

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

Part II

20. Part II of the Supplementary Estimate contains 3 tables. The first table identifies the sections within each budgetary limit where changes to resources and capital are being proposed and also shows movement in cash. This is followed by a reproduction of original Main Estimate Part II table showing the revised subhead detail, including the additional provision sought for each subhead (including unchanged subheads) as a result of the Supplementary Estimate. The third table (Part II: resource to cash reconciliation) provides a reconciliation between the net resource total and the net cash requirement (NCR).

Part III – other statements and notes

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

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

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

Table 2 Supply Estimates by department (voted)

| | £'000 | | |
|--|-------------------|------------------|-------------------|
| | Current Plans | Changes | Revised Plans |
| Supply Estimates presented by HM Treasury | | | |
| Ministry of Defence | | | |
| Departmental Expenditure Limit | | | |
| Resource | 36,035,225 | 184,402 | 36,219,627 |
| Capital | 8,529,692 | 1,263,500 | 9,793,192 |
| Annually Managed Expenditure | | | |
| Resource | 1,382,550 | 8,668,236 | 10,050,786 |
| Capital | - | 100,000 | 100,000 |
| Total Net Budget | | | |
| Resource | 37,417,775 | 8,852,638 | 46,270,413 |
| Capital | 8,529,692 | 1,363,500 | 9,893,192 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 37,113,920 | 1,703,385 | 38,817,305 |
| Security and Intelligence Agencies | | | |
| Departmental Expenditure Limit | | | |
| Resource | 2,401,005 | 13,450 | 2,414,455 |
| Capital | 609,700 | -31,669 | 578,031 |
| Annually Managed Expenditure | | | |
| Resource | 39,050 | -10,500 | 28,550 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 2,440,055 | 2,950 | 2,443,005 |
| Capital | 609,700 | -31,669 | 578,031 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 2,746,030 | 281 | 2,746,311 |
| Home Office | | | |
| Departmental Expenditure Limit | | | |
| Resource | 10,510,369 | 28,899 | 10,539,268 |
| Capital | 515,919 | 97,073 | 612,992 |
| Annually Managed Expenditure | | | |
| Resource | 2,497,825 | 504,000 | 3,001,825 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 13,008,194 | 532,899 | 13,541,093 |
| Capital | 515,919 | 97,073 | 612,992 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 13,417,921 | 309,707 | 13,727,628 |
| National Crime Agency | | | |
| Departmental Expenditure Limit | | | |
| Resource | 441,499 | 13,532 | 455,031 |
| Capital | 50,000 | -5,000 | 45,000 |
| Annually Managed Expenditure | | | |
| Resource | 50,000 | - | 50,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 491,499 | 13,532 | 505,031 |
| Capital | 50,000 | -5,000 | 45,000 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 525,000 | 25,520 | 550,520 |

Table 2 Supply Estimates by department (voted)

| | £'000 | | |
|--|--------------------|------------------|--------------------|
| | Current Plans | Changes | Revised Plans |
| Foreign and Commonwealth Office | | | |
| Departmental Expenditure Limit | | | |
| Resource | 2,137,945 | 79,433 | 2,217,378 |
| Capital | 134,442 | 3,203 | 137,645 |
| Annually Managed Expenditure | | | |
| Resource | 100,000 | 105,000 | 205,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 2,237,945 | 184,433 | 2,422,378 |
| Capital | 134,442 | 3,203 | 137,645 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 2,195,904 | 60,136 | 2,256,040 |
| Department for International Development | | | |
| Departmental Expenditure Limit | | | |
| Resource | 7,102,879 | 52,401 | 7,155,280 |
| Capital | 2,888,301 | -141,377 | 2,746,924 |
| Annually Managed Expenditure | | | |
| Resource | 456,900 | -44,700 | 412,200 |
| Capital | 267,000 | 128,000 | 395,000 |
| Total Net Budget | | | |
| Resource | 7,559,779 | 7,701 | 7,567,480 |
| Capital | 3,155,301 | -13,377 | 3,141,924 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 10,570,180 | 175,024 | 10,745,204 |
| Department of Health and Social Care † | | | |
| Departmental Expenditure Limit | | | |
| Resource | 98,709,164 | 1,294,066 | 100,003,230 |
| Capital | 6,083,981 | -486,300 | 5,597,681 |
| Annually Managed Expenditure | | | |
| Resource | 14,383,879 | 13,556,000 | 27,939,879 |
| Capital | 15,000 | - | 15,000 |
| Total Net Budget | | | |
| Resource | 113,093,043 | 14,850,066 | 127,943,109 |
| Capital | 6,098,981 | -486,300 | 5,612,681 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 104,616,014 | 807,766 | 105,423,780 |
| Department for Work and Pensions | | | |
| Departmental Expenditure Limit | | | |
| Resource | 5,923,852 | -170,819 | 5,753,033 |
| Capital | 337,500 | 124,504 | 462,004 |
| Annually Managed Expenditure | | | |
| Resource | 74,630,707 | 2,934,033 | 77,564,740 |
| Capital | - | 171,884 | 171,884 |
| Total Net Budget | | | |
| Resource | 80,554,559 | 2,763,214 | 83,317,773 |
| Capital | 337,500 | 296,388 | 633,888 |
| Non-Budget Expenditure | 2,230,144 | 320,291 | 2,550,435 |
| Net Cash Requirement | 83,696,944 | 1,633,945 | 85,330,889 |

Table 2 Supply Estimates by department (voted)

| | £'000 | | |
|---|-------------------|------------------|-------------------|
| | Current Plans | Changes | Revised Plans |
| Department for Education | | | |
| Departmental Expenditure Limit | | | |
| Resource † | 64,850,197 | 14,012,687 | 78,862,884 |
| Capital † | 5,182,070 | -243,700 | 4,938,370 |
| Annually Managed Expenditure | | | |
| Resource | -2,860,573 | 1,985,064 | -875,509 |
| Capital | 15,678,941 | 2,716,000 | 18,394,941 |
| Total Net Budget | | | |
| Resource | 61,989,624 | 15,997,751 | 77,987,375 |
| Capital | 20,861,011 | 2,472,300 | 23,333,311 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 79,228,199 | 1,899,251 | 81,127,450 |
| Office for Standards in Education, Children's Services and Skills | | | |
| Departmental Expenditure Limit | | | |
| Resource | 141,110 | -9,640 | 131,470 |
| Capital | - | 8,000 | 8,000 |
| Annually Managed Expenditure | | | |
| Resource | -478 | 1,640 | 1,162 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 140,632 | -8,000 | 132,632 |
| Capital | - | 8,000 | 8,000 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 137,347 | -1,640 | 135,707 |
| Office of Qualifications and Examinations Regulation | | | |
| Departmental Expenditure Limit | | | |
| Resource | 17,677 | 227 | 17,904 |
| Capital | - | 267 | 267 |
| Annually Managed Expenditure | | | |
| Resource | - | 177 | 177 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 17,677 | 404 | 18,081 |
| Capital | - | 267 | 267 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 17,621 | 494 | 18,115 |
| Department for Business, Energy and Industrial Strategy | | | |
| Departmental Expenditure Limit | | | |
| Resource | 2,980,716 | 215,112 | 3,195,828 |
| Capital | 10,895,941 | -39,464 | 10,856,477 |
| Annually Managed Expenditure | | | |
| Resource | 2,578,274 | 82,798,267 | 85,376,541 |
| Capital | -166,219 | 937,768 | 771,549 |
| Total Net Budget | | | |
| Resource | 5,558,990 | 83,013,379 | 88,572,369 |
| Capital | 10,729,722 | 898,304 | 11,628,026 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 15,645,324 | 44,090 | 15,689,414 |

Table 2 Supply Estimates by department (voted)

| | £'000 | | |
|--|-------------------|-----------------|-------------------|
| | Current Plans | Changes | Revised Plans |
| Department for Transport | | | |
| Departmental Expenditure Limit | | | |
| Resource | 3,576,254 | 303,229 | 3,879,483 |
| Capital | 6,410,100 | 21,561 | 6,431,661 |
| Annually Managed Expenditure | | | |
| Resource | 8,662,221 | -34,400 | 8,627,821 |
| Capital | 6,717,507 | 732,297 | 7,449,804 |
| Total Net Budget | | | |
| Resource | 12,238,475 | 268,829 | 12,507,304 |
| Capital | 13,127,607 | 753,858 | 13,881,465 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 21,515,030 | -551,337 | 20,963,693 |
| Department for Exiting the European Union | | | |
| Departmental Expenditure Limit | | | |
| Resource | 101,040 | -24,593 | 76,447 |
| Capital | 100 | 650 | 750 |
| Annually Managed Expenditure | | | |
| Resource | 500 | 2,500 | 3,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 101,540 | -22,093 | 79,447 |
| Capital | 100 | 650 | 750 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 101,140 | -24,303 | 76,837 |
| Department for International Trade | | | |
| Departmental Expenditure Limit | | | |
| Resource | 364,259 | 27,233 | 391,492 |
| Capital | 6,660 | 12,406 | 19,066 |
| Annually Managed Expenditure | | | |
| Resource | 3,000 | - | 3,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 367,259 | 27,233 | 394,492 |
| Capital | 6,660 | 12,406 | 19,066 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 371,919 | 109,639 | 481,558 |
| Department for Digital, Culture, Media and Sport ††† | | | |
| Departmental Expenditure Limit | | | |
| Resource | 1,608,314 | 323,477 | 1,931,791 |
| Capital | 449,437 | -63,689 | 385,748 |
| Annually Managed Expenditure | | | |
| Resource | 3,391,999 | -50,507 | 3,341,492 |
| Capital | 171,326 | 154,309 | 325,635 |
| Total Net Budget | | | |
| Resource | 5,000,313 | 272,970 | 5,273,283 |
| Capital | 620,763 | 90,620 | 711,383 |
| Non-Budget Expenditure | - | 220,000 | 220,000 |
| Net Cash Requirement | 5,188,226 | 228,829 | 5,417,055 |

Table 2 Supply Estimates by department (voted)

| | £'000 | | |
|--|-------------------|------------------|-------------------|
| | Current Plans | Changes | Revised Plans |
| Ministry of Housing, Communities and Local Government †††† | | | |
| Departmental Expenditure Limits - Communities | | | |
| Resource | 2,910,337 | -470,633 | 2,439,704 |
| Capital | 6,512,343 | 484,352 | 6,996,695 |
| Departmental Expenditure Limit - Local Government | | | |
| Resource | 6,728,133 | -10,494 | 6,717,639 |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 15,580,114 | 778,069 | 16,358,183 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 25,218,584 | 296,942 | 25,515,526 |
| Capital | 6,512,343 | 484,352 | 6,996,695 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 18,588,949 | 1,618,448 | 20,207,397 |
| Ministry of Justice | | | |
| Departmental Expenditure Limit | | | |
| Resource | 7,046,249 | 582,944 | 7,629,193 |
| Capital | 742,150 | -317,283 | 424,867 |
| Annually Managed Expenditure | | | |
| Resource | 482,000 | 1 | 482,001 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 7,528,249 | 582,945 | 8,111,194 |
| Capital | 742,150 | -317,283 | 424,867 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 7,349,458 | 520,733 | 7,870,191 |
| Crown Prosecution Service | | | |
| Departmental Expenditure Limit | | | |
| Resource | 509,622 | -228 | 509,394 |
| Capital | 10,300 | - | 10,300 |
| Annually Managed Expenditure | | | |
| Resource | 3,150 | 8,000 | 11,150 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 512,772 | 7,772 | 520,544 |
| Capital | 10,300 | - | 10,300 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 524,972 | -228 | 524,744 |
| Serious Fraud Office | | | |
| Departmental Expenditure Limit | | | |
| Resource | 45,700 | 12,900 | 58,600 |
| Capital | 1,700 | - | 1,700 |
| Annually Managed Expenditure | | | |
| Resource | 1,000 | - | 1,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 46,700 | 12,900 | 59,600 |
| Capital | 1,700 | - | 1,700 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 44,600 | 12,900 | 57,500 |

Table 2 Supply Estimates by department (voted)

| | £'000 | | |
|--|-------------------|--------------------|--------------------|
| | Current Plans | Changes | Revised Plans |
| HM Procurator General and Treasury Solicitor | | | |
| Departmental Expenditure Limit | | | |
| Resource | 8,310 | 526 | 8,836 |
| Capital | 2,900 | - | 2,900 |
| Annually Managed Expenditure | | | |
| Resource | - | 3,000 | 3,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 8,310 | 3,526 | 11,836 |
| Capital | 2,900 | - | 2,900 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 10,400 | 526 | 10,926 |
| Department for Environment, Food and Rural Affairs | | | |
| Departmental Expenditure Limit | | | |
| Resource | 1,872,905 | 102,272 | 1,975,177 |
| Capital | 685,100 | -41,192 | 643,908 |
| Annually Managed Expenditure | | | |
| Resource | 105,347 | 161,677 | 267,024 |
| Capital | 500 | 15,500 | 16,000 |
| Total Net Budget | | | |
| Resource | 1,978,252 | 263,949 | 2,242,201 |
| Capital | 685,600 | -25,692 | 659,908 |
| Non-Budget Expenditure | 10,000 | 1 | 10,001 |
| Net Cash Requirement | 2,366,607 | 480,995 | 2,847,602 |
| HM Revenue and Customs | | | |
| Departmental Expenditure Limit | | | |
| Resource | 3,657,013 | 34,344 | 3,691,357 |
| Capital | 246,790 | 35,530 | 282,320 |
| Annually Managed Expenditure | | | |
| Resource | 12,142,560 | -154,916 | 11,987,644 |
| Capital | 10 | - | 10 |
| Total Net Budget | | | |
| Resource | 15,799,573 | -120,572 | 15,679,001 |
| Capital | 246,800 | 35,530 | 282,330 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 15,716,856 | 177,703 | 15,894,559 |
| HM Treasury | | | |
| Departmental Expenditure Limit | | | |
| Resource | 161,461 | 68,159 | 229,620 |
| Capital | 186,965 | -169,435 | 17,530 |
| Annually Managed Expenditure | | | |
| Resource | -633,040 | 24,816,405 | 24,183,365 |
| Capital | -13,240,600 | 10,247,567 | -2,993,033 |
| Total Net Budget | | | |
| Resource | -471,579 | 24,884,564 | 24,412,985 |
| Capital | -13,053,635 | 10,078,132 | -2,975,503 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 284,659 | -14,102,182 | -13,817,523 |

Table 2 Supply Estimates by department (voted)

| | £'000 | | |
|--|-------------------|-----------------|-------------------|
| | Current Plans | Changes | Revised Plans |
| Cabinet Office | | | |
| Departmental Expenditure Limit | | | |
| Resource | 353,520 | 200,490 | 554,010 |
| Capital | 97,010 | 26,337 | 123,347 |
| Annually Managed Expenditure | | | |
| Resource | 5,000 | 17,700 | 22,700 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 358,520 | 218,190 | 576,710 |
| Capital | 97,010 | 26,337 | 123,347 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 490,047 | 196,519 | 686,566 |
| Scotland Office and Office of the Advocate General | | | |
| Departmental Expenditure Limit | | | |
| Resource | 9,300 | 491 | 9,791 |
| Capital | 50 | 50 | 100 |
| Annually Managed Expenditure | | | |
| Resource | - | 200 | 200 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 9,300 | 691 | 9,991 |
| Capital | 50 | 50 | 100 |
| Non-Budget Expenditure | 28,573,501 | 100,779 | 28,674,280 |
| Net Cash Requirement | 28,582,780 | 101,285 | 28,684,065 |
| Northern Ireland Office | | | |
| Departmental Expenditure Limit | | | |
| Resource | 22,200 | -861 | 21,339 |
| Capital | 530 | 1,125 | 1,655 |
| Annually Managed Expenditure | | | |
| Resource | - | 500 | 500 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 22,200 | -361 | 21,839 |
| Capital | 530 | 1,125 | 1,655 |
| Non-Budget Expenditure | 15,665,600 | -378,200 | 15,287,400 |
| Net Cash Requirement | 15,686,144 | -377,736 | 15,308,408 |
| Wales Office | | | |
| Departmental Expenditure Limit | | | |
| Resource | 4,560 | 550 | 5,110 |
| Capital | 30 | 90 | 120 |
| Annually Managed Expenditure | | | |
| Resource | - | 6 | 6 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 4,560 | 556 | 5,116 |
| Capital | 30 | 90 | 120 |
| Non-Budget Expenditure | 14,317,949 | 470,943 | 14,788,892 |
| Net Cash Requirement | 14,322,399 | 471,553 | 14,793,952 |

Table 2 Supply Estimates by department (voted)

| | £'000 | | |
|---------------------------------------|------------------|---------------|------------------|
| | Current Plans | Changes | Revised Plans |
| National Savings and Investments | | | |
| Departmental Expenditure Limit | | | |
| Resource | 137,911 | -7,300 | 130,611 |
| Capital | 620 | 1,400 | 2,020 |
| Annually Managed Expenditure | | | |
| Resource | 3,300 | - | 3,300 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 141,211 | -7,300 | 133,911 |
| Capital | 620 | 1,400 | 2,020 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 142,591 | -5,200 | 137,391 |
| Charity Commission | | | |
| Departmental Expenditure Limit | | | |
| Resource | 22,310 | -1,500 | 20,810 |
| Capital | 1,120 | 2,500 | 3,620 |
| Annually Managed Expenditure | | | |
| Resource | 73 | - | 73 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 22,383 | -1,500 | 20,883 |
| Capital | 1,120 | 2,500 | 3,620 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 21,860 | 2,000 | 23,860 |
| Competition and Markets Authority | | | |
| Departmental Expenditure Limit | | | |
| Resource | 69,426 | 71,000 | 140,426 |
| Capital | 1,300 | - | 1,300 |
| Annually Managed Expenditure | | | |
| Resource | 2,500 | -67,000 | -64,500 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 71,926 | 4,000 | 75,926 |
| Capital | 1,300 | - | 1,300 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 68,240 | 71,000 | 139,240 |
| The Statistics Board | | | |
| Departmental Expenditure Limit | | | |
| Resource | 248,549 | 2,908 | 251,457 |
| Capital | 14,030 | 3,603 | 17,633 |
| Annually Managed Expenditure | | | |
| Resource | -462 | 4,786 | 4,324 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 248,087 | 7,694 | 255,781 |
| Capital | 14,030 | 3,603 | 17,633 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 246,079 | 901 | 246,980 |

Table 2 Supply Estimates by department (voted)

| | £'000 | | |
|---------------------------------------|------------------|--------------|------------------|
| | Current Plans | Changes | Revised Plans |
| Food Standards Agency | | | |
| Departmental Expenditure Limit | | | |
| Resource | 80,632 | -808 | 79,824 |
| Capital | 5,921 | 1,747 | 7,668 |
| Annually Managed Expenditure | | | |
| Resource | 9,603 | - | 9,603 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 90,235 | -808 | 89,427 |
| Capital | 5,921 | 1,747 | 7,668 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 84,417 | 3,432 | 87,849 |
| The National Archives | | | |
| Departmental Expenditure Limit | | | |
| Resource | 33,570 | 1,558 | 35,128 |
| Capital | 2,700 | -1,370 | 1,330 |
| Annually Managed Expenditure | | | |
| Resource | -61 | - | -61 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 33,509 | 1,558 | 35,067 |
| Capital | 2,700 | -1,370 | 1,330 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 31,022 | -912 | 30,110 |
| United Kingdom Supreme Court | | | |
| Departmental Expenditure Limit | | | |
| Resource | 2,640 | -396 | 2,244 |
| Capital | 450 | - | 450 |
| Annually Managed Expenditure | | | |
| Resource | 1,000 | - | 1,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 3,640 | -396 | 3,244 |
| Capital | 450 | - | 450 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 1,900 | -396 | 1,504 |
| Government Actuary's Department | | | |
| Departmental Expenditure Limit | | | |
| Resource | 1 | -275 | -274 |
| Capital | 200 | 275 | 475 |
| Annually Managed Expenditure | | | |
| Resource | -90 | 233 | 143 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | -89 | -42 | -131 |
| Capital | 200 | 275 | 475 |
| Non-Budget Expenditure | - | 2,539 | 2,539 |
| Net Cash Requirement | 215 | - | 215 |

Table 2 Supply Estimates by department (voted)

| | £'000 | | |
|---------------------------------------|------------------|-----------------|------------------|
| | Current Plans | Changes | Revised Plans |
| Office of Gas and Electricity Markets | | | |
| Departmental Expenditure Limit | | | |
| Resource | 701 | 1 | 702 |
| Capital | 5,239 | - | 5,239 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 701 | 1 | 702 |
| Capital | 5,239 | - | 5,239 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 7,130 | 3,530 | 10,660 |
| Office of Rail and Road | | | |
| Departmental Expenditure Limit | | | |
| Resource | 3 | 1 | 4 |
| Capital | 720 | - | 720 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 3 | 1 | 4 |
| Capital | 720 | - | 720 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 2,000 | 1 | 2,001 |
| Water Services Regulation Authority | | | |
| Departmental Expenditure Limit | | | |
| Resource | 140 | - | 140 |
| Capital | 370 | - | 370 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 140 | - | 140 |
| Capital | 370 | - | 370 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 1,510 | - | 1,510 |
| Export Credits Guarantee Department | | | |
| Departmental Expenditure Limit | | | |
| Resource | 1 | -500 | -499 |
| Capital | 300 | 500 | 800 |
| Annually Managed Expenditure | | | |
| Resource | 85,402 | 63,000 | 148,402 |
| Capital | 1,288,959 | -764,000 | 524,959 |
| Total Net Budget | | | |
| Resource | 85,403 | 62,500 | 147,903 |
| Capital | 1,289,259 | -763,500 | 525,759 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 948,463 | -609,000 | 339,463 |

Table 2 Supply Estimates by department (voted)

| | £'000 | | |
|--|------------------|---------------|------------------|
| | Current Plans | Changes | Revised Plans |
| Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England | | | |
| Departmental Expenditure Limit | | | |
| Resource | 32,285 | 1,221 | 33,506 |
| Capital | 700 | 1,161 | 1,861 |
| Annually Managed Expenditure | | | |
| Resource | -4,051 | 393 | -3,658 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 28,234 | 1,614 | 29,848 |
| Capital | 700 | 1,161 | 1,861 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 31,885 | 2,882 | 34,767 |
| House of Lords | | | |
| Departmental Expenditure Limit | | | |
| Resource | 113,207 | -5,304 | 107,903 |
| Capital | 55,396 | -3,846 | 51,550 |
| Annually Managed Expenditure | | | |
| Resource | 10,000 | -10,000 | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 123,207 | -15,304 | 107,903 |
| Capital | 55,396 | -3,846 | 51,550 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 166,327 | -3,866 | 162,461 |
| House of Commons: Members | | | |
| Departmental Expenditure Limit | | | |
| Resource | 16,788 | 2,068 | 18,856 |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 16,788 | 2,068 | 18,856 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 16,738 | - | 16,738 |
| Crown Estate Office | | | |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 2,365 | - | 2,365 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 2,365 | - | 2,365 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 2,357 | - | 2,357 |

Table 2 Supply Estimates by department (voted)

| | £'000 | | |
|---|------------------|----------------|------------------|
| | Current Plans | Changes | Revised Plans |
| Armed Forces Pension and Compensation Schemes | | | |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 6,800,060 | 210,000 | 7,010,060 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 6,800,060 | 210,000 | 7,010,060 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 1,523,841 | 120,000 | 1,643,841 |
| Department for International Development: Overseas Superannuation | | | |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 22,030 | 5,000 | 27,030 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 22,030 | 5,000 | 27,030 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 66,150 | - | 66,150 |
| National Health Service Pension Scheme | | | |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 26,127,252 | 620,048 | 26,747,300 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 26,127,252 | 620,048 | 26,747,300 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | -42,000 | 315,787 | 273,787 |
| Teachers' Pensions Scheme (England and Wales) | | | |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 15,516,562 | 249,893 | 15,766,455 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 15,516,562 | 249,893 | 15,766,455 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 3,554,912 | -39,544 | 3,515,368 |

Table 2 Supply Estimates by department (voted)

| | £'000 | | |
|---|------------------|----------------|------------------|
| | Current Plans | Changes | Revised Plans |
| UK Atomic Energy Authority Pension Schemes | | | |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 258,172 | 36,884 | 295,056 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 258,172 | 36,884 | 295,056 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 225,998 | 11,007 | 237,005 |
| Ministry of Justice: Judicial Pensions Scheme | | | |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 115,439 | 133,979 | 249,418 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 115,439 | 133,979 | 249,418 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | -29,906 | -35,301 | -65,207 |
| Cabinet Office: Civil Superannuation | | | |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 9,382,666 | 619,000 | 10,001,666 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 9,382,666 | 619,000 | 10,001,666 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 2,462,818 | 53,950 | 2,516,768 |
| Royal Mail Statutory Pension Scheme | | | |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 1,300,000 | 33,000 | 1,333,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 1,300,000 | 33,000 | 1,333,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 1,370,000 | 30,000 | 1,400,000 |

Table 2 Supply Estimates by department (voted)

| | £'000 | | |
|--|------------------|-------------|------------------|
| | Current Plans | Changes | Revised Plans |
| Total (Supply Estimates presented by HM Treasury) | | | |
| Departmental Expenditure Limit | | | |
| Resource | 260,988,979 | 16,926,230 | 277,915,209 |
| Capital | 50,668,777 | 545,509 | 51,214,286 |
| Annually Managed Expenditure | | | |
| Resource | 192,633,745 | 137,944,668 | 330,578,413 |
| Capital | 10,732,424 | 14,439,325 | 25,171,749 |
| Total Net Budget | | | |
| Resource | 453,622,724 | 154,870,898 | 607,988,591 |
| Capital | 61,401,201 | 14,984,834 | 76,386,035 |
| Total Non-Budget Expenditure | 60,797,194 | 736,353 | 61,533,547 |
| Total Net cash requirement | 491,959,137 | -4,558,426 | 487,400,711 |

Supply Estimates presented elsewhere †††††

House of Commons: Administration

| | | | |
|---------------------------------------|----------------|----------------|----------------|
| Departmental Expenditure Limit | | | |
| Resource | 258,000 | -2,067 | 255,933 |
| Capital | 154,100 | 48,600 | 202,700 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 258,000 | -2,067 | 255,933 |
| Capital | 154,100 | 48,600 | 202,700 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 384,400 | -56,100 | 328,300 |

National Audit Office

| | | | |
|---------------------------------------|---------------|----------|---------------|
| Departmental Expenditure Limit | | | |
| Resource | 66,600 | - | 66,600 |
| Capital | 1,300 | - | 1,300 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 66,600 | - | 66,600 |
| Capital | 1,300 | - | 1,300 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 67,174 | - | 67,174 |

Electoral Commission

| | | | |
|---------------------------------------|---------------|-------------|---------------|
| Departmental Expenditure Limit | | | |
| Resource | 14,460 | -770 | 13,690 |
| Capital | 500 | -175 | 325 |
| Annually Managed Expenditure | | | |
| Resource | -33 | 45 | 12 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 14,427 | -725 | 13,702 |
| Capital | 500 | -175 | 325 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 14,550 | -945 | 13,605 |

Table 2 Supply Estimates by department (voted)

| | £'000 | | |
|---|------------------|----------------|------------------|
| | Current Plans | Changes | Revised Plans |
| Independent Parliamentary Standards Authority | | | |
| Departmental Expenditure Limit | | | |
| Resource | 192,150 | - | 192,150 |
| Capital | 2,460 | - | 2,460 |
| Annually Managed Expenditure | | | |
| Resource | 50 | - | 50 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 192,200 | - | 192,200 |
| Capital | 2,460 | - | 2,460 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 193,960 | - | 193,960 |
| Local Government Boundary Commission for England | | | |
| Departmental Expenditure Limit | | | |
| Resource | 2,137 | -137 | 2,000 |
| Capital | 50 | 124 | 174 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 2,137 | -137 | 2,000 |
| Capital | 50 | 124 | 174 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 2,132 | - | 2,132 |
| Total (Supply Estimates presented elsewhere) | | | |
| Departmental Expenditure Limit | | | |
| Resource | 533,347 | -2,974 | 530,373 |
| Capital | 158,410 | 48,549 | 206,959 |
| Annually Managed Expenditure | | | |
| Resource | 17 | 45 | 62 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 533,364 | -2,929 | 530,435 |
| Capital | 158,410 | 48,549 | 206,959 |
| Total Non-Budget Expenditure | - | - | - |
| Total Net cash requirement | 662,216 | -57,045 | 605,171 |

Table 2 Supply Estimates by department (voted)

| | £'000 | | |
|---------------------------------------|------------------|-------------|------------------|
| | Current Plans | Changes | Revised Plans |
| Grand Total | | | |
| Departmental Expenditure Limit | | | |
| Resource | 261,522,326 | 16,923,256 | 278,445,582 |
| Capital | 50,827,187 | 594,058 | 51,421,245 |
| Annually Managed Expenditure | | | |
| Resource | 192,633,762 | 137,944,713 | 330,578,475 |
| Capital | 10,732,424 | 14,439,325 | 25,171,749 |
| Total Net Budget | | | |
| Resource | 454,156,088 | 154,867,969 | 608,519,026 |
| Capital | 61,559,611 | 15,033,383 | 76,592,994 |
| Total Non-Budget Expenditure | 60,797,194 | 736,353 | 61,533,547 |
| Total Net cash requirement | 492,621,353 | -4,615,471 | 488,005,882 |

† In the Main Estimates 2017-18 the department was entitled the Department for Health.

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

††† In the Main Estimates 2017-18 the department was entitled the Department for Culture, Media and Sport.

†††† In the Main Estimates 2017-18 the department was entitled the Department for Communities and Local Government.

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

Table 3 Resource Departmental Expenditure Limits 2017-18

| | £'000 | | | | |
|---|--------------------|-------------------|--------------------|--------------------|--------------------|
| | Present Total | Changes | Revised | | Revised Total |
| | | | of which Voted | of which Non-Voted | |
| Department † | | | | | |
| Ministry of Defence | 36,035,225 | 184,402 | 36,219,627 | - | 36,219,627 |
| Security and Intelligence Agencies | 2,401,005 | 13,450 | 2,414,455 | - | 2,414,455 |
| Home Office | 10,510,369 | 28,899 | 10,539,268 | - | 10,539,268 |
| National Crime Agency | 441,499 | 13,532 | 455,031 | - | 455,031 |
| Foreign and Commonwealth Office | 2,137,945 | 79,433 | 2,217,378 | - | 2,217,378 |
| Department for International Development | 7,603,879 | 52,401 | 7,155,280 | 501,000 | 7,656,280 |
| Department of Health and Social Care | 119,244,152 | 2,097,947 | 21,338,869 | 100,003,230 | 121,342,099 |
| Department for Work and Pensions | 6,410,085 | -172,137 | 5,753,033 | 484,915 | 6,237,948 |
| Department for Education †† | 66,550,197 | 14,232,819 | 60,244,811 | 20,538,205 | 80,783,016 |
| Office for Standards in Education, Children's Services and Skills | 141,110 | -9,640 | 131,470 | - | 131,470 |
| Office of Qualifications and Examinations Regulation | 17,677 | 227 | 17,904 | - | 17,904 |
| Department for Business, Energy and Industrial Strategy | 1,982,716 | 19,112 | 3,195,828 | -1,194,000 | 2,001,828 |
| Department for Transport | 3,589,479 | 307,941 | 3,879,483 | 17,937 | 3,897,420 |
| Department for Exiting the European Union | 101,040 | -24,593 | 76,447 | - | 76,447 |
| Department for International Trade | 364,259 | 27,233 | 391,492 | - | 391,492 |
| Department for Digital, Culture, Media and Sport | 1,578,314 | 319,477 | 1,931,791 | -34,000 | 1,897,791 |
| MHCLG - Housing and Communities | 2,910,337 | -470,633 | 2,439,704 | - | 2,439,704 |
| MHCLG - Local Government | 6,728,133 | -10,494 | 6,717,639 | - | 6,717,639 |
| Ministry of Justice | 7,173,465 | 579,078 | 7,629,193 | 123,350 | 7,752,543 |
| Crown Prosecution Service | 509,622 | -228 | 509,394 | - | 509,394 |
| Serious Fraud Office | 45,700 | 12,900 | 58,600 | - | 58,600 |
| HM Procurator General and Treasury Solicitor | 8,310 | 526 | 8,836 | - | 8,836 |
| Department for Environment, Food and Rural Affairs | 1,872,905 | 102,272 | 1,975,177 | - | 1,975,177 |
| HM Revenue and Customs | 3,947,013 | 34,344 | 3,691,357 | 290,000 | 3,981,357 |
| HM Treasury | 168,761 | 68,159 | 229,620 | 7,300 | 236,920 |
| Cabinet Office | 360,897 | 318,915 | 554,010 | 125,802 | 679,812 |
| Scottish Government | 15,374,059 | 20,190 | - | 15,394,249 | 15,394,249 |
| Scotland Office and Office of the Advocate General | 9,300 | 14,270 | 9,791 | 13,779 | 23,570 |
| Northern Ireland Executive | 10,524,028 | 269,992 | - | 10,794,020 | 10,794,020 |
| Northern Ireland Office | 22,280 | 3,620 | 21,339 | 4,561 | 25,900 |
| Welsh Government | 14,001,637 | 413,333 | - | 14,414,970 | 14,414,970 |
| Wales Office | 4,560 | 550 | 5,110 | - | 5,110 |
| National Savings and Investments | 137,911 | -7,300 | 130,611 | - | 130,611 |
| Charity Commission | 22,310 | -1,500 | 20,810 | - | 20,810 |
| Competition and Markets Authority | 69,426 | 71,000 | 140,426 | - | 140,426 |
| The Statistics Board | 248,549 | 2,908 | 251,457 | - | 251,457 |
| Food Standards Agency | 80,632 | -808 | 79,824 | - | 79,824 |
| The National Archives | 33,570 | 1,558 | 35,128 | - | 35,128 |
| United Kingdom Supreme Court | 5,080 | - | 2,244 | 2,836 | 5,080 |
| Government Actuary's Department | 1 | -275 | -274 | - | -274 |
| Office of Gas and Electricity Markets | 701 | 1 | 702 | - | 702 |
| Office of Rail and Road | 3 | 1 | 4 | - | 4 |
| Water Services Regulation Authority | 140 | - | 140 | - | 140 |
| Export Credits Guarantee Department | 1 | -500 | -499 | - | -499 |
| Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England | 32,472 | 1,221 | 33,506 | 187 | 33,693 |
| House of Lords | 113,207 | -5,304 | 107,903 | - | 107,903 |
| House of Commons: Members | 16,788 | 2,068 | 18,856 | - | 18,856 |
| Sub-total Central Government | 323,530,749 | 18,590,367 | 180,632,775 | 161,488,341 | 342,121,116 |

Table 3 Resource Departmental Expenditure Limits 2017-18 (continued)

| | £'000 | | | | |
|--|--------------------|-------------------|--------------------|--------------------|--------------------|
| | Present Total | Changes | Revised | | Revised Total |
| | | | of which Voted | of which Non-Voted | |
| House of Commons: Administration ††† | 258,000 | -2,067 | 255,833 | 100 | 255,933 |
| National Audit Office ††† | 66,900 | - | 66,600 | 300 | 66,900 |
| Electoral Commission ††† | 17,713 | -770 | 16,690 | 253 | 16,943 |
| Independent Parliamentary Standards Authority ††† | 212,164 | - | 212,164 | - | 212,164 |
| Local Government Boundary Commission for England ††† | 2,137 | -137 | 2,000 | - | 2,000 |
| Sub-total independent bodies | 556,914 | -2,974 | 553,287 | 653 | 553,940 |
| Total | 324,087,663 | 18,587,393 | 181,186,062 | 161,488,994 | 342,675,056 |

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

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

††† Figures for the independent entities are provisional: please see their published Estimates for the final provision.

Table 4 Administration Budgets 2017-18

| Department | £'000 | | | | |
|--|-------------------|---------------|-------------------|-----------------------|-------------------|
| | Present Total | Changes | Revised | | Revised Total |
| | | | of which Voted | of which Non-Voted | |
| Ministry of Defence | 1,541,000 | 13,146 | 1,554,146 | - | 1,554,146 |
| Security and Intelligence Agencies | 74,000 | -1,575 | 72,425 | - | 72,425 |
| Home Office | 347,364 | 222 | 347,586 | - | 347,586 |
| National Crime Agency | 30,950 | - | 30,950 | - | 30,950 |
| Foreign and Commonwealth Office | 182,703 | 860 | 183,563 | - | 183,563 |
| Department for International Development | 114,000 | 20 | 114,020 | - | 114,020 |
| Department of Health and Social Care | 2,939,060 | 825 | 2,939,885 | - | 2,939,885 |
| Department for Work and Pensions | 901,000 | -1,577 | 899,423 | - | 899,423 |
| Department for Education | 518,460 | 25,415 | 543,875 | - | 543,875 |
| Office for Standards in Education, Children's Services and Skills | 14,950 | - | 14,950 | - | 14,950 |
| Office of Qualifications and Examinations Regulation | 15,267 | -444 | 14,823 | - | 14,823 |
| Department for Business, Energy and Industrial Strategy | 404,116 | 25,122 | 429,238 | - | 429,238 |
| Department for Transport | 268,000 | -2,586 | 259,317 | 6,097 | 265,414 |
| Department for Exiting the European Union | 101,040 | -24,593 | 76,447 | - | 76,447 |
| Department for International Trade | 71,430 | 17,386 | 88,816 | - | 88,816 |
| Department for Digital, Culture, Media and Sport | 156,955 | 13,783 | 202,662 | -31,924 | 170,738 |
| MHCLG - Housing and Communities | 266,163 | 5,728 | 271,891 | - | 271,891 |
| Ministry of Justice | 555,388 | -64,456 | 490,932 | - | 490,932 |
| Crown Prosecution Service | 31,600 | 7 | 31,607 | - | 31,607 |
| Serious Fraud Office | 7,400 | - | 7,400 | - | 7,400 |
| HM Procurator General and Treasury Solicitor | 8,310 | 526 | 8,836 | - | 8,836 |
| Department for Environment, Food and Rural Affairs | 476,832 | 61,232 | 538,064 | - | 538,064 |
| HM Revenue and Customs | 895,100 | -24,453 | 816,373 | 54,274 | 870,647 |
| HM Treasury | 151,778 | 19,144 | 170,922 | - | 170,922 |
| Cabinet Office | 160,939 | 32,385 | 193,324 | - | 193,324 |
| Scotland Office and Office of the Advocate General | 8,870 | 456 | 9,326 | - | 9,326 |
| Northern Ireland Office | 15,676 | -1,109 | 14,567 | - | 14,567 |
| Wales Office | 4,390 | 520 | 4,910 | - | 4,910 |
| National Savings and Investments | 137,911 | -7,300 | 130,611 | - | 130,611 |
| Charity Commission | 22,310 | -1,500 | 20,810 | - | 20,810 |
| Competition and Markets Authority | 18,885 | - | 18,885 | - | 18,885 |
| Food Standards Agency | 43,235 | 1,446 | 44,681 | - | 44,681 |
| The National Archives | 9,540 | 220 | 9,760 | - | 9,760 |
| United Kingdom Supreme Court | 920 | - | 920 | - | 920 |
| Government Actuary's Department | 1 | -275 | -274 | - | -274 |
| Office of Gas and Electricity Markets | 701 | 1 | 702 | - | 702 |
| Office of Rail and Road | 3 | 1 | 4 | - | 4 |
| Water Services Regulation Authority | 140 | - | 140 | - | 140 |
| Export Credits Guarantee Department | 1 | -500 | -499 | - | -499 |
| Total | 10,496,388 | 88,077 | 10,556,018 | 28,447 | 10,584,465 |

Table 5 Capital Departmental Expenditure Limits 2017-18

| | £'000 | | | | |
|---|-------------------|------------------|-------------------|-----------------------|-------------------|
| | Present Total | Changes | Revised | | Revised Total |
| | | | of which Voted | of which Non-Voted | |
| Department † | | | | | |
| Ministry of Defence | 8,529,692 | 1,263,500 | 9,793,192 | - | 9,793,192 |
| Security and Intelligence Agencies | 609,700 | -31,669 | 578,031 | - | 578,031 |
| Home Office | 515,919 | 97,073 | 612,992 | - | 612,992 |
| National Crime Agency | 50,000 | -5,000 | 45,000 | - | 45,000 |
| Foreign and Commonwealth Office | 134,442 | 3,203 | 137,645 | - | 137,645 |
| Department for International Development | 2,888,301 | -141,377 | 2,746,924 | - | 2,746,924 |
| Department of Health and Social Care | 6,083,981 | -486,300 | 5,597,681 | - | 5,597,681 |
| Department for Work and Pensions | 377,700 | 123,000 | 462,004 | 38,696 | 500,700 |
| Department for Education †† | 5,182,070 | -188,941 | 4,196,141 | 796,988 | 4,993,129 |
| Office for Standards in Education, Children's Services and Skills | - | 8,000 | 8,000 | - | 8,000 |
| Office of Qualifications and Examinations Regulation | - | 267 | 267 | - | 267 |
| Department for Business, Energy and Industrial Strategy | 10,895,941 | -39,464 | 10,856,477 | - | 10,856,477 |
| Department for Transport | 6,410,100 | 22,341 | 6,431,661 | 780 | 6,432,441 |
| Department for International Trade | 6,660 | 12,406 | 19,066 | - | 19,066 |
| Department for Exiting the European Union | 100 | 650 | 750 | - | 750 |
| Department for Digital, Culture, Media and Sport | 449,437 | -63,689 | 385,748 | - | 385,748 |
| MHCLG - Housing and Communities | 6,512,343 | 484,352 | 6,996,695 | - | 6,996,695 |
| Ministry of Justice | 742,150 | -317,283 | 424,867 | - | 424,867 |
| Crown Prosecution Service | 10,300 | - | 10,300 | - | 10,300 |
| Serious Fraud Office | 1,700 | - | 1,700 | - | 1,700 |
| HM Procurator General and Treasury | 2,900 | - | 2,900 | - | 2,900 |
| Department for Environment, Food and Rural Affairs | 685,100 | -41,192 | 643,908 | - | 643,908 |
| HM Revenue and Customs | 246,790 | 35,530 | 282,320 | - | 282,320 |
| HM Treasury | 186,965 | -169,435 | 17,530 | - | 17,530 |
| Cabinet Office | 97,010 | 26,337 | 123,347 | - | 123,347 |
| Scottish Government | 3,389,256 | 244,992 | - | 3,634,248 | 3,634,248 |
| Scotland Office and Office of the Advocate General | 50 | 50 | 100 | - | 100 |
| Northern Ireland Executive | 1,209,817 | 60,636 | - | 1,270,453 | 1,270,453 |
| Northern Ireland Office | 530 | 1,125 | 1,655 | - | 1,655 |
| Welsh Government | 1,603,796 | 361,816 | - | 1,965,612 | 1,965,612 |
| Wales Office | 30 | 90 | 120 | - | 120 |
| National Savings and Investments | 620 | 1,400 | 2,020 | - | 2,020 |
| Charity Commission | 1,120 | 2,500 | 3,620 | - | 3,620 |
| Competition and Markets Authority | 1,300 | - | 1,300 | - | 1,300 |
| The Statistics Board | 14,030 | 3,603 | 17,633 | - | 17,633 |
| Food Standards Agency | 5,921 | 1,747 | 7,668 | - | 7,668 |
| The National Archives | 2,700 | -1,370 | 1,330 | - | 1,330 |
| United Kingdom Supreme Court | 450 | - | 450 | - | 450 |
| Government Actuary's Department | 200 | 275 | 475 | - | 475 |
| Office of Gas and Electricity Markets | 5,239 | - | 5,239 | - | 5,239 |
| Office of Rail and Road | 720 | - | 720 | - | 720 |
| Water Services Regulation Authority | 370 | - | 370 | - | 370 |
| Export Credits Guarantee Department | 300 | 500 | 800 | - | 800 |
| Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England | 700 | 1,161 | 1,861 | - | 1,861 |
| House of Lords | 55,396 | -3,846 | 51,550 | - | 51,550 |
| House of Commons: Members | - | - | - | - | - |
| Sub-total central government | 56,911,846 | 1,266,988 | 50,472,057 | 7,706,777 | 58,178,834 |

Table 5 Capital Departmental Expenditure Limits 2017-18 (Continued)

| | £'000 | | | | |
|--|-------------------|------------------|-------------------|--------------------|-------------------|
| | Present Total | Changes | Revised | | Revised Total |
| | | | of which Voted | of which Non-Voted | |
| House of Commons: Administration ††† | 154,100 | 48,600 | 202,700 | - | 202,700 |
| National Audit Office ††† | 1,300 | - | 1,300 | - | 1,300 |
| Electoral Commission ††† | 500 | -175 | 325 | - | 325 |
| Independent Parliamentary Standards Authority ††† | 2,935 | - | 2,935 | - | 2,935 |
| Local Government Boundary Commission for England ††† | 50 | 124 | 174 | - | 174 |
| Sub-total independent bodies | 158,885 | 48,549 | 207,434 | - | 207,434 |
| Total | 57,070,731 | 1,315,537 | 50,679,491 | 7,706,777 | 58,386,268 |

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

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

††† Figures for the independent entities are provisional: please see their published Estimates for the final provision.

Table 6 Six months' forecast outturn by department 2017-18 (voted)

£ '000

| | Present Plans | Provisional Outturn | Per cent Plans |
|--|-------------------|------------------------|-------------------|
| Supply Estimates presented by HM Treasury | | | |
| Ministry of Defence | | | |
| Department Expenditure Limit | | | |
| Resource | 36,035,225 | 16,167,714 | 44.87% |
| Capital | 8,529,692 | 4,465,806 | 52.36% |
| Annually Managed Expenditure | | | |
| Resource | 1,382,550 | 224,377 | 16.23% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 37,417,775 | 16,392,091 | 43.81% |
| Capital | 8,529,692 | 4,465,806 | 52.36% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 37,113,920 | 18,009,427 | 48.52% |
| Security and Intelligence Agencies | | | |
| Department Expenditure Limit | | | |
| Resource | 2,401,005 | 1,123,309 | 46.78% |
| Capital | 609,700 | 230,052 | 37.73% |
| Annually Managed Expenditure | | | |
| Resource | 39,050 | -776 | -1.99% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 2,440,055 | 1,122,533 | 46.00% |
| Capital | 609,700 | 230,052 | 37.73% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 2,746,030 | 1,189,005 | 43.30% |
| Home Office | | | |
| Department Expenditure Limit | | | |
| Resource | 10,510,369 | 4,969,261 | 47.28% |
| Capital | 515,919 | 201,129 | 38.98% |
| Annually Managed Expenditure | | | |
| Resource | 2,497,825 | 2,427,441 | 97.18% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 13,008,194 | 7,396,702 | 56.86% |
| Capital | 515,919 | 201,129 | 38.98% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 13,417,921 | 7,480,722 | 55.75% |

£ '000

| | Present Plans | Provisional Outturn | Per cent Plans |
|-------------------------------------|------------------|------------------------|-------------------|
| National Crime Agency | | | |
| Department Expenditure Limit | | | |
| Resource | 441,499 | 215,423 | 48.79% |
| Capital | 50,000 | 4,382 | 8.76% |
| Annually Managed Expenditure | | | |
| Resource | 50,000 | 25,002 | 50.00% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 491,499 | 240,425 | 48.92% |
| Capital | 50,000 | 4,382 | 8.76% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 525,000 | 196,506 | 37.43% |

Foreign and Commonwealth Office

| | | | |
|-------------------------------------|------------------|------------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 2,137,945 | 1,005,062 | 47.01% |
| Capital | 134,442 | 47,689 | 35.47% |
| Annually Managed Expenditure | | | |
| Resource | 100,000 | -5,430 | -5.43% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 2,237,945 | 999,632 | 44.67% |
| Capital | 134,442 | 47,689 | 35.47% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 2,195,904 | 1,021,684 | 46.53% |

Department for International Development

| | | | |
|-------------------------------------|-------------------|------------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 7,102,879 | 3,233,764 | 45.53% |
| Capital | 2,888,301 | 838,003 | 29.01% |
| Annually Managed Expenditure | | | |
| Resource | 456,900 | -93,435 | -20.45% |
| Capital | 267,000 | - | - |
| Total Net Budget | | | |
| Resource | 7,559,779 | 3,140,329 | 41.54% |
| Capital | 3,155,301 | 838,003 | 26.56% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 10,570,180 | 4,074,359 | 38.55% |

| | Present Plans | Provisional Outturn | Per cent Plans |
|---|--------------------|------------------------|-------------------|
| Department of Health and Social Care † | | | |
| Department Expenditure Limit | | | |
| Resource | 98,709,164 | 48,954,792 | 49.59% |
| Capital | 6,083,981 | 1,672,726 | 27.49% |
| Annually Managed Expenditure | | | |
| Resource | 14,383,879 | 4,101,609 | 28.52% |
| Capital | 15,000 | - | - |
| Total Net Budget | | | |
| Resource | 113,093,043 | 53,056,401 | 46.91% |
| Capital | 6,098,981 | 1,672,726 | 27.43% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 104,616,014 | 50,418,805 | 48.19% |
| † In the Main Estimate 2017-18 this Estimate was titled Department of Health. | | | |
| Department for Work and Pensions | | | |
| Department Expenditure Limit | | | |
| Resource | 5,923,852 | 2,711,767 | 45.78% |
| Capital | 337,500 | 117,572 | 34.84% |
| Annually Managed Expenditure | | | |
| Resource | 74,630,707 | 36,962,465 | 49.53% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 80,554,559 | 39,674,232 | 49.25% |
| Capital | 337,500 | 117,572 | 34.84% |
| Non-Budget Expenditure | 2,230,144 | - | - |
| Net Cash Requirement | 83,696,944 | 39,613,882 | 47.33% |
| Department for Education | | | |
| Department Expenditure Limit | | | |
| Resource | 64,850,197 | 34,079,646 | 52.55% |
| Capital | 5,182,070 | 2,896,072 | 55.89% |
| Annually Managed Expenditure | | | |
| Resource | -2,860,573 | 53,734 | -1.88% |
| Capital | 15,678,941 | 7,149,795 | 45.60% |
| Total Net Budget | | | |
| Resource | 61,989,624 | 34,133,380 | 55.06% |
| Capital | 20,861,011 | 10,045,867 | 48.16% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 79,228,199 | 41,493,609 | 52.37% |

| | Present Plans | Provisional Outturn | Per cent Plans |
|---|------------------|------------------------|-------------------|
| Office for Standards in Education, Children's Services and Skills | | | |
| Department Expenditure Limit | | - | |
| Resource | 141,110 | 64,554 | 45.75% |
| Capital | - | - | - |
| Annually Managed Expenditure | | - | |
| Resource | -478 | -252 | 52.72% |
| Capital | - | - | - |
| Total Net Budget | | - | |
| Resource | 140,632 | 64,302 | 45.72% |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 137,347 | 63,292 | 46.08% |

Office of Qualifications and Examinations Regulation

| | | | |
|-------------------------------------|---------------|--------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 17,677 | 8,129 | 45.99% |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 17,677 | 8,129 | 45.99% |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 17,621 | 8,123 | 46.10% |

Department for Business, Energy & Industrial Strategy

| | | | |
|-------------------------------------|-------------------|------------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 2,980,716 | 1,008,447 | 33.83% |
| Capital | 10,895,941 | 3,630,700 | 33.32% |
| Annually Managed Expenditure | | | |
| Resource | 2,578,274 | 531,104 | 20.60% |
| Capital | -166,219 | -1,496,538 | 900.34% |
| Total Net Budget | | | |
| Resource | 5,558,990 | 1,539,551 | 27.69% |
| Capital | 10,729,722 | 2,134,162 | 19.89% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 15,645,324 | 3,438,001 | 21.97% |

| | Present Plans | Provisional Outturn | Per cent Plans |
|-------------------------------------|-------------------|------------------------|-------------------|
| Department for Transport | | | |
| Department Expenditure Limit | | | |
| Resource | 3,576,254 | 1,462,698 | 40.90% |
| Capital | 6,410,100 | 2,870,015 | 44.77% |
| Annually Managed Expenditure | | | |
| Resource | 8,662,221 | 3,103,745 | 35.83% |
| Capital | 6,717,507 | 2,825,895 | 42.07% |
| Total Net Budget | | | |
| Resource | 12,238,475 | 4,566,443 | 37.31% |
| Capital | 13,127,607 | 5,695,910 | 43.39% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 21,515,030 | 7,434,437 | 34.55% |

Department for Exiting the European Union

| | | | |
|-------------------------------------|----------------|---------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 101,040 | 27,718 | 27.43% |
| Capital | 100 | 538 | 538.00% |
| Annually Managed Expenditure | | | |
| Resource | 500 | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 101,540 | 27,718 | 27.30% |
| Capital | 100 | 538 | 538.00% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 101,140 | 28,256 | 27.94% |

Department for International Trade

| | | | |
|-------------------------------------|----------------|----------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 364,259 | 155,554 | 42.70% |
| Capital | 6,660 | 2,007 | 30.14% |
| Annually Managed Expenditure | | | |
| Resource | 3,000 | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 367,259 | 155,554 | 42.36% |
| Capital | 6,660 | 2,007 | 30.14% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 371,919 | 156,714 | 42.14% |

£ '000

| | Present Plans | Provisional Outturn | Per cent Plans |
|--|------------------|------------------------|-------------------|
| Department for Digital, Culture, Media and Sport † | | | |
| Department Expenditure Limit | | | |
| Resource | 1,608,314 | 830,146 | 51.62% |
| Capital | 449,437 | 141,179 | 31.41% |
| Annually Managed Expenditure | | | |
| Resource | 3,391,999 | 1,676,855 | 49.44% |
| Capital | 171,326 | 85,662 | 50.00% |
| Total Net Budget | | | |
| Resource | 5,000,313 | 2,507,001 | 50.14% |
| Capital | 620,763 | 226,841 | 36.54% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 5,188,226 | 2,588,677 | 49.90% |

† In the Main Estimate 2017-18 this Estimate was titled Department for Culture, Media and Sport.

Ministry of Housing, Communities and Local Government †

| | | | |
|--|-------------------|------------------|---------------|
| Department Expenditure Limit - Communities | | | |
| Resource | 2,910,337 | 1,330,401 | 45.71% |
| Capital | 6,512,343 | 3,419,594 | 52.51% |
| Department Expenditure Limit - Local Government | | | |
| Resource | 6,728,133 | 3,738,613 | 55.57% |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 15,580,114 | 7,591,434 | 48.73% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 25,218,584 | 12,660,448 | 50.20% |
| Capital | 6,512,343 | 3,419,594 | 52.51% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 18,588,949 | 8,609,409 | 46.31% |

† In the Main Estimate 2017-18 this Estimate was titled Department for Communities and Local Government.

Ministry of Justice

| | | | |
|-------------------------------------|------------------|------------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 7,046,249 | 3,759,003 | 53.35% |
| Capital | 742,150 | 91,502 | 12.33% |
| Annually Managed Expenditure | | | |
| Resource | 482,000 | -12,008 | -2.49% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 7,528,249 | 3,746,995 | 49.77% |
| Capital | 742,150 | 91,502 | 12.33% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 7,349,458 | 3,629,464 | 49.38% |

£ '000

| | Present Plans | Provisional Outturn | Per cent Plans |
|-------------------------------------|------------------|------------------------|-------------------|
| Crown Prosecution Service | | | |
| Department Expenditure Limit | | | |
| Resource | 509,622 | 242,948 | 47.67% |
| Capital | 10,300 | 782 | 7.59% |
| Annually Managed Expenditure | | | |
| Resource | 3,150 | 1,488 | 47.24% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 512,772 | 244,436 | 47.67% |
| Capital | 10,300 | 782 | 7.59% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 524,972 | 243,198 | 46.33% |

Serious Fraud Office

| | | | |
|-------------------------------------|---------------|---------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 45,700 | 30,599 | 66.96% |
| Capital | 1,700 | 854 | 50.24% |
| Annually Managed Expenditure | | | |
| Resource | 1,000 | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 46,700 | 30,599 | 65.52% |
| Capital | 1,700 | 854 | 50.24% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 44,600 | 30,029 | 67.33% |

HM Procurator General and Treasury Solicitor

| | | | |
|-------------------------------------|---------------|---------------|----------------|
| Department Expenditure Limit | | | |
| Resource | 8,310 | -932 | -11.22% |
| Capital | 2,900 | -2,030 | -70.00% |
| Annually Managed Expenditure | | | |
| Resource | - | -48 | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 8,310 | -980 | -11.79% |
| Capital | 2,900 | -2,030 | -70.00% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 10,400 | -3,913 | -37.63% |

£ '000

| | Present Plans | Provisional Outturn | Per cent Plans |
|--|------------------|------------------------|-------------------|
| Department for Environment, Food and Rural Affairs | | | |
| Department Expenditure Limit | | | |
| Resource | 1,872,905 | 628,691 | 33.57% |
| Capital | 685,100 | 271,784 | 39.67% |
| Annually Managed Expenditure | | | |
| Resource | 105,347 | -170,670 | -162.01% |
| Capital | 500 | 20 | 4.00% |
| Total Net Budget | | | |
| Resource | 1,978,252 | 458,021 | 23.15% |
| Capital | 685,600 | 271,804 | 39.64% |
| Non-Budget Expenditure | 10,000 | 50 | 0.50% |
| Net Cash Requirement | 2,366,607 | 660,109 | 27.89% |

HM Revenue and Customs

| | | | |
|-------------------------------------|-------------------|------------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 3,657,013 | 1,705,319 | 46.63% |
| Capital | 246,790 | 158,735 | 64.32% |
| Annually Managed Expenditure | | | |
| Resource | 12,142,560 | 5,056,335 | 41.64% |
| Capital | 10 | 2 | 20.00% |
| Total Net Budget | | | |
| Resource | 15,799,573 | 6,761,654 | 42.80% |
| Capital | 246,800 | 158,737 | 64.32% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 15,716,856 | 6,797,482 | 43.25% |

HM Treasury

| | | | |
|-------------------------------------|----------------|-------------------|-----------------|
| Department Expenditure Limit | | | |
| Resource | 161,461 | 112,020 | 69.38% |
| Capital | 186,965 | 53,070 | 28.38% |
| Annually Managed Expenditure | | | |
| Resource | -633,040 | -330,783 | 52.25% |
| Capital | -13,240,600 | -2,674,956 | 20.20% |
| Total Net Budget | | | |
| Resource | -471,579 | -218,763 | 46.39% |
| Capital | -13,053,635 | -2,621,886 | 20.09% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 284,659 | -2,761,024 | -969.94% |

£ '000

| | Present Plans | Provisional Outturn | Per cent Plans |
|-------------------------------------|------------------|------------------------|-------------------|
| Cabinet Office | | | |
| Department Expenditure Limit | | | |
| Resource | 353,520 | 270,518 | 76.52% |
| Capital | 97,010 | 18,700 | 19.28% |
| Annually Managed Expenditure | | | |
| Resource | 5,000 | -101 | -2.02% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 358,520 | 270,417 | 75.43% |
| Capital | 97,010 | 18,700 | 19.28% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 490,047 | 276,353 | 56.39% |

Scotland Office and Office of the Advocate General

| | | | |
|-------------------------------------|-------------------|-------------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 9,300 | 3,995 | 42.96% |
| Capital | 50 | - | - |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 9,300 | 3,995 | 42.96% |
| Capital | 50 | - | - |
| Non-Budget Expenditure | 28,573,501 | 14,101,950 | 49.35% |
| Net Cash Requirement | 28,582,780 | 14,105,945 | 49.35% |

Northern Ireland Office

| | | | |
|-------------------------------------|-------------------|------------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 22,200 | 2,137 | 9.63% |
| Capital | 530 | - | - |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 22,200 | 2,137 | 9.63% |
| Capital | 530 | - | - |
| Non-Budget Expenditure | 15,665,600 | 6,731,000 | 42.97% |
| Net Cash Requirement | 15,686,144 | 6,733,137 | 42.92% |

| | Present Plans | Provisional Outturn | Per cent Plans |
|-------------------------------------|-------------------|------------------------|-------------------|
| Wales Office | | | |
| Department Expenditure Limit | | | |
| Resource | 4,560 | 2,127 | 46.64% |
| Capital | 30 | - | - |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 4,560 | 2,127 | 46.64% |
| Capital | 30 | - | - |
| Non-Budget Expenditure | 14,317,949 | 6,967,640 | 48.66% |
| Net Cash Requirement | 14,322,399 | 6,969,704 | 48.66% |

National Savings and Investments

| | | | |
|-------------------------------------|----------------|---------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 137,911 | 55,084 | 39.94% |
| Capital | 620 | - | - |
| Annually Managed Expenditure | | | |
| Resource | 3,300 | 1,650 | 50.00% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 141,211 | 56,734 | 40.18% |
| Capital | 620 | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 142,591 | 54,508 | 38.23% |

Charity Commission

| | | | |
|-------------------------------------|---------------|---------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 22,310 | 11,168 | 50.06% |
| Capital | 1,120 | 562 | 50.18% |
| Annually Managed Expenditure | | | |
| Resource | 73 | 37 | 50.68% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 22,383 | 11,205 | 50.06% |
| Capital | 1,120 | 562 | 50.18% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 21,860 | 10,940 | 50.05% |

£ '000

| | Present Plans | Provisional Outturn | Per cent Plans |
|-------------------------------------|------------------|------------------------|-------------------|
| Competition and Markets Authority | | | |
| Department Expenditure Limit | | | |
| Resource | 69,426 | 30,967 | 44.60% |
| Capital | 1,300 | 29 | 2.23% |
| Annually Managed Expenditure | | | |
| Resource | 2,500 | 1,248 | 49.92% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 71,926 | 32,215 | 44.79% |
| Capital | 1,300 | 29 | 2.23% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 68,240 | 30,130 | 44.15% |

The Statistics Board

| | | | |
|-------------------------------------|----------------|----------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 248,549 | 113,886 | 45.82% |
| Capital | 14,030 | 6,579 | 46.89% |
| Annually Managed Expenditure | | | |
| Resource | -462 | -280 | 60.61% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 248,087 | 113,606 | 45.79% |
| Capital | 14,030 | 6,579 | 46.89% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 246,079 | 114,201 | 46.41% |

Food Standards Agency

| | | | |
|-------------------------------------|---------------|---------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 80,632 | 35,341 | 43.83% |
| Capital | 5,921 | 1,622 | 27.39% |
| Annually Managed Expenditure | | | |
| Resource | 9,603 | 980 | 10.21% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 90,235 | 36,321 | 40.25% |
| Capital | 5,921 | 1,622 | 27.39% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 84,417 | 35,916 | 42.55% |

£ '000

| | Present Plans | Provisional Outturn | Per cent Plans |
|-------------------------------------|------------------|------------------------|-------------------|
| The National Archives | | | |
| Department Expenditure Limit | | | |
| Resource | 33,570 | 17,083 | 50.89% |
| Capital | 2,700 | 687 | 25.44% |
| Annually Managed Expenditure | | | |
| Resource | -61 | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 33,509 | 17,083 | 50.98% |
| Capital | 2,700 | 687 | 25.44% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 31,022 | 14,795 | 47.69% |

United Kingdom Supreme Court

| | | | |
|-------------------------------------|--------------|------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 2,640 | 959 | 36.33% |
| Capital | 450 | 47 | 10.44% |
| Annually Managed Expenditure | | | |
| Resource | 1,000 | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 3,640 | 959 | 26.35% |
| Capital | 450 | 47 | 10.44% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 1,900 | 604 | 31.79% |

Government Actuary's Department

| | | | |
|-------------------------------------|------------|-------------|-----------------|
| Department Expenditure Limit | | | |
| Resource | 1 | -730 | -73,000.00% |
| Capital | 200 | - | - |
| Annually Managed Expenditure | | | |
| Resource | -90 | -48 | 53.33% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | -89 | -778 | 874.16% |
| Capital | 200 | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 215 | -915 | -425.58% |

£ '000

| | Present Plans | Provisional Outturn | Per cent Plans |
|---------------------------------------|------------------|------------------------|-------------------|
| Office of Gas and Electricity Markets | | | |
| Department Expenditure Limit | | | |
| Resource | 701 | -22,021 | -3,141.37% |
| Capital | 5,239 | 1,085 | 20.71% |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 701 | -22,021 | -3,141.37% |
| Capital | 5,239 | 1,085 | 20.71% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 7,130 | -21,657 | -303.74% |

Office of Rail and Road

| | | | |
|-------------------------------------|--------------|--------------|----------------|
| Department Expenditure Limit | | | |
| Resource | 3 | 2,644 | 88,133.33% |
| Capital | 720 | 582 | 80.83% |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 3 | 2,644 | 88,133.33% |
| Capital | 720 | 582 | 80.83% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 2,000 | 2,740 | 137.00% |

Water Services Regulation Authority

| | | | |
|-------------------------------------|--------------|----------------|-----------------|
| Department Expenditure Limit | | | |
| Resource | 140 | -14,344 | -10,245.71% |
| Capital | 370 | 34 | 9.19% |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 140 | -14,344 | -10,245.71% |
| Capital | 370 | 34 | 9.19% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 1,510 | -14,332 | -949.14% |

£ '000

| | Present Plans | Provisional Outturn | Per cent Plans |
|-------------------------------------|------------------|------------------------|-------------------|
| Export Credits Guarantee Department | | | |
| Department Expenditure Limit | | | |
| Resource | 1 | - | - |
| Capital | 300 | 310 | 103.33% |
| Annually Managed Expenditure | | | |
| Resource | 85,402 | 17,629 | 20.64% |
| Capital | 1,288,959 | 82,887 | 6.43% |
| Total Net Budget | | | |
| Resource | 85,403 | 17,629 | 20.64% |
| Capital | 1,289,259 | 83,197 | 6.45% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 948,463 | 46,581 | 4.91% |

Office of the Parliamentary Commissioner for
Administration and the Health Service Commissioner

| | | | |
|-------------------------------------|---------------|---------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 32,285 | 17,190 | 53.24% |
| Capital | 700 | 449 | 64.14% |
| Annually Managed Expenditure | | | |
| Resource | -4,051 | 2,741 | -67.66% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 28,234 | 19,931 | 70.59% |
| Capital | 700 | 449 | 64.14% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 31,885 | 16,876 | 52.93% |

House of Lords

| | | | |
|-------------------------------------|----------------|---------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 113,207 | 44,999 | 39.75% |
| Capital | 55,396 | 19,390 | 35.00% |
| Annually Managed Expenditure | | | |
| Resource | 10,000 | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 123,207 | 44,999 | 36.52% |
| Capital | 55,396 | 19,390 | 35.00% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 166,327 | 60,425 | 36.33% |

£ '000

| | Present Plans | Provisional Outturn | Per cent Plans |
|-------------------------------------|------------------|------------------------|-------------------|
| House of Commons: Members | | | |
| Department Expenditure Limit | | | |
| Resource | 16,788 | 7,648 | 45.56% |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 16,788 | 7,648 | 45.56% |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 16,738 | 7,248 | 43.30% |

Crown Estate Office

| | | | |
|-------------------------------------|--------------|--------------|---------------|
| Department Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 2,365 | 1,184 | 50.06% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 2,365 | 1,184 | 50.06% |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 2,357 | 1,184 | 50.23% |

Armed Forces Pension and Compensation Scheme

| | | | |
|-------------------------------------|------------------|----------------|---------------|
| Department Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 6,800,060 | 3,372,231 | 49.59% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 6,800,060 | 3,372,231 | 49.59% |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 1,523,841 | 810,081 | 53.16% |

| | Present Plans | Provisional Outturn | Per cent Plans |
|---|------------------|------------------------|-------------------|
| Department for International Development: Overseas Superannuation | | | |
| Department Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 22,030 | 11,014 | 50.00% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 22,030 | 11,014 | 50.00% |
| Capital | - | - | - |
| Non-Budget Expenditure | | | |
| Net Cash Requirement | 66,150 | 33,072 | 50.00% |

National Health Service Pension Scheme

| | | | |
|-------------------------------------|------------|------------|---------|
| Department Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 26,127,252 | 13,292,233 | 50.87% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 26,127,252 | 13,292,233 | 50.87% |
| Capital | - | - | - |
| Non-Budget Expenditure | | | |
| Net Cash Requirement | -42,000 | -44,827 | 106.73% |

Teachers' Pensions Scheme (England and Wales)

| | | | |
|-------------------------------------|------------|-----------|--------|
| Department Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 15,516,562 | 7,668,567 | 49.42% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 15,516,562 | 7,668,567 | 49.42% |
| Capital | - | - | - |
| Non-Budget Expenditure | | | |
| Net Cash Requirement | 3,554,912 | 1,895,509 | 53.32% |

£ '000

| | Present Plans | Provisional Outturn | Per cent Plans |
|--|------------------|------------------------|-------------------|
| UK Atomic Energy Authority Pension Schemes | | | |
| Department Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 258,172 | -17,815 | -6.90% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 258,172 | -17,815 | -6.90% |
| Capital | - | - | - |
| Non-Budget Expenditure | | | |
| Net Cash Requirement | 225,998 | -135,711 | -60.05% |

Ministry of Justice: Judicial Pensions Scheme

| | | | |
|-------------------------------------|---------|---------|--------|
| Department Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 115,439 | 57,720 | 50.00% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 115,439 | 57,720 | 50.00% |
| Capital | - | - | - |
| Non-Budget Expenditure | | | |
| Net Cash Requirement | -29,906 | -14,952 | 50.00% |

Cabinet Office: Civil Superannuation

| | | | |
|-------------------------------------|-----------|-----------|--------|
| Department Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 9,382,666 | 4,977,078 | 53.05% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 9,382,666 | 4,977,078 | 53.05% |
| Capital | - | - | - |
| Non-Budget Expenditure | | | |
| Net Cash Requirement | 2,462,818 | 1,365,120 | 55.43% |

£ '000

| | Present Plans | Provisional Outturn | Per cent Plans |
|-------------------------------------|------------------|------------------------|-------------------|
| Royal Mail Statutory Pension Scheme | | | |
| Department Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 1,300,000 | 649,998 | 50.00% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 1,300,000 | 649,998 | 50.00% |
| Capital | - | - | - |
| Non-Budget Expenditure | | | |
| Net Cash Requirement | 1,370,000 | 686,000 | 50.07% |

Total (Supply Estimates presented by HM Treasury)

| | | | |
|-------------------------------------|-------------|-------------|--------|
| Department Expenditure Limit | | | |
| Resource | 260,988,979 | 128,143,297 | 49.10% |
| Capital | 50,668,777 | 21,162,237 | 41.77% |
| Annually Managed Expenditure | | | |
| Resource | 192,633,745 | 91,178,253 | 47.33% |
| Capital | 10,732,424 | 5,972,767 | 55.65% |
| Total Net Budget | | | |
| Resource | 453,622,724 | 219,321,550 | 48.35% |
| Capital | 61,401,201 | 27,135,004 | 44.19% |
| Non-Budget Expenditure | | | |
| Net Cash Requirement | 491,959,137 | 227,458,928 | 46.24% |

Supply Estimates presented elsewhere

House of Commons: Administration

| | | | |
|-------------------------------------|---------|---------|--------|
| Department Expenditure Limit | | | |
| Resource | 229,296 | 97,870 | 42.68% |
| Capital | 150,168 | 30,863 | 20.55% |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 229,296 | 97,870 | 42.68% |
| Capital | 150,168 | 30,863 | 20.55% |
| Non-Budget Expenditure | | | |
| Net Cash Requirement | 352,781 | 126,834 | 35.95% |

£ '000

| | Present Plans | Provisional Outturn | Per cent Plans |
|-------------------------------------|------------------|------------------------|-------------------|
| National Audit Office | | | |
| Department Expenditure Limit | | | |
| Resource | 66,600 | 33,294 | 49.99% |
| Capital | 1,300 | 652 | 50.15% |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 66,600 | 33,294 | 49.99% |
| Capital | 1,300 | 652 | 50.15% |
| Non-Budget Expenditure | | - | - |
| Net Cash Requirement | 67,174 | 32,598 | 48.53% |

Electoral Commission

| | | | |
|-------------------------------------|---------------|--------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 14,460 | 8,224 | 56.87% |
| Capital | 500 | 60 | 12.00% |
| Annually Managed Expenditure | | | |
| Resource | -33 | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 14,427 | 8,224 | 57.00% |
| Capital | 500 | 60 | 12.00% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 14,550 | 8,152 | 56.03% |

Independent Parliamentary Standards Authority

| | | | |
|-------------------------------------|----------------|---------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 192,150 | 96,078 | 50.00% |
| Capital | 2,460 | 1,230 | 50.00% |
| Annually Managed Expenditure | | | |
| Resource | 50 | 26 | 52.00% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 192,200 | 96,104 | 50.00% |
| Capital | 2,460 | 1,230 | 50.00% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 193,960 | 97,002 | 50.01% |

| | Present Plans | Provisional Outturn | Per cent Plans |
|--|------------------|------------------------|-------------------|
| Local Government Boundary Commission for England | | | |
| Department Expenditure Limit | | | |
| Resource | 2,137 | 947 | 44.31% |
| Capital | 50 | 1 | 2.00% |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 2,137 | 947 | 44.31% |
| Capital | 50 | 1 | 2.00% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 2,132 | 932 | 43.71% |

Total (Supply Estimates presented elsewhere)

| | | | |
|-------------------------------------|----------------|----------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 504,643 | 236,413 | 46.85% |
| Capital | 154,478 | 32,806 | 21.24% |
| Annually Managed Expenditure | | | |
| Resource | 17 | 26 | 152.94% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 504,660 | 236,439 | 46.85% |
| Capital | 154,478 | 32,806 | 21.24% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 630,597 | 265,518 | 42.11% |

Grand Total

| | | | |
|-------------------------------------|--------------------|--------------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 261,493,622 | 128,379,710 | 49.09% |
| Capital | 50,823,255 | 21,195,043 | 41.70% |
| Annually Managed Expenditure | | | |
| Resource | 192,633,762 | 91,178,279 | 47.33% |
| Capital | 10,732,424 | 5,972,767 | 55.65% |
| Total Net Budget | | | |
| Resource | 454,127,384 | 219,557,989 | 48.35% |
| Capital | 61,555,679 | 27,167,810 | 44.14% |
| Non-Budget Expenditure | 60,797,194 | 27,800,640 | 45.73% |
| Net Cash Requirement | 492,589,734 | 227,724,446 | 46.23% |

Section 2.

Individual Supplementary Estimates

Ministry of Defence

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|--|-------------|--------------|-------|
| i. Reserve Claim LIBOR (Section DEL-F) | 122,048,000 | | |
| ii. Reserve Claim Raw Materials and Consumables Inventory Amnesty (Section DEL-H) | 530,000,000 | | |
| iii. Reserve Claim Cash Forecasting Fine (Section DEL-P) | | -2,454,000 | |
| iv. Reserve Claim Operations and Peacekeeping (Sections DEL- Q to W) | 386,000,000 | | |
| v. Reserve Claim Operations and Peacekeeping Depreciation & Impairments (Section DEL-X) | 63,600,000 | | |
| vi. Switch from RDEL to SUME (Sections DEL-F) | | -900,000,000 | |
| vii. Switch from RDEL Programme to RDEL Administration (Sections DEL-F, P) | 15,600,000 | -15,600,000 | |
| viii. Budget Exchange for Integrated Activity Fund (Section DEL-F) | | -9,500,000 | |
| ix. Transfer in from Department of International Development for Afghan Locally Engaged Civilian (Section DEL-F) | 1,756,000 | | |
| x. Transfer in from Single Intelligence Agencies for CYBER (Section DEL-F) | 8,117,000 | | |
| xi. Transfer out to Cabinet Office for Integrated Activity Fund (Section DEL-F) | | -330,000 | |
| xii. Transfer out to HM Treasury for UKGI Joint Unit (Section DEL-F) | | -310,000 | |
| xiii. Transfer in from Foreign and Commonwealth Office for Conflict, Stability and Security Fund (Section DEL- AE) | 29,471,000 | | |
| xiv. Reserve Claim Conflict, Stability and Security Fund (Section DEL-AE) | 33,843,000 | | |
| xv. Transfer out to Single Intelligence Agencies for Headline News Publication (Section DEL-F) | | -90,000 | |
| xvi. Transfer out to Joint Intelligence Office for Support Services (Section DEL-F) | | -107,000 | |
| xvii. Transfer out to Department of Health for War Pension Disregard Grant (Section DEL-F) | | -14,000,000 | |
| xvii. Transfer in from Single Intelligence Agencies for Support Services (Section DEL-F) | 353,000 | | |
| xviii. Transfer out to Single Intelligence Agencies for CYBER (Section DEL-F) | | -38,158,000 | |
| xix. Transfer out to Single Intelligence Agencies for Operations and Peacekeeping (Section DEL-V) | | -26,414,000 | |
| xx. Transfer in from Home Office for Op TEMPERER (Section DEL-F) | 577,000 | | |

| | | | |
|--|----------------------|-----------------------|----------------------|
| Total change in Resource DEL (Voted) | 1,191,365,000 | -1,006,963,000 | 184,402,000 |
| i. Change in Treasury Discount Rates for Provisions (Section AME-AG) | 8,700,000,000 | | |
| ii. Discharged Provisions (Section AME-AH) | | -31,764,000 | |
| Total change in Resource AME (Voted) | 8,700,000,000 | -31,764,000 | 8,668,236,000 |
| i. Reserve Claim Operations and Peacekeeping (Sections DEL-Y, Z) | 154,000,000 | | |
| ii. Switch from RDEL to SUME (Sections DEL-J) | 900,000,000 | | |
| iii. Transfer in from Single Intelligence Agencies for CYBER (Section DEL-K) | 5,000,000 | | |
| iv. Reserve Claim Loans to Museum (Section DEL-K) | 4,500,000 | | |
| iv. Budget Adjustment (Section DEL-K) | 200,000,000 | | |
| Total change in Capital DEL (Voted) | 1,263,500,000 | | 1,263,500,000 |
| ii. Increased Provisions (Section AME-AH) | 100,000,000 | | |
| Total change in Capital AME (Voted) | 100,000,000 | | 100,000,000 |
| Movements set out above | 1,703,385,000 | | |
| Total change in Net Cash Requirement | 1,703,385,000 | | 1,703,385,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|----------------------|-----------|---------------|
| Departmental Expenditure Limit | | | |
| Resource | 184,402,000 | - | 184,402,000 |
| Capital | 1,263,500,000 | - | 1,263,500,000 |
| Annually Managed Expenditure | | | |
| Resource | 8,668,236,000 | - | 8,668,236,000 |
| Capital | 100,000,000 | - | 100,000,000 |
| Total Net Budget | | | |
| Resource | 8,852,638,000 | - | 8,852,638,000 |
| Capital | 1,363,500,000 | - | 1,363,500,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement | 1,703,385,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by Ministry of Defence on:

Departmental Expenditure Limit:Expenditure arising from:

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

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

Part I (continued)

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

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

Income arising from:

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

Annually Managed Expenditure:

Expenditure arising from:

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

Ministry of Defence will account for this Estimate.

Part II: Changes Proposed

£'000

| Net Resources | | | | | | Net Capital | | |
|---|------------|----------|----------|-----------|------------|-------------|-----------|-----------|
| Present | | Changes | | Revised | | Present | Changes | Revised |
| Admin | Prog | Admin | Prog | Admin | Prog | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 1,541,000 | 34,494,225 | 13,146 | 171,256 | 1,554,146 | 34,665,481 | 8,529,692 | 1,263,500 | 9,793,192 |
| <i>Of which:</i> | | | | | | | | |
| A Provision of Defence Capability Service Personnel Costs | | | | | | | | |
| - | 9,468,345 | - | -386,728 | - | 9,081,617 | - | - | - |
| B Provision of Defence Capability Civilian Personnel Costs | | | | | | | | |
| - | 1,777,562 | - | -238,863 | - | 1,538,699 | - | - | - |
| C Provision of Defence Capability Infrastructure costs | | | | | | | | |
| - | 4,252,819 | - | -84,458 | - | 4,168,361 | - | - | - |
| D Provision of Defence Capability Inventory Consumption | | | | | | | | |
| - | 1,663,322 | - | -319,000 | - | 1,344,322 | - | - | - |
| E Provision of Defence Capability Equipment Support Costs | | | | | | | | |
| - | 6,421,694 | - | 177,621 | - | 6,599,315 | - | - | - |
| F Provision of Defence Capability Other Costs and Services | | | | | | | | |
| - | 916,421 | - | 465,826 | - | 1,382,247 | - | - | - |
| G Provision of Defence Capability Receipts and other Income | | | | | | | | |
| - | -1,023,859 | - | -652,724 | - | -1,676,583 | - | - | - |
| H Provision of Defence Capability Depreciation and Impairments Costs | | | | | | | | |
| - | 8,494,000 | - | 530,000 | - | 9,024,000 | - | - | - |
| I Provision of Defence Capability Cash Release of Provisions Costs | | | | | | | | |
| - | 259,750 | - | 20,130 | - | 279,880 | - | - | - |
| J Provision of Defence Capability Capital Single Use Military Equipment | | | | | | | | |
| - | - | - | - | - | - | 3,971,144 | 1,240,828 | 5,211,972 |
| K Provision of Defence Capability Other Capital (Fiscal) | | | | | | | | |
| - | - | - | - | - | - | 2,712,777 | 373,095 | 3,085,872 |
| L Provision of Defence Capability Fiscal Assets / Estate Disposal | | | | | | | | |
| - | - | - | - | - | - | -251,000 | 91,797 | -159,203 |
| M Provision of Defence Capability New Loans and Loan Repayment | | | | | | | | |
| - | - | - | - | - | - | 15,823 | -3,023 | 12,800 |
| N Provision of Defence Capability Research and Development Costs | | | | | | | | |
| - | 64,682 | - | 123,176 | - | 187,858 | 1,921,000 | -607,596 | 1,313,404 |
| O Provision of Defence Capability Administration Civilian Personnel Costs | | | | | | | | |
| 395,000 | - | 35,740 | - | 430,740 | - | - | - | - |
| P Provision of Defence Capability Administration Other Costs and Services | | | | | | | | |
| 556,000 | - | -104,228 | - | 451,772 | - | - | - | - |
| Q Operations Service Personnel Staff Cost | | | | | | | | |
| - | 14,200 | - | 14,800 | - | 29,000 | - | - | - |
| R Operations and Peacekeeping Civilian Personnel Staff Costs | | | | | | | | |
| - | 1,200 | - | 6,000 | - | 7,200 | - | - | - |
| S Operations Infrastructure Costs | | | | | | | | |
| - | 22,800 | - | 58,200 | - | 81,000 | - | - | - |
| T Operations Inventory Consumption | | | | | | | | |
| - | 29,200 | - | 101,186 | - | 130,386 | - | - | - |
| U Operations Equipment Support Costs | | | | | | | | |
| - | 154,200 | - | 141,800 | - | 296,000 | - | - | - |

Part II: Changes Proposed (continued)

£'000

| Net Resources | | | | | | Net Capital | | |
|--|-----------|---------|-----------|---------|------------|-------------|------------------|---------|
| Present | | Changes | | Revised | | Present | Changes | Revised |
| Admin | Prog | Admin | Prog | Admin | Prog | 7 | 8 | 9 |
| 1 | 2 | 3 | 4 | 5 | 6 | | | |
| V Operations Other Costs and Services | | | | | | | | |
| - | 29,900 | - | 51,100 | - | 81,000 | - | - | - |
| W Operations Receipts and other Income | | | | | | | | |
| - | -1,500 | - | -13,500 | - | -15,000 | - | - | - |
| X Operations Depreciation and Impairment Costs | | | | | | | | |
| - | - | - | 63,600 | - | 63,600 | - | - | - |
| Y Operations Capital Single Use Military Equipment | | | | | | | | |
| - | - | - | - | - | - | 80,000 | 120,000 | 200,000 |
| Z Operations Other Capital (Fiscal) | | | | | | | | |
| - | - | - | - | - | - | - | 34,000 | 34,000 |
| AA Non Departmental Public Bodies Costs (Net) | | | | | | | | |
| - | 172,908 | - | -2,085 | - | 170,823 | 8,345 | 2,302 | 10,647 |
| AB Defence Capability Admin Service Pers Costs | | | | | | | | |
| 590,000 | - | 70,000 | - | 660,000 | - | - | - | - |
| AC Defence Capability DE&S DEL Costs | | | | | | | | |
| - | 979,008 | - | 53,992 | - | 1,033,000 | 71,603 | 6,097 | 77,700 |
| AD War Pension Benefits Programme Costs | | | | | | | | |
| - | 733,000 | - | 3,869 | - | 736,869 | - | - | - |
| AE Conflict, Stability and Security Fund | | | | | | | | |
| - | 64,573 | - | 57,314 | - | 121,887 | - | 6,000 | 6,000 |
| AF Cash Release of Provisions Admin Costs | | | | | | | | |
| - | - | 11,634 | - | 11,634 | - | - | - | - |
| Total Spending in DEL | | | | | | | 1,263,500 | |
| | | | | | | | | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 1,382,550 | - | 8,668,236 | - | 10,050,786 | - | 100,000 | 100,000 |
| <i>Of which:</i> | | | | | | | | |
| AH Provision of Defence Capability Provisions Costs | | | | | | | | |
| - | 277,600 | - | 8,700,000 | - | 8,977,600 | - | 100,000 | 100,000 |
| AI Provision of Defence Cash Release of Provisions Costs | | | | | | | | |
| - | -259,750 | - | -31,764 | - | -291,514 | - | - | - |
| Total Spending in AME | | | | | | | 100,000 | |
| | | | | | | | | |
| Total for Estimate | | | | | | | 1,363,500 | |
| | | | | | | | | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | 13,146 | 8,839,492 | | | | 1,363,500 | |
| Non Voted Expenditure | | | | | | | | |

- - | -

Part II: Changes Proposed (*continued*)

| | £'000 | | |
|----------------------|------------------|-----------|------------------|
| | Present Plans | Changes | Revised Plans |
| Net Cash Requirement | 37,113,920 | 1,703,385 | 38,817,305 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|---|-------------|-----------|------------------|-------------|------------|----------------|-------------|-----------|
| Resources | | | | | | Capital | | |
| Administration | | | Programme | | | | | |
| Gross 1 | Income 2 | Net 3 | Gross 4 | Income 5 | Net 6 | Gross 7 | Income 8 | Net 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 1,554,146 | - | 1,554,146 | 35,704,654 | -1,039,173 | 34,665,481 | 10,048,369 | -255,177 | 9,793,192 |
| <i>Of which:</i> | | | | | | | | |
| A Provision of Defence Capability Service Personnel Costs | | | | | | | | |
| - | - | - | 9,081,617 | - | 9,081,617 | - | - | - |
| B Provision of Defence Capability Civilian Personnel Costs | | | | | | | | |
| - | - | - | 1,538,699 | - | 1,538,699 | - | - | - |
| C Provision of Defence Capability Infrastructure costs | | | | | | | | |
| - | - | - | 4,168,361 | - | 4,168,361 | - | - | - |
| D Provision of Defence Capability Inventory Consumption | | | | | | | | |
| - | - | - | 1,344,322 | - | 1,344,322 | - | - | - |
| E Provision of Defence Capability Equipment Support Costs | | | | | | | | |
| - | - | - | 6,599,315 | - | 6,599,315 | - | - | - |
| F Provision of Defence Capability Other Costs and Services | | | | | | | | |
| - | - | - | 1,382,247 | - | 1,382,247 | - | - | - |
| G Provision of Defence Capability Receipts and other Income | | | | | | | | |
| - | - | - | -637,410 | -1,039,173 | -1,676,583 | - | - | - |
| H Provision of Defence Capability Depreciation and Impairments Costs | | | | | | | | |
| - | - | - | 9,024,000 | - | 9,024,000 | - | - | - |
| I Provision of Defence Capability Cash Release of Provisions Costs | | | | | | | | |
| - | - | - | 279,880 | - | 279,880 | - | - | - |
| J Provision of Defence Capability Capital Single Use Military Equipment | | | | | | | | |
| - | - | - | - | - | - | 5,211,972 | - | 5,211,972 |
| K Provision of Defence Capability Other Capital (Fiscal) | | | | | | | | |
| - | - | - | - | - | - | 3,085,872 | - | 3,085,872 |
| L Provision of Defence Capability Fiscal Assets / Estate Disposal | | | | | | | | |
| - | - | - | - | - | - | 91,797 | -251,000 | -159,203 |
| M Provision of Defence Capability New Loans and Loan Repayment | | | | | | | | |
| - | - | - | - | - | - | 16,977 | -4,177 | 12,800 |
| N Provision of Defence Capability Research and Development Costs | | | | | | | | |
| - | - | - | 187,858 | - | 187,858 | 1,313,404 | - | 1,313,404 |
| O Provision of Defence Capability Administration Civilian Personnel Costs | | | | | | | | |
| 430,740 | - | 430,740 | - | - | - | - | - | - |
| P Provision of Defence Capability Administration Other Costs and Services | | | | | | | | |
| 451,772 | - | 451,772 | - | - | - | - | - | - |
| Q Operations Service Personnel Staff Cost | | | | | | | | |
| - | - | - | 29,000 | - | 29,000 | - | - | - |
| R Operations and Peacekeeping Civilian Personnel Staff Costs | | | | | | | | |
| - | - | - | 7,200 | - | 7,200 | - | - | - |
| S Operations Infrastructure Costs | | | | | | | | |
| - | - | - | 81,000 | - | 81,000 | - | - | - |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|--|---------------|------------------|-------------------|-------------------|-------------------|-------------------|-----------------|------------------|
| Resources | | | | | | Capital | | |
| Administration | | | | Programme | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| T Operations Inventory Consumption | | | | | | | | |
| - | - | - | 130,386 | - | 130,386 | - | - | - |
| U Operations Equipment Support Costs | | | | | | | | |
| - | - | - | 296,000 | - | 296,000 | - | - | - |
| V Operations Other Costs and Services | | | | | | | | |
| - | - | - | 81,000 | - | 81,000 | - | - | - |
| W Operations Receipts and other Income | | | | | | | | |
| - | - | - | -15,000 | - | -15,000 | - | - | - |
| X Operations Depreciation and Impairment Costs | | | | | | | | |
| - | - | - | 63,600 | - | 63,600 | - | - | - |
| Y Operations Capital Single Use Military Equipment | | | | | | | | |
| - | - | - | - | - | - | 200,000 | - | 200,000 |
| Z Operations Other Capital (Fiscal) | | | | | | | | |
| - | - | - | - | - | - | 34,000 | - | 34,000 |
| AA Non Departmental Public Bodies Costs (net) | | | | | | | | |
| - | - | - | 170,823 | - | 170,823 | 10,647 | - | 10,647 |
| AB Defence Capability Admin Service Pers Costs | | | | | | | | |
| 660,000 | - | 660,000 | - | - | - | - | - | - |
| AC Defence Capability DE&S DEL Costs | | | | | | | | |
| - | - | - | 1,033,000 | - | 1,033,000 | 77,700 | - | 77,700 |
| AD War Pension Benefits Programme Costs | | | | | | | | |
| - | - | - | 736,869 | - | 736,869 | - | - | - |
| AE Conflict, Stability and Security Fund | | | | | | | | |
| - | - | - | 121,887 | - | 121,887 | 6,000 | - | 6,000 |
| AF Cash Release of Provisions Admin Costs | | | | | | | | |
| 11,634 | - | 11,634 | - | - | - | - | - | - |
| Total Spending in DEL | | | | | | | | |
| 1,554,146 | - | 1,554,146 | 35,704,654 | -1,039,173 | 34,665,481 | 10,048,369 | -255,177 | 9,793,192 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 10,050,786 | - | 10,050,786 | 100,000 | - | 100,000 |
| <i>Of which:</i> | | | | | | | | |
| AG Provision of Defence Capability Depreciation and Impairment Costs | | | | | | | | |
| - | - | - | 1,064,700 | - | 1,064,700 | - | - | - |
| AH Provision of Defence Capability Provisions Costs | | | | | | | | |
| - | - | - | 8,977,600 | - | 8,977,600 | 100,000 | - | 100,000 |
| AI Provision of Defence Cash Release of Provisions Costs | | | | | | | | |
| - | - | - | -291,514 | - | -291,514 | - | - | - |
| AJ Movement On Fair Value of Financial Instruments | | | | | | | | |
| - | - | - | 300,000 | - | 300,000 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 10,050,786 | - | 10,050,786 | 100,000 | - | 100,000 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|------------------------------|--------|-----------|------------|------------|------------|------------|----------|-----------|
| Resources | | | | | | Capital | | |
| Administration | | | | Programme | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Total for Estimate | | | | | | | | |
| 1,554,146 | - | 1,554,146 | 45,755,440 | -1,039,173 | 44,716,267 | 10,148,369 | -255,177 | 9,893,192 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 1,554,146 | - | 1,554,146 | 45,755,440 | -1,039,173 | 44,716,267 | 10,148,369 | -255,177 | 9,893,192 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|-------------------|-------------------|--------------------|
| Net Resource Requirement | 37,417,775 | 8,852,638 | 46,270,413 |
| Net Capital Requirement | 8,529,692 | 1,363,500 | 9,893,192 |
| Accruals to cash adjustments | -8,833,547 | -8,512,753 | -17,346,300 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | -181,253 | -217 | -181,470 |
| Add cash grant-in-aid | 173,256 | -700 | 172,556 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -9,858,700 | -593,600 | -10,452,300 |
| New provisions and adjustments to previous provisions | -277,600 | -8,700,000 | -8,977,600 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | 150,000 | 75,000 | 225,000 |
| Increase (+) / Decrease (-) in debtors | 200,000 | 275,000 | 475,000 |
| Increase (-) / Decrease (+) in creditors | 701,000 | 400,000 | 1,101,000 |
| Use of provisions | 259,750 | 31,764 | 291,514 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 37,113,920 | 1,703,385 | 38,817,305 |

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

£'000

2017-18
Plans

| | |
|---|-------------------|
| Gross Administration Costs | 1,542,512 |
| <i>Less:</i> | |
| Administration DEL Income | - |
| Net Administration Costs | 1,542,512 |
| Gross Programme Costs | 44,061,710 |
| <i>Less:</i> | |
| Programme DEL Income | -1,039,173 |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 43,022,537 |
| Total Net Operating Costs | 44,565,049 |
| <i>Of which:</i> | |
| Resource DEL | 32,301,749 |
| Capital DEL | 1,921,000 |
| Resource AME | 10,342,300 |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | -1,921,000 |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | 3,626,364 |
| Total Resource Budget | 46,270,413 |
| <i>Of which:</i> | |
| Resource DEL | 36,219,627 |
| Resource AME | 10,050,786 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 46,270,413 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

| | |
|---|------------------------------|
| Voted Resource DEL | -1,039,173 |
| <i>Of which:</i> | |
| Programme | |
| Sales of Goods and Services | -749,964 |
| <i>Of which:</i> | |
| G Provision of Defence Capability Receipts and other Income | -749,964 |
| Other Income | -289,209 |
| <i>Of which:</i> | |
| G Provision of Defence Capability Receipts and other Income | -289,209 |
| Total Programme | <u>-1,039,173</u> |
| Total Voted Resource Income | <u>-1,039,173</u> |
| Voted Capital DEL | -255,177 |
| <i>Of which:</i> | |
| Programme | |
| Sales of Assets | -251,000 |
| <i>Of which:</i> | |
| L Provision of Defence Capability Fiscal Assets / Estate Disposal | -251,000 |
| Repayments | -4,177 |
| <i>Of which:</i> | |
| M Provision of Defence Capability New Loans and Loan Repayment | -4,177 |
| Total Programme | <u>-255,177</u> |
| Total Voted Capital Income | <u>-255,177</u> |

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

No CFER income or receipts are expected in 2017-18

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

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

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

ALB Accounting Officers:

| | |
|--|---|
| Mr Gary Lashko | Royal Hospital Chelsea |
| Professor Dominic Tweddle | National Museum of the Royal Navy |
| Mrs Janice Murray | National Army Museum |
| Major General Jamie H Gordon CB CBE | Council of Reserve and Cadet Forces Association |
| Ms Maggie Appleton MBE | Royal Airforce Museum |
| Victoria Wallace | Commonwealth War Graves Commission |
| Mrs Marcine Waterman | Single Source Regulations Office |

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-aid |
|---------------------------------------|--|----------------|---------------|----------------|
| AA-DEL | Commonwealth War Graves Commission | 52,161 | - | 50,710 |
| AA-DEL | National Army Museum | 4,410 | 1,516 | 7,378 |
| AA-DEL | National Museum of the Royal Navy | 637 | 4,170 | 3,391 |
| AA-DEL | Royal Air Force Museum | 9,030 | - | 9,030 |
| AA-DEL | Royal Hospital, Chelsea | 14,918 | 2,659 | 12,114 |
| AA-DEL | Single Source Regualtions Office | 5,770 | - | 5,770 |
| AA-DEL | Territorial, Auxiliary and Volunteer Reserve Associations established under s110 of the | 83,897 | 2,302 | 84,163 |
| Total | | 170,823 | 10,647 | 172,556 |

Part III: Note J - Staff Benefits

For the Financial Year 2017-18, the Top Level Budget (TLB) holders have delegated authority to make special bonus payments to civilian staff, to either an individual or to a team, in recognition of exceptional performance in a one-off task/situation, or for achievement of a significant personal development activity. Awards will not exceed £5,000 per person, and will not exceed 0.4% of the civilian paybill for the TLB in total.

TLB holders are also able to authorise non-cash awards, which include such items as retail outlet or theatre ticket vouchers. Individual awards will not exceed £100 and nor will they in total exceed 0.1% of the civilian pay bill for the TLB.

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|--|---|
| Contingent liabilities valued in excess of 300 thousand pounds, are as follows: | |
| <u>Statutory Liabilities Charged To Resource Estimates</u> | |
| 1. Statutory liabilities in relation to the operation of International Military Services Limited. | Statutory Limit £50,000 (£100,000 with Commons approval) |
| <u>Non-Statutory Liabilities Charged To Resource Estimates</u> | |
| 2. Liability arising from the sale of Married Quarters estate. | 17,031 |
| 3. Indemnity to the Babcock Group in respect of nuclear risks under the Nuclear Installations Act 1965. | Unquantifiable |
| 4. Indemnities to the Babcock Group in respect of non-nuclear risks resulting from claims for damage to property or death and personal injury to a third party. | Unquantifiable |
| 5. Non-insurance of the Rolls Royce Core Factory and associated Neptune Test reactor facility for third party risks. | Unquantifiable |
| 6. Standard indemnity to BAe Systems (formerly GEC Marconi and VSEL) in respect of fissile material intended for use on the VANGUARD and ASTUTE Classes contract. | Unquantifiable |
| 7. Residual public liability arising out of the disbanding of DERA as a MOD trading agency and the formation of QinetiQ on 1 July 2001. | Unquantifiable |
| 8. Environmental losses incurred by QinetiQ arising from certain defined materials at specific properties before the formation of QinetiQ on 1 July 2001. | Unquantifiable |
| 9. Remediation costs associated with the discovery of unknown environmental contamination at the Fleetlands site. | 17,000 |
| 10. Legal claims (personal). | 58,411 |
| 11. Environmental clean up costs. | 38,302 |
| 12. Potential redundancy liability for employees at several sites due to USVF re-basing as part of US European Infrastructure Consolidation (EIC). | 6,000 |
| 13. Government Pipeline and Storage System - compensation to landowners where GPSS laid outside deviation limits or where Secretary of State's rights in respect of GPSS are lost. | 5,606 |
| 14. Relocation of cables in support of the dredging necessary for QE Class Carriers. | 1,080 |
| 15. Contractor claims relating to project deferment or termination. | 500 |
| 16. Potential further and higher education costs for service personnel under the Enhanced Learning Credit scheme. | Unquantifiable |
| 17. Indemnity for early termination of the Forces Broadcasting Service contract. | Unquantifiable |
| 18. Indemnity for live firing of missiles at overseas ranges. | Unquantifiable |

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

| Nature of liability | £'000 |
|---|----------------|
| 19. The Department has a number of sites where it may be necessary to carry out decontamination work. As it is not practicable or cost effective to identify all contamination at those sites, any possible liability is not quantifiable, so possible site remediation exposure is recognised as an unquantifiable contingent liability. | Unquantifiable |
| 20. Liabilities arising from insurance risk of exhibits on loan to the museums of the Royal Navy. | 1,908 |
| 21. Potential redundancy costs for employees at the Defence College of Technical Training. | 1,900 |
| 22. Indemnity given in relation to the disposal of Gruinard Island in the event of claims arising from the outbreak of specific strains of anthrax on the Island. | Unquantifiable |
| 23. Indemnities under standard terms to contractors for contractors' personnel on Government premises for Sensors Support Optimisation Project, the Puma Mark 2 Helicopter Interim Support Arrangement and the operator of the Apache helicopter integrated operational support contract | Unquantifiable |
| 24. Indemnity in respect of nuclear risk in support of Framework Contracts under Next Generation Estate Contracts. | Unquantifiable |
| 25. Residual employee disease liability arising out of the disbanding of DERA as a MOD trading agency and the formation of QinetiQ on 1 July 2001. | Unquantifiable |
| 26. Indemnities under standard terms to contractors for the CERBERUS project. | Unquantifiable |
| 27. New Fair Deal Arrangements for staff Pensions: staff transfers from Central Government. | Unquantifiable |
| 28. Indemnity for possible damage caused by contractors on Government property | 666,000 |
| 29. Indemnity to contractors for third party risks. | 422,000 |
| 30. Liability for redundancy following contractorisation | 248,865 |
| 31. Indemnity to contractors for loss or damage to issued property. | 10,000 |
| 32. New Fair Deal Arrangements for staff Pensions: staff transfers from Central Government. | 684 |
| 33. Indemnity to Contractors for service failure. | 392 |
| 34. Indemnities to AWE Management Ltd for nuclear and non-nuclear risks. | Unquantifiable |
| 35. Indemnities to Rolls-Royce and BAE Systems for risks associated with the handling of fissile materials | Unquantifiable |
| 36. Indemnity related to potential damages awarded following sale of electromagnetic spectrum | Unquantifiable |
| 37. Service Life Insurance – providing access to life insurance for service personnel. Details of the scheme and key features can be found at www.sli365.com . | Unquantifiable |
| 38. Guarantee to NAAFI that the Department will reimburse 90% of their additional costs arising from any changes in MOD's service requirements. | Unquantifiable |
| 39. Indemnity to contractors for potential third party risks arising from construction of Queen Elizabeth carriers. | Unquantifiable |
| 40. Indemnity for non-nuclear events at HMNB Clyde. | Unquantifiable |
| 41. Strategic Weapons System Activities Future Delivery Project outsourced contract includes an indemnity for Non nuclear events. | Unquantifiable |
| 42. Potential Claims following a 2011 Court of Appeal case established that Dependent LECs are covered by UK employment legislation. | Unquantifiable |
| 43. Indemnity to Rolls-Royce for redundancy costs in the event of the termination of the nuclear submarine construction programme. | Unquantifiable |
| 44. Indemnity to contractors for risks associated with the handling of fissile materials. | 140,000 |
| 45. MoD Exposure when providing an overall cap on Contractor Liability. | 57,000 |
| 46. Compensation for loss of revenue and costs incurred following non-award of contract. | 1,350 |

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

Nature of liability**£'000**

47. HMG guarantee for EU funding streams as announced in August and October 2016. MODs responsibility covers the Preparatory Action on Defence Research Programme.

Unquantifiable

Part III: Note L - International Subscriptions

| Section in Part II: Subhead Detail | Body | £'000 |
|---|--|--------------|
| F-DEL | NATO Military Budget | 129,656 |
| F-DEL | UK Contribution to the Comprehensive Test Ban Treaty Verification Scheme | 4,258 |
| F-DEL | Western European Union Centre | 991 |

Security and Intelligence Agencies

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|--|------------|-------------|-------|
| (Section A) Budget switch from Admin to Programme RDEL. | | -1,375,000 | |
| (Section A) Budget switch from Admin to Programme RDEL. | 1,375,000 | | |
| (Section A) Transfer to Cabinet Office of Admin RDEL for NSS salaries. | | -200,000 | |
| (Section A) Reserve Claim uplift agreed in 2016-17 Supplementary Estimates. | 10,000,000 | | |
| (Section A) Revised estimate from Main Estimate for the reclassification of R&D expenditure as per ESA10. | 35,999,000 | | |
| (Section A) Transfer from Ministry of Defence re NSC priorities on emerging threats. | 26,414,000 | | |
| (Section A) Increase in RDEL to meet NSC priorities. | 2,000,000 | | |
| (Section A) Increase in RDEL to meet NSC priorities. | 10,000,000 | | |
| (Section A) Budget switch from RDEL to CDEL. | | -16,600,000 | |
| (Section A) Transfer from Ministry of Defence re Cyber funding. | 25,158,000 | | |
| (Section A) Transfer from Ministry of Defence re Cyber funding including a budget switch. | 5,000,000 | | |
| (Section A) Transfer from Ministry of Defence re Cyber funding. | 90,000 | | |
| (Section A) Transfer from Ministry of Defence re Cyber funding. | 8,000,000 | | |
| (Section A) Adjustment in income offsetting Expenditure. | | -11,715,000 | |
| (Section A) Adjustment in income offsetting Expenditure. | 11,715,000 | | |
| (Section A) Transfer to Cabinet Office for National Cyber Security Programme. | | -38,235,000 | |
| (Section A) Transfer to Home Office for National Cyber Security Programme. | | -28,045,000 | |
| (Section A) Transfer to Department for Media, Culture and Sport for National Cyber Security Programme. | | -15,266,000 | |
| (Section A) Transfer to Department for Communities and Local Government for National Cyber Security Programme. | | -440,000 | |

| | | | |
|--|--------------------|---------------------|--------------------|
| (Section A) Transfer to Department for Business, Energy and Industrial Strategy for National Cyber Security Programme. | | -887,000 | |
| (Section A) Transfer to Department for Environment , Food and Rural Affairs for National Cyber Security Programme. | | -198,000 | |
| (Section A) Transfer to Department of Health for National Cyber Security Programme. | | -1,600,000 | |
| (Section A) Transfer to Department for Work and Pensions for National Cyber Security Programme. | | -630,000 | |
| (Section A) Transfer to Foreign and Commonwealth Office for National Cyber Security Programme. | | -2,100,000 | |
| (Section A) Transfer to HM Revenue and Customs for National Cyber Security Programme. | | -750,000 | |
| (Section A) Transfer to Ministry of Defence for National Cyber Security Programme. | | -8,117,000 | |
| (Section A) Transfer to Department of International Trade for National Cyber Security Programme. | | -472,000 | |
| (Section A) Transfer to UK Space Agency for National Cyber Security Programme. | | -250,000 | |
| (Section A) Transfer to Ministry of Justice for National Cyber Security Programme. | | -800,000 | |
| (Section A) Transfer to Welsh Government for National Cyber Security Programme. | | -579,000 | |
| (Section A) Transfer to Scottish Government for National Cyber Security Programme. | | -1,324,000 | |
| (Section A) Transfer to Ministry of Defence for NCS(N) Priorities Fund. | | -353,000 | |
| (Section A) Transfer to Department for Business, Energy and Industrial Strategy for NCS(N) Priorities Fund. | | -4,659,000 | |
| (Section A) Transfer to Foreign and Commonwealth Office for NCS(N) Priorities Fund. | | -148,000 | |
| (Section A) Transfer to Home Office for NCS(N) Priorities Fund. | | -60,000 | |
| (Section A) Transfer to Cabinet Office for NCS(N) Priorities Fund. | | -115,000 | |
| (Section A) Transfer from Department for Media, Culture and Sport for Cyber funding. | 1,117,000 | | |
| (Section A) increase in non ring-fenced (depreciation) RDEL requirement. | 11,500,000 | | |
| Total change in Resource DEL (Voted) | 148,368,000 | -134,918,000 | 13,450,000 |
| (Section A) Decrease in AME required for provisions and revaluations of property plant & equipment. | | -10,500,000 | |
| Total change in Resource AME (Voted) | 0 | -10,500,000 | -10,500,000 |
| (Section A) Revised estimate from Main Estimate for the reclassification of R&D expenditure as per ESA10. | | -35,999,000 | |
| (Section A) Budget switch from RDEL to CDEL | 16,600,000 | | |

| | | | |
|---|-------------------|--------------------|--------------------|
| (Section A) Adjustment in income offsetting Expenditure. | | -7,101,000 | |
| (Section A) Adjustment in income offsetting Expenditure. | 7,101,000 | | |
| (Section A) Transfer to Ministry of Defence re Cyber funding including a budget switch. | | -5,000,000 | |
| (Section A) Adjustment in income offsetting Expenditure. | | -17,684,000 | |
| (Section A) Adjustment in income offsetting Expenditure. | 17,684,000 | | |
| (Section A) Transfer to Cabinet Office for National Cyber Security Programme. | | -20,000 | |
| (Section A) Transfer to Home Office for NCS(N) Priorities Fund. | | -1,090,000 | |
| (Section A) Transfer to Department for Business, Energy and Industrial Strategy for NCS(N) Priorities Fund. | | -6,160,000 | |
| Total change in Capital DEL (Voted) | 41,385,000 | -73,054,000 | -31,669,000 |
| Increase in Net Cash requirement reflects changes to resources and capital as set out above and changes to working capital. | 281,000 | | |
| Total change in Net Cash Requirement | 281,000 | - | 281,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|----------------|-----------|-------------|
| Departmental Expenditure Limit | | | |
| Resource | 13,450,000 | - | 13,450,000 |
| Capital | -31,669,000 | - | -31,669,000 |
| Annually Managed Expenditure | | | |
| Resource | -10,500,000 | - | -10,500,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 2,950,000 | - | 2,950,000 |
| Capital | -31,669,000 | - | -31,669,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement | 281,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by Security and Intelligence Agencies on:

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

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

Annually Managed Expenditure:Expenditure arising from:

Provisions and other non-cash items.

Security and Intelligence Agencies will account for this Estimate.

Part II: Changes Proposed

£'000

| Present | | Net Resources Changes | | Revised | | Net Capital | | |
|--|-----------|-----------------------|---------|---------|-----------|-------------|---------|---------|
| Admin | Prog | Admin | Prog | Admin | Prog | Present | Changes | Revised |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 74,000 | 2,327,005 | -1,575 | 15,025 | 72,425 | 2,342,030 | 609,700 | -31,669 | 578,031 |
| <i>Of which:</i> | | | | | | | | |
| A Security and Intelligence Agencies | | | | | | | | |
| 74,000 | 2,327,005 | -1,575 | 15,025 | 72,425 | 2,342,030 | 609,700 | -31,669 | 578,031 |
| Total Spending in DEL | | | | | | | | |
| | | -1,575 | 15,025 | | | -31,669 | | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 39,050 | - | -10,500 | - | 28,550 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B Spending in Annually Managed Expenditure | | | | | | | | |
| - | 39,050 | - | -10,500 | - | 28,550 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | - | -10,500 | | | - | | |
| Total for Estimate | | | | | | | | |
| | | -1,575 | 4,525 | | | -31,669 | | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | -1,575 | 4,525 | | | -31,669 | | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | - | | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|------------|------------------|
| Net Cash Requirement | 2,746,030 | 281 | 2,746,311 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|--|-------------|---------------|------------------|-----------------|------------------|----------------|----------------|----------------|
| Resources | | | | | | Capital | | |
| Administration | | | Programme | | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 72,625 | -200 | 72,425 | 2,532,697 | -190,667 | 2,342,030 | 625,816 | -47,785 | 578,031 |
| <i>Of which:</i> | | | | | | | | |
| A Security and Intelligence Agencies | | | | | | | | |
| 72,625 | -200 | 72,425 | 2,532,697 | -190,667 | 2,342,030 | 625,816 | -47,785 | 578,031 |
| Total Spending in DEL | | | | | | | | |
| 72,625 | -200 | 72,425 | 2,532,697 | -190,667 | 2,342,030 | 625,816 | -47,785 | 578,031 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 28,550 | - | 28,550 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B Spending in Annually Managed Expenditure | | | | | | | | |
| - | - | - | 28,550 | - | 28,550 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 28,550 | - | 28,550 | - | - | - |
| Total for Estimate | | | | | | | | |
| 72,625 | -200 | 72,425 | 2,561,247 | -190,667 | 2,370,580 | 625,816 | -47,785 | 578,031 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 72,625 | -200 | 72,425 | 2,561,247 | -190,667 | 2,370,580 | 625,816 | -47,785 | 578,031 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|----------------|------------------|
| Net Resource Requirement | 2,440,055 | 2,950 | 2,443,005 |
| Net Capital Requirement | 609,700 | -31,669 | 578,031 |
| Accruals to cash adjustments | -303,725 | 29,000 | -274,725 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -390,950 | -1,000 | -391,950 |
| New provisions and adjustments to previous provisions | -2,500 | - | -2,500 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -275 | - | -275 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | 90,000 | 30,000 | 120,000 |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 2,746,030 | 281 | 2,746,311 |

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

£'000

Plans

| | |
|---|------------------|
| Gross Administration Costs | 72,625 |
| <i>Less:</i> | |
| Administration DEL Income | -200 |
| Net Administration Costs | 72,425 |
| Gross Programme Costs | 2,745,233 |
| <i>Less:</i> | |
| Programme DEL Income | -237,952 |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 2,507,281 |
| Total Net Operating Costs | 2,579,706 |
| <i>Of which:</i> | |
| Resource DEL | 2,414,455 |
| Capital DEL | 136,701 |
| Resource AME | 28,550 |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | -136,701 |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 2,443,005 |
| <i>Of which:</i> | |
| Resource DEL | 2,414,455 |
| Resource AME | 28,550 |
| <i>Adjustments to include:</i> | |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 2,443,005 |

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL **-190,867**
Of which:

Administration

Sales of Goods and Services

-200

Of which:

A: Security and Intelligence Agencies

-200

Total Administration

-200

Programme

Sales of Goods and Services

-190,667

Of which:

A: Security and Intelligence Agencies

-190,667

Total Programme

-190,667
Total Voted Resource Income

-190,867

Voted Capital DEL**-47,785***Of which:*

Programme

Sales of Assets

-500

Of which:

A: Security and Intelligence Agencies

-500

Other Grants

-47,285

Of which:

A: Security and Intelligence Agencies

-47,285

Total Programme

-47,785
Total Voted Capital Income

-47,785

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

No CFER income or receipts are expected in 2017-18.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Mark Sedwill KCMG

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

In discharging these responsibilities, particular regard is given to:

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

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

Home Office

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|--|------------|------------|-------|
| Programme to meet the department's contribution to the Foreign and Commonwealth Office's overseas platform costs. | 14,999,000 | - | |
| Programme HMG contribution to 'We Love Manchester EF'. | 1,000,000 | - | |
| Admin decrease from HM Treasury for inefficient cash management. | - | -46,000 | |
| Programme Counter Terrorism (CT). | 24,000,000 | - | |
| Reserve Claim: Programme Brexit. | 42,001,000 | - | |
| Reserve Claim: Asylum Support. | 80,000,000 | - | |
| Transfers to and from other Government departments: | | | |
| Programme from Foreign & Commonwealth Office to cover International Police Assistance to Bermuda-Americas Cup. | 14,000 | - | |
| Programme National Cyber Security Funding allocation from Cabinet Office to Home Office 2017/18 - Cyber Crime Programme. | 225,000 | - | |
| Admin from the Cabinet Office (MOG Transfer) Joint Anti-Corruption Unit. | 490,000 | - | |
| Programme transfer Cabinet Office to fund Cyber Communications. | 2,500,000 | - | |
| Programme transfer Cabinet Office to fund Cyber Crime Programme. | 25,320,000 | - | |
| Programme transfer from Cabinet Office for the NSC(N) fund. | 60,000 | - | |

| | | |
|---|-----------|-------------|
| Programme transfer from Foreign and Commonwealth Office for ACRO Jamaica - Document Management System. | 227,000 | - |
| Programme transfer from Foreign and Commonwealth Office - Building Local Law Enforcement Capability. | 1,270,000 | - |
| Programme transfer from Foreign and Commonwealth Office -EU External Action Service secondment. | 34,000 | - |
| Programme transfer from Foreign and Commonwealth Office-SNE EU –Instrument contributing to stability and peace (IcSP). | 51,000 | - |
| Programme transfer from Foreign and Commonwealth Office -Firearms Capacity Building Programme. | 244,000 | - |
| Programme transfer from Foreign and Commonwealth Office - Deployment of HO Serious & Organised Crime Coordinator (SOC Programme Coordinator). | 65,000 | - |
| Programme transfer from Foreign and Commonwealth Office -Serious & organised crime Prevent pilot (SOC Prevent pilot). | 37,000 | - |
| Programme transfer from Foreign and Commonwealth Office -Portfolio Implementation Manager. | 14,000 | - |
| Programme transfer from Foreign and Commonwealth Office -Regional scoping and programme design (Global Initiative). | 114,000 | - |
| Programme transfer from Foreign and Commonwealth Office-OIC Western Balkans taskforce expansion. | 682,000 | - |
| Programme transfer from Foreign and Commonwealth Office -Organised Immigration Crime Taskforce. | 8,479,000 | - |
| Transfer of costs to Ministry of Defence for deployment of Op Temperer | - | -577,000 |
| Programme Transfer to Foreign & Commonwealth Office - Relates to funding for SNE post. | - | -100,000 |
| Programme transfer from Foreign and Commonwealth Office - JRCC project. | 92,000 | - |
| Programme Immigration Health Surcharge funding to: | | |
| - Department of Health | - | -66,152,000 |
| - Scottish Government | - | -6,489,000 |
| - Welsh Assembly Government | - | -3,748,000 |
| - Northern Ireland Executive | - | -2,176,000 |

| | | |
|---|-------------|--------------|
| Programme transfer for ODA Underspend from UKVI returned to HMT via Department for International Development. | - | -19,000,000 |
| Programme transfer from Foreign and Commonwealth Office -Unaccompanied Asylum Seeking Children. | 7,000 | - |
| Programme transfer from Department for International Development-Mediterranean Search and Rescue (Cutters) Operation. | 5,350,000 | - |
| Programme transfer from Foreign and Commonwealth Office-GARUDA. | 351,000 | - |
| Programme transfer from Foreign and Commonwealth Office-JIO/RILO (St. Lucia). | 78,000 | - |
| Programme transfer from Foreign and Commonwealth Office-EU Turkey. | 789,000 | - |
| Programme transfer for ODA Underspend from Border Force returned to HMT via Department for International Development. | - | -8,000,000 |
| Admin transfer to Ministry Of Justice - Staff to MOJ for Facilities Management function. | - | -239,000 |
| Programme transfer from Foreign and Commonwealth Office -Upstream Irregular Migrant Communications. | 1,916,000 | - |
| Neutral transfers to reflect the latest forecast budget allocations: | | |
| Crime Policing and Fire Group: | 389,402,000 | -499,301,000 |
| Office for Security and Counter Terrorism: | 854,930,000 | -846,534,000 |
| Immigration Enforcement: | 8,642,000 | -8,091,000 |
| UK Visas and Immigration: | 536,254,000 | -535,121,000 |
| International and Immigration Policy: | 541,000 | -12,942,000 |
| Border Force: | 113,892,000 | -106,142,000 |
| HM Passport Office: | 29,720,000 | -30,244,000 |
| Enablers: | 735,710,000 | -693,045,000 |
| Arms Length Bodies (Net): | - | -1,491,000 |
| Departmental Unallocated Provision: | - | -4,076,000 |
| European Solidarity Mechanism (Net): | - | -1 |

| | | | |
|---|----------------------|-----------------------|--------------------|
| Other adjustments: | - | -7,086,999 | |
| Total change in Resource DEL (Voted) | 2,879,500,000 | -2,850,601,000 | 28,899,000 |
| AME changes: | | | |
| Funding to meet police and fire pension forecasts. | 35,024,000 | - | |
| Increase provision for the Forensic Science Service Pension Scheme in line with latest forecasts. | 418,976,000 | - | |
| Set up a PFI related provision for the Disclosure and Barring Service. | 50,000,000 | - | |
| Total change in Resource AME (Voted) | 504,000,000 | - | 504,000,000 |
| Capital DEL changes: (Voted) | | | |
| Reserve Claim: Capital Brexit. | 18,000,000 | - | |
| Transfers to and from other Government departments: | | | |
| Capital transfer to Cabinet Office- IPCC and SIA costs. | - | -2,017,000 | |
| Capital from the Security and Intelligence Agencies- National Cyber Security Funding - Cyber Crime Programme. | 1,090,000 | - | |
| Capital transfer from National Crime Agency. | 5,000,000 | - | |
| Switch from Resource to Capital from HMT. | 75,000,000 | - | |
| Neutral transfers to reflect the latest forecast budget allocations: | | | |
| Crime Policing and Fire Group: | 203,041,000 | -127,785,000 | |
| Office for Security and Counter Terrorism: | 33,556,000 | -53,715,000 | |
| Immigration Enforcement: | - | -1,200,000 | |
| UK Visas & Immigration: | 61,400,000 | -76,300,000 | |
| International & Immigration Policy: | 50,000 | -50,000 | |
| Border Force: | 3,607,000 | -10,746,000 | |
| HM Passport Office: | - | -1,000,000 | |
| Enablers: | -9,634,000 | -23,450,000 | |
| Arms Length Bodies (Net): | 2,676,000 | -450,000 | |

| | | | |
|--|--------------------|---------------------|--------------------|
| Total change in Capital DEL (Voted) | 393,786,000 | -296,713,000 | 97,073,000 |
| Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. | 309,707,000 | | |
| Total change in Net Cash Requirement | 309,707,000 | - | 309,707,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|--------------------|-----------|-------------|
| Departmental Expenditure Limit | | | |
| Resource | 28,899,000 | - | 28,899,000 |
| Capital | 97,073,000 | - | 97,073,000 |
| Annually Managed Expenditure | | | |
| Resource | 504,000,000 | - | 504,000,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 532,899,000 | - | 532,899,000 |
| Capital | 97,073,000 | - | 97,073,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement | 309,707,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by Home Office on:

Departmental Expenditure Limit:

Expenditure arising from:

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

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

Identity management; passports.

Emergency planning and services; counter-terrorism and intelligence.

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

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

Immigration Health Surcharge and Immigration Skills Charge.

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

Income arising from:

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

Identity management and data protection; passports and certificates.

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

Responsibility for and inspections of crown premises and emergency services.

Cyber crime. Contributions for Police IT services.

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

Immigration Health Surcharge and Immigration Skills Charge.

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

Annually Managed Expenditure:

Expenditure arising from:

Pensions; and other non-cash items.

Home Office will account for this Estimate.

Part II: Changes Proposed

£'000

| Present | | Net Resources Changes | | Revised | | Present | Net Capital Changes | Revised |
|--|------------|-----------------------|---------|---------|------------|---------|---------------------|---------|
| Admin | Prog | Admin | Prog | Admin | Prog | 7 | 8 | 9 |
| 1 | 2 | 3 | 4 | 5 | 6 | | | |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 347,364 | 10,163,005 | 222 | 28,677 | 347,586 | 10,191,682 | 515,919 | 97,073 | 612,992 |
| <i>Of which:</i> | | | | | | | | |
| A Crime Policing and Fire Group | | | | | | | | |
| 58,484 | 8,456,188 | -23,729 | -53,277 | 34,755 | 8,402,911 | 151,606 | 77,102 | 228,708 |
| B Office for Security and Counter Terrorism | | | | | | | | |
| 45,420 | 779,098 | -4,596 | 71,813 | 40,824 | 850,911 | 121,995 | -19,069 | 102,926 |
| C Immigration Enforcement | | | | | | | | |
| 7,000 | 403,700 | - | 1,713 | 7,000 | 405,413 | 18,350 | 1,040 | 19,390 |
| D UK Visas & Immigration | | | | | | | | |
| 13,490 | -511,079 | -1,120 | -3,800 | 12,370 | -514,879 | 76,300 | -5,939 | 70,361 |
| E International & Immigration Policy | | | | | | | | |
| 23,000 | 34,420 | -1 | -8,168 | 22,999 | 26,252 | 660 | 232 | 892 |
| F Border Force | | | | | | | | |
| 2,920 | 549,430 | 2,763 | 5,454 | 5,683 | 554,884 | 71,400 | -5,980 | 65,420 |
| G HM Passport Office | | | | | | | | |
| -400 | -145,766 | -524 | - | -924 | -145,766 | 14,500 | -1,000 | 13,500 |
| H Enablers | | | | | | | | |
| 193,374 | 502,628 | 31,505 | 16,434 | 224,879 | 519,062 | 50,593 | 48,461 | 99,054 |
| I Arms Length Bodies (Net) | | | | | | | | |
| - | 94,385 | - | -1,491 | - | 92,894 | 10,515 | 2,226 | 12,741 |
| European Solidarity Mechanism (Net) | | | | | | | | |
| - | 1 | - | -1 | - | - | - | - | - |
| DUP | | | | | | | | |
| 4,076 | - | -4,076 | - | - | - | - | - | - |
| Total Spending in DEL | | | | | | | | |
| | | 222 | 28,677 | | | 97,073 | | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 2,497,825 | - | 504,000 | - | 3,001,825 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| J AME Charges | | | | | | | | |
| - | 4,854 | - | 418,976 | - | 423,830 | - | - | - |
| K Police and Fire Superannuation | | | | | | | | |
| - | 2,492,970 | - | 35,024 | - | 2,527,994 | - | - | - |
| L AME Charges Arms Length Bodies (Net) | | | | | | | | |
| - | 1 | - | 50,000 | - | 50,001 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | - | 504,000 | | | - | | |
| Total for Estimate | | | | | | | | |
| | | 222 | 532,677 | | | 97,073 | | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | 222 | 532,677 | | | 97,073 | | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | - | | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|---------------|---------|---------------|
| Net Cash Requirement | 13,417,921 | 309,707 | 13,727,628 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|--|---------|---------|------------|------------|------------|---------|--------|---------|
| Resources | | | | | | Capital | | |
| Administration | | | Programme | | | Gross | Income | Net |
| Gross | Income | Net | Gross | Income | Net | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 439,258 | -91,672 | 347,586 | 12,661,239 | -2,469,557 | 10,191,682 | 616,393 | -3,401 | 612,992 |
| <i>Of which:</i> | | | | | | | | |
| A Crime Policing and Fire Group | | | | | | | | |
| 37,393 | -2,638 | 34,755 | 8,452,264 | -49,353 | 8,402,911 | 229,335 | -627 | 228,708 |
| B Office for Security and Counter Terrorism | | | | | | | | |
| 40,824 | - | 40,824 | 1,050,050 | -199,139 | 850,911 | 102,926 | - | 102,926 |
| C Immigration Enforcement | | | | | | | | |
| 7,000 | - | 7,000 | 440,413 | -35,000 | 405,413 | 19,390 | - | 19,390 |
| D UK Visas & Immigration | | | | | | | | |
| 12,370 | - | 12,370 | 1,069,516 | -1,584,395 | -514,879 | 70,361 | - | 70,361 |
| E International & Immigration Policy | | | | | | | | |
| 22,999 | - | 22,999 | 27,952 | -1,700 | 26,252 | 892 | - | 892 |
| F Border Force | | | | | | | | |
| 5,683 | - | 5,683 | 576,884 | -22,000 | 554,884 | 65,420 | - | 65,420 |
| G HM Passport Office | | | | | | | | |
| 34,436 | -35,360 | -924 | 316,343 | -462,109 | -145,766 | 13,500 | - | 13,500 |
| H Enablers | | | | | | | | |
| 278,553 | -53,674 | 224,879 | 634,923 | -115,861 | 519,062 | 101,828 | -2,774 | 99,054 |
| I Arms Length Bodies (Net) | | | | | | | | |
| - | - | - | 92,894 | - | 92,894 | 12,741 | - | 12,741 |
| <i>European Solidarity Mechanism (Net)</i> | | | | | | | | |
| - | - | - | - | - | - | - | - | - |
| <i>DUP</i> | | | | | | | | |
| - | - | - | - | - | - | - | - | - |
| Total Spending in DEL | | | | | | | | |
| 439,258 | -91,672 | 347,586 | 12,661,239 | -2,469,557 | 10,191,682 | 616,393 | -3,401 | 612,992 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 3,001,825 | - | 3,001,825 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| J AME Charges | | | | | | | | |
| - | - | - | 423,830 | - | 423,830 | - | - | - |
| K Police and Fire Superannuation | | | | | | | | |
| - | - | - | 2,527,994 | - | 2,527,994 | - | - | - |
| L AME Charges Arms Length Bodies (Net) | | | | | | | | |
| - | - | - | 50,001 | - | 50,001 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 3,001,825 | - | 3,001,825 | - | - | - |
| Total for Estimate | | | | | | | | |
| 439,258 | -91,672 | 347,586 | 15,663,064 | -2,469,557 | 13,193,507 | 616,393 | -3,401 | 612,992 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 439,258 | -91,672 | 347,586 | 15,663,064 | -2,469,557 | 13,193,507 | 616,393 | -3,401 | 612,992 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|-------------------|-----------------|-------------------|
| Net Resource Requirement | 13,008,194 | 532,899 | 13,541,093 |
| Net Capital Requirement | 515,919 | 97,073 | 612,992 |
| Accruals to cash adjustments | -106,192 | -320,265 | -426,457 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | -104,901 | -735 | -105,636 |
| Add cash grant-in-aid | 117,185 | - | 117,185 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -284,400 | - | -284,400 |
| New provisions and adjustments to previous provisions | - | -470,000 | -470,000 |
| Departmental Unallocated Provision | -4,076 | 4,076 | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | -3,606 | -3,606 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | 50,000 | 150,000 | 200,000 |
| Increase (-) / Decrease (+) in creditors | 120,000 | - | 120,000 |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 13,417,921 | 309,707 | 13,727,628 |

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

| | £'000 |
|---|-------------------|
| Gross Administration Costs | 405,831 |
| <i>Less:</i> | |
| Administration DEL Income | -91,672 |
| Net Administration Costs | 314,159 |
| Gross Programme Costs | 15,810,621 |
| <i>Less:</i> | |
| Programme DEL Income | -2,472,958 |
| Programme AME Income | - |
| Non-budget income | -178,605 |
| Net Programme Costs | 13,159,058 |
| Total Net Operating Costs | 13,473,217 |
| <i>Of which:</i> | |
| Resource DEL | 10,464,029 |
| Capital DEL | 185,968 |
| Resource AME | 3,001,825 |
| Capital AME | - |
| Non-budget | -178,605 |
| <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 | -185,968 |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | 178,605 |
| Other adjustments | 75,239 |
| Total Resource Budget | 13,541,093 |
| <i>Of which:</i> | |
| Resource DEL | 10,539,268 |
| Resource AME | 3,001,825 |
| <i>Adjustments to include:</i> | |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 13,541,093 |

Part III: Note B - Analysis of Departmental Income

£'000

| | Revised Plans |
|--|-------------------|
| Voted Resource DEL | -2,561,229 |
| <i>Of which:</i> | |
| Administration | |
| EU Grants Received | -26,659 |
| <i>Of which:</i> | |
| H: Enablers | -26,659 |
| Sales of Goods and Services | -3,295 |
| <i>Of which:</i> | |
| G: HM Passport Office | -400 |
| H: Enablers | -2,895 |
| Other Grants | -13,246 |
| <i>Of which:</i> | |
| A: Crime Policing and Fire Group | -2,274 |
| H: Enablers | -10,972 |
| Other Income | -13,512 |
| <i>Of which:</i> | |
| A: Crime Policing and Fire Group | -364 |
| H: Enablers | -13,148 |
| Taxation | -34,960 |
| <i>Of which:</i> | |
| G: HM Passport Office | -34,960 |
| Total Administration | -91,672 |
| | |
| Programme | |
| EU Grants Received | -24,400 |
| <i>Of which:</i> | |
| C: Immigration Enforcement | -24,400 |
| Sales of Goods and Services | -1,567,974 |
| <i>Of which:</i> | |
| D: UK Visas & Immigration | -1,420,281 |
| F: Border Force | -9,200 |
| G: HM Passport Office | -36,763 |
| H: Enablers | -101,730 |
| Other Grants | -26,207 |
| <i>Of which:</i> | |
| A: Crime Policing and Fire Group | -1,853 |
| B: Office for Security and Counter Terrorism | -15,139 |
| D: UK Visas & Immigration | -2,595 |
| G: HM Passport Office | -3,348 |
| H: Enablers | -3,272 |
| Other Income | -234,178 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Of which:

| | |
|---------------------------------------|----------|
| A: Crime Policing and Fire Group | -47,500 |
| C: Immigration Enforcement | -1,100 |
| D: UK Visas & Immigration | -161,519 |
| C: International & Immigration Policy | -1,700 |
| F: Border Force | -11,500 |
| H: Enablers | -10,859 |
| Taxation | -616,798 |

Of which:

| | |
|--|------------|
| B: Office for Security and Counter Terrorism | -184,000 |
| C: Immigration Enforcement | -9,500 |
| F: Border Force | -1,300 |
| G: HM Passport Office | -421,998 |
| Total Programme | -2,469,557 |

Total Voted Resource Income

-2,561,229

Voted Capital DEL

-3,401

Of which:

| | |
|----------------------------------|--------|
| Programme | |
| Sales of Goods and Services | -3,401 |
| <i>Of which:</i> | |
| A: Crime Policing and Fire Group | -627 |
| H: Enablers | -2,774 |
| Total Programme | -3,401 |

Total Voted Capital Income

-3,401

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

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

£'000

| | Present Plans | | Changes | | Revised Plans | |
|--|-----------------|-----------------|----------|----------|-----------------|-----------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Income in budgets surrendered to the Consolidated Fund (resource) | - | - | - | - | - | - |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | - | - | - | - |
| Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | -178,605 | -178,605 | - | - | -178,605 | -178,605 |
| Total | -178,605 | -178,605 | - | - | -178,605 | -178,605 |

Detailed description of CFER sources

£'000

| | Present Plans | | Changes | | Revised Plans | |
|------------------------------|-----------------|-----------------|----------|----------|-----------------|-----------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Non-Budget | | | | | | |
| Consular premium | -81,300 | -81,300 | - | - | -81,300 | -81,300 |
| Immigration penalties | - | - | - | - | - | - |
| Immigration Health Surcharge | - | - | - | - | - | - |
| Immigration Skills Charge | -97,305 | -97,305 | - | - | -97,305 | -97,305 |
| Total | -178,605 | -178,605 | - | - | -178,605 | -178,605 |

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

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

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

ALB Accounting Officers:

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

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-aid |
|---------------------------------------|---|----------------|---------------|----------------|
| I | College of Policing | 36,999 | 4,770 | 37,000 |
| I | Disclosure and Barring Service (DBS) | -22,359 | 4,426 | - |
| I | Gangmasters and Labour Abuse Authority | 6,260 | 1,004 | 6,090 |
| I | Independent Police Complaints Commission | 70,475 | 1,580 | 70,474 |
| I | Office of the Immigration Services Commissioner | 3,620 | - | 3,621 |
| I | Security Industry Authority | -2,100 | 961 | - |
| L | Independent Police Complaints Commission | 50,001 | - | - |
| Total | | 142,896 | 12,741 | 117,185 |

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|---|--------|
| <p>The Home Office has entered into the following quantifiable contingent liabilities by offering guarantees, indemnities or by giving letters of comfort. None of these is a contingent liability within the meaning of IAS 37 since the likelihood of a transfer of economic benefit in settlement is too remote.</p> | |
| Non-statutory liabilities | |
| Indemnity provided to British Airports Authority (BAA) in respect of damage or injury caused to third parties from the Home Office in their use of vehicles operating airside while transporting immigration officers between airside locations. | 52,000 |
| Indemnity granted in relation to Cyclamen programme up to a maximum €10m. (Minute dated 17 July 2009) | 7,789 |
| Indemnity arising from Riot Damage Costs. (Minute dated 21 May 2012) | 10,000 |

The following liabilities are judged to be unquantifiable:

Police – City of London Economic Crime Basic Command Unit (ECBCU) (Minute dated 12 March 2004)

If the Home Office reduces or discontinues its share of the match funding of the expanded ECBCU then it will contribute up to 50% of the resulting costs, for example redundancy payment or property cost.

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

Indemnities

Home Office Central London Accommodation Strategy (HOCLAS) (Minute dated 23 January 2002)

The Home Office has indemnified the contractor for an unquantifiable amount against any financial loss arising from the Home Office providing defective information in respect of the contract.

Border Force New Detection Technology (NDT)

The following minutes have been used to notify Parliament of the contingent liability relating to the BF NDT, dated:

10 September 2003, 18 December 2003, 18 March 2004 and 2 July 2004

The minutes above refer to the following locations and NDT equipment which is loaned by the Department to recipients:

i) Calais: Heartbeat equipment and building and Passive Millimetric Wave Imager ISO containers. Heartbeat equipment and two buildings in juxtaposed control zone commenced Spring 2004.

ii) Coquelles: Heartbeat Detection Unit at the Euro tunnel operated in the juxtaposed control zone by the Home Office. Passive Millimetric Wave Imager ISO containers. Shelter for and Heartbeat detection equipment which is under control of, and operated by, the BF in the juxtaposed control zone.

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|---|-------|
| iii) Dunkerque: Heartbeat building commenced Summer 2005. Heartbeat equipment and building operated by the Home Office in the juxtaposed control zone and commenced operation in Spring 2004. | |
| iv) Ostend: Heartbeat shelters. | |
| v) St. Malo: CO2 probes to be operated by French operators. | |
| vi) Vlissingen: Heartbeat equipment and shelters. | |
| vii) Zeebrugge: Two further Heartbeat buildings and one Passive Millimetric Wave Imager ISO container. | |

The minutes also refer to the following:

Indemnity in respect of the deployment and/or demonstration of NDT by the BF in Europe. Within the scope of this indemnity "Europe" is defined as the member states of the Organisation for Security and Co-operation in Europe (OSCE); those North African and Middle Eastern countries with which the OSCE has special relationships.

(Algeria, Israel, Jordan, Morocco and Tunisia); and those countries which participate in Euro-Mediterranean dialogue with the Council of Europe (Libya, Syria, Lebanon and the Palestinian Authority).

Harmondsworth and Campsfield Inquiry Team (Minute dated 14 July 2007)

Indemnity provided to the Chairman and members of the team carrying out, in good faith and honesty, the inquiry into the disturbances at the Harmondsworth and Campsfield Immigration Removal Centres.

CIFAS – Fraud Protection Service (Minute dated 2 March 2016)

To indemnify bodies against erroneous data entered on the CIFAS database, resulting in claims lodged against those organisations.

Cyclamen (Minute dated 29 May 2009)

Indemnities to various port and airport authorities with the maximum exposure limited to £115m, and with no individual indemnity being above £10m.

National Crime Agency

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|--|-------------------|--------------------|-------------------|
| Resource DEL changes: | | | |
| Transfers to and from other government departments: | | | |
| (Section A) Conflict, stability and security programme funding from the Department for International Development. | 1,200,000 | - | |
| (Section A) Conflict, stability and security programme funding from the Foreign and Commonwealth Office. | 12,332,000 | - | |
| Neutral transfers to reflect the latest forecast budget allocations: | | | |
| (Section A) National Crime Agency | 36,454,000 | -36,454,000 | |
| Total change in Resource DEL (Voted) | 49,986,000 | -36,454,000 | 13,532,000 |
| Capital DEL changes: | | | |
| Transfers to and from other government departments: | | | |
| (Section A) Capital Funding to the Home Office. | - | -5,000,000 | |
| Neutral transfers to reflect the latest forecast budget allocations: | | | |
| (Section A) National Crime Agency | 4,900,000 | -4,900,000 | |
| Total change in Capital DEL (Voted) | 4,900,000 | -9,900,000 | -5,000,000 |
| Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above and also movements in creditors. | 25,520,000 | - | |
| Total change in Net Cash Requirement | 25,520,000 | - | 25,520,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|-------------------|-----------|------------|
| Departmental Expenditure Limit | | | |
| Resource | 13,532,000 | - | 13,532,000 |
| Capital | -5,000,000 | - | -5,000,000 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 13,532,000 | - | 13,532,000 |
| Capital | -5,000,000 | - | -5,000,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement | 25,520,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by National Crime Agency on:

Departmental Expenditure Limit:

Expenditure arising from:

UK and overseas activity including:

Principal function - Crime Reduction:

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

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

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

Principal function - Criminal Intelligence:

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

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

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

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

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

Protect: increase protection against serious and organised crime.

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

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

Income arising from:

UK and overseas activity including:

Training and accreditation fees;
Cyber Crime Prevention;

Asset Recovered Incentivisation Scheme;

Safeguarding children;

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

Recovery of income awarded to the NCA in court, receipts of service provided by the NCA and receipts from any asset recovery activity.

Annually Managed Expenditure:

Expenditure arising from:

Pensions and other non cash items.

National Crime Agency will account for this Estimate.

Part II: Changes Proposed

£'000

| Present | | Net Resources Changes | | Revised | | Net Capital | | |
|--|---------|-----------------------|--------|---------|---------|-------------|---------|---------|
| Admin | Prog | Admin | Prog | Admin | Prog | Present | Changes | Revised |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 30,950 | 410,549 | - | 13,532 | 30,950 | 424,081 | 50,000 | -5,000 | 45,000 |
| <i>Of which:</i> | | | | | | | | |
| A National Crime Agency | | | | | | | | |
| 30,950 | 410,549 | - | 13,532 | 30,950 | 424,081 | 50,000 | -5,000 | 45,000 |
| Total Spending in DEL | | | | | | | | |
| | | - | 13,532 | | | -5,000 | | |
| Total for Estimate | | | | | | | | |
| | | - | 13,532 | | | -5,000 | | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | - | 13,532 | | | -5,000 | | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | - | | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|----------------|---------------|----------------|
| Net Cash Requirement | 525,000 | 25,520 | 550,520 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|--|-------------|---------------|----------------|----------------|----------------|---------------|----------------|---------------|
| Resources | | | | | | Capital | | |
| Administration | | | Programme | | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 31,691 | -741 | 30,950 | 519,790 | -95,709 | 424,081 | 72,412 | -27,412 | 45,000 |
| <i>Of which:</i> | | | | | | | | |
| A National Crime Agency | | | | | | | | |
| 31,691 | -741 | 30,950 | 519,790 | -95,709 | 424,081 | 72,412 | -27,412 | 45,000 |
| Total Spending in DEL | | | | | | | | |
| 31,691 | -741 | 30,950 | 519,790 | -95,709 | 424,081 | 72,412 | -27,412 | 45,000 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 50,000 | - | 50,000 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B National Crime Agency AME | | | | | | | | |
| - | - | - | 50,000 | - | 50,000 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 50,000 | - | 50,000 | - | - | - |
| Total for Estimate | | | | | | | | |
| 31,691 | -741 | 30,950 | 569,790 | -95,709 | 474,081 | 72,412 | -27,412 | 45,000 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 31,691 | -741 | 30,950 | 569,790 | -95,709 | 474,081 | 72,412 | -27,412 | 45,000 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|----------------|---------------|----------------|
| Net Resource Requirement | 491,499 | 13,532 | 505,031 |
| Net Capital Requirement | 50,000 | -5,000 | 45,000 |
| Accruals to cash adjustments | -16,499 | 16,988 | 489 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -46,600 | - | -46,600 |
| New provisions and adjustments to previous provisions | -52,000 | - | -52,000 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -130 | - | -130 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | 15,000 | - | 15,000 |
| Increase (-) / Decrease (+) in creditors | 65,231 | 16,988 | 82,219 |
| Use of provisions | 2,000 | - | 2,000 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 525,000 | 25,520 | 550,520 |

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

| | £'000 |
|---|----------------|
| Gross Administration Costs | 31,691 |
| <i>Less:</i> | |
| Administration DEL Income | -741 |
| Net Administration Costs | 30,950 |
| Gross Programme Costs | 569,790 |
| <i>Less:</i> | |
| Programme DEL Income | -122,521 |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 447,269 |
| Total Net Operating Costs | 478,219 |
| <i>Of which:</i> | |
| Resource DEL | 453,031 |
| Capital DEL | -26,812 |
| Resource AME | 52,000 |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | 26,812 |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 505,031 |
| <i>Of which:</i> | |
| Resource DEL | 455,031 |
| Resource AME | 50,000 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 505,031 |

Part III: Note B - Analysis of Departmental Income

£'000

| | Revised Plans |
|------------------------------------|------------------|
| Voted Resource DEL | -96,450 |
| <i>Of which:</i> | |
| Administration | |
| Sales of Goods and Services | -391 |
| <i>Of which:</i> | |
| A: National Crime Agency | -391 |
| Other Grants | -350 |
| <i>Of which:</i> | |
| A: National Crime Agency | -350 |
| Total Administration | -741 |
| Programme | |
| Sales of Goods and Services | -18,861 |
| <i>Of which:</i> | |
| A: National Crime Agency | -18,861 |
| Other Grants | -76,848 |
| <i>Of which:</i> | |
| A: National Crime Agency | -76,848 |
| Total Programme | -95,709 |
| Total Voted Resource Income | -96,450 |
| Voted Capital DEL | -27,412 |
| <i>Of which:</i> | |
| Programme | |
| Sales of Assets | -600 |
| <i>Of which:</i> | |
| A: National Crime Agency | -600 |
| Other Grants | -26,812 |
| <i>Of which:</i> | |
| A: National Crime Agency | -26,812 |
| Total Programme | -27,412 |
| Total Voted Capital Income | -27,412 |

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

No CFER income or receipts are expected in 2017-18.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Lynne Owens CBE QPM MA

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

In discharging these responsibilities, particular regard is given to:

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

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

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|--|----------------|
| Indemnities issued to third parties for the use of their facilities for firearms training, with the maximum exposure limited to £50m. | 50,000 |
| NCA had a small number of claims from employees, members of the public and suppliers that could result in compensation payments to be made on settlement. | Unquantifiable |
| The costs to NCA on vacation of leased premises were estimated as £3.5m (2016/17: £3.4m). This estimate was based on a charge per square foot of leased space and allowed for the reversal of any changes to the building made by NCA and the costs of redecoration. | 3,528 |

Part III: Note L - International Subscriptions

| Section in Part II: Subhead Detail | Body | £'000 |
|---------------------------------------|---|-------|
| A4 | Annual Interpol subscriptions in euro & subject to exchange rate variation. | 2,700 |

Foreign and Commonwealth Office

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|--|------------|-------------|-------|
| (Section A) A claim on the Resource Reserve (Programme) in respect of Consular Premiums. | 49,390,000 | | |
| (Section A) A benefit to the Resource Reserve (programme) in respect of The Foreign Currency Mechanism. | | -11,200,000 | |
| (Section E and F) A benefit to the Resource Reserve (programme) in respect of The Common Foreign Security Policy. | | -36,000,000 | |
| (Section B) A claim on the Resource Reserve (Programme) in respect of International Subscriptions. | 38,290,000 | | |
| (Section E) A claim on the Resource Reserve (Programme) in respect of the Conflict, Stability and Security Fund for hurricane recovery work. | 1,157,000 | | |
| (Section A) A claim on the Resource Reserve (Programme) in respect of non-cash. | 27,500,000 | | |
| (Section B) A claim on the Resource Reserve (Programme) in respect of the BBC World Service. | 9,000,000 | | |
| (Section A) A claim on the Resource Reserve (Programme) in respect of EU Exit costs. | 3,900,000 | | |
| (Section A) A claim on the Resource Reserve (Programme) in respect of differential inflation. | 14,400,000 | | |
| (Section A) A benefit to the Resource Reserve (Administration) in respect of cash forecasting charges. | | -20,000 | |
| (Section A) A payment from the Resource Reserve (Programme) in respect of the Sousse memorial. | 178,000 | | |
| (Section A) A transfer from the Department for International Trade (programme) in respect of the Prosperity Fund. | 2,314,000 | | |
| (Section A) A transfer from DFID (programme) for work in respect of the Prosperity Fund. | 35,414,000 | | |

| | |
|--|-------------|
| (Section A) A transfer to the Department for International Trade (programme) in respect of overseas allowances. | -1,000,000 |
| (Section A) transfers from the Security and Intelligence Agencies (programme) in respect of expansion and capability. | 2,248,000 |
| (Section A) A transfer to Her Majesty's Treasury (programme) in respect of the Prosperity Fund. | -200,000 |
| (Section A) A transfer to the Department for Culture, Media and Sport (programme) in respect of the Prosperity Fund. | -150,000 |
| (Section C) A transfer from the Department for International Trade (programme) to the British Council in respect of the GREAT campaign. | 4,000,000 |
| (Section E) A transfer from DFID (programme) in respect of the Conflict, Stability and Security Fund for hurricane recovery work. | 10,000,000 |
| (Section E) A transfer to DFID (programme) in respect of the Conflict, Stability and Security Fund. | -19,068,000 |
| (Section E) A transfer from DFID (programme) in respect of the Conflict, Stability and Security Fund. | 16,684,000 |
| (Section E) A transfer to MoD (programme) in respect of the Conflict, Stability and Security Fund. | -29,471,000 |
| (Section E) A transfer to the National Crime Agency (programme) in respect of the Conflict, Stability and Security Fund. | -12,332,000 |
| (Section E) A transfer to Her Majesty's Revenue and Customs (programme) in respect of the Conflict, Stability and Security Fund. | -557,000 |
| (Section E) A transfer to the Home Office (programme) in respect of the Conflict, Stability and Security Fund. | -14,364,000 |
| (Section E) A transfer to the Crown Prosecution Service (programme) in respect of the Conflict, Stability and Security Fund. | -308,000 |
| (Section E) A transfer to the Department of Environment, Food and Rural Affairs (programme) in respect of the Conflict, Stability and Security Fund. | -509,000 |

| | | |
|---|-----------|------------|
| (Section E) A transfer to the Department of Environment, Food and Rural Affairs CFAS Agency (programme) in respect of the Conflict, Stability and Security Fund. | | -433,000 |
| (Section E) A transfer from the Department of Environment, Food and Rural Affairs MMO Agency (programme) in respect of the Conflict, Stability and Security Fund. | 353,000 | |
| (Section E) A transfer to the Ministry of Justice (programme) in respect of the Conflict, Stability and Security Fund. | | -290,000 |
| (Section E) A transfer to the Department of Health (programme) in respect of the Conflict, Stability and Security Fund. | | -5,000 |
| (Section A) A transfer to DFID (programme) in respect of the Empowerment Fund. | | -602,000 |
| (Section A) A transfer from DFID (programme) in respect of the Office of the High Commissioner of Human Rights. | 2,500,000 | |
| (Section A) A transfer from the Department for International Trade (Administration) in respect of overseas trade officers. | 500,000 | |
| (Section B) A transfer from DFID (programme) in respect of the Office of the Impact Fund in Burma. | 500,000 | |
| (Section A) A transfer from the department for Exiting the European Union (administration) in respect of the support costs. | 380,000 | |
| (Section A) A transfer from MoD (programme) in respect of the Gulf Strategy. | 330,000 | |
| (Section A) A transfer to the Department for International Trade (programme) in respect of the GREAT campaign. | | -300,000 |
| (Section A) A transfer to BEIS (Programme) in respect of the Great Britain Challenge Fund. | | -100,000 |
| (Section A) A switch from Resource DEL (programme) funds to the Capital DEL budget. | | -3,700,000 |
| (Section E) A switch from Resource DEL (programme) funds to the Capital DEL budget. | | -8,996,000 |

| | | | |
|--|--------------------|---------------------|--------------------|
| (Sections A and B) A budget neutral switch from Section B to Section A (programme). | 35,910,000 | -35,910,000 | |
| (Section E) A budget neutral increase in programme expenditure fully offset by an increase in receipts in respect of contributions from other governments to Conflict, Stability and Security Fund project work. | 7,502,000 | -7,502,000 | |
| Total change in Resource DEL (Voted) | 262,450,000 | -183,017,000 | 79,433,000 |
| (Section G) An increase in AME expenditure in respect of non-cash items. | 100,000,000 | | |
| (Section H) An increase in AME expenditure in respect of reimbursement of certain duties, taxes and licence fees. | 5,000,000 | | |
| Total change in Resource AME (Voted) | 105,000,000 | - | 105,000,000 |
| (Section A) An increase in non-operating receipts. | | -16,000,000 | |
| (Section A) A transfer from DFID (Capital) in respect of Kathmandu. | 5,137,000 | | |
| (Section A) A transfer from DFID (Capital) in respect of work in Amman. | 600,000 | | |
| (Section A) A transfer from DFID (Capital) in respect of the purchase of capital items for Juba. | 571,000 | | |
| (Section A) A transfer from BEIS (Capital) in respect of the Science and Innovation Network. | 154,000 | | |
| (Section A) A transfer from DFID (Capital) in respect of works in Goma. | 45,000 | | |
| (Section A) A switch from Resource DEL (programme) funds to the Capital DEL budget. | 3,700,000 | | |
| (Section E) A switch from Resource DEL (programme) funds to the Capital DEL budget. | 8,996,000 | | |
| (Section A) A transfer of assets to the FCO from DFID (Capital). | 2,496,000 | -2,496,000 | |
| Total change in Capital DEL (Voted) | 21,699,000 | -18,496,000 | 3,203,000 |
| Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. | 60,136,000 | | |
| Total change in Net Cash Requirement | 60,136,000 | - | 60,136,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|-------------------|-----------|-------------|
| Departmental Expenditure Limit | | | |
| Resource | 79,433,000 | - | 79,433,000 |
| Capital | 3,203,000 | - | 3,203,000 |
| Annually Managed Expenditure | | | |
| Resource | 105,000,000 | - | 105,000,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 184,433,000 | - | 184,433,000 |
| Capital | 3,203,000 | - | 3,203,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement | 60,136,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by Foreign and Commonwealth Office on:

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

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

* other Government Departments for the FCO platform.

receipts from overseas governments in respect of bilateral country programmes.

Annually Managed Expenditure:Expenditure arising from:

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

Foreign and Commonwealth Office will account for this Estimate.

Part II: Changes Proposed

£'000

| | | | | | | Net Capital | | |
|--|-----------|-----------------------|----------------|---------|-----------|----------------------|---------|---------|
| Present | | Net Resources Changes | | Revised | | Present | Changes | Revised |
| Admin | Prog | Admin | Prog | Admin | Prog | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 182,703 | 1,955,242 | 860 | 78,573 | 183,563 | 2,033,815 | 134,442 | 3,203 | 137,645 |
| <i>Of which:</i> | | | | | | | | |
| A Administration and programme expenditure | | | | | | | | |
| 182,703 | 616,539 | 860 | 156,832 | 183,563 | 773,371 | 122,442 | -5,793 | 116,649 |
| B Programme and international organisation grants | | | | | | | | |
| - | 363,120 | - | 11,880 | - | 375,000 | 12,000 | - | 12,000 |
| C British Council | | | | | | | | |
| - | 161,500 | - | 4,000 | - | 165,500 | - | - | - |
| E Conflict Prevention Programme expenditure | | | | | | | | |
| - | 435,858 | - | -60,139 | - | 375,719 | - | 8,996 | 8,996 |
| F Peacekeeping | | | | | | | | |
| - | 372,232 | - | -34,000 | - | 338,232 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| | | 860 | 78,573 | | | 3,203 | | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 100,000 | - | 105,000 | - | 205,000 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| G AME Programme | | | | | | | | |
| - | 65,000 | - | 100,000 | - | 165,000 | - | - | - |
| H Reimbursement of certain duties taxes and licence fees | | | | | | | | |
| - | 35,000 | - | 5,000 | - | 40,000 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | - | 105,000 | | | - | | |
| Total for Estimate | | | | | | | | |
| | | 860 | 183,573 | | | 3,203 | | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | 860 | 183,573 | | | 3,203 | | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | - | | |
| £'000 | | | | | | | | |
| | | Present Plans | Changes | | | Revised Plans | | |
| Net Cash Requirement | | 2,195,904 | 60,136 | | | 2,256,040 | | |

Part II: Revised subhead detail including additional provision

£'000

**Revised
Plans**

| Resources | | | | | | Capital | | |
|--|-----------------|----------------|------------------|-----------------|------------------|----------------|----------------|----------------|
| Administration | | | Programme | | | Gross | Income | Net |
| Gross | Income | Net | Gross | Income | Net | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 283,563 | -100,000 | 183,563 | 2,255,537 | -221,722 | 2,033,815 | 163,895 | -26,250 | 137,645 |
| <i>Of which:</i> | | | | | | | | |
| A Administration and programme expenditure | | | | | | | | |
| 283,563 | -100,000 | 183,563 | 973,371 | -200,000 | 773,371 | 142,899 | -26,250 | 116,649 |
| B Programme and international organisation grants | | | | | | | | |
| - | - | - | 375,000 | - | 375,000 | 12,000 | - | 12,000 |
| C British Council | | | | | | | | |
| - | - | - | 179,720 | -14,220 | 165,500 | - | - | - |
| D Net Funding for ALBs | | | | | | | | |
| - | - | - | 5,993 | - | 5,993 | - | - | - |
| E Conflict Prevention Programme expenditure | | | | | | | | |
| - | - | - | 383,221 | -7,502 | 375,719 | 8,996 | - | 8,996 |
| F Peacekeeping | | | | | | | | |
| - | - | - | 338,232 | - | 338,232 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| 283,563 | -100,000 | 183,563 | 2,255,537 | -221,722 | 2,033,815 | 163,895 | -26,250 | 137,645 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 205,000 | - | 205,000 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| G AME Programme | | | | | | | | |
| - | - | - | 165,000 | - | 165,000 | - | - | - |
| H Reimbursement of certain duties taxes and licence fees | | | | | | | | |
| - | - | - | 40,000 | - | 40,000 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 205,000 | - | 205,000 | - | - | - |
| Total for Estimate | | | | | | | | |
| 283,563 | -100,000 | 183,563 | 2,460,537 | -221,722 | 2,238,815 | 163,895 | -26,250 | 137,645 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 283,563 | -100,000 | 183,563 | 2,460,537 | -221,722 | 2,238,815 | 163,895 | -26,250 | 137,645 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|-----------------|------------------|
| Net Resource Requirement | 2,237,945 | 184,433 | 2,422,378 |
| Net Capital Requirement | 134,442 | 3,203 | 137,645 |
| Accruals to cash adjustments | -176,483 | -127,500 | -303,983 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | -5,993 | - | -5,993 |
| Add cash grant-in-aid | 5,970 | - | 5,970 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -161,460 | -27,500 | -188,960 |
| New provisions and adjustments to previous provisions | -15,000 | - | -15,000 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -15,000 | -100,000 | -115,000 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | 15,000 | - | 15,000 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 2,195,904 | 60,136 | 2,256,040 |

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

£'000

| | Plans |
|---|------------------|
| Gross Administration Costs | 283,563 |
| <i>Less:</i> | |
| Administration DEL Income | -100,000 |
| Net Administration Costs | 183,563 |
| Gross Programme Costs | 2,481,533 |
| <i>Less:</i> | |
| Programme DEL Income | -221,722 |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 2,259,811 |
| Total Net Operating Costs | 2,443,374 |
| <i>Of which:</i> | |
| Resource DEL | 2,202,378 |
| Capital DEL | 20,996 |
| Resource AME | 220,000 |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | -20,996 |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 2,422,378 |
| <i>Of which:</i> | |
| Resource DEL | 2,217,378 |
| Resource AME | 205,000 |
| <i>Adjustments to include:</i> | |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 2,422,378 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

| | |
|---------------------------|-----------------|
| Voted Resource DEL | -321,722 |
|---------------------------|-----------------|

Of which:

Administration

| | |
|-----------------------------|----------|
| Sales of Goods and Services | -100,000 |
|-----------------------------|----------|

Of which:

| | |
|---|----------|
| A: Administration and programme expenditure | -100,000 |
|---|----------|

| | |
|----------------------|-----------------|
| Total Administration | <u>-100,000</u> |
|----------------------|-----------------|

Programme

| | |
|-----------------------------|----------|
| Sales of Goods and Services | -214,220 |
|-----------------------------|----------|

Of which:

| | |
|---|----------|
| A: Administration and programme expenditure | -200,000 |
|---|----------|

| | |
|--------------------|---------|
| C: British Council | -14,220 |
|--------------------|---------|

| | |
|--------------|--------|
| Other Income | -7,502 |
|--------------|--------|

Of which:

| | |
|--|--------|
| E: Conflict Prevention Programme expenditure | -7,502 |
|--|--------|

| | |
|-----------------|-----------------|
| Total Programme | <u>-221,722</u> |
|-----------------|-----------------|

| | |
|------------------------------------|------------------------|
| Total Voted Resource Income | <u>-321,722</u> |
|------------------------------------|------------------------|

| | |
|--------------------------|----------------|
| Voted Capital DEL | -26,250 |
|--------------------------|----------------|

Of which:

Programme

| | |
|-----------------|---------|
| Sales of Assets | -26,250 |
|-----------------|---------|

Of which:

| | |
|---|---------|
| A: Administration and programme expenditure | -26,250 |
|---|---------|

| | |
|-----------------|----------------|
| Total Programme | <u>-26,250</u> |
|-----------------|----------------|

| | |
|-----------------------------------|-----------------------|
| Total Voted Capital Income | <u>-26,250</u> |
|-----------------------------------|-----------------------|

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

No CFER income or receipts are expected in 2017-18.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

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

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

ALB Accounting Officers:

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

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-aid |
|---------------------------------------|---------------------------------------|--------------|----------|--------------|
| D | Westminster Foundation for Democracy | 3,523 | - | 3,500 |
| D | Marshall Aid Commemoration Commission | 2,000 | - | 2,000 |
| D | Great Britain China Centre | 470 | - | 470 |
| Total | | 5,993 | - | 5,970 |

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|--|-------|
| British Council - indemnities given by the British Council to the owners of objects exhibited overseas against loss or damage. | 1,061 |

Part III: Note L - International Subscriptions

| Section in Part II: Subhead Detail | Body | £'000 |
|---------------------------------------|--|--------|
| B - DEL | UN Regular Budget | 66,125 |
| B - DEL | UN Office for the Commissioner of Human Rights | 2,500 |
| B - DEL | Commonwealth Secretariat | 5,500 |
| B - DEL | OECD | 15,500 |
| B - DEL | North Atlantic Treaty Organisation (NATO) Civil Budget | 19,800 |
| B - DEL | Council of Europe | 27,600 |
| B - DEL | OSCE | 5,000 |
| B - DEL | Western European Union | 1,000 |

Department for International Development

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|---|-------------|-------------|-------|
| (Section F) Transfer of Programme Official Development Assistance (ODA) budget to Foreign and Commonwealth Office (FCO) re Prosperity Fund. | | -69,790,000 | |
| (Section G) Transfer of Programme Official Development Assistance (ODA) budget to Department for Environment, Food and Rural Affairs (DEFRA). | | -27,339,000 | |
| (Section F) Reduction of Programme Official Development Assistance (ODA) budget. | | -10,000,000 | |
| (Section F) Transfer of Programme Official Development Assistance (ODA) budget to Foreign and Commonwealth Office (FCO). | | -10,000,000 | |
| (Section F) Transfer of Programme Official Development Assistance (ODA) budget to Home Office (HO). | | -5,350,000 | |
| (Section F) Transfer of Programme Official Development Assistance (ODA) budget to Cabinet Office (CO). | | -4,315,000 | |
| (Section G) Transfer of Programme Official Development Assistance (ODA) budget to Foreign and Commonwealth Office (FCO). | | -2,500,000 | |
| (Section E) Transfer of Programme Official Development Assistance (ODA) budget to Ministry of Defence (MOD). | | -1,756,000 | |
| (Section E) Transfer of Programme Official Development Assistance (ODA) budget to Foreign and Commonwealth Office (FCO). | | -500,000 | |
| (Section G) Transfer of Programme Official Development Assistance (ODA) budget to the Department of Health (DH). | | -78,000 | |
| (Section E) Transfer from Capital DEL. | 137,339,000 | | |
| (Section G) Receipt of Programme Official Development Assistance (ODA) budget from Home Office (HO). | 27,000,000 | | |
| (Section F) Receipt of Programme Official Development Assistance (ODA) budget from Foreign and Commonwealth Office (FCO). | 14,954,000 | | |

| | | | |
|---|--------------------|---------------------|---------------------|
| (Section D) Receipt of Programme Official Development Assistance (ODA) budget from Foreign and Commonwealth Office (FCO). | 4,716,000 | | |
| (Section B) Receipt of admin funding from Treasury. | 20,000 | | |
| Total change in Resource DEL (Voted) | 184,029,000 | -131,628,000 | 52,401,000 |
| (Section I) Reduction of Resource AME to re-value financial assets in line with accounting rules. | | -44,700,000 | |
| Total change in Resource AME (Voted) | - | -44,700,000 | -44,700,000 |
| (Section G) Transfer to Capital AME. | | -128,000,000 | |
| (Section E) Transfer to Resource DEL. | | -89,339,000 | |
| (Section G) Transfer to Resource DEL. | | -38,000,000 | |
| (Section F) Transfer to Resource DEL. | | -10,000,000 | |
| (Section F) Transfer of Programme Official Development Assistance (ODA) budget to Foreign and Commonwealth Office (FCO). | | -6,353,000 | |
| (Section G) Receipt of Programme Official Development Assistance (ODA) budget from Treasury re Asian Infrastructure Investment Bank. | 90,976,000 | | |
| (Section G) Receipt of Programme Official Development Assistance (ODA) budget from Department for Environment, Food and Rural Affairs (DEFRA). | 34,339,000 | | |
| (Section F) Receipt of Programme Official Development Assistance (ODA) budget from Department of Health (DH). | 5,000,000 | | |
| Total change in Capital DEL (Voted) | 130,315,000 | -271,692,000 | -141,377,000 |
| (Section J) Transfer from Capital DEL. | 128,000,000 | | |
| Total change in Capital AME (Voted) | 128,000,000 | - | 128,000,000 |
| Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in debtors and creditors. | 175,024,000 | | |
| Total change in Net Cash Requirement | 175,024,000 | - | 175,024,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|--------------|-----------|--------------|
| Departmental Expenditure Limit | | | |
| Resource | 52,401,000 | - | 52,401,000 |
| Capital | -141,377,000 | - | -141,377,000 |
| Annually Managed Expenditure | | | |
| Resource | -44,700,000 | - | -44,700,000 |
| Capital | 128,000,000 | - | 128,000,000 |
| Total Net Budget | | | |
| Resource | 7,701,000 | - | 7,701,000 |
| Capital | -13,377,000 | - | -13,377,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement | 175,024,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by Department for International Development on:

Departmental Expenditure Limit:Expenditure arising from:

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

* payments to beneficiaries and former beneficiaries of the Gibraltar Social Insurance Fund.

Income arising from:

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

Part I (Continued)

Annually Managed Expenditure:

Expenditure arising from:

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

Department for International Development will account for this Estimate.

Part II: Changes Proposed

£'000

| Net Resources | | | | | | Net Capital | | |
|---|-----------|-----------|----------------|---------|-----------|-------------|-----------------|-----------|
| Present | | Changes | | Revised | | Present | Changes | Revised |
| Admin | Prog | Admin | Prog | Admin | Prog | 7 | 8 | 9 |
| 1 | 2 | 3 | 4 | 5 | 6 | | | |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 114,000 | 6,988,879 | 20 | 52,381 | 114,020 | 7,041,260 | 2,888,301 | -141,377 | 2,746,924 |
| <i>Of which:</i> | | | | | | | | |
| B Total Operating Costs | | | | | | | | |
| 111,987 | 179,741 | 20 | - | 112,007 | 179,741 | - | - | - |
| D Conflict, Stability and Security Fund | | | | | | | | |
| - | 97,127 | - | 19,068 | - | 116,195 | - | - | - |
| E Regional Programmes | | | | | | | | |
| - | 3,475,680 | - | 243,818 | - | 3,719,498 | 658,695 | -95,920 | 562,775 |
| F Other Central Programmes | | | | | | | | |
| - | 190,267 | - | -180,828 | - | 9,439 | 10,600 | -5,726 | 4,874 |
| G Policy Priorities, International Organisations and Humanitarian | | | | | | | | |
| - | 3,018,502 | - | -29,677 | - | 2,988,825 | 2,219,006 | -39,731 | 2,179,275 |
| Total Spending in DEL | | | | | | | | |
| | | 20 | 52,381 | | | | -141,377 | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 456,900 | - | -44,700 | - | 412,200 | 267,000 | 128,000 | 395,000 |
| <i>Of which:</i> | | | | | | | | |
| I Other Central Programmes | | | | | | | | |
| - | 456,900 | - | -44,700 | - | 412,200 | - | - | - |
| J Policy Priorities, International Organisations and Humanitarian | | | | | | | | |
| - | - | - | - | - | - | 267,000 | 128,000 | 395,000 |
| Total Spending in AME | | | | | | | | |
| | | - | -44,700 | | | | 128,000 | |
| Total for Estimate | | | | | | | | |
| | | 20 | 7,681 | | | | -13,377 | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | 20 | 7,681 | | | | -13,377 | |
| Non Voted Expenditure | | | | | | | | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|-------------------|----------------|-------------------|
| Net Cash Requirement | 10,570,180 | 175,024 | 10,745,204 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|---|---------------|----------------|------------------|---------------|------------------|------------------|----------------|------------------|
| Resources | | | | | | Capital | | |
| Administration | | Net | Programme | | | Gross | Income | Net |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 117,440 | -3,420 | 114,020 | 7,046,105 | -4,845 | 7,041,260 | 2,767,024 | -20,100 | 2,746,924 |
| <i>Of which:</i> | | | | | | | | |
| A CSC (ALB) (net) scholarship relating to developing countries | | | | | | | | |
| 1,624 | - | 1,624 | 23,628 | - | 23,628 | - | - | - |
| B Total Operating Costs | | | | | | | | |
| 115,427 | -3,420 | 112,007 | 179,741 | - | 179,741 | - | - | - |
| C Independent Commission for Aid Impact (ALB) (net) | | | | | | | | |
| 389 | - | 389 | 3,934 | - | 3,934 | - | - | - |
| D Conflict, Stability and Security Fund | | | | | | | | |
| - | - | - | 116,195 | - | 116,195 | - | - | - |
| E Regional Programmes | | | | | | | | |
| - | - | - | 3,719,498 | - | 3,719,498 | 562,775 | - | 562,775 |
| F Other Central Programmes | | | | | | | | |
| - | - | - | 14,284 | -4,845 | 9,439 | 24,974 | -20,100 | 4,874 |
| G Policy Priorities, International Organisations and Humanitarian | | | | | | | | |
| - | - | - | 2,988,825 | - | 2,988,825 | 2,179,275 | - | 2,179,275 |
| Non-voted expenditure | | | | | | | | |
| - | - | - | 501,000 | - | 501,000 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| H European Union Attributed Aid | | | | | | | | |
| - | - | - | 501,000 | - | 501,000 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| 117,440 | -3,420 | 114,020 | 7,547,105 | -4,845 | 7,542,260 | 2,767,024 | -20,100 | 2,746,924 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 412,200 | - | 412,200 | 395,000 | - | 395,000 |
| <i>Of which:</i> | | | | | | | | |
| I Other Central Programmes | | | | | | | | |
| - | - | - | 412,200 | - | 412,200 | - | - | - |
| J Policy Priorities, International Organisations and Humanitarian | | | | | | | | |
| - | - | - | - | - | - | 395,000 | - | 395,000 |
| Total Spending in AME | | | | | | | | |
| - | - | - | 412,200 | - | 412,200 | 395,000 | - | 395,000 |
| Total for Estimate | | | | | | | | |
| 117,440 | -3,420 | 114,020 | 7,959,305 | -4,845 | 7,954,460 | 3,162,024 | -20,100 | 3,141,924 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 117,440 | -3,420 | 114,020 | 7,458,305 | -4,845 | 7,453,460 | 3,162,024 | -20,100 | 3,141,924 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | 501,000 | - | 501,000 | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|-------------------|----------------|-------------------|
| Net Resource Requirement | 8,060,779 | 7,701 | 8,068,480 |
| Net Capital Requirement | 3,155,301 | -13,377 | 3,141,924 |
| Accruals to cash adjustments | -144,900 | 180,700 | 35,800 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | -29,575 | - | -29,575 |
| Add cash grant-in-aid | 29,575 | - | 29,575 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -18,000 | - | -18,000 |
| New provisions and adjustments to previous provisions | -593,800 | 46,045 | -547,755 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -3,500 | -1,345 | -4,845 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | 330,000 | 136,000 | 466,000 |
| Use of provisions | 140,400 | - | 140,400 |
| Removal of non-voted budget items | -501,000 | - | -501,000 |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | -501,000 | - | -501,000 |
| Other adjustments | - | - | - |
| Net Cash Requirement | 10,570,180 | 175,024 | 10,745,204 |

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

£'000

Plans

| | |
|---|------------------|
| Gross Administration Costs | 117,440 |
| <i>Less:</i> | |
| Administration DEL Income | -3,420 |
| Net Administration Costs | 114,020 |
| Gross Programme Costs | 9,236,253 |
| <i>Less:</i> | |
| Programme DEL Income | -4,845 |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 9,231,408 |
| Total Net Operating Costs | 9,345,428 |
| <i>Of which:</i> | |
| Resource DEL | 7,014,880 |
| Capital DEL | 1,777,948 |
| Resource AME | 552,600 |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | -1,777,948 |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | 501,000 |
| Total Resource Budget | 8,068,480 |
| <i>Of which:</i> | |
| Resource DEL | 7,656,280 |
| Resource AME | 412,200 |
| <i>Adjustments to include:</i> | |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 8,068,480 |

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL **-8,265**
Of which:

Administration

Sales of Goods and Services

-3,420

Of which:

B: Total Operating Costs

-3,420

Total Administration

-3,420

Programme

Interest and Dividends

-4,845

Of which:

F: Other Central Programmes

-4,845

Total Programme

-4,845**Total Voted Resource Income**

-8,265

Voted Capital DEL**-20,100***Of which:*

Programme

Repayments

-20,100

Of which:

F: Other Central Programmes

-20,100

Total Programme

-20,100**Total Voted Capital Income**

-20,100

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

No CFER income or receipts are expected in 2017-18.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Matthew Rycroft

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

ALB Accounting Officers:

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

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-aid |
|---------------------------------------|---|---------------|----------|---------------|
| A | Commonwealth and Scholarship Commission | 25,252 | - | 25,252 |
| C | Independent Commission for Aid Impact | 4,323 | - | 4,323 |
| Total | | 29,575 | - | 29,575 |

Part III: Note K - Contingent Liabilities

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

Department of Health and Social Care †

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|--|---------------|--------------|-------|
| Section A - transfer from Capital DEL | 1,000,000,000 | | |
| Section A - transfer to Non Voted provision following the revision to National Insurance Contributions provided by HM Revenue and Customs | | -803,881,000 | |
| Section B - Autumn Budget 2017 increase in funding for the NHS | 337,000,000 | | |
| Section C - funding for higher than anticipated expenditure relating to reciprocal healthcare arrangements with the European Economic Area | 267,000,000 | | |
| Section C - technical reserve claim from HM Treasury to cover Immigration Health Surcharge income owed from 2016-17, small awards funded from LIBOR grants and Government Finance Academy contribution | 16,579,000 | | |
| Section C - transfer from Home Office for Immigration Health Surcharge income from 2017-18 | 66,152,000 | | |
| Section C - transfer from Ministry of Defence for War Pensions | 14,000,000 | | |
| Section C - transfer from Department for Work and Pensions for Improving Access To Psychological Therapies Employment Advisors | 1,810,000 | | |
| Section C- transfer from Cabinet Office for the National Cyber Security Programme | 1,600,000 | | |
| Section C - transfer from Government Equalities Office for abortion services for women from Northern Ireland | 750,000 | | |
| Section C - transfers from HM Treasury and HM Revenue and Customs towards the cost of the Government Finance Academy administration budget | 255,000 | | |
| Section C - transfer from Department for International Development for the WHO Director General Election Campaign | 78,000 | | |
| Section C - HIV infected blood payments were excluded from devolution and therefore the Department makes these payments for all the UK. Transfers to Scotland, Wales and Northern Ireland Devolved Administrations for HIV infected blood payments | | -734,000 | |
| Section C - HM Treasury cash management scheme charges | | -478,000 | |
| Section C - transfer to Ministry of Justice for deaths in custody | | -70,000 | |

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|---|-----------------------|-----------------------|-----------------------|
| Section E - transfer from Foreign and Commonwealth Office for the Conflict, Stability and Security Fund | 5,000 | | |
| Section G - Ringfenced RDEL reserve funding to cover the impact of the change in the Personal Injury Discount Rate, in line with the commitment set out at Spring Budget 2017 | 394,000,000 | | |
| Total change in Resource DEL (Voted) | 2,099,229,000 | -805,163,000 | 1,294,066,000 |
| Section I - Revised estimate of National Insurance Contributions from HM Revenue and Customs | 803,881,000 | | |
| Total change in Resource DEL (Non-Voted) | 803,881,000 | | 803,881,000 |
| Sections K, L and O - changes in provisions following the HM Treasury discount rate change | 13,603,000,000 | | |
| Sections J, K, L and O - changes to provisions and impairment forecasts | 1,072,000,000 | -1,119,000,000 | |
| Total change in Resource AME (Voted) | 14,675,000,000 | -1,119,000,000 | 13,556,000,000 |
| Section A - transfer from Department for Business, Energy and Industrial Strategy for Academic Health Science Networks | 3,750,000 | | |
| Section B - Autumn Budget 2017 increase in funding | 506,000,000 | | |
| Section C - from HM Treasury technical reserve claims for awards funded from LIBOR grants | 8,950,000 | | |
| Section C - transfer to Revenue DEL | | -1,000,000,000 | |
| Section C - transfer to Department for International Development for underspends in the Official Development Assistance budget | | -5,000,000 | |
| Total change in Capital DEL (Voted) | 518,700,000 | -1,005,000,000 | -486,300,000 |
| Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above | 807,766,000 | | |
| Total change in Net Cash Requirement | 807,766,000 | | 807,766,000 |

† In the Main Estimate 2017-18 this Estimate was titled Department of Health.

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|--------------------|-------------|----------------|
| Departmental Expenditure Limit | | | |
| Resource | 1,294,066,000 | 803,881,000 | 2,097,947,000 |
| Capital | -486,300,000 | - | -486,300,000 |
| Annually Managed Expenditure | | | |
| Resource | 13,556,000,000 | - | 13,556,000,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 14,850,066,000 | 803,881,000 | 15,653,947,000 |
| Capital | -486,300,000 | - | -486,300,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement | 807,766,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by Department of Health and Social Care † on:

Departmental Expenditure Limit:Expenditure arising from:

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

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

* Revenue (administration and programme) and capital expenditure of the Department of Health and Social Care and other designated bodies.

Income arising from:

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

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

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

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

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

Income secured by counter fraud services from all sources.

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

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

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

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

Annually Managed Expenditure:Expenditure arising from:

Revenue and capital expenditure for hospital financing under Credit Guarantee finance.

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

* Provisions and other non-cash costs of the Department of Health and Social Care and other designated bodies.

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

† In the Main Estimate 2017-18 this Estimate was titled Department of Health.

Part II: Changes Proposed

£'000

| Net Resources | | | | | | Net Capital | | |
|--|------------|---------|------------|-----------|------------|-----------------|------------|-----------|
| Present | | Changes | | Revised | | Present | Changes | Revised |
| Admin | Prog | Admin | Prog | Admin | Prog | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 2,939,060 | 95,770,104 | 825 | 1,293,241 | 2,939,885 | 97,063,345 | 6,083,981 | -486,300 | 5,597,681 |
| <i>Of which:</i> | | | | | | | | |
| A NHS Commissioning Board (NHS England) net expenditure | | | | | | | | |
| 1,747,150 | 22,741,569 | - | -223,291 | 1,747,150 | 22,518,278 | 260,000 | -8,550 | 251,450 |
| B NHS Providers net expenditure | | | | | | | | |
| - | 62,886,697 | - | 1,033,000 | - | 63,919,697 | 2,900,000 | 715,459 | 3,615,459 |
| C DH Programme and Admin expenditure | | | | | | | | |
| 647,642 | 2,132,168 | 825 | -1,053 | 648,467 | 2,131,115 | 2,765,528 | -1,193,209 | 1,572,319 |
| E Public Health England (Executive Agency) | | | | | | | | |
| 50,828 | 715,700 | - | 5 | 50,828 | 715,705 | 90,900 | - | 90,900 |
| F Health Education England net | | | | | | | | |
| 65,592 | 1,786,410 | - | 1,200 | 65,592 | 1,787,610 | 2,036 | - | 2,036 |
| G Special Health Authorities expenditure | | | | | | | | |
| 143,937 | 2,310,256 | - | 394,000 | 143,937 | 2,704,256 | 33,545 | - | 33,545 |
| H Non Departmental Public Bodies net expenditure | | | | | | | | |
| 283,911 | 106,734 | - | 89,380 | 283,911 | 196,114 | 31,972 | - | 31,972 |
| Non Voted Expenditure | | | | | | | | |
| - | 20,534,988 | - | 803,881 | - | 21,338,869 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| I NHS Commissioning Board (NHS England) financed from NI Conts | | | | | | | | |
| - | 20,534,988 | - | 803,881 | - | 21,338,869 | - | - | - |
| Total Spending in DEL | | | | | | -486,300 | | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 14,383,879 | - | 13,556,000 | - | 27,939,879 | 15,000 | - | 15,000 |
| <i>Of which:</i> | | | | | | | | |
| J NHS Commissioning Board (NHS England) net expenditure | | | | | | | | |
| - | 300,000 | - | -200,000 | - | 100,000 | - | - | - |
| K NHS Providers net expenditure | | | | | | | | |
| - | 1,875,162 | - | -475,000 | - | 1,400,162 | - | - | - |
| L DH Programme and Admin expenditure | | | | | | | | |
| - | 580,110 | - | -287,000 | - | 293,110 | 15,000 | - | 15,000 |
| O Special Health Authorities expenditure | | | | | | | | |
| - | 11,601,000 | - | 14,518,000 | - | 26,119,000 | - | - | - |
| Total Spending in AME | | | | | | - | | |

Part II: Changes Proposed

£'000

| Present | | Net Resources Changes | | Revised | | Present | Net Capital Changes | Revised |
|------------------------------|------|-----------------------|------------|---------|------|---------|---------------------|---------|
| Admin | Prog | Admin | Prog | Admin | Prog | 7 | 8 | 9 |
| 1 | 2 | 3 | 4 | 5 | 6 | | | |
| Total for Estimate | | | | | | | | |
| | | 825 | 15,653,122 | | | | -486,300 | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | 825 | 14,849,241 | | | | -486,300 | |
| Non Voted Expenditure | | - | 803,881 | | | | - | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|---------------|---------|---------------|
| Net Cash Requirement | 104,616,014 | 807,766 | 105,423,780 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|--|-----------------|------------------|--------------------|-------------------|--------------------|------------------|-----------------|------------------|
| Resources | | | | | | Capital | | |
| Administration | | Programme | | Programme | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 3,059,401 | -119,516 | 2,939,885 | 99,330,589 | -2,267,244 | 97,063,345 | 6,201,301 | -603,620 | 5,597,681 |
| <i>Of which:</i> | | | | | | | | |
| A NHS Commissioning Board (NHS England) net expenditure | | | | | | | | |
| 1,747,150 | - | 1,747,150 | 22,518,278 | - | 22,518,278 | 251,450 | - | 251,450 |
| B NHS Providers net expenditure | | | | | | | | |
| - | - | - | 63,919,697 | - | 63,919,697 | 3,615,459 | - | 3,615,459 |
| C DH Programme and Admin expenditure | | | | | | | | |
| 698,464 | -49,997 | 648,467 | 4,104,062 | -1,972,947 | 2,131,115 | 2,175,939 | -603,620 | 1,572,319 |
| D Local Authorities (Public Health) | | | | | | | | |
| - | - | - | 3,090,570 | - | 3,090,570 | - | - | - |
| E Public Health England (Executive Agency) | | | | | | | | |
| 107,088 | -56,260 | 50,828 | 974,289 | -258,584 | 715,705 | 90,900 | - | 90,900 |
| F Health Education England net | | | | | | | | |
| 65,592 | - | 65,592 | 1,787,610 | - | 1,787,610 | 2,036 | - | 2,036 |
| G Special Health Authorities expenditure | | | | | | | | |
| 157,196 | -13,259 | 143,937 | 2,739,969 | -35,713 | 2,704,256 | 33,545 | - | 33,545 |
| H Non Departmental Public Bodies net expenditure | | | | | | | | |
| 283,911 | - | 283,911 | 196,114 | - | 196,114 | 31,972 | - | 31,972 |
| Non-voted expenditure | | | | | | | | |
| - | - | - | 21,338,869 | - | 21,338,869 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| I NHS Commissioning Board (NHS England) financed from NI Conts | | | | | | | | |
| - | - | - | 21,338,869 | - | 21,338,869 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| 3,059,401 | -119,516 | 2,939,885 | 120,669,458 | -2,267,244 | 118,402,214 | 6,201,301 | -603,620 | 5,597,681 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 27,939,879 | - | 27,939,879 | 15,000 | - | 15,000 |
| <i>Of which:</i> | | | | | | | | |
| J NHS Commissioning Board (NHS England) net expenditure | | | | | | | | |
| - | - | - | 100,000 | - | 100,000 | - | - | - |
| K NHS Providers net expenditure | | | | | | | | |
| - | - | - | 1,400,162 | - | 1,400,162 | - | - | - |
| L DH Programme and Admin expenditure | | | | | | | | |
| - | - | - | 293,110 | - | 293,110 | 15,000 | - | 15,000 |
| M Public Health England (Executive Agency) | | | | | | | | |
| - | - | - | 22,928 | - | 22,928 | - | - | - |
| N Health Education England net | | | | | | | | |
| - | - | - | 4,679 | - | 4,679 | - | - | - |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|--|----------|-----------|------------------|------------|-------------|----------------|----------|-----------|
| Resources | | | | | | Capital | | |
| Administration | | | Programme | | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| O Special Health Authorities expenditure | | | | | | | | |
| - | - | - | 26,119,000 | - | 26,119,000 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 27,939,879 | - | 27,939,879 | 15,000 | - | 15,000 |
| Total for Estimate | | | | | | | | |
| 3,059,401 | -119,516 | 2,939,885 | 148,609,337 | -2,267,244 | 146,342,093 | 6,216,301 | -603,620 | 5,612,681 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 3,059,401 | -119,516 | 2,939,885 | 127,270,468 | -2,267,244 | 125,003,224 | 6,216,301 | -603,620 | 5,612,681 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | 21,338,869 | - | 21,338,869 | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|--------------------|--------------------|--------------------|
| Net Resource Requirement | 133,628,031 | 15,653,947 | 149,281,978 |
| Net Capital Requirement | 6,098,981 | -486,300 | 5,612,681 |
| Accruals to cash adjustments | -14,576,010 | -13,556,000 | -28,132,010 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | -94,991,912 | -932,198 | -95,924,110 |
| Add cash grant-in-aid | 92,931,940 | 1,407,198 | 94,339,138 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -1,617,086 | 412,000 | -1,205,086 |
| New provisions and adjustments to previous provisions | -14,181,600 | -14,443,000 | -28,624,600 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | 1,000,000 | - | 1,000,000 |
| Use of provisions | 2,282,648 | - | 2,282,648 |
| Removal of non-voted budget items | -20,534,988 | -803,881 | -21,338,869 |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | -20,534,988 | -803,881 | -21,338,869 |
| Net Cash Requirement | 104,616,014 | 807,766 | 105,423,780 |

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

| | £'000 |
|---|--------------------|
| | 2017-18 Plans |
| Gross Administration Costs | 3,059,401 |
| <i>Less:</i> | |
| Administration DEL Income | -119,516 |
| Net Administration Costs | 2,939,885 |
| Gross Programme Costs | 150,285,703 |
| <i>Less:</i> | |
| Programme DEL Income | -2,267,244 |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 148,018,459 |
| Total Net Operating Costs | 150,958,344 |
| <i>Of which:</i> | |
| Resource DEL | 118,575,058 |
| Capital DEL | 1,676,366 |
| Resource AME | 30,706,920 |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | -1,676,366 |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 149,281,978 |
| <i>Of which:</i> | |
| Resource DEL | 121,342,099 |
| Resource AME | 27,939,879 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 149,281,978 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

| | |
|--|--------------------------|
| Voted Resource DEL | -2,386,760 |
| <i>Of which:</i> | |
| Administration | |
| Sales of Goods and Services | -119,516 |
| <i>Of which:</i> | |
| C DH Programme and Admin expenditure | -49,997 |
| E Public Health England (Executive Agency) | -56,260 |
| G Special Health Authorities expenditure | -13,259 |
| Total Administration | <u>-119,516</u> |
| Programme | |
| Sales of Goods and Services | -2,267,244 |
| <i>Of which:</i> | |
| C DH Programme and Admin expenditure | -1,972,947 |
| E Public Health England (Executive Agency) | -258,584 |
| G Special Health Authorities expenditure | -35,713 |
| Total Programme | <u>-2,267,244</u> |
| Total Voted Resource Income | <u>-2,386,760</u> |
| Voted Capital DEL | -603,620 |
| <i>Of which:</i> | |
| Programme | |
| Sales of Assets | -603,620 |
| <i>Of which:</i> | |
| C DH Programme and Admin expenditure | -603,620 |
| Total Programme | <u>-603,620</u> |
| Total Voted Capital Income | <u>-603,620</u> |

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

No CFER income or receipts are expected in 2017-18.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Chris Wormald

Executive Agency Accounting Officers:

Duncan Selbie Public Health England

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

ALB Accounting Officers:

| | |
|-----------------------|--|
| Teresa Allen (acting) | Health Research Authority |
| Sir David Behan | Care Quality Commission |
| Professor Ian Cumming | Health Education England |
| Ian Dalton | Monitor (NHS Improvement) |
| Sir Andrew Dillon | National Institute for Health and Care Excellence |
| Allan Marriott-Smith | Human Tissue Authority |
| Simon Stevens | NHS Commissioning Board (known as NHS England) |
| Peter Thompson | Human Fertilisation and Embryology Authority |
| Sarah Wilkinson | Health and Social Care Information Centre (known as NHS Digital) |

Special Health Authority Accounting Officers:

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

Accounting Officers not appointed by the department:

The Accounting Officers of the bodies below are not appointed by the Department's Accounting Officer. The appointing authority can be found in the Annual Report and Accounts of each body.

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

NHS Trust Accountable Officers:

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

NHS Foundation Trust Accounting Officers:

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

Clinical Commissioning Groups (CCGs):

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

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-aid |
|---------------------------------------|---|------------------|---------------|------------------|
| F | Health Education England | 1,853,202 | 2,036 | 4,778,460 |
| H | Care Quality Commission | 98,259 | 12,000 | 46,655 |
| H | Health and Social Care Information Centre (NHS Digital) | 230,343 | 15,000 | 232,396 |
| H | Human Fertilisation and Embryology Authority | 938 | 204 | 1,142 |
| H | Human Tissue Authority | 703 | 126 | 829 |
| H | Health and Care Professions Council | - | - | - |
| H | Health Research Authority | 12,810 | 336 | 12,646 |
| H | Monitor (NHS Improvement) | 81,977 | - | 77,977 |
| H | National Institute for Health and Care Excellence | 54,995 | 518 | 54,513 |
| H | The Nursing and Midwifery Council | - | 3,767 | 3,767 |
| H | Professional Standards Authority for Health and Social Care | - | 21 | 21 |
| N | Health Education England | 4,679 | - | - |
| Total † | | 2,337,906 | 34,008 | 5,208,406 |

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

Part III: Note J - Staff Benefits

In 2017-18, the Department introduced a Recognition and Reward Voucher Scheme which rewards smaller, single pieces of work by employees with a £25 voucher. Examples of nomination criteria are good customer service or cost saving ideas. The vouchers can be used at a range of major retailers. Any employee may make a nomination for another employee. Approval of nominations is made at Deputy Director level. The vouchers are funded from the 0.25% of each Directorate's Administration Budget allocated for the Special Bonus Scheme.

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|--|----------------|
| An indemnity to water undertakers in respect of costs, damages, and expenses not otherwise covered by insurance arising from claims or proceedings on the grounds of alleged harm to health arising solely from fluoridation. | Unquantifiable |
| An indemnity to water undertakers in respect of costs, damages and expenses not otherwise covered by insurance arising from claims or proceedings on the grounds of alleged harm to health arising solely from supplying water which has been fluoridated by another water undertaker and which therefore is not covered by the statutory guarantee. | Unquantifiable |
| The Department has issued an exemption certificate to the National Institute for Biological Standards and Control in respect of any liability to its employees of the kind mentioned in section (1) of the Employers' Liability (Compulsory Insurance) Act 1969. | Unquantifiable |
| An assurance has been given to the National Institute for Biological Standards and Control that the Department would indemnify the Institute in the event of any legal act incurring liability for damages, providing the action arose from the proper discharge of its statutory duties. | Unquantifiable |
| The Department has undertaken to meet the legal and other costs of medical and nursing staff engaged on clinical trials approved by the NHS Blood and Transplant Service of new blood products manufactured by the Bio-Products Laboratory. | Unquantifiable |
| To cover any damages arising from NHS Blood and Transplant research activity. | Unquantifiable |
| The Department has undertaken to indemnify members of its expert advisory committees: a) Advisory Committee on Dangerous Pathogens (ACDP) (and their associated Working Groups); b) New and Emerging Respiratory Virus Threats Advisory Group (NERVTAG); c) Advisory Committee on Antimicrobial Resistance and Healthcare Associated Infection (ARHAI); d) The Advisory Committee on the Safety of Blood Tissues and Organs (SaBTO). | Unquantifiable |
| The Department has undertaken to indemnify members of the: a) Committee for Carcinogenicity; b) Committee for Mutagenesis; c) Committee for Medical Effects of Radiation; d) Committee for Medical Aspects of Air Pollution; e) Administration of Radioactive Substances Advisory Committee. The Department would pay the legal costs and damages of any member who was personally subject to any action arising out of the business of these Committees and sub-committees of them. | Unquantifiable |
| The Department is bearing an insurable risk for professional indemnity or malpractice on behalf of the Human Tissue Authority. | Unquantifiable |
| The Department is bearing an insurable risk for professional indemnity or malpractice on behalf of the Human Fertilisation and Embryology Authority. | Unquantifiable |

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|---|----------------|
| Potential claims resulting from Property Transfer Schemes where due diligence could not be completed. | Unquantifiable |
| Potential defaults on Social Enterprise Investment Fund loan assets resulting from the need to support the start up and expansion of social enterprise services. | Unquantifiable |
| The Chancellor has announced that the Government will guarantee funding for certain European Union projects receiving funding after the United Kingdom has left the European Union. The Department is responsible for a European Union funded programme, the Health for Growth Programme. | Unquantifiable |
| In the event of a nuclear emergency, it would be necessary to distribute stable iodine tablets to the general public to prevent the uptake of radioactive iodine. Public Health England have undertaken to indemnify those other than qualified medical personnel distributing the tablets against any action resulting from adverse reactions. Expert medical opinion is that adverse reactions to stable iodine are most unlikely. | Unquantifiable |
| Public Health England have a contract for the supply of UK licensed BCG vaccine. There have been significant problems with manufacture leading to delays with deliveries and a shortage of stock in the UK. Following assessment of the available alternatives, clinical acceptability and feasibility of delivery, BCG vaccine manufactured by another supplier has been secured and has been issued to the NHS since June 2016. The unlicensed vaccine has had WHO prequalification since 1991 and is used in over 100 countries globally. In February 2016, the Joint Committee for Vaccination and Immunisation advised that they agreed with the supply of an unlicensed vaccine for the UK programme, during the period where the standard vaccine would be unavailable. Checks have confirmed there are no reported adverse events from the use of the unlicensed vaccine. Public Health England would indemnify anyone administering the vaccine in accordance with the issued guidance, against any action resulting from adverse reactions. Expert opinion is that adverse reactions to the unlicensed BCG vaccine are most unlikely. | Unquantifiable |
| The Department is the actual or potential defendant in a number of actions regarding alleged clinical negligence. There is a large degree of uncertainty as to the Department's liability and the amounts involved. Possible expenditure may be estimated at £35.3 billion, although £33.6 billion relating to the Clinical Negligence Scheme for Trusts would be expected to be met by payments from NHS Trusts. | Unquantifiable |
| Public Health England hold a contingent liability in respect of the smallpox vaccines which covers possible side effects that might occur in the population if the smallpox vaccine was ever used. This contingency is only if the vaccine were ever used and if people suffered side effects as a result. | 40,000 |
| The Derby Teaching Hospital NHS Foundation Trust has a potential liability in relation to equipment purchases within the Managed Equipment Service contract held. Further details of this liability can be found in the Annual Report and Accounts of the Foundation Trust. | 25,489 |

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|---|--------|
| Liabilities for NHS Continuing Healthcare, a package of health and social care arranged and funded solely by the NHS for a person aged 18 or over to meet physical or mental health needs which have arisen as a result of disability, accident or illness. Where an individual has both health and social care needs, but they have been assessed as having a 'primary health need' under the National Framework for NHS Continuing Healthcare and NHS funded Nursing Care, the NHS has responsibility for providing for all of that individual's assessed needs, both the health and social care. | 13,695 |
| Notified legal claims relating to NHS England for which the advice received is that they are unlikely to be successful. | 5,526 |

Part III: Note L - International Subscriptions

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

Department for Work and Pensions

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|--|----------------------|---------------------|----------------------|
| i. The movement reflects updated forecasts and transfers with other government departments | 253,940,000 | -424,759,000 | |
| Total change in Resource DEL (Voted) | 253,940,000 | -424,759,000 | -170,819,000 |
| i. The movement is caused by a decrease in Expenditure Incurred by the Social Fund (Line K) | | -1,318,000 | |
| Total change in Resource DEL (Non-Voted) | | -1,318,000 | -1,318,000 |
| i. The increase in provision reflects the latest outturn data and forecasting assumptions based on forecasts provided for the Autumn Statement. Noteworthy voted increases are: Financial Assistance Scheme £944m (Line R); Employment Support Allowance £717m (Line O); Disability Living Allowance £697m (Line U); Income Support £172m (Line P); Housing Benefit £379m (Lines W/AC). Noteworthy decreases include: Universal Credit £413m (Lines N/AA). | 3,590,787,000 | -656,754,000 | |
| Total change in Resource AME (Voted) | 3,590,787,000 | -656,754,000 | 2,934,033,000 |
| i. Noteworthy increases include: Social Fund £359m (Line AI); noteworthy decreases include: Jobseekers Allowance £93m (Line AM). | 434,915,000 | -170,864,000 | |
| Total change in Resource AME (Non-Voted) | 434,915,000 | -170,864,000 | 264,051,000 |
| i. The movement reflects updated forecasts | 128,858,000 | -4,354,000 | |
| Total change in Capital DEL (Voted) | 128,858,000 | -4,354,000 | 124,504,000 |
| i. The movement is caused by a decrease in Expenditure Incurred by the Social Fund (Line K) | | -1,504,000 | |
| Total change in Capital DEL (Non-Voted) | | -1,504,000 | -1,504,000 |
| i. The movement reflects updated forecasts for Universal Credit advances | 171,884,000 | | |
| Total change in Capital AME (Voted) | 171,884,000 | | 171,884,000 |

| | | |
|--|----------------------|----------------------|
| i. The reason for this is the capital income relating to Expenditure Incurred by the Social Fund (line AI) | -36,000,000 | |
| Total change in Capital AME (Non-Voted) | -36,000,000 | -36,000,000 |
| i. The movement reflects updated forecasts for Social Fund expenditure | 320,291,000 | |
| Total change in Non-Budget | 320,291,000 | 320,291,000 |
| Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in stock, debtors and creditors. | 1,633,945,000 | |
| Total change in Net Cash Requirement | 1,633,945,000 | 1,633,945,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|---------------|-------------|---------------|
| Departmental Expenditure Limit | | | |
| Resource | -170,819,000 | -1,318,000 | -172,137,000 |
| Capital | 124,504,000 | -1,504,000 | 123,000,000 |
| Annually Managed Expenditure | | | |
| Resource | 2,934,033,000 | 264,051,000 | 3,198,084,000 |
| Capital | 171,884,000 | -36,000,000 | 135,884,000 |
| Total Net Budget | | | |
| Resource | 2,763,214,000 | 262,733,000 | 3,025,947,000 |
| Capital | 296,388,000 | -37,504,000 | 258,884,000 |
| Non-Budget Expenditure | 320,291,000 | | |
| Net cash requirement | 1,633,945,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by Department for Work and Pensions on:

Departmental Expenditure Limit:Expenditure arising from:

Funding for the administration and operating costs of the Department, including grants, loans and payments to other Government Departments, Local Authorities, Devolved Administrations, private, public and voluntary organisations. This will enable the Department to fulfil its obligations to support people who are out of work move into work quickly, support the most vulnerable people in society, alleviating poverty and supporting responsible behaviour and reforms to the welfare system. The provision of employment and training programmes and payments of appropriate allowances to help people back to work, and to reduce welfare dependency, including the support of cross-government initiatives related to employment.

Assisting people to make plans for their retirement, including research into pensions, provision of pension guidance, private pension industry regulatory work, programmes and measures to help improve independence and social inclusion for older people. Provision for general levy payments, including to the Pension Regulator in respect of Public Sector Pension Schemes, the costs and payments associated with the collapse of private pension schemes. The provision of expenditure promoting the Department's objectives in other Government Departments; Local Authorities; Devolved Administrations; Crown and Executive Non-Departmental Public Bodies, including the Health and Safety Executive; private, public and voluntary organisations. Training and employment projects assisted by the European Union through the European Social Fund, including programme losses and disallowances, refunds to the European Union and exchange rate gains and losses. Subsidies to housing, billing, levying and local authorities for administering the Housing Benefit. The costs incurred from the collection of debt arising from overpayments of benefit and on behalf of other public and private sector bodies.

Part I (continued)

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

Payments in relation to Specialised Vehicles Fund, Vaccine Damage Payments; Funeral Expense Payments; Sure Start Maternity Grants.

* Compensation for dust related diseases.

Income arising from:

In accordance with the prevailing legislation and regulations, income arising from the administration of the Department for Work and Pensions, Crown and Executive Non-Departmental Public Bodies in delivering its statutory responsibilities, including receipts from staff, outward secondments, sale of non-capital items, sale of capital assets, recovery of court costs, services carried out on behalf of public and private sector bodies and members of the public, EU activity, levy funded bodies and other associated income. Receipts in respect of recoveries of payments towards Motability costs; and the repayment of Social Fund Funeral Expenses Payments. Income from other government departments and devolved administrations.

Annually Managed Expenditure:

Expenditure arising from:

The payment of social security benefits to people of working age, pensioners, and people with disabilities and their carers in accordance with the prevailing legislation and regulations. Significant social security benefits include Jobseekers Allowance, Income Support, Employment Support and Allowance, Disability Living Allowance, Pension Credit, Universal Credit, Personal Independence Payment and other associated benefits, including housing benefit, rent rebates, temporary subsidies to employers. Compensation for dust related diseases, payments for education and provisions and other non-cash costs relating to AME. Costs and payments associated with the collapse of private pension schemes.

Income arising from:

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

Non-Budget Expenditure:

Expenditure arising from:

Payment of the Grant to the Social Fund to fund Regulated, Discretionary and Winter Fuel payments.

Department for Work and Pensions will account for this Estimate.

Part II: Changes Proposed

£'000

| Present | | Net Resources Changes | | Revised | | Net Capital | | |
|--|------------|-----------------------|-----------------|---------|------------|----------------|---------|---------|
| Admin | Prog | Admin | Prog | Admin | Prog | Present | Changes | Revised |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 901,000 | 5,022,852 | -1,577 | -169,242 | 899,423 | 4,853,610 | 337,500 | 124,504 | 462,004 |
| <i>Of which:</i> | | | | | | | | |
| A Operational Delivery | | | | | | | | |
| 15,047 | 1,822,952 | -3,022 | 193,324 | 12,025 | 2,016,276 | - | 73 | 73 |
| B Health and Safety Executive (Net) | | | | | | | | |
| 73,297 | 53,143 | 6,818 | -5,937 | 80,115 | 47,206 | 9,201 | - | 9,201 |
| C European Social Fund | | | | | | | | |
| - | 11,162 | - | 3,903 | - | 15,065 | - | - | - |
| D Executive Arms Length Bodies (Net) | | | | | | | | |
| 13,879 | 73,477 | 43,044 | 4,409 | 56,923 | 77,886 | 910 | -4,354 | -3,444 |
| E Employment Programmes | | | | | | | | |
| - | 636,324 | - | -277,636 | - | 358,688 | - | - | - |
| F Support for Local Authorities | | | | | | | | |
| - | 283,419 | - | -21,826 | - | 261,593 | - | - | - |
| G Other Programmes | | | | | | | | |
| - | -34,128 | - | -29,214 | - | -63,342 | 124,800 | 1,504 | 126,304 |
| H Other Benefits | | | | | | | | |
| - | 167,921 | - | 2,442 | - | 170,363 | - | - | - |
| I Departmental operating costs | | | | | | | | |
| 798,777 | 2,008,582 | -48,417 | -38,707 | 750,360 | 1,969,875 | 202,589 | 127,281 | 329,870 |
| Non Voted Expenditure | | | | | | | | |
| - | 486,233 | - | -1,318 | - | 484,915 | 40,200 | -1,504 | 38,696 |
| <i>Of which:</i> | | | | | | | | |
| K Expenditure incurred by the Social Fund | | | | | | | | |
| - | 28,500 | - | -1,318 | - | 27,182 | 40,200 | -1,504 | 38,696 |
| Total Spending in DEL | | | | | | | | |
| | | -1,577 | -170,560 | | | 123,000 | | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 74,630,707 | - | 2,934,033 | - | 77,564,740 | - | 171,884 | 171,884 |
| <i>Of which:</i> | | | | | | | | |
| L Severe Disablement Allowance - Inside Welfare Cap | | | | | | | | |
| - | 131,460 | - | -10,959 | - | 120,501 | - | - | - |
| M Industrial Injuries Benefits Scheme - Inside Welfare Cap | | | | | | | | |
| - | 852,472 | - | -7,754 | - | 844,718 | - | - | - |
| N Universal Credit - Inside Welfare Cap | | | | | | | | |
| - | 2,337,503 | - | -272,348 | - | 2,065,155 | - | 101,393 | 101,393 |
| O Employment and Support Allowance - Inside Welfare Cap | | | | | | | | |
| - | 10,097,118 | - | 717,285 | - | 10,814,403 | - | - | - |
| P Income Support - Inside Welfare Cap | | | | | | | | |
| - | 1,991,414 | - | 171,651 | - | 2,163,065 | - | - | - |

Part II: Changes Proposed (continued)

£'000

| Net Resources | | | | | | Net Capital | | |
|---|-------------|---------|----------|---------|-------------|-------------|---------|---------|
| Present | | Changes | | Revised | | Present | Changes | Revised |
| Admin | Prog | Admin | Prog | Admin | Prog | 7 | 8 | 9 |
| 1 | 2 | 3 | 4 | 5 | 6 | | | |
| Q Pension Credit - Inside Welfare Cap | | | | | | | | |
| - | 5,362,101 | - | 35,974 | - | 5,398,075 | - | - | - |
| R Financial Assistance Scheme - Inside Welfare Cap | | | | | | | | |
| - | 177,454 | - | 943,896 | - | 1,121,350 | - | - | - |
| S Attendance Allowance - Inside Welfare Cap | | | | | | | | |
| - | 5,507,941 | - | 70,916 | - | 5,578,857 | - | - | - |
| T Personal Independence Payment - Inside Welfare Cap | | | | | | | | |
| - | 8,536,582 | - | 403,559 | - | 8,940,141 | - | - | - |
| U Disability Living Allowance - Inside Welfare Cap | | | | | | | | |
| - | 8,786,658 | - | 696,943 | - | 9,483,601 | - | - | - |
| V Carer's Allowance - Inside Welfare Cap | | | | | | | | |
| - | 2,932,573 | - | -16,116 | - | 2,916,457 | - | - | - |
| W Housing Benefit - Inside Welfare Cap | | | | | | | | |
| - | 20,030,341 | - | 496,045 | - | 20,526,386 | - | - | - |
| X Statutory Maternity Pay - Inside Welfare Cap | | | | | | | | |
| - | 2,384,363 | - | 36,637 | - | 2,421,000 | - | - | - |
| Y Non-contributory Christmas Bonus - Inside Welfare Cap | | | | | | | | |
| - | 32,644 | - | 333 | - | 32,977 | - | - | - |
| Z Jobseekers Allowance - Outside Welfare Cap | | | | | | | | |
| - | 1,572,670 | - | -87,803 | - | 1,484,867 | - | - | - |
| AA Universal Credit - Outside Welfare Cap | | | | | | | | |
| - | 1,576,726 | - | -140,963 | - | 1,435,763 | - | 70,491 | 70,491 |
| AB TV Licences for the over 75s - Outside Welfare Cap | | | | | | | | |
| - | 641,000 | - | 13,000 | - | 654,000 | - | - | - |
| AC Housing Benefit - Outside Welfare Cap | | | | | | | | |
| - | 1,577,693 | - | -117,434 | - | 1,460,259 | - | - | - |
| AD Other Benefits - Outside Welfare Cap | | | | | | | | |
| - | 104,282 | - | 2,156 | - | 106,438 | - | - | - |
| AE Other Expenditure - Outside Welfare Cap | | | | | | | | |
| - | -1,829 | - | -3,377 | - | -5,206 | - | - | - |
| AF Other Expenditure EALBs (Net) - Outside Welfare Cap | | | | | | | | |
| - | -459 | - | 2,392 | - | 1,933 | - | - | - |
| Non Voted Expenditure | | | | | | | | |
| - | 102,270,270 | - | 264,051 | - | 102,534,321 | - | -36,000 | -36,000 |
| <i>Of which:</i> | | | | | | | | |
| AG Incapacity Benefit - Inside Welfare Cap | | | | | | | | |
| - | 1,901 | - | 2,974 | - | 4,875 | - | - | - |
| AH Employment and Support Allowance - Inside Welfare Cap | | | | | | | | |
| - | 4,729,727 | - | 72,014 | - | 4,801,741 | - | - | - |
| AI Expenditure incurred by the Social Fund - Inside Welfare Cap | | | | | | | | |
| - | 2,205,279 | - | 359,214 | - | 2,564,493 | - | -36,000 | -36,000 |
| AJ Maternity Allowance - Inside Welfare Cap | | | | | | | | |
| - | 458,408 | - | -22,947 | - | 435,461 | - | - | - |
| AK Bereavement benefits - Inside Welfare Cap | | | | | | | | |
| - | 534,157 | - | -11,948 | - | 522,209 | - | - | - |

Part II: Changes Proposed (continued)

£'000

| | | | | | | Net Capital | | |
|---|------------|---------|-----------|---------|------------|-------------|---------|---------|
| Net Resources | | | | | | Present | Changes | Revised |
| Present | | Changes | | Revised | | | | |
| Admin | Prog | Admin | Prog | Admin | Prog | 7 | 8 | 9 |
| 1 | 2 | 3 | 4 | 5 | 6 | | | |
| AL Other Contributory Benefits - Inside Welfare Cap | | | | | | | | |
| - | 123,798 | - | 713 | - | 124,511 | - | - | - |
| AM Jobseekers Allowance - Outside Welfare Cap | | | | | | | | |
| - | 335,833 | - | -93,394 | - | 242,439 | - | - | - |
| AN State Pension - Outside Welfare Cap | | | | | | | | |
| - | 93,881,167 | - | -42,575 | - | 93,838,592 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | - | 3,198,084 | | | | 135,884 | |
| Non-Budget spending | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 2,230,144 | - | 320,291 | - | 2,550,435 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| AO Cash paid in to the Social Fund | | | | | | | | |
| - | 2,230,144 | - | 320,291 | - | 2,550,435 | - | - | - |
| Total Non-Budget Spending | | | | | | | | |
| | | - | 320,291 | | | | - | |
| Total for Estimate | | | | | | | | |
| | | -1,577 | 3,347,815 | | | | 258,884 | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | -1,577 | 3,085,082 | | | | 296,388 | |
| Non Voted Expenditure | | | | | | | | |
| | | - | 262,733 | | | | -37,504 | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|---------------|-----------|---------------|
| Net Cash Requirement | 83,696,944 | 1,633,945 | 85,330,889 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|--|----------------|------------------|------------------|-----------------|------------------|----------------|----------------|----------------|
| Resources | | | | | | Capital | | |
| Administration | | Programme | | | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 934,720 | -35,297 | 899,423 | 5,565,210 | -711,600 | 4,853,610 | 491,404 | -29,400 | 462,004 |
| <i>Of which:</i> | | | | | | | | |
| A Operational Delivery | | | | | | | | |
| 12,191 | -166 | 12,025 | 2,046,811 | -30,535 | 2,016,276 | 73 | - | 73 |
| B Health and Safety Executive (Net) | | | | | | | | |
| 80,115 | - | 80,115 | 47,206 | - | 47,206 | 9,201 | - | 9,201 |
| C European Social Fund | | | | | | | | |
| - | - | - | 486,645 | -471,580 | 15,065 | - | - | - |
| D Executive Arms Length Bodies (Net) | | | | | | | | |
| 56,923 | - | 56,923 | 77,886 | - | 77,886 | -3,444 | - | -3,444 |
| E Employment Programmes | | | | | | | | |
| - | - | - | 383,351 | -24,663 | 358,688 | - | - | - |
| F Support for Local Authorities | | | | | | | | |
| - | - | - | 261,593 | - | 261,593 | - | - | - |
| G Other Programmes | | | | | | | | |
| - | - | - | 39,430 | -102,772 | -63,342 | 126,304 | - | 126,304 |
| H Other Benefits | | | | | | | | |
| - | - | - | 170,363 | - | 170,363 | - | - | - |
| I Departmental operating costs | | | | | | | | |
| 785,491 | -35,131 | 750,360 | 2,051,925 | -82,050 | 1,969,875 | 359,270 | -29,400 | 329,870 |
| Non-voted expenditure | | | | | | | | |
| - | - | - | 490,586 | -5,671 | 484,915 | 38,696 | - | 38,696 |
| <i>Of which:</i> | | | | | | | | |
| J National Insurance Fund | | | | | | | | |
| - | - | - | 463,404 | -5,671 | 457,733 | - | - | - |
| K Expenditure incurred by the Social Fund | | | | | | | | |
| - | - | - | 27,182 | - | 27,182 | 38,696 | - | 38,696 |
| Total Spending in DEL | | | | | | | | |
| 934,720 | -35,297 | 899,423 | 6,055,796 | -717,271 | 5,338,525 | 530,100 | -29,400 | 500,700 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 77,566,153 | -1,413 | 77,564,740 | 171,884 | - | 171,884 |
| <i>Of which:</i> | | | | | | | | |
| L Severe Disablement Allowance - Inside Welfare Cap | | | | | | | | |
| - | - | - | 120,501 | - | 120,501 | - | - | - |
| M Industrial Injuries Benefits Scheme - Inside Welfare Cap | | | | | | | | |
| - | - | - | 844,718 | - | 844,718 | - | - | - |
| N Universal Credit - Inside Welfare Cap | | | | | | | | |
| - | - | - | 2,065,155 | - | 2,065,155 | 101,393 | - | 101,393 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|--|---------------|------------|--------------|------------------|-------------|----------------|---------------|------------|
| Resources | | | | | | Capital | | |
| Administration | | | | Programme | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| O Employment and Support Allowance - Inside Welfare Cap | | | | | | | | |
| - | - | - | 10,814,403 | - | 10,814,403 | - | - | - |
| P Income Support - Inside Welfare Cap | | | | | | | | |
| - | - | - | 2,164,396 | -1,331 | 2,163,065 | - | - | - |
| Q Pension Credit - Inside Welfare Cap | | | | | | | | |
| - | - | - | 5,398,075 | - | 5,398,075 | - | - | - |
| R Financial Assistance Scheme - Inside Welfare Cap | | | | | | | | |
| - | - | - | 1,121,350 | - | 1,121,350 | - | - | - |
| S Attendance Allowance - Inside Welfare Cap | | | | | | | | |
| - | - | - | 5,578,857 | - | 5,578,857 | - | - | - |
| T Personal Independence Payment - Inside Welfare Cap | | | | | | | | |
| - | - | - | 8,940,141 | - | 8,940,141 | - | - | - |
| U Disability Living Allowance - Inside Welfare Cap | | | | | | | | |
| - | - | - | 9,483,601 | - | 9,483,601 | - | - | - |
| V Carer's Allowance - Inside Welfare Cap | | | | | | | | |
| - | - | - | 2,916,457 | - | 2,916,457 | - | - | - |
| W Housing Benefit - Inside Welfare Cap | | | | | | | | |
| - | - | - | 20,526,386 | - | 20,526,386 | - | - | - |
| X Statutory Maternity Pay - Inside Welfare Cap | | | | | | | | |
| - | - | - | 2,421,000 | - | 2,421,000 | - | - | - |
| Y Non-contributory Christmas Bonus - Inside Welfare Cap | | | | | | | | |
| - | - | - | 32,977 | - | 32,977 | - | - | - |
| Z Jobseekers Allowance - Outside Welfare Cap | | | | | | | | |
| - | - | - | 1,484,949 | -82 | 1,484,867 | - | - | - |
| AA Universal Credit - Outside Welfare Cap | | | | | | | | |
| - | - | - | 1,435,763 | - | 1,435,763 | 70,491 | - | 70,491 |
| AB TV Licences for the over 75s - Outside Welfare Cap | | | | | | | | |
| - | - | - | 654,000 | - | 654,000 | - | - | - |
| AC Housing Benefit - Outside Welfare Cap | | | | | | | | |
| - | - | - | 1,460,259 | - | 1,460,259 | - | - | - |
| AD Other Benefits - Outside Welfare Cap | | | | | | | | |
| - | - | - | 106,438 | - | 106,438 | - | - | - |
| AE Other Expenditure - Outside Welfare Cap | | | | | | | | |
| - | - | - | -5,206 | - | -5,206 | - | - | - |
| AF Other Expenditure EALBs (Net) - Outside Welfare Cap | | | | | | | | |
| - | - | - | 1,933 | - | 1,933 | - | - | - |
| Non-voted expenditure | | | | | | | | |
| - | - | - | 102,534,339 | -18 | 102,534,321 | -36,000 | - | -36,000 |
| <i>Of which:</i> | | | | | | | | |
| AG Incapacity Benefit - Inside Welfare Cap | | | | | | | | |
| - | - | - | 4,875 | - | 4,875 | - | - | - |
| AH Employment and Support Allowance - Inside Welfare Cap | | | | | | | | |
| - | - | - | 4,801,741 | - | 4,801,741 | - | - | - |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|---|----------------|----------------|--------------------|------------------|--------------------|----------------|----------------|----------------|
| Resources | | | | | | Capital | | |
| Administration | | | | Programme | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| AI Expenditure incurred by the Social Fund - Inside Welfare Cap | | | | | | | | |
| - | - | - | 2,564,493 | - | 2,564,493 | -36,000 | - | -36,000 |
| AJ Maternity Allowance - Inside Welfare Cap | | | | | | | | |
| - | - | - | 435,461 | - | 435,461 | - | - | - |
| AK Bereavement benefits - Inside Welfare Cap | | | | | | | | |
| - | - | - | 522,209 | - | 522,209 | - | - | - |
| AL Other Contributory Benefits - Inside Welfare Cap | | | | | | | | |
| - | - | - | 124,511 | - | 124,511 | - | - | - |
| AM Jobseekers Allowance - Outside Welfare Cap | | | | | | | | |
| - | - | - | 242,457 | -18 | 242,439 | - | - | - |
| AN State Pension - Outside Welfare Cap | | | | | | | | |
| - | - | - | 93,838,592 | - | 93,838,592 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 180,100,492 | -1,431 | 180,099,061 | 135,884 | - | 135,884 |
| Non-Budget spending | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 2,550,435 | - | 2,550,435 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| AO Cash paid in to the Social Fund | | | | | | | | |
| - | - | - | 2,550,435 | - | 2,550,435 | - | - | - |
| Total Non-Budget Spending | | | | | | | | |
| - | - | - | 2,550,435 | - | 2,550,435 | - | - | - |
| Total for Estimate | | | | | | | | |
| 934,720 | -35,297 | 899,423 | 188,706,723 | -718,702 | 187,988,021 | 665,984 | -29,400 | 636,584 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 934,720 | -35,297 | 899,423 | 85,681,798 | -713,013 | 84,968,785 | 663,288 | -29,400 | 633,888 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | 103,024,925 | -5,689 | 103,019,236 | 2,696 | - | 2,696 |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|---------------------|-------------------|---------------------|
| Net Resource Requirement | 185,541,206 | 3,346,238 | 188,887,444 |
| Net Capital Requirement | 377,700 | 258,884 | 636,584 |
| Accruals to cash adjustments | 574,741 | -1,745,948 | -1,171,207 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | -223,448 | -46,372 | -269,820 |
| Add cash grant-in-aid | 215,232 | 16,982 | 232,214 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -145,670 | 94,793 | -50,877 |
| New provisions and adjustments to previous provisions | -167,123 | -1,851,237 | -2,018,360 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -312,079 | 6,239 | -305,840 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | 400,000 | - | 400,000 |
| Increase (-) / Decrease (+) in creditors | 600,000 | - | 600,000 |
| Use of provisions | 207,829 | 33,647 | 241,476 |
| Removal of non-voted budget items | -102,796,703 | -225,229 | -103,021,932 |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | -102,796,703 | -225,229 | -103,021,932 |
| Net Cash Requirement | 83,696,944 | 1,633,945 | 85,330,889 |

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

| | £'000 |
|---|--------------------|
| | 2017-18 Plans |
| Gross Administration Costs | 898,596 |
| <i>Less:</i> | |
| Administration DEL Income | -35,297 |
| Net Administration Costs | 863,299 |
| Gross Programme Costs | 185,884,491 |
| <i>Less:</i> | |
| Programme DEL Income | -717,267 |
| Programme AME Income | -1,431 |
| Non-budget income | -1,327 |
| Net Programme Costs | 185,164,466 |
| Total Net Operating Costs | 186,027,765 |
| <i>Of which:</i> | |
| Resource DEL | 5,661,699 |
| Capital DEL | 3,768 |
| Resource AME | 180,101,713 |
| Capital AME | - |
| Non-budget | 260,585 |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | -3,768 |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | 1,327 |
| Other adjustments | 311,685 |
| Total Resource Budget | 186,337,009 |
| <i>Of which:</i> | |
| Resource DEL | 6,237,948 |
| Resource AME | 180,099,061 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | 2,550,435 |
| Total Resource (Estimate) | 188,887,444 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

| | |
|--------------------------------|-----------------|
| Voted Resource DEL | -746,897 |
| <i>Of which:</i> | |
| Administration | |
| Sales of Goods and Services | -28,533 |
| <i>Of which:</i> | |
| A Operational Delivery | -150 |
| I Departmental operating costs | -28,383 |
| Other Income | -2,247 |
| <i>Of which:</i> | |
| A Operational Delivery | -16 |
| I Departmental operating costs | -2,231 |
| Taxation | -4,517 |
| <i>Of which:</i> | |
| I Departmental operating costs | -4,517 |
| Total Administration | <u>-35,297</u> |
| Programme | |
| EU Grants Received | -471,580 |
| <i>Of which:</i> | |
| C European Social Fund | -471,580 |
| Sales of Goods and Services | -105,766 |
| <i>Of which:</i> | |
| A Operational Delivery | -26,981 |
| E Employment Programmes | -24,663 |
| I Departmental operating costs | -54,122 |
| Interest and Dividends | -32,145 |
| <i>Of which:</i> | |
| G Other Programmes | -32,145 |
| Other Income | -17,098 |
| <i>Of which:</i> | |
| A Operational Delivery | -3,554 |
| I Departmental operating costs | -13,544 |
| Taxation | -85,011 |
| <i>Of which:</i> | |
| G Other Programmes | -70,627 |
| I Departmental operating costs | -14,384 |
| Total Programme | <u>-711,600</u> |

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

£'000

**Revised
Plans**

Voted Resource AME **-1,413**
Of which:

Programme

Other Income

-1,413

Of which:

P Income Support - Inside Welfare Cap

-1,331

Z Jobseekers Allowance - Outside Welfare Cap

-82

Total Programme

-1,413

Total Voted Resource Income **-748,310**

Voted Capital DEL **-29,400**
Of which:

Programme

Sales of Assets

-29,400

Of which:

I Departmental operating costs

-29,400

Total Programme

-29,400

Total Voted Capital Income **-29,400**

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

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

£'000

| | Present Plans | | Changes | | Revised Plans | |
|--|---------------|----------|---------|----------|---------------|----------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Income in budgets surrendered to the Consolidated Fund (resource) | - | - | - | - | - | - |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | - | - | - | - |
| Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | - | - | -1,327 | -1,327 | -1,327 | -1,327 |
| Total | - | - | -1,327 | -1,327 | -1,327 | -1,327 |

Detailed description of CFER sources

£'000

| | Present Plans | | Changes | | Revised Plans | |
|----------------------------|---------------|----------|---------|----------|---------------|----------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Non-Budget Receipts | - | - | -1,327 | -1,327 | -1,327 | -1,327 |
| Total | - | - | -1,327 | -1,327 | -1,327 | -1,327 |

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Peter Schofield

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

ALB Accounting Officers:

| | |
|--------------------|---|
| Dr Richard Judge | Health and Safety Executive |
| Helen John | Disabled People's Employment Corporation (GB) Ltd |
| Michelle Cracknell | The Pensions Advisory Service |
| Lesley Titcomb | The Pensions Regulator |
| Antony Arter | The Pensions Ombudsman |
| Ray Long | BPDTS Ltd |

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-aid |
|---------------------------------------|---|----------------|--------------|----------------|
| Section B - DEL | Health and Safety Executive | 127,321 | 9,201 | 136,522 |
| Section D - DEL | Disabled People's Employment Corporation (GB) Ltd | 323 | -1,143 | -820 |
| Section D - DEL | The Pensions Regulator | 86,189 | 847 | 87,036 |
| Section D - DEL | The Pensions Advisory Service | 4,055 | 50 | 4,105 |
| Section D - DEL | The Pensions Ombudsman | 4,369 | 1,002 | 5,371 |
| Section D - DEL | BPDTS Ltd | 39,873 | -4,200 | |
| Section AF - AME | Health and Safety Executive | -747 | - | |
| Section AF - AME | Disabled People's Employment Corporation (GB) Ltd | - | - | |
| Section AF - AME | The Pensions Regulator | - | - | |
| Section AF - AME | The Pensions Advisory Service | - | - | |
| Section AF - AME | The Pensions Ombudsman | - | - | |
| Section AF - AME | BPDTS Ltd | 2,680 | - | |
| Total | | 264,063 | 5,757 | 232,214 |

Part III: Note F - Accounting Policy changes

Amendment to the capitalisation policy which affects thresholds as follows:

- Perpetual licences increasing from £1,000 to £5,000;
- Term licences (i.e. greater than 12 months) increasing from £1,000 to £5,000;
- For multi-year software as a service agreements which are assessed as containing a software licence element, the software licence asset recognition value threshold is set at £1,000,000.

Part III: Note J - Staff Benefits

For the financial year 2017-18 budget holders have delegated authority to award reward vouchers to staff under the terms of the Department's Reward and Recognition Scheme. The vouchers are for a range of well known retail outlets and are given in recognition of valuable or exceptional contributions to business performance, as well as to recognise the importance the Department places on the loyalty and commitment of employees. Individual awards will not exceed £150 and, in total, the expenditure for the Reward and Recognition Scheme will not exceed 0.25% of the DWP paybill. In practice the total expenditure is likely to be less than £3 million.

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

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|---|---|
| European Social Fund repayments | |
| <p>The ESF Audit Authority is required to provide an opinion for the EU on the final 2007-13 ESF programme claim issued by the ESF Certifying Authority. The opinion is largely based on the amount of error found during checks of claims submitted by the Department, as Managing Authority of the ESF in England and Gibraltar. If this exceeds the EU's defined 2% tolerable error rate the opinion is qualified by the ESF Audit Authority, with the risk that the EU can impose a financial correction. The programme exceeded the 2% error threshold in the 2015 Annual Control Report but cumulatively errors remain below 2%.</p> <p>In addition the department carries a new risk that similar financial corrections could be imposed for the 2014-20 ESF programme.</p> <p>A further risk arises because ESF commitments are made in sterling, whereas funds are reimbursed from the EU in euros. This results in exchange rate gains or losses throughout the programme period.</p> | Unquantifiable |
| Financial Assistance Scheme | |
| <p>Regulations came into force in April 2010 enabling the transfer to government of pension scheme assets that qualify for the Financial Assistance Scheme, along with their associated pension liabilities. As a result, the Financial Assistance Scheme pension provision (see note 22) will increase as the assets and the associated liabilities transfer. We estimate that the total value of the assets yet to be transferred to government will be in the region of £176 million. However, until the assets transfer it isn't possible to estimate the impact on the Financial Assistance Scheme pension liability.</p> | Unquantifiable |
| Transfer of State Pensions and benefits | |
| <p>In 2007, regulations were put in place to allow staff employed in certain EU institutions to transfer an enhanced cash value of potential entitlement to the State Pension and other contributory benefits to the Pension Scheme for Officials and Servants of Community Institutions. Until the transfer value has been calculated, a contingent liability arises. The overall time limit is 10 months between the date of application and the transfer payment. However, the limits can be extended if needed. Since 2007 we've received 1,518 transfer applications. 81% of these have resulted in transfer payments.</p> | £2.1m in 16/17 £1.8m so far in 17/18 |
| Compensation claims | |
| <p>Compensation payments may become due as a result of claims against us by staff and members of the public. Claims relate to employment tribunal, personal injury and Civil Service Appeals Board cases. There is significant uncertainty around the estimated liability and the timing of payments. This uncertainty can fluctuate based on factors such as medical evidence received, witness statements and whether claims proceed to trial or are settled early.</p> | Unquantifiable |

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

Nature of liability

£'000

The Rent Service employee pensions

The Rent Service transferred from us to the Valuation Office Agency on 1 April 2009. The Rent Service employed around 400 staff, who were members of the Local Government Pension Scheme. Following the transfer they could continue to participate in the scheme. If there's a pension deficit we will be liable to meet the shortfall. **Unquantifiable**

Compensation recovery

We recognise recoveries from insurance companies for compensation claims made by benefit recipients. Once the recovery is made the insurance company has the right to mandatory reconsideration or appeal within a set time period. If the reconsideration or appeal is successful recoveries are refunded to the insurance company. Analysis of existing data suggests that it is reasonable to recognise a contingent liability of £6.6 million for successful mandatory reconsideration or appeals. **AME £6.6m**

Judicial review

We have contingent liabilities arising from payments that may become due as a result of judicial review claims against us. We can't be sure of the timing, likelihood or amount of any settlements at this stage. **Unquantifiable**

People & Locations Programme

In January 2017 the department announced its future location plans that involve closing a number of existing sites. The majority of staff will continue to work in their existing locations, with most other staff moving to another of the department's sites. It is anticipated that in a small number of cases relocation and redeployment may not be possible and may result in redundancies. At this stage it is not possible to provide an estimate of the cost of potential redundancies. **Unquantifiable**

HMG's Guarantee for EU-funded projects

The agreement at the December 2017 European Council that the UK will continue to participate in all EU programmes during the remainder of this Multiannual Financial Framework to the end of 2020 supersedes guarantees previously made by the Chancellor provided an overall EU Exit deal is reached. In accordance with the Government Financial Reporting Manual (FRoM), these guarantees need to be recognised as contingent liabilities in Departments' accounts until the outcome of EU exit negotiations are completed. **Unquantifiable**

The activity in scope within DWP includes the Department's role as Managing Authority for the European Social Fund (ESF) and in management of the Employment and Social Innovation Fund (EaSI). The scale of potential liability is not quantifiable at this point.

Part III: Note L - International Subscriptions

| Section in Part II: Subhead Detail | Body | £'000 |
|---------------------------------------|-----------------------------------|--------|
| Section I - DEL | International Labour Organisation | 13,502 |

Department for Education

Introduction

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

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|---|------------|----------------|-------|
| (Section A) An increase in core departmental administration costs due to programme budgets switched to administration costs in the same section | 24,300,000 | | |
| (Section A) A reduction in core departmental administration costs due to budgets transferred from the core department to executive agencies and Arms' Length Bodies (ALBs) | | -24,286,000 | |
| (Section A) A reduction in the programme costs incurred to support all objectives which is largely due to the £24m switch to administration costs and a reduction in Risk Protection Arrangement (RPA) budgets. | | -47,161,000 | |
| (Section B) An increase in the schools infrastructure budgets as a result of a reallocation of budgets following a mid-year review | 6,256,000 | | |
| (Section D) The main reason for the reduction on education standard budget is the transfer of grants to local authorities for PE and sports transferring to Section J, Apprenticeships related budgets being transferred to ESFA in Section I, and the reallocation of budgets following the mid-year review. | | -1,373,381,000 | |
| (Section E) The social care, mobility and equalities budget have reduced due to a savings in children's services strategy, Government Equalities Office, and reallocation of budgets following the mid-year review. | | -25,521,000 | |
| (Section F) Administration costs have increased due to additional budget being allocated to Equalities and Human Rights Commission (EHRC). | 249,000 | | |

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|--|----------------|----------------|-------|
| (Section F) Programme costs have increased due to an increase in the Office of the Children's Commissioner's programme expenditure. | 89,000 | | |
| (Section G) A reduction in Standards and Testing Agency's programme costs as a result of savings in programme costs following the mid-year review. | | -4,915,000 | |
| (Section H) A reduction in the National College of Teaching and Leadership's (NCTL) administration costs due to savings. | | -393,000 | |
| (Section H) A reduction in the NCTL's programme costs due to lower than anticipated participation in a number of programmes identified at the mid-year review. | | -94,874,000 | |
| (Section I) An increase in Education and Skills Funding Agency (ESFA) administration costs due to a reallocation of costs from Section A. | 15,352,000 | | |
| (Section I) An increase in ESFA programme costs is mainly due to the transfer of Apprenticeships budgets from Section D, offset by the transfer of Adult Education Budget which has transferred to Section M, and a reduction in the Apprenticeship and other budgets following the mid-year review. | 242,357,000 | | |
| (Section J) In the Main Estimate this section contained the total budget for sixth form colleges. The reduction in this line is mainly due to the reallocation of the budget for sixth form college Academies to Section K. | | -1,149,636,000 | |
| (Section K) The increase in the grants to Academies budget are mainly due to the transfer of sixth form college budgets from Section J, plus increases in the core schools budget due to more schools converting to Academies than forecast. | 1,641,973,000 | | |
| (Section L) The increase is due to the annual revaluation of the student loan impairment budget for the impact of the macro economic factors and policy changes. | 14,684,643,000 | | |
| (Section M) An increase in Further Education budgets arising from the transfer of Adult Education Budgets from Section I, less reductions on vocational education budgets. | 13,336,000 | | |
| (Section N) Increases to the Higher Education Funding Council for England (HEFCE) and the Office for Fair Access (OFFA) administration cost budgets. | 3,086,000 | | |
| (Section N) The increase is due to the increase in HEFCE's and Student Loan Company's (SLC) programme budget following the mid-year review. | 94,141,000 | | |

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|---|-----------------------|-----------------------|-----------------------|
| (Section O) The increase is due to the administration cost budget being allocated to the Institute for Apprenticeships. | 7,107,000 | | |
| (Section O) The decrease is due to the reallocation of ALB programme budgets. | | -35,000 | |
| Total change in Resource DEL (Voted) | 16,732,889,000 | -2,720,202,000 | 14,012,687,000 |
| (Section P) Applying the new discount rate has resulted in an increase in departmental provisions. | 1,417,000 | | |
| (Section R) The increase is due to the annual revaluation of the student loan. | 1,980,000,000 | | |
| (Section T) The increase is the result of increases in SLC and HEFCE provisions. | 3,647,000 | | |
| Total change in Resource AME (Voted) | 1,985,064,000 | | 1,985,064,000 |
| (Section A) Reduction due to lower than planned costs associated with the refurbishment of the new departmental headquarters in London, plus additional receipts in relation to the sale of a property. | | -15,191,000 | |
| (Section B) Additional budget allocated to Early Intervention Grant projects | 1,000,000 | | |
| (Section C) The increase is for Aggregator plc and Located Ltd's capital expenditure | 52,594,000 | | |
| (Section G) Budget has been allocated to fund the Multiplication Tables project | 2,000,000 | | |
| (Section I) ESFA's capital budgets increased following a reclassification of Free Schools budgets from Section J, Exceptional Financial Support funding transferred from Section M, and the reallocation of budgets following the mid-year review | 842,157,000 | | |
| (Section J) The decrease in the school's related grants to local authorities is due to the Free Schools budgets being reclassified to ESFA's budgets in Section I | | -1,097,288,000 | |
| (Section K) The Condition Improvement Fund capital grants paid to Academies has increased following the mid-year review | 69,410,000 | | |

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|--|--------------------|-----------------------|----------------------|
| (Section L) The net increase in Higher Education related capital grants is due to budget reallocations in the mid-year review | 323,000 | | |
| (Section M) The Further Education capital grants budget has reduced due to the Exceptional Financial Support budgets being transferred to ESFA's budget in Section I | | -82,184,000 | |
| (Section N) The capital budgets for OFFA, HEFCE and SLC have reduced following the mid-year review | | -18,233,000 | |
| (Section O) A new budget allocation to the Institute for Apprenticeships | 1,712,000 | | |
| Total change in Capital DEL (Voted) | 969,196,000 | -1,212,896,000 | -243,700,000 |
| (Section R) Increase in student loans issues and repayments to reflect the impact of macro economic factors and capitalised interest | | 2,716,000,000 | |
| Total change in Capital AME (Voted) | | 2,716,000,000 | 2,716,000,000 |
| Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. | | 1,899,251,000 | |
| Total change in Net Cash Requirement | | 1,899,251,000 | 1,899,251,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|----------------------|-----------|----------------|
| Departmental Expenditure Limit | | | |
| Resource | 14,012,687,000 | - | 14,012,687,000 |
| Capital | -243,700,000 | - | -243,700,000 |
| Annually Managed Expenditure | | | |
| Resource | 1,985,064,000 | - | 1,985,064,000 |
| Capital | 2,716,000,000 | - | 2,716,000,000 |
| Total Net Budget † | | | |
| Resource | 15,997,751,000 | - | 15,997,751,000 |
| Capital | 2,472,300,000 | - | 2,472,300,000 |
| Non-Budget Expenditure | | - | |
| Net cash requirement | 1,899,251,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by Department for Education on:

Departmental Expenditure Limit:Expenditure arising from:

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

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

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

Curriculum, qualifications and the inspection regime. Workforce development and reform. National and international gender and wider equalities policy, information, support and advice.

Expenditure associated with social mobility policy.

Administering the Teachers' Pension Scheme (England and Wales), pension costs for voluntary services overseas (VSO) participants.

Education-related payments, grants and loans to organisations in the public, private and other sectors, including employers, community, voluntary and business support organisations, to individuals and other government departments, local authorities and the Devolved Administrations. Expenditure relates primarily to England, but in some cases includes supporting activities in other parts of the United Kingdom and abroad.

The costs of the department, its Executive Agencies, and arm's length bodies (ALBs): the Children's Commissioner, Aggregator Vehicle plc, Equalities and Human Rights Commission, Located Ltd, Higher Education Funding Council for England, Institute for Apprenticeships, Office for Fair Access, Student Loans Company Ltd, UK Commissioner for Employment and Skills, Construction Industry Training Board, Engineering Construction Industry Training Board, together with residual costs from ALBs being closed.

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

Activities of UK Government Investments on behalf of the Department.

Income arising from:

Administration and programme income in support of its objectives including:

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

Early Intervention Foundation receipts.

Interest receivable relating to Aggregator Vehicle plc.

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

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

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

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

Activities of UK Government Investments on behalf of the Department.

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

Annually Managed Expenditure:

Expenditure arising from:

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

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

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

Income arising from:

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

Department for Education will account for this Estimate.

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

Part II: Changes Proposed

£'000

| Net Resources | | | | | | Net Capital | | |
|---|------------|---------------|-------------------|---------|------------|-----------------|------------|-----------|
| Present | | Changes | | Revised | | Present | Changes | Revised |
| Admin | Prog | Admin | Prog | Admin | Prog | 7 | 8 | 9 |
| 1 | 2 | 3 | 4 | 5 | 6 | | | |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 518,460 | 64,331,737 | 25,415 | 13,987,272 | 543,875 | 78,319,009 | 5,182,070 | -243,700 | 4,938,370 |
| <i>Of which:</i> | | | | | | | | |
| A Activities to Support all Functions | | | | | | | | |
| 259,154 | 67,359 | 14 | -47,161 | 259,168 | 20,198 | 73,555 | -15,191 | 58,364 |
| B School Infrastructure and Funding of Education (Department) | | | | | | | | |
| - | 244,671 | - | 6,256 | - | 250,927 | 1,000 | 1,000 | 2,000 |
| C School Infrastructure and Funding of Education (ALB) (Net) | | | | | | | | |
| 4,300 | - | - | - | 4,300 | - | - | 52,594 | 52,594 |
| D Education Standards, Curriculum and Qualifications (Department) | | | | | | | | |
| - | 5,486,151 | - | -1,373,381 | - | 4,112,770 | - | - | - |
| E Social Care, Mobility and Equalities (Department) | | | | | | | | |
| - | 391,139 | - | -25,521 | - | 365,618 | - | - | - |
| F Social Care, Mobility and Equalities (ALB) (Net) | | | | | | | | |
| 15,424 | 6,510 | 249 | 89 | 15,673 | 6,599 | 520 | - | 520 |
| G Standards and Testing Agency | | | | | | | | |
| 3,183 | 53,674 | - | -4,915 | 3,183 | 48,759 | - | 2,000 | 2,000 |
| H National College for Teaching and Leadership | | | | | | | | |
| 12,018 | 468,335 | -393 | -94,874 | 11,625 | 373,461 | - | - | - |
| I Education and Skills Funding Agency (ESFA) | | | | | | | | |
| 139,177 | 2,900,235 | 15,352 | 242,357 | 154,529 | 3,142,592 | 1,030,704 | 842,157 | 1,872,861 |
| J Grants to LA Schools via ESFA | | | | | | | | |
| - | 31,506,224 | - | -1,149,636 | - | 30,356,588 | 3,064,172 | -1,097,288 | 1,966,884 |
| K Grants to Academies via ESFA | | | | | | | | |
| - | 16,976,100 | - | 1,641,973 | - | 18,618,073 | 672,819 | 69,410 | 742,229 |
| L Higher Education | | | | | | | | |
| - | 4,461,119 | - | 14,684,643 | - | 19,145,762 | 17,613 | 323 | 17,936 |
| M Further Education | | | | | | | | |
| - | 195,588 | - | 13,336 | - | 208,924 | 94,419 | -82,184 | 12,235 |
| N Higher Education (ALB) (net) | | | | | | | | |
| 85,204 | 1,572,382 | 3,086 | 94,141 | 88,290 | 1,666,523 | 227,268 | -18,233 | 209,035 |
| O Further Education (ALB) (net) | | | | | | | | |
| - | 2,250 | 7,107 | -35 | 7,107 | 2,215 | - | 1,712 | 1,712 |
| Total Spending in DEL | | | | | | | | |
| | | 25,415 | 13,987,272 | | | -243,700 | | |

Part II: Changes Proposed

£'000

| | | | | | | Net Capital | | |
|---|------------|---------------|------------|---------|----------|-------------|------------------|------------|
| Present | | Net Resources | | Revised | | Present | Changes | Revised |
| Admin | Prog | Admin | Prog | Admin | Prog | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | -2,860,573 | - | 1,985,064 | - | -875,509 | 15,678,941 | 2,716,000 | 18,394,941 |
| <i>Of which:</i> | | | | | | | | |
| P Activities to Support all Functions (Department) | | | | | | | | |
| - | -9,419 | - | 1,417 | - | -8,002 | - | - | - |
| R Higher Education AME | | | | | | | | |
| - | -2,805,692 | - | 1,980,000 | - | -825,692 | 15,356,000 | 2,716,000 | 18,072,000 |
| T Higher Education (ALB) (net) AME | | | | | | | | |
| - | -20,050 | - | 3,647 | - | -16,403 | - | - | - |
| Total Spending in AME | | | | | | | 2,716,000 | |
| Total for Estimate | | | | | | | | |
| | | 25,415 | 15,972,336 | | | | 2,472,300 | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | 25,415 | 15,972,336 | | | | 2,472,300 | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | | - | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|-------------------|------------------|-------------------|
| Net Cash Requirement | 79,228,199 | 1,899,251 | 81,127,450 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|---|---------|---------|------------|----------|------------|-----------|------------|-----------|
| Resources | | | | | | Capital | | |
| Administration | | | Programme | | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 587,777 | -43,902 | 543,875 | 78,630,610 | -311,601 | 78,319,009 | 6,878,266 | -1,939,896 | 4,938,370 |
| <i>Of which:</i> | | | | | | | | |
| A Activities to Support all Functions | | | | | | | | |
| 303,070 | -43,902 | 259,168 | 58,258 | -38,060 | 20,198 | 58,364 | - | 58,364 |
| B School Infrastructure and Funding of Education (Department) | | | | | | | | |
| - | - | - | 251,414 | -487 | 250,927 | 2,000 | - | 2,000 |
| C School Infrastructure and Funding of Education (ALB) (Net) | | | | | | | | |
| 4,300 | - | 4,300 | - | - | - | 52,594 | - | 52,594 |
| D Education Standards, Curriculum and Qualifications (Department) | | | | | | | | |
| - | - | - | 4,173,238 | -60,468 | 4,112,770 | - | - | - |
| E Social Care, Mobility and Equalities (Department) | | | | | | | | |
| - | - | - | 365,618 | - | 365,618 | - | - | - |
| F Social Care, Mobility and Equalities (ALB) (Net) | | | | | | | | |
| 15,673 | - | 15,673 | 6,599 | - | 6,599 | 520 | - | 520 |
| G Standards and Testing Agency | | | | | | | | |
| 3,183 | - | 3,183 | 48,759 | - | 48,759 | 2,000 | - | 2,000 |
| H National College for Teaching and Leadership | | | | | | | | |
| 11,625 | - | 11,625 | 377,382 | -3,921 | 373,461 | - | - | - |
| I Education and Skills Funding Agency (ESFA) | | | | | | | | |
| 154,529 | - | 154,529 | 3,305,342 | -162,750 | 3,142,592 | 1,872,861 | - | 1,872,861 |
| J Grants to LA Schools via ESFA | | | | | | | | |
| - | - | - | 30,356,588 | - | 30,356,588 | 1,966,884 | - | 1,966,884 |
| K Grants to Academies via ESFA | | | | | | | | |
| - | - | - | 18,618,073 | - | 18,618,073 | 742,229 | - | 742,229 |
| L Higher Education | | | | | | | | |
| - | - | - | 19,191,677 | -45,915 | 19,145,762 | 1,957,832 | -1,939,896 | 17,936 |
| M Further Education | | | | | | | | |
| - | - | - | 208,924 | - | 208,924 | 12,235 | - | 12,235 |
| N Higher Education (ALB) (net) | | | | | | | | |
| 88,290 | - | 88,290 | 1,666,523 | - | 1,666,523 | 209,035 | - | 209,035 |
| O Further Education (ALB) (net) | | | | | | | | |
| 7,107 | - | 7,107 | 2,215 | - | 2,215 | 1,712 | - | 1,712 |
| Total Spending in DEL | | | | | | | | |
| 587,777 | -43,902 | 543,875 | 78,630,610 | -311,601 | 78,319,009 | 6,878,266 | -1,939,896 | 4,938,370 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|---|---------|-----------|------------|------------|------------|------------|------------|------------|
| Resources | | | | | | Capital | | |
| Administration | | Programme | | Programme | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 1,671,491 | -2,547,000 | -875,509 | 20,419,941 | -2,025,000 | 18,394,941 |
| <i>Of which:</i> | | | | | | | | |
| P Activities to Support all Functions (Department) | | | | | | | | |
| - | - | - | -8,002 | - | -8,002 | - | - | - |
| Q Executive Agencies | | | | | | | | |
| - | - | - | -2,634 | - | -2,634 | - | - | - |
| R Higher Education AME | | | | | | | | |
| - | - | - | 1,721,308 | -2,547,000 | -825,692 | 20,097,000 | -2,025,000 | 18,072,000 |
| S Further Education AME | | | | | | | | |
| - | - | - | - | - | - | 317,191 | - | 317,191 |
| T Higher Education (ALB) (net) AME | | | | | | | | |
| - | - | - | -16,403 | - | -16,403 | - | - | - |
| U Further Education (ALB) (net) AME | | | | | | | | |
| - | - | - | -22,778 | - | -22,778 | 5,750 | - | 5,750 |
| Total Spending in AME | | | | | | | | |
| - | - | - | 1,671,491 | -2,547,000 | -875,509 | 20,419,941 | -2,025,000 | 18,394,941 |
| Total for Estimate | | | | | | | | |
| 587,777 | -43,902 | 543,875 | 80,302,101 | -2,858,601 | 77,443,500 | 27,298,207 | -3,964,896 | 23,333,311 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 587,777 | -43,902 | 543,875 | 80,302,101 | -2,858,601 | 77,443,500 | 27,298,207 | -3,964,896 | 23,333,311 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|-------------------|--------------------|--------------------|
| Net Resource Requirement | 61,989,624 | 15,997,751 | 77,987,375 |
| Net Capital Requirement | 20,861,011 | 2,472,300 | 23,333,311 |
| Accruals to cash adjustments | -3,622,436 | -16,570,800 | -20,193,236 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | -1,876,780 | -144,357 | -2,021,137 |
| Add cash grant-in-aid | 1,797,943 | 178,207 | 1,976,150 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -3,504,344 | -14,767,000 | -18,271,344 |
| New provisions and adjustments to previous provisions | -38,799 | -11,650 | -50,449 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -61,000 | -1,826,000 | -1,887,000 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | 60,544 | - | 60,544 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 79,228,199 | 1,899,251 | 81,127,450 |

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

£'000

2017-18
Plans

| | |
|---|-------------------|
| Gross Administration Costs | 585,097 |
| <i>Less:</i> | |
| Administration DEL Income | -43,902 |
| Net Administration Costs | 541,195 |
| Gross Programme Costs | 86,749,134 |
| <i>Less:</i> | |
| Programme DEL Income | -2,251,497 |
| Programme AME Income | -2,547,000 |
| Non-budget income | |
| Net Programme Costs | 81,950,637 |
| Total Net Operating Costs | 82,491,832 |
| <i>Of which:</i> | |
| Resource DEL | 78,802,340 |
| Capital DEL | 4,504,457 |
| Resource AME | -814,965 |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| Academies Budgetary Expenditure | 21,726,927 |
| <i>Adjustments to remove:</i> | |
| Capital in the SOCNE | -4,504,457 |
| Grants to devolved administrations | - |
| Grants to Academies | -18,618,073 |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget* | 81,096,229 |
| <i>Of which:</i> | |
| Resource DEL* | 80,783,016 |
| Resource AME* | 313,213 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | |
| Grants to Academies | 18,618,073 |
| Prior period adjustments | |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | |
| Academies Budgetary Expenditure | -21,726,927 |
| Other adjustments | |
| Total Resource (Estimate) | 77,987,375 |

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

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

| | |
|---|--------------------------|
| Voted Resource DEL | -355,503 |
| <i>Of which:</i> | |
| Administration | |
| Other Grants | -3,600 |
| <i>Of which:</i> | |
| A Activities to Support all Functions | -3,600 |
| Other Income | -40,302 |
| <i>Of which:</i> | |
| A Activities to Support all Functions | -40,302 |
| Total Administration | <u>-43,902</u> |
| Programme | |
| EU Grants Received | -162,750 |
| <i>Of which:</i> | |
| I Education and Skills Funding Agency (ESFA) | -162,750 |
| Sales of Goods and Services | -48,759 |
| <i>Of which:</i> | |
| A Activities to Support all Functions | -38,060 |
| L Higher Education | -10,699 |
| Other Grants | -99,605 |
| <i>Of which:</i> | |
| D Education Standards, Curriculum and Qualifications (Department) | -60,468 |
| H National College for Teaching and Leadership | -3,921 |
| L Higher Education | -35,216 |
| Other Income | -487 |
| <i>Of which:</i> | |
| B School Infrastructure and Funding of Education (Department) | -487 |
| Total Programme | <u>-311,601</u> |
| Voted Resource AME | -2,547,000 |
| <i>Of which:</i> | |
| Programme | |
| Interest and Dividends | -4,047,000 |
| <i>Of which:</i> | |
| R Higher Education AME | -4,047,000 |
| Other Income | 1,500,000 |
| <i>Of which:</i> | |
| R Higher Education AME | 1,500,000 |
| Total Programme | <u>-2,547,000</u> |
| Total Voted Resource Income | <u>-2,902,503</u> |

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Capital DEL**-1,939,896***Of which:*

Programme

Other Grants

-1,939,896

Of which:

L Higher Education

-1,939,896

Total Programme

-1,939,896

Voted Capital AME**-2,025,000***Of which:*

Programme

Repayments

-2,025,000

Of which:

R Higher Education AME

-2,025,000

Total Programme

-2,025,000

Total Voted Capital Income

-3,964,896

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

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

£'000

| | Present Plans | | Changes | | Revised Plans | |
|--|---------------|----------|------------------|------------------|------------------|------------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Income in budgets surrendered to the Consolidated Fund (resource) | - | - | - | - | - | - |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | - | - | - | - |
| Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | - | - | - | - | - | - |
| Non-budget amounts collectable on behalf of the Consolidated Fund (NOT in the SoCNE) | - | - | 1,714,901 | 1,714,901 | 1,714,901 | 1,714,901 |
| Total | - | - | 1,714,901 | 1,714,901 | 1,714,901 | 1,714,901 |

Detailed description of CFER sources

£'000

| | Present Plans | | Changes | | Revised Plans | |
|---------------------------------------|---------------|----------|------------------|------------------|------------------|------------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Non-Budget | | | | | | |
| Income from the sale of student loans | - | - | 1,714,901 | 1,714,901 | 1,714,901 | 1,714,901 |
| Total | - | - | 1,714,901 | 1,714,901 | 1,714,901 | 1,714,901 |

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

| | |
|--|--|
| Accounting Officer: | Jonathan Slater |
| Executive Agency Accounting Officers: | |
| Eileen Milner | Education and Skills Funding Agency |
| Sinead O'Sullivan | National College for Teaching and Leadership |
| Claire Burton | Standards and Testing Agency |

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

| | |
|---------------------------------|--|
| ALB Accounting Officers: | |
| Mohammad Anwer | Aggregator Vehicle plc |
| Rebecca Hilsenrath | Commission for Equality and Human Rights (known as the Equality and Human Rights Commission) |
| Sarah Beale | Construction Industry Training Board |
| Chris Claydon | Engineering Construction Industry Training Board |
| Madeline Atkins | Higher Education Funding Council for England |
| Sir Gerry Berragan | Institute for Apprenticeships |
| Lara Newman | Located Property Limited |
| Les Ebdon | Office for Fair Access |
| Nicola Dandridge | Office for Students |
| Anne Longfield | Office of the Children's Commissioner |
| Peter Lauener | Student Loans Company Limited |

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-aid |
|---------------------------------------|--|------------------|----------------|------------------|
| C | Aggregator plc | - | 49,294 | - |
| C | Located Property Limited | 4,300 | 3,300 | 7,600 |
| F | Equalities and Human Rights Commission | 19,594 | 520 | 20,114 |
| F | Office of the Children's Commissioner | 2,678 | - | 2,678 |
| N | Student Loans Company Limited | 187,768 | 57,761 | 218,633 |
| N | Higher Education Funding Council for England | 1,564,093 | 151,101 | 1,715,055 |
| N | Office for Fair Access | 2,020 | 173 | 2,193 |
| N | Office for Students | 931 | - | 931 |
| O | UK Commission for Employment and Skills | - | - | - |
| O | Institute for Apprenticeships | 9,322 | 1,712 | 8,946 |
| T | Student Loans Company Limited | 1,752 | 1 | - |
| T | Higher Education Funding Council for England | -18,153 | -1 | - |
| V | Construction Industry Training Board | -24,000 | 5,700 | - |
| V | Engineering Construction Industry Training Board | 1,221 | 50 | - |
| Total | | 1,751,526 | 269,611 | 1,976,150 |

Part III: Note I - Gifts

Lancashire Vision UTC

Lancashire Vision UTC closed at the end of the 2016/17 academic year. A full review was undertaken to ensure the best reuse of the site and a fair process for allocation. University of Central Lancashire (UCLan), who were a lead sponsor for the UTC, offered ESFA a capital lease premium receipt of £1m for the building and the fixed FFE with the intention for the facility to be a resource for the Burnley community rather than a traditional HE campus.

A HE institution is classified outside of ESFA accounting boundaries. Therefore, in accounting terms the transfer of this asset from our balance sheet to the University's will create a write off and should be treated as a 'gift'.

The transfer of Lancashire Vision UTC to an HE provider, UCLan, will result in a gift of £10.25m. In September an independent assessment, based upon educational use, valued the site at £11.25m. We have therefore revalued this asset on our balance sheet to reflect the independent valuation of £11.25m. From this we have deducted the £1m premium payment from the University to arrive at the accounting write off directly attributable to the ESFA of £10.25m. This also represents the value of the gift.

Devon Studio School

Devon Studio School closed at the end of 2016/17 academic year. A full review was undertaken to ensure the best reuse of the site and a fair process for allocation. The proposals put forward by Devon Studio School include that, upon closure, South Devon College, an FE provider, use the site as the majority of the displaced pupils from the Studio School are transferring to the College. South Devon College will offer provision for education for students using relevant pathways and qualifications to provide skills and experience complimentary to Health and Social Care and Early Years sectors.

A FE institution is classified outside of ESFA accounting boundaries. Therefore, in accounting terms, the transfer of this asset from our balance sheet to the College's will create a write off and should be treated as a 'gift'.

The ESFA doesn't own the building it is leased. The total capital refurbishment and equipment costs paid by ESFA for Devon Studio School were £3,600,000. This capital investment has been depreciated in line with a clawback agreement with Devon Studio School. The amount payable to ESFA under the clawback agreement in the 2017/18 academic year, if the lease is surrendered to the landlord, is £2,061,035. This is the value of the gift.

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|--|-----------|
| Contingent liabilities in connection to Private Finance Initiative (PFI) contracts to Academies. These contingent liabilities are a result of the Department providing an indemnity to the local authority for potential costs on buildings they own, with existing PFI arrangements, which will be used by the academies. This type of indemnity is considered to be low risk and is only a feature of the academies programme in very specific circumstances. These contingent liabilities only arise where an academy is using a local authority building with an existing PFI contract. | 8,500,000 |
| A guarantee to Local Government Pension Scheme (LGPS) to meet the pension deficit if an Academy Trust closes. | 11,500 |
| Tottenham UTC - indemnity to cover the cost of the 35 year lease. | 12,500 |
| CET Westminster - indemnity provided to the Church of England Commissioners to cover the costs / associated charges arising from defending any legal action against the Commissioners for allowing their property to be used as a free school. | 5,000 |
| The ESFA has entered into a number of tenant default agreements which give rise to a contractual obligation to pay monies to the landlord up to a fixed cap in certain circumstances where the Free School tenant is in breach of its lease. | 2,901 |
| To Provide an indemnity of up to £2m to protect Inspiration Trust (Re: Great Yarmouth High School) against potential closure costs of the academy in the event that the Foundation withdrew consent for the academy to operate from the current site. | 2,000 |
| Turing House School - an indemnity has been provided in relation to the rent deposit. | 470 |
| Free Schools Group for Principal designates. The majority of contingent liabilities recorded by Free School Group currently relate to the potential costs that maybe incurred resulting from the engagement of staff prior to the opening of a Free School e.g. head teacher /deputy head teacher who will, in many cases have had to tender their resignation at an existing school to take up their post in the Free School. The Department has agreed to underwrite the salaries of these staff for up to two terms in the event that the Free School does not open as planned. Each potential liability is calculated on an individual basis for each project. Once the Free School opens the liability will expire. | 168 |
| Under the Conditions of Grant Aid, the Deanery Church of England Primary School will be required to repay two grants received from Birmingham City Council for a children's centre and playground if the Academy Trust breaches the conditions of the grant agreement attached to the grants. | 359 |
| Payments for the Apprenticeship Grant for Employers (AGE) grant will be due up in June 2017 as apprentices complete three months of employment. | 4,500 |
| Indemnity for project costs if the Central Ipswich Free School project is aborted. | 250 |
| Indemnity for REAch2 Colchester project for costs dependent on the planning permission decision by the local authority. | 1,100 |

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|---|----------------|
| Potential additional costs in relation to the Mosaic Jewish Primary School project. | 150 |
| In respect of commercial lease of Free Schools Norwich. | 110 |
| Indemnity given to the Harris Federation in relation to an unfair dismissal case for The Garrard Academy. | 250 |
| Indemnity given to the UTC@Harbourside in relation to possible closure costs. | 923 |
| Indemnity given to Plymouth UTC in relation to possible closure costs. | 509 |
| Indemnity given to Heathrow UTC in relation to possible closure costs. | 1,103 |
| Statutory Indemnity in relation to the Office of the Schools Adjudicator outlined in Paragraph 7 of Schedule 5 to the SSFA 1998. | Unquantifiable |
| As a result of entering into a PFI arrangement for the building of schools (PF2) there are a number of contracts in place which have clauses that could give rise to liability for the ESFA. These are considered by ESFA to be remote and unquantifiable as they relate to breach of contractual conditions. | Unquantifiable |
| As a result of entering into contracts on site purchases, the ESFA are subject to a number of overage clauses. These are considered to be remote as they relate to changes in contractual arrangements. | Unquantifiable |
| Equality and Human Rights Commission: A contingent liability exists regarding pension provision for a Chair and Deputy Chairs of a legacy commission. The Commission does not hold sufficient information to estimate a value. The likelihood of occurrence is deemed possible. | Unquantifiable |
| The ESFA has two outstanding claims from PSBP contractors for the removal of asbestos found at two school sites: Blackpool Aspire Academy and Annie Holgate Infant School. It is standard ESFA practise to negotiate with PSBP contractors and partially meet part the cost of removing asbestos found during PSBP projects. In the case of Blackpool Aspire Academy and Annie Holgate Infant School the contractors have not yet quantified the value of their claims and consequently the ESFA is not able to quantify its liability in respect of these two cases. | Unquantifiable |
| The sale of student loans necessitated warranties and indemnities to secure interest and obtain value for money from investors. These contingent liabilities are in respect of: | |
| a) a warranty to provide investors compensation for policy changes which reduce cash flows to investors. This is because the terms of the loans remain within Government control, and there is nothing investors can do to influence this. The liability will exist for the life of the securities. This means it will be expected to expire by 2036. The likelihood of crystallisation is low. | Unquantifiable |

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|--|----------------|
| <p>b) the need to repurchase all of the loans as a remedy for investors if:</p> <p>i) Collection of repayments for the sold loans through the UK tax system by HMRC ceased;</p> <p>ii) RPI used to calculate the interest rate of the loans was abolished without a substitute being put in place;</p> <p>iii) There was a problem with the collection of loan repayments that could not be remedied for three consecutive annual payment dates; or</p> <p>iv) Legislation is passed which means the Consumer Credit Act (CCA) / FSMA applies to the loans and the CCA low interest exemption applies.</p> <p>The likelihood of any of these scenarios materialising is very low.</p> | Unquantifiable |
| <p>c) the indemnity given to investors to cover potential losses if a “servicing event” is triggered. Investors are not able to change the servicer (unlike for a typical commercial transaction) and therefore an indemnity is their only recourse in the event that the servicing is not in line with the contractually agreed standard. The liability is expected to be live for the life of the securities, i.e. up to around 30 years, and will reduce over time. The likelihood of crystallisation is low.</p> | Unquantifiable |
| <p>d) indemnities given to the Joint Lead Managers if they (or their employees, directors or affiliates) suffer any loss as a result of misrepresentation, misleading statement or omissions or breach of duty by Government. All of the liabilities are expected to be live for the life of the loans, i.e. up to around 30 years. The likelihood of crystallisation is low.</p> | Unquantifiable |
| <p>The Department for Education has contracted a charity to manage the Junior Individual Savings Account (ISA) scheme on its behalf [until 31 March 2019]. Using an initial £200 payment from the Department, the contractor opens and manages Junior ISAs on behalf of looked after children while they remain in care. Once a child stops being looked after, the charity provides the necessary information to the person with parental responsibility for the child so that they may take over the management of the account. The funds cannot be accessed by the account holder until their eighteenth birthday, at which age, the account will mature into a standard (adult) ISA.</p> | Unquantifiable |

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

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|---|------------------|--------------------|-------------------|
| Transfer of Resource DEL to Capital DEL to allow Ofsted to invest in capital assets | | -8,000,000 | |
| Increase in income limit - programme | | -1,200,000 | |
| Increase in expenditure limit - programme | 1,200,000 | | |
| Transfer of Resource DEL to AME to cover provisions | | -1,640,000 | |
| Total change in Resource DEL (Voted) | 1,200,000 | -10,840,000 | -9,640,000 |
| Transfer of Resource DEL to AME to cover provisions | 1,640,000 | | |
| Total change in Resource AME (Voted) | 1,640,000 | | 1,640,000 |
| Transfer of Resource DEL to Capital DEL to allow Ofsted to invest in capital assets | 8,000,000 | | |
| Total change in Capital DEL (Voted) | 8,000,000 | | 8,000,000 |
| Transfer of Resource DEL to AME to cover provisions | | -1,640,000 | |
| Total change in Net Cash Requirement | | -1,640,000 | -1,640,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|-------------------|-----------|------------|
| Departmental Expenditure Limit | | | |
| Resource | -9,640,000 | - | -9,640,000 |
| Capital | 8,000,000 | - | 8,000,000 |
| Annually Managed Expenditure | | | |
| Resource | 1,640,000 | - | 1,640,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | -8,000,000 | - | -8,000,000 |
| Capital | 8,000,000 | - | 8,000,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement | -1,640,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by Office for Standards in Education, Children's Services and Skills on:

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

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

Annually Managed Expenditure:Expenditure arising from:

Provisions and other non-cash items in AME.

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

Part II: Changes Proposed

£'000

| Present | | Net Resources Changes | | Revised | | Present | Net Capital | |
|--|---------|--------------------------|--------|---------|---------|---------|-------------|---------|
| Admin | Prog | Admin | Prog | Admin | Prog | | Changes | Revised |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 14,950 | 126,160 | - | -9,640 | 14,950 | 116,520 | - | 8,000 | 8,000 |
| <i>Of which:</i> | | | | | | | | |
| A Administration and Inspection | | | | | | | | |
| 14,950 | 126,160 | - | -9,640 | 14,950 | 116,520 | - | 8,000 | 8,000 |
| Total Spending in DEL | | | | | | | | |
| | | - | | -9,640 | | 8,000 | | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | -478 | - | 1,640 | - | 1,162 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B Activities to Support All Functions | | | | | | | | |
| - | -478 | - | 1,640 | - | 1,162 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | - | | 1,640 | | - | | |
| Total for Estimate | | | | | | | | |
| | | - | | -8,000 | | 8,000 | | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | - | | -8,000 | | 8,000 | | |
| Non Voted Expenditure | | | | | | | | |
| | | - | | - | | - | | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|---------|------------------|
| Net Cash Requirement | 137,347 | -1,640 | 135,707 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|--|----------|---------------|----------------|----------------|----------------|--------------|----------|--------------|
| Resources | | | | | | Capital | | |
| Administration | | Resources | | Programme | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 14,950 | - | 14,950 | 136,520 | -20,000 | 116,520 | 8,000 | - | 8,000 |
| <i>Of which:</i> | | | | | | | | |
| A Administration and Inspection | | | | | | | | |
| 14,950 | - | 14,950 | 136,520 | -20,000 | 116,520 | 8,000 | - | 8,000 |
| Total Spending in DEL | | | | | | | | |
| 14,950 | - | 14,950 | 136,520 | -20,000 | 116,520 | 8,000 | - | 8,000 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 1,162 | - | 1,162 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B Activities to Support All Functions | | | | | | | | |
| - | - | - | 1,162 | - | 1,162 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 1,162 | - | 1,162 | - | - | - |
| Total for Estimate | | | | | | | | |
| 14,950 | - | 14,950 | 137,682 | -20,000 | 117,682 | 8,000 | - | 8,000 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 14,950 | - | 14,950 | 137,682 | -20,000 | 117,682 | 8,000 | - | 8,000 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|---------------|------------------|
| Net Resource Requirement | 140,632 | -8,000 | 132,632 |
| Net Capital Requirement | - | 8,000 | 8,000 |
| Accruals to cash adjustments | -3,285 | -1,640 | -4,925 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -3,700 | - | -3,700 |
| New provisions and adjustments to previous provisions | -74 | -1,640 | -1,714 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -63 | - | -63 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | 552 | - | 552 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 137,347 | -1,640 | 135,707 |

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

£'000

2017-18
Plans

| | |
|---|----------------|
| Gross Administration Costs | 14,950 |
| <i>Less:</i> | |
| Administration DEL Income | - |
| Net Administration Costs | 14,950 |
| Gross Programme Costs | 137,682 |
| <i>Less:</i> | |
| Programme DEL Income | -20,000 |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 117,682 |
| Total Net Operating Costs | 132,632 |
| <i>Of which:</i> | |
| Resource DEL | 130,918 |
| Capital DEL | - |
| Resource AME | 1,714 |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | - |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 132,632 |
| <i>Of which:</i> | |
| Resource DEL | 131,470 |
| Resource AME | 1,162 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 132,632 |

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-20,000***Of which:*

Programme

Sales of Goods and Services

-20,000

Of which:

A Administration and Inspection

-20,000

Total Programme

-20,000**Total Voted Resource Income**

-20,000

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

No CFER income or receipts are expected in 2017-18.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Amanda Spielman

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

In discharging these responsibilities, particular regard is given to:

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

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

Office of Qualifications and Examinations Regulation

Introduction

This Supplementary Estimate is required for the following purposes:

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|--|----------------|-----------------|----------------|
| (Section A) Increase in Administration income threshold to recover the salaries and associated costs for seconded staff | | -184,000 | |
| (Section A) Cost of seconded staff in Administration budgets offset by the increase in income | 184,000 | | |
| (Section A) Programme funding received from the Department for Education to support Functional Skills Reform | 469,000 | | |
| (Section A) Programme funding received from the Department for Education to support Apprenticeships Reform | 202,000 | | |
| (Section A) Movement of Administration resource to Capital to support digital investment | | -267,000 | |
| (Section A) Movement of Administration resource to Annually Managed Expenditure to create a provision for dilapidations | | -177,000 | |
| Total change in Resource DEL (Voted) | 855,000 | -628,000 | 227,000 |
| (Section B) Creation of a provision for dilapidations costs | 177,000 | | |
| Total change in Resource AME (Voted) | 177,000 | | 177,000 |
| (Section A) Investment in digital infrastructure and equipment | 267,000 | | |
| Total change in Capital DEL (Voted) | 267,000 | | 267,000 |
| Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above, excluding the provision, which is a non-cash item | 494,000 | | |
| Total change in Net Cash Requirement | 494,000 | | 494,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|----------------|-----------|---------|
| Departmental Expenditure Limit | | | |
| Resource | 227,000 | - | 227,000 |
| Capital | 267,000 | - | 267,000 |
| Annually Managed Expenditure | | | |
| Resource | 177,000 | - | 177,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 404,000 | - | 404,000 |
| Capital | 267,000 | - | 267,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement | 494,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by Office of Qualifications and Examinations Regulation on:

Departmental Expenditure Limit:Expenditure arising from:

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

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

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

* Investing in our digital systems.

Income arising from:

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

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

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

* Receipts relating to the recovery of salaries and associated costs for seconded staff.

Annually Managed Expenditure:

Expenditure arising from:

* Establishing a provision for dilapidations.

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

Part II: Changes Proposed

£'000

| Present | | Net Resources Changes | | Revised | | Present | Net Capital | |
|--|-------|--------------------------|------|---------|-------|---------|-------------|---------|
| Admin | Prog | Admin | Prog | Admin | Prog | | Changes | Revised |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 15,267 | 2,410 | -444 | 671 | 14,823 | 3,081 | - | 267 | 267 |
| <i>Of which:</i> | | | | | | | | |
| A Regulation of qualifications and statutory assessments | | | | | | | | |
| 15,267 | 2,410 | -444 | 671 | 14,823 | 3,081 | - | 267 | 267 |
| Total Spending in DEL | | | | | | | | |
| | | -444 | 671 | | | 267 | | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | - | - | 177 | - | 177 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B Regulation of qualifications and statutory assessments | | | | | | | | |
| - | - | - | 177 | - | 177 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | - | 177 | | | - | | |
| Total for Estimate | | | | | | | | |
| | | -444 | 848 | | | 267 | | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | -444 | 848 | | | 267 | | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | - | | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|------------|------------------|
| Net Cash Requirement | 17,621 | 494 | 18,115 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|--|-------------|------------------|--------------|----------|--------------|----------------|----------|------------|
| Resources | | | | | | Capital | | |
| Administration | | Programme | | | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 15,137 | -314 | 14,823 | 3,081 | - | 3,081 | 267 | - | 267 |
| <i>Of which:</i> | | | | | | | | |
| A Regulation of qualifications and statutory assessments | | | | | | | | |
| 15,137 | -314 | 14,823 | 3,081 | - | 3,081 | 267 | - | 267 |
| Total Spending in DEL | | | | | | | | |
| 15,137 | -314 | 14,823 | 3,081 | - | 3,081 | 267 | - | 267 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 177 | - | 177 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B Regulation of qualifications and statutory assessments | | | | | | | | |
| - | - | - | 177 | - | 177 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 177 | - | 177 | - | - | - |
| Total for Estimate | | | | | | | | |
| 15,137 | -314 | 14,823 | 3,258 | - | 3,258 | 267 | - | 267 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 15,137 | -314 | 14,823 | 3,258 | - | 3,258 | 267 | - | 267 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|-------------|------------------|
| Net Resource Requirement | 17,677 | 404 | 18,081 |
| Net Capital Requirement | - | 267 | 267 |
| Accruals to cash adjustments | -56 | -177 | -233 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -10 | - | -10 |
| New provisions and adjustments to previous provisions | - | -177 | -177 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -46 | - | -46 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 17,621 | 494 | 18,115 |

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

£'000

2017-18
Plans

| | |
|---|---------------|
| Gross Administration Costs | 15,137 |
| <i>Less:</i> | |
| Administration DEL Income | -314 |
| Net Administration Costs | 14,823 |
| Gross Programme Costs | 3,258 |
| <i>Less:</i> | |
| Programme DEL Income | - |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 3,258 |
| Total Net Operating Costs | 18,081 |
| <i>Of which:</i> | |
| Resource DEL | 17,904 |
| Capital DEL | - |
| Resource AME | 177 |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | - |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 18,081 |
| <i>Of which:</i> | |
| Resource DEL | 17,904 |
| Resource AME | 177 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 18,081 |

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-314***Of which:*

Administration

Other Income

-314

Of which:

A Regulation of qualifications and statutory assessments

-314

Total Administration

-314

Total Voted Resource Income**-314**

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

No CFER income or receipts are expected in 2017-18.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Sally Collier

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

In discharging these responsibilities, particular regard is given to:

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

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

Part III: Note F - Accounting Policy changes

Capitalisation thresholds for individual and grouped assets have been reviewed and reduced with effect from 01/04/2017, bringing, in particular, some purchases of digital infrastructure assets into scope of capitalisation.

Part III: Note M - Replacement for Trust Statement

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

£'000

Taxes, fines and charges

The fines element of financial penalties imposed on awarding organisations 50

Total **50**

Department for Business, Energy and Industrial Strategy

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|---|-------------|------------|-------|
| i. Claim on the Reserve for Deliver an ambitious industrial strategy (Section A) | 156,000,000 | | |
| ii. Increase in Deliver an ambitious industrial strategy (Section A) reflecting movement of resources between sections | 14,834,000 | | |
| iii. Transfer in of funding from Ministry of Housing, Communities and Local Government for South Tees Site Company (Section A) | 2,881,000 | | |
| iv. Transfer in of funding from Security and Intelligence Agencies for Cyber Security (Section A) | 295,000 | | |
| v. Transfer in of funding from Foreign and Commonwealth Office for GREAT CCAV (Centre for Connected and Autonomous Vehicles) campaign (Section A) | 100,000 | | |
| vi. Transfer in of funding from Department for International Trade for OECD Steel subscription (Section A) | 43,000 | | |
| vii. Decrease in Maximise investment opportunities and bolster UK interests (Section B) reflecting movement of resources between sections | | -300,000 | |
| viii. Increase in Promote competitive markets and responsible business practices (Section C) reflecting movement of resources between sections | 5,320,000 | | |
| ix. Claim on the Reserve for funding towards delivering a successful EU Exit for Promote competitive markets and responsible business practices (Section C) | 1,165,000 | | |
| x. Transfer of funding to the Department for Digital, Culture, Media and Sport for eIDAS funding for the ICO (Section C) | | -45,000 | |
| xi. Transfer of funding to HM Treasury for Geospatial Data Project (Section C) | | -330,000 | |
| xii. Transfer of funding to Cabinet Office for Geospatial Data Project (Section C) | | -455,000 | |
| xiii. Decrease in Delivering affordable energy for households and businesses (Section D) reflecting movement of resources between sections | | -5,409,000 | |
| xiv. Increase in Ensuring that our energy system is reliable and secure (Section E) reflecting movement of resources between sections | 1,016,000 | | |

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|--|------------|-------------|-------|
| xv. Transfer of funding to Department for the Environment, Food and Rural Affairs for Environment Agency for regulatory engagement activity on onshore oil and gas (Section E) | | -555,000 | |
| xvi. Increase in Taking action on climate change and decarbonisation (Section F) reflecting movement of resources between sections | 2,983,000 | | |
| xvii. Transfer in of funding from Security and Intelligence Agencies for Cyber Security (Section F) | 592,000 | | |
| xviii. Transfer in of funding from Security and Intelligence Agencies for Global Threat Reduction and Nuclear Security (Section G) | 4,659,000 | | |
| xix. Decrease in Managing our energy legacy safely and responsibly (Section G) reflecting movement of resources between sections | | -15,755,000 | |
| xx. Transfer in of funding from Security and Intelligence Agencies for Cyber Security (Section H) | 250,000 | | |
| xxi. Increase in Science and Research (Section H) reflecting movement of resources between sections | 150,000 | | |
| xxii. Claim on the Reserve for funding towards delivering a successful EU Exit for Capability (Section I) | 26,445,000 | | |
| xxiii. Additional DEL funding reflecting rebates earned under the Cash Management scheme (Section I) | 213,000 | | |
| xxiv. Machinery of Government Transfer of Estate Agent regulation to Ministry of Housing, Communities and Local Government (Section I) | | -91,000 | |
| xxv. Transfer of funding to Ministry of Housing, Communities and Local Government for Northern Powerhouse Campaign (Section I) | | -200,000 | |
| xxvi. Decrease in Capability (Section I) reflecting movement of resources between sections | | -6,373,000 | |
| xxvii. Switch from Resource to Capital DEL for Capability (Section I) | | -9,500,000 | |
| xxviii. Increase in Government as Shareholder (Section J) reflecting movement of resources between sections | 3,346,000 | | |
| xxix. Claim on the Reserve for funding towards delivering a successful EU Exit for Government as Shareholder (Section J) | 90,000 | | |
| xxx. Transfer of funding to Department for Digital, Culture, Media and Sport for Tech City UK - InsurTech Board (Section J) | | -50,000 | |
| xxxi. Switch from Resource to Capital DEL for Government as Shareholder (Section J) | | -7,317,000 | |
| xxxii. Transfer in of funding from Ministry of Housing, Communities and Local Government for South Tees Site Company (Section K) | 16,596,000 | | |

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|---|--------------------|---------------------|--------------------|
| xxxiii. Increase in Deliver an ambitious industrial strategy (ALB) net (Section K) reflecting movement of resources between sections | 1,000,000 | | |
| xxxiv. Decrease in Promote competitive markets and responsible business practices (ALB) net (Section L) reflecting movement of resources between sections | | -832,000 | |
| xxxv. Decrease in Ensuring that our energy system is reliable and secure (ALB) net (Section M) reflecting movement of resources between sections | | -257,000 | |
| xxxvi. Decrease in Taking action on climate change and decarbonisation (ALB) net (Section N) reflecting movement of resources between sections | | -455,000 | |
| xxxvii. Increase in Managing our energy legacy safely and responsibly (ALB) net (Section O) reflecting movement of resources between sections | 627,000 | | |
| xxxviii. Additional funding from the Reserve for impairments (Section P) | 64,000,000 | | |
| xxxix. Increase in Science and Research (ALB) net (Section P) reflecting movement of resources between sections | 1,000 | | |
| xl. Decrease in Capability (ALB) net (Section Q) reflecting movement of resources between sections | | -5,418,000 | |
| xli. Additional funding from the Reserve for impairments (Section R) | 18,000,000 | | |
| xlvi. Increase in Government as Shareholder (ALB) net (Section R) reflecting movement of resources between sections | 5,522,000 | | |
| xliii. Switch from Capital to Resource DEL for Government as Shareholder (ALB) net (Section R) | 2,069,000 | | |
| xliv. Transfer in of funding from Ministry of Housing, Communities and Local Government for Cornwall and Isles of Scilly (Section R) | 257,000 | | |
| xlv. Recognition of additional expenditure for the Nuclear Decommissioning Authority (Section S) offset by increase in Non-Voted DEL CFER | 196,000,000 | | |
| xlvi. Neutral exchange of Programme and Admin DEL for Nuclear Decommissioning Authority to reflect expenditure profiles (Section S) | 3,000,000 | -3,000,000 | |
| xlvii. Switch from Resource to Capital DEL for Nuclear Decommissioning Authority (Section S) | | -60,000,000 | |
| xlvi. Surrender of funding under the Budget Exchange system for Nuclear Decommissioning Authority (section S) | | -196,000,000 | |
| Total change in Resource DEL (Voted) | 527,454,000 | -312,342,000 | 215,112,000 |

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|--|---------------|---------------------|---------------------|
| i. Increase in Nuclear Decommissioning Authority income (Section T) offset by increase in Voted DEL expenditure | | -196,000,000 | |
| Total change in Resource DEL (Non-Voted) | | -196,000,000 | -196,000,000 |
| i. Changes in provision based on latest forecasts for Deliver an ambitious industrial strategy liabilities (Section U) | 308,904,000 | | |
| ii. Changes in provision based on latest forecasts for Maximise investment opportunities and bolster UK interests liabilities (Section V) | 17,000,000 | | |
| iii. Decrease in provision based on latest forecasts for Paternity and Adoption Pay (Section W) | | -133,000,000 | |
| iv. Changes in provision based on latest forecasts for Ensuring that our energy system is reliable and secure liabilities (Section X) | 8,612,000 | | |
| v. Changes in provision based on latest forecasts for Managing our energy legacy safely and responsibly liabilities (Section Y) | 23,905,000 | | |
| vi. Changes in provision based on latest forecasts for Science and Research liabilities (Section Z) | 30,000 | | |
| vii. Changes in provision based on latest forecasts for core Department liabilities (Section AA) | 10,042,000 | | |
| viii. Changes in provision based on latest forecasts for Government as Shareholder (Section AB) | | -163,037,000 | |
| ix. Changes in provision based on latest forecasts for Deliver an ambitious industrial strategy liabilities (ALB) net (Section AD) | | -36,000,000 | |
| x. Changes in provision based on latest forecasts for Promote competitive markets and responsible business practices (ALB) net (Section AE) | 44,000 | | |
| xi. Increase in provision for Low Carbon Contracts Company (Section AF) movements in fair value | 8,900,000,000 | | |
| xii. Changes in provision based on latest forecasts for Managing our energy legacy safely and responsibly (ALB) net liabilities (Section AG) | 2,547,800,000 | | |
| xiii. Changes in provision based on latest forecasts for Science and Research (ALB) net liabilities (Section AH) | | -12,980,000 | |
| xiv. Changes in provision based on latest forecasts for Government as Shareholder (ALB) net liabilities (Section AI) | 120,947,000 | | |

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|---|-----------------------|---------------------|-----------------------|
| xv. Changes in provision based on latest forecasts for Nuclear Decommissioning Authority Nuclear Provision and other non-cash costs (Section AJ) | 71,206,000,000 | | |
| Total change in Resource AME (Voted) | 83,143,284,000 | -345,017,000 | 82,798,267,000 |
| i. Increase in provision based on latest forecasts for Redundancy Payments (Section AK) | 92,000,000 | | |
| Total change in Resource AME (Non-Voted) | 92,000,000 | | 92,000,000 |
| i. Transfer of funding to Department of Health and Social Care for Accelerated Access Review - Academic Health Science Networks funding (Section A) | | -3,750,000 | |
| ii. Decrease in Deliver an ambitious industrial strategy (Section A) reflecting movement of resources between sections | | -380,710,000 | |
| iii. Decrease in Maximise investment opportunities and bolster UK interests (Section B) reflecting movement of resources between sections | | -184,100,000 | |
| iv. Increase in Promote competitive markets and responsible business practices (Section C) reflecting movement of resources between sections | 1,460,000 | | |
| v. Transfer of funding to Welsh Assembly Government for public sector energy efficiency (Section D) | | -2,733,000 | |
| vi. Transfer of funding to Scottish Government for public sector energy efficiency (Section D) | | -4,731,000 | |
| vii. Transfer of funding to Department for Education for public sector energy efficiency (Section D) | | -5,644,000 | |
| viii. Decrease in Ensuring that our energy system is reliable and secure (Section E) reflecting movement of resources between sections | | -276,000 | |
| ix. Increase in Taking action on climate change and decarbonisation (Section F) reflecting movement of resources between sections | 1,096,000 | | |
| x. Surrender of funding under the Budget Exchange system for Heat Networks (Section F) | | -8,500,000 | |
| xi. Surrender of funding under the Budget Exchange system for Science and Innovation funding (Section F) | | -28,000,000 | |
| xii. Transfer in of funding from Security and Intelligence Agencies for Global Threat Reduction and Nuclear Security (Section G) | 6,160,000 | | |

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|--|-------------|--------------|-------|
| xiii. Increase in Managing our energy legacy safely and responsibly (Section G) reflecting movement of resources between sections | 2,000,000 | | |
| xiv. Claim on the Reserve for funding towards delivering a successful EU Exit for Science and Research (Section H) | 5,233,000 | | |
| xv. Transfer of funding to Foreign and Commonwealth Office for SINE (Section H) | | -154,000 | |
| xvi. Transfer of funding to Northern Ireland Executive for Research and Development (Section H) | | -478,000 | |
| xvii. Transfer of funding to Welsh Assembly Government for Research and Development (Section H) | | -804,000 | |
| xviii. Transfer of funding to Scottish Government for Research and Development (Section H) | | -1,393,000 | |
| xix. Decrease in Science and Research (Section H) reflecting movement of resources between sections | | -28,468,000 | |
| xx. Switch from Resource to Capital DEL for Capability (Section I) | 9,500,000 | | |
| xxi. Claim on the Reserve for funding towards delivering a successful EU Exit for Capability (Section I) | 2,077,000 | | |
| xxii. Transfer of funding to Department for International Trade for IT assets (Section I) | | -4,000,000 | |
| xxiii. Decrease in Capability (Section I) reflecting movement of resources between sections | | -239,852,000 | |
| xxiv. Increase in Government as Shareholder (Section J) reflecting movement of resources between sections | 89,395,000 | | |
| xxv. Change in provision for British Business Bank (Section J) | 26,073,000 | | |
| xxvi. Transfer of funding to Department for Transport for Driverless Cars (Section J) | | -539,000 | |
| xxvii. Increase in Deliver an ambitious industrial strategy (ALB) net (Section K) reflecting movement of resources between sections | 144,393,000 | | |
| xxviii. Transfer in of funding from Ministry of Housing, Communities and Local Government for South Tees Site Company (Section K) | 50,000 | | |
| xxix. Increase in Promote competitive markets and responsible business practices (ALB) net (Section L) reflecting movement of resources between sections | 1,559,000 | | |
| xxx. Increase in Ensuring that our energy system is reliable and secure (ALB) net (Section M) reflecting movement of resources between sections | 510,000 | | |

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|---|--------------------|-----------------------|--------------------|
| xxx. Increase in Taking action on climate change and decarbonisation (ALB) net (Section N) reflecting movement of resources between sections | 679,000 | | |
| xxxii. Transfer in of funding from Ministry of Housing, Communities and Local Government for asset transfers (Section O) | 380,000 | | |
| xxxiii. Decrease in Managing our energy legacy safely and responsibly (ALB) net (Section O) reflecting movement of resources between sections | | -7,345,000 | |
| xxxiv. Increase in Science and Research (ALB) net (Section P) reflecting movement of resources between sections | 512,624,000 | | |
| xxxv. Claim on the Reserve for funding towards delivering a successful EU Exit for Science and Research (ALB) net (Section P) | 90,000 | | |
| xxxvi. Surrender of funding under the Budget Exchange system for research bodies commercial income flexibilities (Section P) | | -24,659,000 | |
| xxxvii. Decrease in Capability (ALB) net (Section Q) reflecting movement of resources between sections | | -1,500,000 | |
| xxxviii. Increase in Government as Shareholder (ALB) net (Section R) reflecting movement of resources between sections | 88,535,000 | | |
| xxxix. Change in provision for British Business Bank, Northern Powerhouse and Midlands Engine (Section R) | 47,427,000 | | |
| xl. Switch from Capital to Resource DEL for Government as Shareholder (ALB) net (Section R) | | -2,069,000 | |
| xli. Surrender of unused funding for the Green Investment Bank (Section R) | | -109,000,000 | |
| xlii. Switch from Resource to Capital DEL for Nuclear Decommissioning Authority (Section S) | 60,000,000 | | |
| Total change in Capital DEL (Voted) | 999,241,000 | -1,038,705,000 | -39,464,000 |
| i. Increase in provision for Managing our energy legacy safely and responsibly (Section Y) | 640,000,000 | | |
| ii. Changes in provision based on latest forecasts for Government as Shareholder (Section AB) | 349,000,000 | | |
| iii. Changes in provision based on latest forecasts for Deliver an ambitious industrial strategy (ALB) net (Section AD) | | -40,000,000 | |
| iv. Decrease in provision for Government as Shareholder (ALB) net (Section AI) | | -11,232,000 | |
| Total change in Capital AME (Voted) | 989,000,000 | -51,232,000 | 937,768,000 |

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|---|-------------------|-----------------------|-----------------------|
| i. Changes in provision based on latest forecasts for Government as Shareholder CFER income (Section AL) | | -1,621,095,000 | |
| Total change in Capital AME (Non-Voted) | | -1,621,095,000 | -1,621,095,000 |
| Revisions to the net cash requirement reflect not only the changes to resources and capital as set out above (excluding non-cash items) but also changes in grant-in- aid requirements of Arms Length Bodies | 44,090,000 | | |
| Total change in Net Cash Requirement | 44,090,000 | | 44,090,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|-------------------|----------------|----------------|
| Departmental Expenditure Limit | | | |
| Resource † †† ††† | 215,112,000 | -196,000,000 | 19,112,000 |
| Capital | -39,464,000 | - | -39,464,000 |
| Annually Managed Expenditure | | | |
| Resource | 82,798,267,000 | 92,000,000 | 82,890,267,000 |
| Capital | 937,768,000 | -1,621,095,000 | -683,327,000 |
| Total Net Budget | | | |
| Resource | 83,013,379,000 | -104,000,000 | 82,909,379,000 |
| Capital | 898,304,000 | -1,621,095,000 | -722,791,000 |
| Non-Budget Expenditure | | - | |
| Net cash requirement † | 44,090,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by Department for Business, Energy and Industrial Strategy on:

Departmental Expenditure Limit:Expenditure arising from:

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

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

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

The promotion of strong, fair and competitive markets at home and abroad; measures to protect investors and to promote the interests of consumers; support for employment relations programmes and measures to promote a skilled and flexible labour market.

The efficient management and discharge of liabilities falling to the Department including nuclear waste management and decommissioning and for former coal industry employees.

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

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

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

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

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

Activities of UK Government Investments on behalf of the Department.

Hedging transactions with the Green Investment Bank in order to protect it against adverse future interest rates; these will have no effect at the consolidated level.

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

Respond to fuel poverty needs;

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

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

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

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

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

Grants to local authorities.

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

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

Income arising from:

Receipts from other Government Departments and devolved administrations;

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

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

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

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

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

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

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

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

Activities of UK Government Investments on behalf of the Department.

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

Government carbon offsetting scheme receipts;

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

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

Project Camelot Levy Receipts;

Proceeds of Crime income generated in criminal enforcement.

Receipts relating to the Nuclear Decommissioning Authority.

Annually Managed Expenditure:

Expenditure arising from:

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

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

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

The management of asset sales.

Payment of corporation tax.

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

Activities of UK Government Investments on behalf of the Department.

Renewable Heat Incentive including Renewable Heat Premium Payments.

The expenditure of The NESTA Trust.

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

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

The Redundancy Payments Service.

Income arising from:

Receipts from Trading Funds.

Receipts from asset sales.

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

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

Activities of UK Government Investments on behalf of the Department.

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

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

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

Receipts relating to the Nuclear Decommissioning Authority.

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

† Responsibility for home buying policy, including estate agent regulation, was transferred to the Ministry of Housing, Communities and Local Government on 20 July 2017. Within the overall changes sought in this estimate, the specific changes relating to this Machinery of Government transfer are:

- (a) Departmental Expenditure Limit – Resource (voted) is reduced by £91,000; and
- (b) the Net Cash Requirement is reduced by £91,000

†† Expenditure totalling £2,275,000 under section G is subject to the passage of the Nuclear Safeguards Bill, which has passed second reading in the House of Commons. The provision sought will not be used for the service or for any purpose until the enabling legislation has been enacted.

††† £2,275,000 has been advanced from the Contingencies Fund to provide cash in respect of £2,275,000 resource DEL spending supporting the new service provided for under section G of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2018.

Part II: Changes Proposed

£'000

| Net Resources | | | | | | Net Capital | | |
|--|-----------|---------|---------|---------|-----------|-------------|----------|------------|
| Present | | Changes | | Revised | | Present | Changes | Revised |
| Admin | Prog | Admin | Prog | Admin | Prog | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 404,116 | 2,576,600 | 25,122 | 189,990 | 429,238 | 2,766,590 | 10,895,941 | -39,464 | 10,856,477 |
| <i>Of which:</i> | | | | | | | | |
| A Deliver an ambitious industrial strategy | | | | | | | | |
| - | 189,693 | - | 174,153 | - | 363,846 | 590,807 | -384,460 | 206,347 |
| B Maximise investment opportunities and bolster UK interests | | | | | | | | |
| - | 44,300 | - | -300 | - | 44,000 | 479,094 | -184,100 | 294,994 |
| C Promote competitive markets and responsible business practices | | | | | | | | |
| 830 | 82,655 | 4 | 5,651 | 834 | 88,306 | 1,310 | 1,460 | 2,770 |
| D Delivering affordable energy for households and businesses | | | | | | | | |
| - | 54,824 | - | -5,409 | - | 49,415 | 56,759 | -13,108 | 43,651 |
| E Ensuring that our energy system is reliable and secure | | | | | | | | |
| - | 16,415 | - | 461 | - | 16,876 | 300 | -276 | 24 |
| F Taking action on climate change and decarbonisation | | | | | | | | |
| - | 31,204 | - | 3,575 | - | 34,779 | 102,145 | -35,404 | 66,741 |
| G Managing our energy legacy safely and responsibly | | | | | | | | |
| - | 281,371 | - | -11,096 | - | 270,275 | - | 8,160 | 8,160 |
| H Science and Research | | | | | | | | |
| - | 3,550 | - | 400 | - | 3,950 | 2,712,496 | -26,064 | 2,686,432 |
| I Capability | | | | | | | | |
| 326,582 | 151,319 | 27,354 | -16,860 | 353,936 | 134,459 | 277,185 | -232,275 | 44,910 |
| J Government as Shareholder | | | | | | | | |
| 4,644 | 156,252 | 179 | -4,110 | 4,823 | 152,142 | 110,827 | 114,929 | 225,756 |
| K Deliver an ambitious industrial strategy (ALB) net | | | | | | | | |
| 3,000 | - | 1,000 | 16,596 | 4,000 | 16,596 | 863,837 | 144,443 | 1,008,280 |
| L Promote competitive markets and responsible business practices (ALB) net | | | | | | | | |
| 8,538 | 45,692 | -211 | -621 | 8,327 | 45,071 | - | 1,559 | 1,559 |
| M Ensuring that our energy system is reliable and secure (ALB) net | | | | | | | | |
| - | 258 | - | -257 | - | 1 | -510 | 510 | - |
| N Taking action on climate change and decarbonisation (ALB) net | | | | | | | | |
| 3,428 | 503 | 47 | -502 | 3,475 | 1 | -500 | 679 | 179 |
| O Managing our energy legacy safely and responsibly (ALB) net | | | | | | | | |
| 5,000 | 18,177 | -650 | 1,277 | 4,350 | 19,454 | 17,260 | -6,965 | 10,295 |
| P Science and Research (ALB) net | | | | | | | | |
| 1,110 | 222,639 | 1 | 64,000 | 1,111 | 286,639 | 3,277,431 | 488,055 | 3,765,486 |
| Q Capability (ALB) Net | | | | | | | | |
| 9,800 | - | -5,418 | - | 4,382 | - | 1,500 | -1,500 | - |
| R Government as Shareholder (ALB) net | | | | | | | | |
| 184 | -41,252 | -184 | 26,032 | - | -15,220 | 408,000 | 24,893 | 432,893 |
| S NDA and SLC expenditure | | | | | | | | |
| 41,000 | 1,319,000 | 3,000 | -63,000 | 44,000 | 1,256,000 | 1,998,000 | 60,000 | 2,058,000 |

Part II: Changes Proposed

£'000

| Net Resources | | | | | | Net Capital | | |
|---|-----------|---------|------------|---------|------------|-------------|---------|----------|
| Present | | Changes | | Revised | | Present | Changes | Revised |
| Admin | Prog | Admin | Prog | Admin | Prog | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Non Voted Expenditure | | | | | | | | |
| - | -998,000 | - | -196,000 | - | -1,194,000 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| T Nuclear Decommissioning Authority Income (CFER) | | | | | | | | |
| - | -998,000 | - | -196,000 | - | -1,194,000 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| | | 25,122 | -6,010 | | | | -39,464 | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 2,578,274 | - | 82,798,267 | - | 85,376,541 | -166,219 | 937,768 | 771,549 |
| <i>Of which:</i> | | | | | | | | |
| U Deliver an ambitious industrial strategy | | | | | | | | |
| - | -52,348 | - | 308,904 | - | 256,556 | - | - | - |
| V Maximise investment opportunities and bolster UK interests | | | | | | | | |
| - | - | - | 17,000 | - | 17,000 | - | - | - |
| W Promote competitive markets and responsible business practices | | | | | | | | |
| - | 140,000 | - | -133,000 | - | 7,000 | - | - | - |
| X Ensuring that our energy system is reliable and secure | | | | | | | | |
| - | -1,489 | - | 8,612 | - | 7,123 | - | - | - |
| Y Managing our energy legacy safely and responsibly | | | | | | | | |
| - | -213,754 | - | 23,905 | - | -189,849 | -39,689 | 640,000 | 600,311 |
| Z Science and Research | | | | | | | | |
| - | 67,149 | - | 30 | - | 67,179 | - | - | - |
| AA Capability | | | | | | | | |
| - | -18,502 | - | 10,042 | - | -8,460 | - | - | - |
| AB Government as Shareholder | | | | | | | | |
| - | 119,085 | - | -163,037 | - | -43,952 | - | 349,000 | 349,000 |
| AD Deliver an ambitious industrial strategy (ALB) net | | | | | | | | |
| - | 22,000 | - | -36,000 | - | -14,000 | 40,000 | -40,000 | - |
| AE Promote competitive markets and responsible business practices (ALB) net | | | | | | | | |
| - | -43 | - | 44 | - | 1 | - | - | - |
| AF Taking action on climate change and decarbonisation (ALB) net | | | | | | | | |
| - | - | - | 8,900,000 | - | 8,900,000 | - | - | - |
| AG Managing our energy legacy safely and responsibly (ALB) net | | | | | | | | |
| - | 11,356 | - | 2,547,800 | - | 2,559,156 | - | - | - |
| AH Science and Research (ALB) net | | | | | | | | |
| - | 5,781 | - | -12,980 | - | -7,199 | - | - | - |
| AI Government as Shareholder (ALB) net | | | | | | | | |
| - | -74,961 | - | 120,947 | - | 45,986 | -166,530 | -11,232 | -177,762 |
| AJ Nuclear Decommissioning Authority | | | | | | | | |
| - | 1,794,000 | - | 71,206,000 | - | 73,000,000 | - | - | - |

Part II: Changes Proposed

£'000

| Present | | Net Resources Changes | | Revised | | Present | Net Capital Changes | Revised |
|-------------------------------------|---------|-----------------------|------------|---------|---------|---------|---------------------|------------|
| Admin | Prog | Admin | Prog | Admin | Prog | 7 | 8 | 9 |
| 1 | 2 | 3 | 4 | 5 | 6 | | | |
| Non Voted Expenditure | | | | | | | | |
| - | 277,000 | - | 92,000 | - | 369,000 | - | -1,621,095 | -1,621,095 |
| <i>Of which:</i> | | | | | | | | |
| AK Government as Shareholder | | | | | | | | |
| - | 277,000 | - | 92,000 | - | 369,000 | - | - | - |
| AL Government as Shareholder (CFER) | | | | | | | | |
| - | - | - | - | - | - | - | -1,621,095 | -1,621,095 |
| Total Spending in AME | | | | | | | | |
| | | - | 82,890,267 | | | | -683,327 | |
| Total for Estimate | | | | | | | | |
| | | 25,122 | 82,884,257 | | | | -722,791 | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | 25,122 | 82,988,257 | | | | 898,304 | |
| Non Voted Expenditure | | | | | | | | |
| | | - | -104,000 | | | | -1,621,095 | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|---------------|---------|---------------|
| Net Cash Requirement | 15,645,324 | 44,090 | 15,689,414 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|--|---------|-----------|-----------|---------|-----------|------------|----------|------------|
| Resources | | | | | | Capital | | |
| Administration | | Programme | | | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 463,121 | -33,883 | 429,238 | 2,811,225 | -44,635 | 2,766,590 | 11,006,675 | -150,198 | 10,856,477 |
| <i>Of which:</i> | | | | | | | | |
| A Deliver an ambitious industrial strategy | | | | | | | | |
| - | - | - | 364,846 | -1,000 | 363,846 | 321,751 | -115,404 | 206,347 |
| B Maximise investment opportunities and bolster UK interests | | | | | | | | |
| - | - | - | 44,000 | - | 44,000 | 294,994 | - | 294,994 |
| C Promote competitive markets and responsible business practices | | | | | | | | |
| 834 | - | 834 | 90,079 | -1,773 | 88,306 | 2,770 | - | 2,770 |
| D Delivering affordable energy for households and businesses | | | | | | | | |
| - | - | - | 49,415 | - | 49,415 | 43,651 | - | 43,651 |
| E Ensuring that our energy system is reliable and secure | | | | | | | | |
| - | - | - | 24,412 | -7,536 | 16,876 | 24 | - | 24 |
| F Taking action on climate change and decarbonisation | | | | | | | | |
| - | - | - | 34,779 | - | 34,779 | 70,641 | -3,900 | 66,741 |
| G Managing our energy legacy safely and responsibly | | | | | | | | |
| - | - | - | 270,275 | - | 270,275 | 8,160 | - | 8,160 |
| H Science and Research | | | | | | | | |
| - | - | - | 3,950 | - | 3,950 | 2,689,032 | -2,600 | 2,686,432 |
| I Capability | | | | | | | | |
| 387,642 | -33,706 | 353,936 | 142,889 | -8,430 | 134,459 | 60,374 | -15,464 | 44,910 |
| J Government as Shareholder | | | | | | | | |
| 5,000 | -177 | 4,823 | 178,038 | -25,896 | 152,142 | 238,586 | -12,830 | 225,756 |
| K Deliver an ambitious industrial strategy (ALB) net | | | | | | | | |
| 4,000 | - | 4,000 | 16,596 | - | 16,596 | 1,008,280 | - | 1,008,280 |
| L Promote competitive markets and responsible business practices (ALB) net | | | | | | | | |
| 8,327 | - | 8,327 | 45,071 | - | 45,071 | 1,559 | - | 1,559 |
| M Ensuring that our energy system is reliable and secure (ALB) net | | | | | | | | |
| - | - | - | 1 | - | 1 | - | - | - |
| N Taking action on climate change and decarbonisation (ALB) net | | | | | | | | |
| 3,475 | - | 3,475 | 1 | - | 1 | 179 | - | 179 |
| O Managing our energy legacy safely and responsibly (ALB) net | | | | | | | | |
| 4,350 | - | 4,350 | 19,454 | - | 19,454 | 10,295 | - | 10,295 |
| P Science and Research (ALB) net | | | | | | | | |
| 1,111 | - | 1,111 | 286,639 | - | 286,639 | 3,765,486 | - | 3,765,486 |
| Q Capability (ALB) Net | | | | | | | | |
| 4,382 | - | 4,382 | - | - | - | - | - | - |
| R Government as Shareholder (ALB) net | | | | | | | | |
| - | - | - | -15,220 | - | -15,220 | 432,893 | - | 432,893 |
| S NDA and SLC expenditure | | | | | | | | |
| 44,000 | - | 44,000 | 1,256,000 | - | 1,256,000 | 2,058,000 | - | 2,058,000 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | | |
|---|---------------|------------------|--------------|---------------|------------|----------------|---------------|------------|--|
| Resources | | | | | | Capital | | | |
| Administration | | Programme | | | | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
| Non-voted expenditure | | | | | | | | | |
| - | - | - | - | -1,194,000 | -1,194,000 | - | - | - | |
| <i>Of which:</i> | | | | | | | | | |
| T Nuclear Decommissioning Authority Income (CFER) | | | | | | | | | |
| - | - | - | - | -1,194,000 | -1,194,000 | - | - | - | |
| Total Spending in DEL | | | | | | | | | |
| 463,121 | -33,883 | 429,238 | 2,811,225 | -1,238,635 | 1,572,590 | 11,006,675 | -150,198 | 10,856,477 | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | | |
| Voted expenditure | | | | | | | | | |
| - | - | - | 85,416,630 | -40,089 | 85,376,541 | 8,822,549 | -8,051,000 | 771,549 | |
| <i>Of which:</i> | | | | | | | | | |
| U Deliver an ambitious industrial strategy | | | | | | | | | |
| - | - | - | 295,156 | -38,600 | 256,556 | - | - | - | |
| V Maximise investment opportunities and bolster UK interests | | | | | | | | | |
| - | - | - | 17,000 | - | 17,000 | - | - | - | |
| W Promote competitive markets and responsible business practices | | | | | | | | | |
| - | - | - | 7,000 | - | 7,000 | - | - | - | |
| X Ensuring that our energy system is reliable and secure | | | | | | | | | |
| - | - | - | 8,612 | -1,489 | 7,123 | - | - | - | |
| Y Managing our energy legacy safely and responsibly | | | | | | | | | |
| - | - | - | -189,849 | - | -189,849 | 651,311 | -51,000 | 600,311 | |
| Z Science and Research | | | | | | | | | |
| - | - | - | 67,179 | - | 67,179 | - | - | - | |
| AA Capability | | | | | | | | | |
| - | - | - | -8,460 | - | -8,460 | - | - | - | |
| AB Government as Shareholder | | | | | | | | | |
| - | - | - | -43,952 | - | -43,952 | 8,349,000 | -8,000,000 | 349,000 | |
| AC Renewable Heat Incentive | | | | | | | | | |
| - | - | - | 780,000 | - | 780,000 | - | - | - | |
| AD Deliver an ambitious industrial strategy (ALB) net | | | | | | | | | |
| - | - | - | -14,000 | - | -14,000 | - | - | - | |
| AE Promote competitive markets and responsible business practices (ALB) net | | | | | | | | | |
| - | - | - | 1 | - | 1 | - | - | - | |
| AF Taking action on climate change and decarbonisation (ALB) net | | | | | | | | | |
| - | - | - | 8,900,000 | - | 8,900,000 | - | - | - | |
| AG Managing our energy legacy safely and responsibly (ALB) net | | | | | | | | | |
| - | - | - | 2,559,156 | - | 2,559,156 | - | - | - | |
| AH Science and Research (ALB) net | | | | | | | | | |
| - | - | - | -7,199 | - | -7,199 | - | - | - | |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | | |
|--|----------------|----------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Resources | | | | | | Capital | | | |
| Administration | | | Programme | | | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
| AI Government as Shareholder (ALB) net | - | - | - | 45,986 | - | 45,986 | -177,762 | - | -177,762 |
| AJ Nuclear Decommissioning Authority | - | - | - | 73,000,000 | - | 73,000,000 | - | - | - |
| Non-voted expenditure | - | - | - | 369,000 | - | 369,000 | - | -1,621,095 | -1,621,095 |
| <i>Of which:</i> | | | | | | | | | |
| AK Government as Shareholder | - | - | - | 369,000 | - | 369,000 | - | - | - |
| AL Government as Shareholder (CFER) | - | - | - | - | - | - | - | -1,621,095 | -1,621,095 |
| Total Spending in AME | - | - | - | 85,785,630 | -40,089 | 85,745,541 | 8,822,549 | -9,672,095 | -849,546 |
| Total for Estimate | 463,121 | -33,883 | 429,238 | 88,596,855 | -1,278,724 | 87,318,131 | 19,829,224 | -9,822,293 | 10,006,931 |
| <i>Of which:</i> | | | | | | | | | |
| Voted Expenditure | 463,121 | -33,883 | 429,238 | 88,227,855 | -84,724 | 88,143,131 | 19,829,224 | -8,201,198 | 11,628,026 |
| Non Voted Expenditure | - | - | - | 369,000 | -1,194,000 | -825,000 | - | -1,621,095 | -1,621,095 |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|-------------------|--------------------|--------------------|
| Net Resource Requirement | 4,837,990 | 82,909,379 | 87,747,369 |
| Net Capital Requirement | 10,729,722 | -722,791 | 10,006,931 |
| Accruals to cash adjustments | -643,388 | -83,867,593 | -84,510,981 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | -9,833,698 | -83,427,363 | -93,261,061 |
| Add cash grant-in-aid | 8,037,123 | 410,455 | 8,447,578 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -123,967 | -91,644 | -215,611 |
| New provisions and adjustments to previous provisions | -103,461 | -51,620 | -155,081 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | 66,440 | -65,391 | 1,049 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | 1,000,000 | - | 1,000,000 |
| Increase (-) / Decrease (+) in creditors | - | -640,000 | -640,000 |
| Use of provisions | 314,175 | -2,030 | 312,145 |
| Removal of non-voted budget items | 721,000 | 1,725,095 | 2,446,095 |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | 721,000 | 1,725,095 | 2,446,095 |
| Net Cash Requirement | 15,645,324 | 44,090 | 15,689,414 |

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

| | £'000 |
|---|-------------------|
| | 2017-18 Plans |
| Gross Administration Costs | 451,507 |
| <i>Less:</i> | |
| Administration DEL Income | -33,883 |
| Net Administration Costs | 417,624 |
| Gross Programme Costs | 96,576,363 |
| <i>Less:</i> | |
| Programme DEL Income | -1,269,039 |
| Programme AME Income | -40,089 |
| Non-budget income | - |
| Net Programme Costs | 95,267,235 |
| Total Net Operating Costs | 95,684,859 |
| <i>Of which:</i> | |
| Resource DEL | 1,713,635 |
| Capital DEL | 7,899,316 |
| Resource AME | 86,071,908 |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | -7,899,316 |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | -38,174 |
| Total Resource Budget | 87,747,369 |
| <i>Of which:</i> | |
| Resource DEL | 2,001,828 |
| Resource AME | 85,745,541 |
| <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 | 1,194,000 |
| Other adjustments | -1,194,000 |
| Total Resource (Estimate) | 87,747,369 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

| | |
|--|------------------------|
| Voted Resource DEL | -78,518 |
| <i>Of which:</i> | |
| Administration | |
| Sales of Goods and Services | -31,207 |
| <i>Of which:</i> | |
| I Capability | -31,030 |
| J Government as Shareholder | -177 |
| Other Grants | -1,273 |
| <i>Of which:</i> | |
| I Capability | -1,273 |
| Other Income | -1,403 |
| <i>Of which:</i> | |
| I Capability | -1,403 |
| Total Administration | <u>-33,883</u> |
| Programme | |
| Sales of Goods and Services | -12,382 |
| <i>Of which:</i> | |
| C Promote competitive markets and responsible business practices | -1,773 |
| E Ensuring that our energy system is reliable and secure | -228 |
| I Capability | -8,430 |
| J Government as Shareholder | -1,951 |
| Interest and Dividends | -24,945 |
| <i>Of which:</i> | |
| A Deliver an ambitious industrial strategy | -1,000 |
| J Government as Shareholder | -23,945 |
| Other Income | -7,308 |
| <i>Of which:</i> | |
| E Ensuring that our energy system is reliable and secure | -7,308 |
| Total Programme | <u>-44,635</u> |
| Voted Resource AME | -40,089 |
| <i>Of which:</i> | |
| Programme | |
| Other Income | -40,089 |
| <i>Of which:</i> | |
| U Deliver an ambitious industrial strategy | -38,600 |
| X Ensuring that our energy system is reliable and secure | -1,489 |
| Total Programme | <u>-40,089</u> |
| Total Voted Resource Income | <u>-118,607</u> |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

| | |
|---|------------------------------|
| Voted Capital DEL | -150,198 |
| <i>Of which:</i> | |
| Programme | |
| Sales of Assets | -11,464 |
| <i>Of which:</i> | |
| I Capability | -11,464 |
| Sales of Goods and Services | -26,404 |
| <i>Of which:</i> | |
| A Deliver an ambitious industrial strategy | -14,004 |
| F Taking action on climate change and decarbonisation | -3,900 |
| J Government as Shareholder | -8,500 |
| Other Grants | -4,000 |
| <i>Of which:</i> | |
| I Capability | -4,000 |
| Other Income | -101,400 |
| <i>Of which:</i> | |
| A Deliver an ambitious industrial strategy | -101,400 |
| Repayments | -6,930 |
| <i>Of which:</i> | |
| H Science and Research | -2,600 |
| J Government as Shareholder | -4,330 |
| Total Programme | <u>-150,198</u> |
| Voted Capital AME | -8,051,000 |
| <i>Of which:</i> | |
| Programme | |
| Repayments | -8,051,000 |
| <i>Of which:</i> | |
| Y Managing our energy legacy safely and responsibly | -51,000 |
| AB Government as Shareholder | -8,000,000 |
| Total Programme | <u>-8,051,000</u> |
| Total Voted Capital Income | <u>-8,201,198</u> |

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

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

£'000

| | Present Plans | | Changes | | Revised Plans | |
|--|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Income in budgets surrendered to the Consolidated Fund (resource) | -998,000 | -998,000 | -196,000 | -196,000 | -1,194,000 | -1,194,000 |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | -1,621,095 | -1,621,095 | -1,621,095 | -1,621,095 |
| Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | - | - | - | - | - | - |
| Total | -998,000 | -998,000 | -1,817,095 | -1,817,095 | -2,815,095 | -2,815,095 |

Detailed description of CFER sources

£'000

| | Present Plans | | Changes | | Revised Plans | |
|---|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Departmental Expenditure Limit | | | | | | |
| Nuclear Decommissioning Authority Resource DEL | -998,000 | -998,000 | -196,000 | -196,000 | -1,194,000 | -1,194,000 |
| Annually Managed Expenditure | | | | | | |
| Green Investment Bank disposal proceeds Capital AME | - | - | -1,621,095 | -1,621,095 | -1,621,095 | -1,621,095 |
| Total | -998,000 | -998,000 | -1,817,095 | -1,817,095 | -2,815,095 | -2,815,095 |

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

| | |
|--|--------------------|
| Accounting Officer: | Alex Chisholm |
| Executive Agency Accounting Officers: | |
| Sarah Albon | Insolvency Service |
| Graham Turnock | UK Space Agency |

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

ALB Accounting Officers:

| | |
|----------------------|--|
| Anne Sharp | Advisory, Conciliation and Arbitration Service |
| Andrew Thompson | Arts and Humanities Research Council |
| Melanie Welham | Biotechnology and Biological Sciences Research Council |
| Niall Mackenzie | BIS (Postal Services Act 2011) Company Limited |
| Keith Morgan | British Business Bank |
| Mike Griffiths | Civil Nuclear Police Authority |
| Philip Lawrence | Coal Authority |
| Adrian Gault | Committee on Climate Change |
| Charles Dhanowa | Competition Service |
| Brian Bowsher | Diamond Light Source Ltd |
| Tony McEnergy | Economic and Social Research Council |
| Neil McDermott | Electricity Settlements Company |
| Prof. Philip Nelson | Engineering and Physical Sciences Research Council |
| Stephen Haddrill | Financial Reporting Council |
| Ruth McKernan | Innovate UK |
| Neil McDermott | Low Carbon Contracts Company |
| Prof. Sir J Savill | Medical Research Council |
| Keith Morgan | Midlands Engine Investments Limited |
| Alex Chisholm | The NESTA Trust |
| Prof. Duncan Wingham | Natural Environment Research Council |
| Keith Morgan | Northern Powerhouse Investments Limited |
| David Peattie | Nuclear Decommissioning Authority |
| Andy Samuel | Oil and Gas Authority |
| Alex Chisholm | Postal Services Holding Company Limited |
| Brian Bowsher | Science and Technology Facilities Council |
| Paul Uppal | Small Business Commissioner |
| Jonathan Bretherton | South Tees Site Company |
| Prof. Ian Chapman | UK Atomic Energy Authority |
| Niall Mackenzie | UK Green Infrastructure Platform Limited |
| Joanna Brigham | UK Shared Business Service Ltd |

Site Licence Company Accountability:

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

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-aid |
|---------------------------------------|--|-----------|-----------|--------------|
| K | Innovate UK | 4,000 | 1,008,230 | 832,500 |
| K | South Tees Site Company | 16,596 | 50 | 16,227 |
| L | ACAS (Advisory, Conciliation and Arbitration Service) | 48,801 | 1,500 | 51,343 |
| L | Competition Service | 4,597 | 59 | 4,809 |
| L | Financial Reporting Council | - | - | - |
| M | Electricity Settlements Company | 1 | - | - |
| N | Committee on Climate Change | 3,475 | 13 | 3,488 |
| N | Low Carbon Contracts Company | 1 | 166 | 166 |
| O | Civil Nuclear Police Authority | 776 | 244 | 973 |
| O | Coal Authority | 20,528 | 9,551 | 31,300 |
| O | Oil & Gas Authority | 2,500 | 500 | 3,000 |
| P | Arts and Humanities Research Council | 24 | 110,999 | 110,999 |
| P | Biotechnology and Biological Sciences Research Council | 13,490 | 458,957 | 458,957 |
| P | Diamond Light Source Ltd | 37,327 | - | - |
| P | Economic and Social Research Council | 37 | 212,453 | 212,453 |
| P | Engineering and Physical Sciences Research Council | 9,700 | 1,066,859 | 1,064,759 |
| P | Innovate UK | - | 15,620 | - |
| P | Medical Research Council | 25,050 | 734,849 | 751,849 |
| P | Natural Environment Research Council | 45,150 | 453,733 | 453,733 |
| P | Science and Technology Facilities Council | 151,791 | 688,523 | 694,482 |
| P | United Kingdom Atomic Energy Authority | 5,181 | 23,493 | 30,400 |
| Q | UK Shared Business Services Ltd | 4,382 | - | - |
| R | BIS (Postal Services Act 2011) Company Limited | 3,700 | - | - |
| R | British Business Bank | -44,831 | 323,330 | 175,000 |
| R | Midlands Engine Investment Limited | 1,403 | 18,754 | - |
| R | Northern Powerhouse Investment Limited | 4,868 | 43,548 | - |
| R | Postal Services Holding Company plc | - | - | - |
| R | UK Green Investment Bank | 18,640 | 2,261 | 50,000 |
| R | UK Green Infrastructure Platform Limited | 1,000 | 45,000 | 13,140 |
| S | Nuclear Decommissioning Authority † | 267,000 | 111,000 | 3,488,000 |
| S | Site Licence Companies | 1,033,000 | 1,947,000 | - |
| AD | The NESTA Trust | -14,000 | - | - |
| AE | ACAS (Advisory, Conciliation and Arbitration Service) | -40 | - | - |
| AE | Competition Service | 7 | - | - |
| AE | Financial Reporting Council | 34 | - | - |
| AF | Low Carbon Contracts Company | 8,900,000 | - | - |
| AG | Civil Nuclear Police Authority | -234 | - | - |
| AG | Coal Authority | 2,559,400 | - | - |
| AG | Oil & Gas Authority | -10 | - | - |

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

£'000

| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-aid |
|---------------------------------------|---|-------------------|------------------|------------------|
| AH | Biotechnology and Biological Sciences Research Council | 1,500 | - | - |
| AH | Medical Research Council | -685 | - | - |
| AH | Science and Technology Facilities Council | -3,000 | - | - |
| AH | United Kingdom Atomic Energy Authority | -5,014 | - | - |
| AI | BIS (Postal Services Act 2011) Company Limited | - | -177,762 | - |
| AI | British Business Bank | 128,283 | - | - |
| AI | Enrichment Holdings Limited | -83,333 | - | - |
| AI | UK Green Investment Bank | 1,036 | - | - |
| AJ | Nuclear Decommissioning Authority | 73,000,000 | - | - |
| Total | | 86,162,131 | 7,098,930 | 8,447,578 |

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

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

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

| Section in Part II: Subhead Detail | Service | £'000 |
|---------------------------------------|---|--------|
| D4-DEL | Energy Company Obligation Brokerage | 75 |
| F4-DEL | International Energy, and Climate Change: international subscriptions and contributions | 5,058 |
| G4-DEL | Non-proliferation, and Nuclear Energy: international subscriptions and contributions | 21,541 |
| G4-DEL | UK Coal Cohort Concessionary Fuel costs | 1,665 |
| I4-DEL | Fuel Contingency Planning | 6,888 |

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|---|----------------|
| HMG guarantee for EU funded projects as announced in August and October 2016. BEIS's responsibility covers grant funding provided under the following programmes:- Horizon 2020; COSME; CEF Energy; EU Consumer Programme; Research Fund for Coal and Steel; Galileo; Copernicus; Space Surveillance and Tracking; Euratom Research and Training. | Unquantifiable |
| As at 31 March 2017 the following liabilities fell to be met from the Department's Estimate:- | |
| Statutory Guarantees | |
| – In the event of BAE Systems plc (BAES) being wound up, other than for the purpose of reconstruction or amalgamation, the Government is contingently liable to discharge any outstanding liability of BAES which vested in them on 01 January 1981 under section 9, British Aerospace Act 1980. | Unquantifiable |
| Statutory Indemnities | |
| – Indemnity given for National Grid's liabilities with regards to the interconnector linking the UK and France. | Unquantifiable |
| – Indemnities given to the UK Atomic Energy Authority by the Secretary of State to cover indemnities given to carriers against certain claims for damage caused by nuclear matter in the course of carriage. | Unquantifiable |
| – Indemnities given to bankers of the Insolvency Service against certain liabilities arising in respect of non-transferable "account payee" cheques due to insolvent estates and paid into the Insolvency Service's account. | Unquantifiable |
| – The Police Information Technology Organisation (Home Office) provides the Criminal Enforcement Team (formerly part of BEIS) with access to data from the Police National Computer (PNC). The Insolvency Service (and BEIS) has indemnified the police against any liabilities which they may incur as a result of providing that access. | Unquantifiable |
| Indemnities to Directors | |
| – Indemnities have been given to the Directors appointed by the Department to wholly owned subsidiaries. These indemnities are against personal liability following any legal action against the relevant company. | Unquantifiable |
| – Nuclear Liabilities Fund – Indemnities have been given to the Trustees of the Fund appointed by the Secretary of State. These indemnities are for personal liability due to potential legal action against the Fund. | Unquantifiable |
| – Nuclear Liabilities Fund – Indemnities have been given to the British Energy (now EDF Energy) appointed Trustees of the Fund. These indemnities are for personal liability due to potential legal action against the Fund. These indemnities can only be invoked following a failed recourse to an indemnity from EDF Energy. | Unquantifiable |
| – Indemnities have been given to the Directors appointed to the Low Carbon Contracts Company Ltd and to Electricity Settlements Company Ltd. The indemnities are against personal liability following any legal action against the companies. The indemnities make clear that they are the last resort for the companies after all other means have been exhausted i.e. Company and Directors insurance (cover limit of £100m); and the recovery of costs through the levy. This reduces the Department's potential exposure. | Unquantifiable |
| – Indemnity provided to Low Carbon Contracts Company Ltd and Electricity Settlements Company Ltd in respect of their Officers. The indemnities make clear that they are the last resort for the companies after all other means have been exhausted i.e. Company and Directors insurance (cover limit of £100m); and the recovery of costs through the levy. | Unquantifiable |

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|--|----------------|
| Other | |
| – Green Investment Bank has provided indemnities relating to costs of decommissioning and restoring sites once they are no longer in use. | 33,000 |
| – BEIS has indemnified Cornwall Council for European Regional Development Fund (ERDF)-related liability, arising from the transfer of Wave Hub. | 18,000 |
| – On 29 March 2017, the UK Government submitted its notification to leave the EU and Euratom in accordance with Article 50 of the Treaty on the European Union and the corresponding provision of the Euratom Treaty. This started a two-year negotiation process. Any subsequent changes in legislation, regulation and funding arrangements are subject to the outcome of the negotiations. As a result, an unquantifiable remote contingent liability is disclosed. In accordance with accounting standards, no contingent assets can be recognised. During this two-year period, which includes the full duration of the next accounting period, the UK remains a full member of the EU and Euratom with all the rights and obligations arising from membership. | Unquantifiable |
| – Incidents/accidents Insurance claims for exposure to ionising radiation pursued outside the existing UK Atomic Energy Authority insurance scheme. | Unquantifiable |
| – STFC collaborates with a number of international partners in the funding, management and operation of technical facilities which it does not own. For each of these facilities STFC may be obliged to contribute to decommissioning costs arising from a decision to discontinue operations. The most significant of these potential liabilities is in respect of CERN and the European Southern Observatory (ESO). | Unquantifiable |
| – A contingent liability in respect of risk associated with the Core Department assuming responsibility for uplifts in pension contributions for the UK Atomic Energy Authority's non-active pension scheme members. | Unquantifiable |
| – European Patent Office (EPO): the UK, as one of the contracting states, has a potential liability under Article 40 of the European Patent Convention of 1973. | Unquantifiable |
| – World Intellectual Property Organisation: the UK, as a contracting state to the Patent Co-operation Treaty of 1970, has a potential liability under Article 57 of the Treaty. | Unquantifiable |
| – The Cabinet Secretary has provided a Government wide indemnity to Public Appointments Assessors (PAAs). This will ensure that PAAs will not have to meet any personal civil liability incurred in the execution of their PAA functions. | Unquantifiable |
| – An indemnity has been provided to Pöyry PLC relating to the use of their yield curve data for the sale of GIB. The data was an important component of a bidder's due diligence, risk assessment and ultimately the price they were willing to pay. BEIS has indemnified Pöyry PLC for any liability that occurs as a result of using their information in the sale process that may be brought by bidders in relation to the transaction. | Unquantifiable |
| – An indemnity has been provided to the Official Receiver relating to their actions as administrator of SSI Redcar with respect to the administration of the site. | Unquantifiable |
| – The Department has a contingent liability relating to ongoing legal cases. The cost is dependent on the outcome of cases which currently cannot be reliably estimated. | Unquantifiable |
| – In the event Financial Reporting Council's legal costs fund fall below £1 million in any year, BEIS will make a grant payment to cover legal costs subsequently incurred in that year. | Unquantifiable |

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|---|----------------|
| – An indemnity has been given by Biotechnology and Biological Sciences Research Council (BBSRC) to the Roslin Institute for any costs that arise as a result of past actions of the Institute prior to its transfer to the University of Edinburgh in 2008. A further indemnity has been given to any fall in grant income of the Institute as a result of the transfer. The maximum settlement BBSRC will fund reduces each year and is limited to claims made up to May 2023. | Unquantifiable |
| – Statutory liability in the event of a nuclear accident in the UK for third-party claims in excess of the operator's liability. | Unquantifiable |
| – Liability for non-compliance with the Cogeneration Directive (2004/8/EC), in the event contractors for the Department incorrectly certify combined heat and power plants. | Unquantifiable |
| – Liability for costs of retrieving and disposing of sealed radioactive sources in the event that a company keeping such sources becomes insolvent under the High Activity Sealed Sources (HASS) Directive: Council Directive 2003/122/EURATOM. | Unquantifiable |
| – Under section 9 of The Radioactive Contaminated Land (Modification of Enactments) (England) (Amendment) Regulations 2007 SI 2007/3245 the Secretary of State is deemed to be the appropriate person to bear responsibility for remediation of land contaminated by a nuclear occurrence. | Unquantifiable |
| – An indemnity for loss or damage caused to other parties to the Energy Research Partnership consortium agreement. | Unquantifiable |
| – Under the EU Emissions Trading Scheme, Member States are required to appoint a Single Auction Monitor to oversee the auctioning of allowances in Phase III. The Joint Procurement Agreement for the Single Auction Monitor (JPA) provides for Member States to indemnify the Commission should the Commission be required to compensate a third party or another Member State for damages which arise in connection with the JPA. The contingent liability shall remain in place until such time as the JPA no longer exists in its current form. The JPA will remain in place for as long as the obligation to jointly appoint an auction monitor remains under the EU Auctioning Regulation. This period is not specified. | Unquantifiable |
| – BEIS, the Scottish Government and the Northern Ireland Executive have previously undertaken to support Ofgem's costs for administering the Renewables Obligation scheme (around £3.6 – £3.8 million) if there is insufficient money in both the buy-out fund and late payment fund to cover these costs. The size of the 2016/17 buy-out fund will not be known until October 2017. It is dependent in part by the availability and price of Renewable Obligation Certificates (ROCs) – if there is a surplus of ROCs, suppliers may be more inclined to meet their obligations by submitting ROCs but ultimately much depends on supplier behaviour which is difficult to predict. BEIS will have an indication of how many ROCs are available and whether there is likely to be a surplus after the end of the obligation year (31 March 2017) but will not know the size of the buy-out fund until October 2017. | 3,800 |
| – The Department has indemnified Elexon Ltd against third party claims relating to the design and or implementation of Contracts for Difference (CfD) and Capacity Markets (CM) settlement systems which are not covered by insurance and/or guarantees by their sub-contractors. | Unquantifiable |
| – Organisation for Economic Co-operation and Development (OECD) and International Energy Agency (IEA): an indemnity for any loss to the IEA arising from use of its data in the Department's Global Climate Change 2050 Pathways Calculator, limited to a maximum of £100,000. | 100 |

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|---|----------------|
| <p>– Nuclear Liabilities Fund (NLF) - A constructive obligation was created in 2002 when the Government undertook to underwrite the Nuclear Liabilities Fund in respect of uncontracted and decommissioning liabilities of British Energy (now EDF Energy Nuclear Generation Limited (EDFE)) to the extent that the assets of the Fund fall short. The undiscounted estimated liabilities of £19.9 billion (2015-16 £19.7 billion) have a present value of £32.8 billion (2015-16 £33 billion) using the prescribed discount rate from HM Treasury of negative 0.8% (2015-16 negative 0.8%). The value of the Fund is £9.4 billion (2015-16 £9.2 billion) and is likely to increase in the future from investment returns. It is hard to quantify the extent to which the net position of the Fund might represent a contingent liability or asset given the high level of uncertainty relating to estimation of cash outflows and investment returns over a future period exceeding 100 years. In view of changes to actual and expected interest rates and expected rates of inflation experienced during the course of the year, the Trustees are currently reviewing the Fund's asset allocation to help ensure sufficient funding to meet expected liabilities. On this basis, the Department believes it would not be appropriate to consider this as either a contingent liability or asset.</p> | Unquantifiable |
| <p>– The Department is responsible under the United Nations Convention on the Law of the Sea (UNCLOS) 1982, OSPAR decision 98/3, the Energy Act 2004 and the Petroleum act 1998 for decommissioning most oil, gas and renewable energy installations in the event that operators are unable to fulfil their decommissioning commitments. The potential cost of these liabilities will vary by site and cannot be reliably forecast.</p> | Unquantifiable |
| <p>– The NDA has non-quantifiable contingent liabilities arising from indemnities given as part of the contracts for the management of the nuclear site license companies. These indemnities are in respect of the uninsurable residual risk that courts in a country which is not party to the Paris and Brussels Conventions on third-party liability in the field of nuclear energy may accept jurisdiction to determine liability in the event of a nuclear incident. Indemnities are in place in respect of Magnox, LLWR and Dounreay as set out in the relevant Parent Body Agreements. In addition, indemnities are provided to the previous PBO's of Magnox and Sellafield covering the periods of their ownership. These are not treated as contingent liabilities within the meaning of IAS 37 since the possibility of a transfer of economic benefit in settlement is considered too remote.</p> | Unquantifiable |
| <p>– The Secretary of State Investor Agreement (SOSIA) provides protections in certain scenarios where the Hinkley Point C Nuclear plant is shut shown for reasons that are political, or due to certain changes in insurance arrangements or certain changes in law. Payments under the SOSIA would be expected in the first instance to be made using funds from the Supplier Obligation but in certain circumstances they could also come direct from the Secretary of State relying on spending powers granted under the relevant Appropriation Act or, if payments were to be made over a period longer than 2 years, seeking a new spending power at the time. The payments could be up to around £22bn excluding non-decommissioning operational costs that may be incurred after any shutdown. However, the liability to make payments under the SOSIA is almost entirely within the control of HM Government.</p> | Unquantifiable |

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|--|----------------|
| <p>– Hinkley Point C Funded Decommissioning Programme (FDP) and Waste Transfer Contracts (WTCs):-</p> <p>The contract with NNB Generation Company Limited (NNB) to build Hinkley Point C (HPC) nuclear power plant includes a Contract for Difference between NNB and the Low Carbon Contracts Company, an FDP and associated FDP documents including WTCs between NNB and the core Department.</p> <p>The FDP and related documents including WTCs require NNB to make prudent provision for their waste and decommissioning liabilities. To meet their liabilities, the operator must set up a fund with an independent governance framework and will pay into it so that it is on track to fund the liabilities that arise from decommissioning and waste management. The fund will report annually to the Secretary of State and a full review will be conducted every 5 years to ensure that the fund is on track to meet all its liabilities. If it is off track, the operator will be required to take corrective action. These liabilities are strictly the operator's responsibility and the probability of taxpayers picking up these liabilities is remote.</p> <p>Alongside the FDP, the Government has entered into 2 WTCs. These set out terms on which the Government will take title to and liability for the spent fuel and intermediate level waste (ILW) from the site after decommissioning in order to dispose of the waste safely. The WTCs have generally been prepared in line with the Government's published waste transfer pricing methodology. Although the WTCs provide a default price based on today's best estimate, they allow the waste transfer price to be set after a specified later date. The final price agreed is subject to a cap, but the likelihood of the future costs exceeding the agreed cap is considered remote.</p> | Unquantifiable |
| <p>– Capacity agreements: These are statutory arrangements between National Grid, as System Operator, and capacity providers. They require the capacity provider to be able to provide a given level of capacity in relevant delivery years when called upon to do so by National Grid. To date three auctions have been held for capacity to be delivered in 2018-19, 2019-20 and 2020-21. These awarded 49.26 GW of capacity agreements at a cost of £1.790 billion, 45.37 GW capacity agreements at a cost of £1.089 billion, and 52.43 GW of capacity agreements at a cost of £2.024 billion respectively. The payments to the capacity providers will be funded by a levy on licensed electricity suppliers.</p> <p>The Department has responsibility for administering the settlement process. This role is carried out by the Electricity Settlements Company (ESC), a company set up and owned by the Department. The obligation for the ESC to make capacity payments only arises when the respective levy is received from licensed suppliers and the generator provides the agreed level of capacity.</p> | 4,903,000 |
| <p>– Nuclear: the Core Department has a range of civil nuclear liabilities arising through its association with the United Kingdom Atomic Energy Authority and British Nuclear Fuels Limited as well as ensuring that the Government complies with its obligations under the various international nuclear agreements and treaties. The amount and timing of this overarching liability is not quantifiable.</p> | Unquantifiable |
| <p>– Outer Space Act 1986:- The UKSA has an obligation, governed by international (UN) convention, to third parties if they are accidentally damaged by UK space activities. Due to its unprecedented nature, a cost cannot be reliably estimated. In March 2015 the Outer Space Act 1986 was amended to cap licensees' previously unlimited liability for third party costs at 60 million euros for the majority of missions, for the duration of the licensed activity. This amendment was designed to adequately balance the risk to the UK Government whilst ensuring UK space operators remain competitive internationally.</p> | Unquantifiable |

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|---|----------------|
| – Reprocessing and staff commitments: STFC is responsible for Institut Laue-Langevin (ILL) staff-related commitments and costs associated with reprocessing fuel elements. | 16,000 |
| – Coal Industry Act 1994: Responsibility for compensation claims relating to personal injuries suffered by former British Coal mineworkers between 1947 and 31 December 1994 transferred to the Department on 1 January 1998 by a restructuring scheme under the Coal Industry Act 1994. The timing and amounts of any future liabilities are uncertain except where provision has been made in the accounts. The future liabilities will depend on the nature of any injury and whether the courts decide that compensation is due. | Unquantifiable |
| – Deed Relating to the British Coal Staff Superannuation Scheme (BCSSS) under Paragraph 2(9) of Schedule 5 to the Coal Industry Act 1994 and Deed Relating to the Mineworkers' Pension Scheme (MPS) under Paragraph 2(9) of Schedule 5 to the Coal Industry Act 1994: Government Guarantees were put in place on 31 October 1994, the day the Schemes were changed to reflect the impact of the privatisation of the coal industry. They are legally binding contracts between the Trustees and the Secretary of State for Business, Energy and Industrial Strategy. The Guarantees ensure that the benefits earned by Scheme members during their employment with British Coal, and any benefit improvements from surpluses which were awarded prior to 31 October 1994, will always be paid and will be increased each year in line with the Retail Prices Index. If at any periodic valuation the assets of the Guaranteed Fund were to be insufficient to meet its liabilities, the assets must be increased to bring the Fund back into balance. This is a long term contingent liability dependent on the performance of the schemes' investments and their mortality experience. | Unquantifiable |
| – Site restoration liabilities inherited from British Coal: The Department has inherited liabilities from British Coal to reimburse certain third parties with the costs necessary to meet statutory environmental standards in the restoration of particular coal-related sites. In addition to specific claims provided for it remains possible that the Department will be held responsible for further environmental liabilities. The timing and amounts of any liability are uncertain. | Unquantifiable |
| – Feed in Tariffs: The Department faces claims for damages from solar energy and construction companies affected by changes to Feed-in-Tariffs in 2011. A number of companies from the solar industry initiated legal proceedings in 2012, claiming damages for interference with property rights. Following determination of the legal principles by the Court of Appeal, the Department is preparing for a full trial on the facts of the case, which is set for the first available date after 21 January 2018. Based on updated claims, claimants are seeking damages of up to £293 million. The Department has been ordered to pay 80% and 50% of the claimants' legal costs relating to preliminary hearings in the High Court and Court of Appeal respectively; the Department bears its own legal costs. The claimants and the Department are likely to incur substantial further legal costs (the Department's costs being estimated at £3.1 million) and the losing party is likely to be ordered to pay the costs of the winning party. | 293,000 |
| – British Business Bank: The core Department guarantees British Business Bank under the Enterprise Financial Guarantee (EFG) and legacy Small Firms Loan Guarantee Scheme (SFLGs) to facilitate lending to viable businesses, with a maximum obligation being subject to a cap, which at 31 March 2017 is £201 million. Under the BBB's Help to Grow financial guarantee programme, which was new in the year, the Bank has entered in to financial guarantee agreements of £60 million. The Bank has guaranteed 75% of eligible lending to SMEs under these agreements and a counter guarantee is in place that guarantees 50% of the Bank's 75% of eligible lending. As at 31 March 2017 the amount lent under these financial guarantee agreements was £0.6 million (2016: £nil). | 201,000 |

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|---|----------------|
| <p>– Other: There are a number of potential liabilities for the Department in respect of claims from suppliers, employees and third parties which depend on actual or potential proceedings. The timing and amounts of any liabilities are uncertain.</p> | Unquantifiable |
| <p>– Inventories: In March 2017 the NDA held inventories of reprocessed uranic material. These materials are currently held at nil value, due to uncertainty over their future use which may result in as-yet unquantified liabilities relating to potential treatment or disposal costs.</p> | Unquantifiable |
| <p>– Subsidence damage and public safety liabilities: Licensees of mining operations are required to provide security to the Coal Authority to cover anticipated future costs of settling subsidence damage liabilities within their Areas of Responsibility. Outside the Areas of Responsibility of the holders of licences under Part II of the 1994 Act, the Authority is responsible for making good subsidence damage. Where an Area of Responsibility is extinguished, this would transfer to the Authority who would become responsible for the discharge of outstanding subsidence liabilities. The Authority also has an ongoing liability to secure and keep secured most abandoned coal mines. (In all cases the liability for operating collieries is the responsibility of the licensees/lessees and security is held to address those liabilities.)</p> <p>Both of the above liabilities have been provided for within the Coal Authority provision based on analysis of trends and claims experience. However it is possible that significant, unexpected events outside of this provision may materialise.</p> <p>In addition to the general contingent liabilities outlined above, damage notices have been submitted to the Coal Authority in respect of subsidence damage to Wentworth Woodhouse, a Grade I listed country house. The Coal Authority has rejected these notices. The Upper Tribunal (Lands Chamber) has ruled on 4 locations of damage and concluded that the Coal Authority has no liability in respect to these; one further area of damage has yet to be considered and the Coal Authority will continue to strongly defend its case.</p> | Unquantifiable |
| <p>– Restructuring Scheme: Where liabilities transferred under the various Coal Authority Restructuring Schemes (CARS) have crystallised due to planning conditions, agreements, claims etc, provision has been made. It has not however been possible to quantify those contingent liabilities that may arise in the future.</p> | Unquantifiable |
| <p>– UK Space Agency: In 2013/14 the UK Space Agency (UKSA) entered into an operating lease with NATS (En Route) Plc for office accommodation. At the end of the lease term in December 2030, the landlord has the contractual right to enforce the Agency to pay for costs of dilapidation. However, due to the specialized nature of the asset, the expectation is that the landlord will continue using the asset in its current state and therefore will not choose to exercise this option. In the event of the lease contract being terminated by the landlord before the end of the lease term, UK Space Agency will be compensated. The likelihood of outflow of economic benefit is therefore assessed as not probable.</p> | Unquantifiable |
| <p>– Financial Reporting Council: The core Department has provided assurance to FRC in respect of providing grant where FRC's general voluntary funding falls or current statutory exemption from liability nears expiry. In the course of the financial year, new legislative measures were effected to prevent the statutory exemption from liability from expiring.</p> | Unquantifiable |
| <p>– Legal claims: The Coal Authority is subject to various claims and legal actions in the ordinary course of its activities for which provision is made in the accounts where appropriate on the basis of information available. The Authority does not expect that the outcome of the above issues will materially affect its financial position.</p> | Unquantifiable |

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|---|----------------|
| – Legal claims: The CNPA has a number of potential liabilities in respect of claims from employees which depend on actual or potential proceedings. The timing and amounts of any payments are uncertain. These liabilities have not been provided for as CNPA believes that the claims are unlikely to be successful or to lead to a transfer of economic benefit. | Unquantifiable |
| – Wave Hub: The core Department has indemnified Cornwall Council in respect of the transfer of Wave Hub up to a maximum amount of £5 million. This obligation expires in 2028 due to the limitation period under the signed contract. | 5,000 |
| – Innovate UK: Innovate UK is responsible for decommissioning of Narec Monitoring Platform at an estimated cost of £2.5 million. This could take place anytime between 3 and 25 years. | 2,500 |
| – Medical Research Council: MRC has identified a contingent liability of £1.8 million (31 March 2016: £1.8 million) for dilapidation work. This may be required at the end of property leases which are due to expire within the next five years. | 1,800 |

Part III: Note L - International Subscriptions

| Section in Part II: Subhead Detail | Body | £'000 |
|---------------------------------------|--|---------|
| F4-DEL | UN Framework Convention on Climate Change | 2,100 |
| F4-DEL | International Energy Agency | 1,379 |
| F4-DEL | International Renewable Energy Agency | 1,014 |
| G4-DEL | International Atomic Energy Agency | 18,931 |
| G4-DEL | Organisation for the Prohibition of Chemical Weapons | 2,500 |
| H7-DEL | European Space Agency | 311,511 |
| P7-DEL | European Molecular Biology Conference | 2,460 |
| P7-DEL | European Molecular Biology Laboratory | 14,467 |
| P7-DEL | Human Frontier Science Program | 1,215 |
| P7-DEL | The International Ocean Drilling Programme | 2,600 |
| P7-DEL | European Organisation for Nuclear Research (CERN) | 132,945 |
| P7-DEL | European Southern Observatory (ESO) | 23,164 |
| P7-DEL | Institut Laue-Langevin (ILL) | 17,812 |
| P7-DEL | European Synchrotron Radiation Facility (ESRF) | 10,473 |
| P7-DEL | European X-ray Free-Electron Laser (XFEL) | 7,950 |

Department for Transport

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|---|--------------------|---------------------|--------------------|
| Line A Tolled Crossings | | -54,787,000 | |
| Line B Local Authority Transport | 16,029,000 | | |
| Line C Highways England | 138,171,000 | | |
| Line D Funding of Other arm's length bodies | 121,579,000 | | |
| Line E Other Railways | | -82,898,000 | |
| Line F Sustainable Travel | 122,000 | | |
| Line G Bus Subsidies and Concessionary Fares | | -947,000 | |
| Line H GLA Transport Grants | 61,000 | | |
| Line I Crossrail | 186,000 | | |
| Line J Aviation, Maritime, Security and Safety | | -16,362,000 | |
| Line K Maritime and Coastguard Agency | | -25,984,000 | |
| Line L Motoring Agencies | | -6,763,000 | |
| Line M Science, Research and support functions | | -3,681,000 | |
| Line N Central Administration | 54,533,000 | | |
| Line O Support for Passenger Rail Services | 248,643,000 | | |
| Line P High Speed Two | | -21,881,000 | |
| Line Q Transport Development Fund | | -21,325,000 | |
| Departmental Unallocated Provision | | -41,467,000 | |
| In this Estimate the amount of £ 4,550,000 resource DEL has been allocated from the Reserve for exiting the EU. | | | |
| Total change in Resource DEL (Voted) | 579,324,000 | -276,095,000 | 303,229,000 |
| Funding of Other ALBs (Section R) | 4,712,000 | | |
| Total change in Resource DEL (Non-Voted) | 4,712,000 | | 4,712,000 |
| Line T Network Rail | | -11,733,000 | |
| Line U Funding of Other ALBs | 10,331,000 | | |
| Line V Other Railways | | -33,462,000 | |
| Line W Aviation, Maritime, Security and Safety | 17,056,000 | | |
| Line Y Motoring Agencies | | -2,092,000 | |
| Line Z Central Administration | | -14,500,000 | |
| Total change in Resource AME (Voted) | 27,387,000 | -61,787,000 | -34,400,000 |

| | | | |
|--|--------------------|---------------------|---------------------|
| Line AB Funding of Other ALBs | 1,456,000 | | |
| Total change in Resource AME (Non-Voted) | 1,456,000 | | 1,456,000 |
| Line A Tolled Crossings | | -189,001,000 | |
| Line B Local Authority Transport | | -62,169,000 | |
| Line C Highways England | 179,680,000 | | |
| Line D Funding of Other arm's length bodies | 252,428,000 | | |
| Line E Other Railways | 65,687,000 | | |
| Line F Sustainable Travel | 261,744,000 | | |
| Line G Bus Subsidies and Concessionary Fares | | -2,317,000 | |
| Line H GLA Transport Grants | | -8,500,000 | |
| Line J Aviation, Maritime, Security and Safety | 40,595,000 | | |
| Line K Maritime and Coastguard Agency | 5,400,000 | | |
| Line L Motoring Agencies | | -4,884,000 | |
| Line M Science, Research and support functions | | -6,927,000 | |
| Line N Central Administration | | -9,402,000 | |
| Line O Support for Passenger Rail Services | | -4,000 | |
| Line P High Speed Two | | -125,474,000 | |
| Line Q Transport Development Fund | | -295,000 | |
| National Productivity Investment Fund | | -375,000,000 | |
| In this Estimate the amount of £ 1,000,000 capital DEL has been allocated from the Reserve for exiting the EU. | | | |
| Total change in Capital DEL (Voted) | 805,534,000 | -783,973,000 | 21,561,000 |
| Line R Funding of Other ALBs | 780,000 | | |
| Total change in Capital DEL (Non-Voted) | 780,000 | | 780,000 |
| Line T Network Rail | 700,000,000 | | |
| Line U Funding of Other ALBs | | -647,000 | |
| Line W Aviation, Maritime, Security and Safety | | -17,056,000 | |
| Line AA High Speed Two | 50,000,000 | | |
| Total change in Capital AME (Voted) | 750,000,000 | -17,703,000 | 732,297,000 |
| Revisions to Net Cash Requirement after the changes in resources and capital as set above | | -411,337,000 | |
| Reduction in Network Rails Loan Facility | | -140,000,000 | |
| Total change in Net Cash Requirement | | -551,337,000 | -551,337,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|---------------------|-----------|-------------|
| Departmental Expenditure Limit | | | |
| Resource | 303,229,000 | 4,712,000 | 307,941,000 |
| Capital | 21,561,000 | 780,000 | 22,341,000 |
| Annually Managed Expenditure | | | |
| Resource | -34,400,000 | 1,456,000 | -32,944,000 |
| Capital | 732,297,000 | - | 732,297,000 |
| Total Net Budget | | | |
| Resource | 268,829,000 | 6,168,000 | 274,997,000 |
| Capital | 753,858,000 | 780,000 | 754,638,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement | -551,337,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by Department for Transport on:

Departmental Expenditure Limit:Expenditure arising from:

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

* Work to support the government plan to exit the EU.

Income arising from:

Sales of assets; loan repayments; Interest receivable and European grants for transport-related activities including roads; vehicle and driving; rail; shipping and maritime; mountain rescue; ports; sustainable travel; aviation; local transport; transport security and safety; highway services; the administration of the Department and payments from other government departments or their agencies in respect of central services. Shipping and maritime income including, but not limited to Registration fees.

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

Part I (continued)

Annually Managed Expenditure:Expenditure arising from:

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

Income arising from:

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

Department for Transport will account for this Estimate.

Part II: Changes Proposed

| | | | | | | £'000 | | |
|--|------------|---------------|---------|---------|-----------|-------------|----------|-----------|
| Present | | Net Resources | | Revised | | Net Capital | | |
| Admin | Prog | Admin | Prog | Admin | Prog | Present | Changes | Revised |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 261,368 | 3,314,886 | -2,051 | 305,280 | 259,317 | 3,620,166 | 6,410,100 | 21,561 | 6,431,661 |
| <i>Of which:</i> | | | | | | | | |
| A Tolled Crossings | | | | | | | | |
| - | -82,024 | - | -54,787 | - | -136,811 | 750 | -189,001 | -188,251 |
| B Local Authority Transport | | | | | | | | |
| - | 347,407 | - | 16,029 | - | 363,436 | 1,807,559 | -62,169 | 1,745,390 |
| C Highways England (net) | | | | | | | | |
| 48,697 | 2,474,382 | -1,133 | 139,304 | 47,564 | 2,613,686 | 2,148,351 | 179,680 | 2,328,031 |
| D Funding of Other ALBs (net) | | | | | | | | |
| 4,918 | 149,368 | 195 | 121,384 | 5,113 | 270,752 | 659,582 | 252,428 | 912,010 |
| E Other railways | | | | | | | | |
| - | 156,625 | - | -82,898 | - | 73,727 | 150,976 | 65,687 | 216,663 |
| F Sustainable Travel | | | | | | | | |
| - | 88,802 | - | 122 | - | 88,924 | 110,500 | 261,744 | 372,244 |
| G Bus Subsidies & Concessionary Fares | | | | | | | | |
| - | 253,891 | - | -947 | - | 252,944 | 11,629 | -2,317 | 9,312 |
| H GLA transport grants | | | | | | | | |
| - | 255,010 | - | 61 | - | 255,071 | - | -8,500 | -8,500 |
| I Crossrail | | | | | | | | |
| - | 1,605 | - | 186 | - | 1,791 | - | - | - |
| J Aviation, Maritime, Security and Safety | | | | | | | | |
| - | 72,476 | - | -16,362 | - | 56,114 | 19,183 | 40,595 | 59,778 |
| K Maritime and Coastguard Agency | | | | | | | | |
| 8,000 | 353,134 | -450 | -25,534 | 7,550 | 327,600 | 14,100 | 5,400 | 19,500 |
| L Motoring Agencies | | | | | | | | |
| - | 114,779 | - | -6,763 | - | 108,016 | -5,926 | -4,884 | -10,810 |
| M Science, research and support functions | | | | | | | | |
| - | 20,512 | - | -3,681 | - | 16,831 | 30,299 | -6,927 | 23,372 |
| N Central Administration | | | | | | | | |
| 199,753 | 10 | -663 | 55,196 | 199,090 | 55,206 | 12,554 | -9,402 | 3,152 |
| O Support for Passenger Rail Services | | | | | | | | |
| - | -1,012,519 | - | 248,643 | - | -763,876 | - | -4 | -4 |
| P High Speed Two | | | | | | | | |
| - | 32,961 | - | -21,881 | - | 11,080 | 1,067,543 | -125,474 | 942,069 |
| Q Transport Development Fund | | | | | | | | |
| - | 47,000 | - | -21,325 | - | 25,675 | 8,000 | -295 | 7,705 |
| Departmental Unallocated Provision | | | | | | | | |
| - | 41,467 | - | -41,467 | - | - | - | - | - |
| National Productivity Investment Fund | | | | | | | | |
| - | - | - | - | - | - | 375,000 | -375,000 | - |

Part II: Changes Proposed (continued)

£'000

| Present | | Net Resources Changes | | Revised | | Present | Net Capital | |
|---|-----------|--------------------------|---------|---------|-----------|-----------|-------------|-----------|
| Admin | Prog | Admin | Prog | Admin | Prog | 7 | Changes | Revised |
| 1 | 2 | 3 | 4 | 5 | 6 | | 8 | 9 |
| Non Voted Expenditure | | | | | | | | |
| 6,632 | 6,593 | -535 | 5,247 | 6,097 | 11,840 | - | 780 | 780 |
| <i>Of which:</i> | | | | | | | | |
| R Funding of Other ALBs (net) | | | | | | | | |
| 6,632 | 6,593 | -535 | 5,247 | 6,097 | 11,840 | - | 780 | 780 |
| Total Spending in DEL | | | | | | | | |
| | | -2,586 | 310,527 | | | | 22,341 | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 8,662,221 | - | -34,400 | - | 8,627,821 | 6,717,507 | 732,297 | 7,449,804 |
| <i>Of which:</i> | | | | | | | | |
| T Network Rail (net) | | | | | | | | |
| - | 8,301,575 | - | -11,733 | - | 8,289,842 | 5,934,451 | 700,000 | 6,634,451 |
| U Funding of Other ALBs (net) | | | | | | | | |
| - | 80,290 | - | 10,331 | - | 90,621 | - | -647 | -647 |
| V Other Railways | | | | | | | | |
| - | 189,286 | - | -33,462 | - | 155,824 | - | - | - |
| W Aviation, Maritime, Security and Safety | | | | | | | | |
| - | -20,000 | - | 17,056 | - | -2,944 | -2,944 | -17,056 | -20,000 |
| Y Motoring Agencies | | | | | | | | |
| - | -2,194 | - | -2,092 | - | -4,286 | - | - | - |
| Z Central Administration | | | | | | | | |
| - | 106,264 | - | -14,500 | - | 91,764 | - | - | - |
| AA High Speed Two | | | | | | | | |
| - | - | - | - | - | - | 746,000 | 50,000 | 796,000 |
| Non Voted Expenditure | | | | | | | | |
| - | -1,364 | - | 1,456 | - | 92 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| AB Funding of Other ALBs (net) | | | | | | | | |
| - | -1,364 | - | 1,456 | - | 92 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | - | -32,944 | | | | 732,297 | |
| Total for Estimate | | | | | | | | |
| | | -2,586 | 277,583 | | | | 754,638 | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | -2,051 | 270,880 | | | | 753,858 | |
| Non Voted Expenditure | | | | | | | | |
| | | -535 | 6,703 | | | | 780 | |

Part II: Changes Proposed (*continued*)

| | £'000 | | |
|-----------------------------|------------------|----------|------------------|
| | Present Plans | Changes | Revised Plans |
| Net Cash Requirement | 21,515,030 | -551,337 | 20,963,693 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|--|---------------|------------------|--------------|------------------|------------|----------------|---------------|------------|
| Resources | | | | | | Capital | | |
| Administration | | Programme | | Programme | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 269,912 | -10,595 | 259,317 | 5,914,460 | -2,294,294 | 3,620,166 | 6,662,202 | -230,541 | 6,431,661 |
| <i>Of which:</i> | | | | | | | | |
| A Tolled Crossings | | | | | | | | |
| - | - | - | 36,839 | -173,650 | -136,811 | 914 | -189,165 | -188,251 |
| B Local Authority Transport | | | | | | | | |
| - | - | - | 363,436 | - | 363,436 | 1,745,390 | - | 1,745,390 |
| C Highways England (net) | | | | | | | | |
| 47,564 | - | 47,564 | 2,613,686 | - | 2,613,686 | 2,328,031 | - | 2,328,031 |
| D Funding of Other ALBs (net) | | | | | | | | |
| 5,113 | - | 5,113 | 270,752 | - | 270,752 | 912,010 | - | 912,010 |
| E Other railways | | | | | | | | |
| - | - | - | 401,246 | -327,519 | 73,727 | 216,663 | - | 216,663 |
| F Sustainable Travel | | | | | | | | |
| - | - | - | 88,936 | -12 | 88,924 | 392,322 | -20,078 | 372,244 |
| G Bus Subsidies & Concessionary Fares | | | | | | | | |
| - | - | - | 252,944 | - | 252,944 | 9,312 | - | 9,312 |
| H GLA transport grants | | | | | | | | |
| - | - | - | 255,071 | - | 255,071 | -8,500 | - | -8,500 |
| I Crossrail | | | | | | | | |
| - | - | - | 1,791 | - | 1,791 | - | - | - |
| J Aviation, Maritime, Security and Safety | | | | | | | | |
| - | - | - | 114,605 | -58,491 | 56,114 | 59,778 | - | 59,778 |
| K Maritime and Coastguard Agency | | | | | | | | |
| 8,117 | -567 | 7,550 | 341,825 | -14,225 | 327,600 | 19,500 | - | 19,500 |
| L Motoring Agencies | | | | | | | | |
| - | - | - | 464,299 | -356,283 | 108,016 | 10,488 | -21,298 | -10,810 |
| M Science, research and support functions | | | | | | | | |
| - | - | - | 16,931 | -100 | 16,831 | 23,372 | - | 23,372 |
| N Central Administration | | | | | | | | |
| 209,118 | -10,028 | 199,090 | 110,931 | -55,725 | 55,206 | 3,152 | - | 3,152 |
| O Support for Passenger Rail Services | | | | | | | | |
| - | - | - | 544,413 | -1,308,289 | -763,876 | -4 | - | -4 |
| P High Speed Two | | | | | | | | |
| - | - | - | 11,080 | - | 11,080 | 942,069 | - | 942,069 |
| Q Transport Development Fund | | | | | | | | |
| - | - | - | 25,675 | - | 25,675 | 7,705 | - | 7,705 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|---|----------------|------------------|------------------|-------------------|------------------|------------------|-----------------|------------------|
| Resources | | | | | | Capital | | |
| Administration | | Programme | | | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Non-voted expenditure | | | | | | | | |
| 6,097 | - | 6,097 | 11,816 | 24 | 11,840 | 780 | - | 780 |
| <i>Of which:</i> | | | | | | | | |
| R Funding of Other ALBs (net) | | | | | | | | |
| 6,097 | - | 6,097 | 11,816 | 24 | 11,840 | 780 | - | 780 |
| Total Spending in DEL | | | | | | | | |
| 276,009 | -10,595 | 265,414 | 5,926,276 | -2,294,270 | 3,632,006 | 6,662,982 | -230,541 | 6,432,441 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 8,835,262 | -207,441 | 8,627,821 | 7,469,804 | -20,000 | 7,449,804 |
| <i>Of which:</i> | | | | | | | | |
| S Highways England (net) | | | | | | | | |
| - | - | - | 6,000 | - | 6,000 | 40,000 | - | 40,000 |
| T Network Rail (net) | | | | | | | | |
| - | - | - | 8,289,842 | - | 8,289,842 | 6,634,451 | - | 6,634,451 |
| U Funding of Other ALBs (net) | | | | | | | | |
| - | - | - | 90,621 | - | 90,621 | -647 | - | -647 |
| V Other Railways | | | | | | | | |
| - | - | - | 363,265 | -207,441 | 155,824 | - | - | - |
| W Aviation, Maritime, Security and Safety | | | | | | | | |
| - | - | - | -2,944 | - | -2,944 | - | -20,000 | -20,000 |
| X Maritime and Coastguard Agency | | | | | | | | |
| - | - | - | 1,000 | - | 1,000 | - | - | - |
| Y Motoring Agencies | | | | | | | | |
| - | - | - | -4,286 | - | -4,286 | - | - | - |
| Z Central Administration | | | | | | | | |
| - | - | - | 91,764 | - | 91,764 | - | - | - |
| AA High Speed Two | | | | | | | | |
| - | - | - | - | - | - | 796,000 | - | 796,000 |
| Non-voted expenditure | | | | | | | | |
| - | - | - | 92 | - | 92 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| AB Funding of Other ALBs (net) | | | | | | | | |
| - | - | - | 92 | - | 92 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 8,835,354 | -207,441 | 8,627,913 | 7,469,804 | -20,000 | 7,449,804 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|------------------------------|---------|-----------|------------|------------|------------|------------|----------|------------|
| Resources | | | | | | Capital | | |
| Administration | | Programme | | Programme | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Total for Estimate | | | | | | | | |
| 276,009 | -10,595 | 265,414 | 14,761,630 | -2,501,711 | 12,259,919 | 14,132,786 | -250,541 | 13,882,245 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 269,912 | -10,595 | 259,317 | 14,749,722 | -2,501,735 | 12,247,987 | 14,132,006 | -250,541 | 13,881,465 |
| Non Voted Expenditure | | | | | | | | |
| 6,097 | - | 6,097 | 11,908 | 24 | 11,932 | 780 | - | 780 |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|-------------------|-------------------|-------------------|
| Net Resource Requirement | 12,250,336 | 274,997 | 12,525,333 |
| Net Capital Requirement | 13,127,607 | 754,638 | 13,882,245 |
| Accruals to cash adjustments | -3,851,052 | -1,574,024 | -5,425,076 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | -19,847,614 | -1,389,809 | -21,237,423 |
| Add cash grant-in-aid | 15,137,160 | 545,080 | 15,682,240 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -129,993 | -69,666 | -199,659 |
| New provisions and adjustments to previous provisions | -100,426 | -493 | -100,919 |
| Departmental Unallocated Provision | -41,467 | 41,467 | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | 2,209 | 51,385 | 53,594 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | 250,232 | 37 | 250,269 |
| Use of provisions | 878,847 | -752,025 | 126,822 |
| Removal of non-voted budget items | -11,861 | -6,948 | -18,809 |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | -11,861 | -6,948 | -18,809 |
| Net Cash Requirement | 21,515,030 | -551,337 | 20,963,693 |

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

| | £'000 |
|---|-------------------|
| | 2017-18 Plans |
| Gross Administration Costs | 276,009 |
| <i>Less:</i> | |
| Administration DEL Income | -10,595 |
| Net Administration Costs | 265,414 |
| Gross Programme Costs | 16,915,706 |
| <i>Less:</i> | |
| Programme DEL Income | -2,327,774 |
| Programme AME Income | -207,441 |
| Non-budget income | - |
| Net Programme Costs | 14,380,491 |
| Total Net Operating Costs | 14,645,905 |
| <i>Of which:</i> | |
| Resource DEL | 3,809,045 |
| Capital DEL | 3,246,373 |
| Resource AME | 8,716,935 |
| Capital AME | -242,357 |
| Non-budget | -884,091 |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | -3,004,016 |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | 883,444 |
| Total Resource Budget | 12,525,333 |
| <i>Of which:</i> | |
| Resource DEL | 3,897,420 |
| Resource AME | 8,627,913 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 12,525,333 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

| | |
|---|-------------------|
| Voted Resource DEL | -2,304,889 |
| <i>Of which:</i> | |
| Administration | |
| Sales of Goods and Services | -10,037 |
| <i>Of which:</i> | |
| K Maritime and Coastguard Agency | -567 |
| N Central Administration | -9,470 |
| Other Income | -558 |
| <i>Of which:</i> | |
| N Central Administration | -558 |
| Total Administration | <u>-10,595</u> |
| Programme | |
| EU Grants Received | -53,780 |
| <i>Of which:</i> | |
| J Aviation, Maritime, Security and Safety | -53,780 |
| Sales of Goods and Services | -484,898 |
| <i>Of which:</i> | |
| A Tolled Crossings | -172,000 |
| E Other railways | -272,552 |
| F Sustainable Travel | -12 |
| J Aviation, Maritime, Security and Safety | -3,754 |
| K Maritime and Coastguard Agency | -14,225 |
| L Motoring Agencies | -20,138 |
| M Science, research and support functions | -90 |
| N Central Administration | -2,127 |
| Interest and Dividends | -54,752 |
| <i>Of which:</i> | |
| A Tolled Crossings | -1,650 |
| L Motoring Agencies | -175 |
| N Central Administration | -52,927 |
| Other Income | -1,700,512 |
| <i>Of which:</i> | |
| E Other railways | -54,967 |
| J Aviation, Maritime, Security and Safety | -957 |
| L Motoring Agencies | -335,618 |
| M Science, research and support functions | -10 |
| N Central Administration | -671 |
| O Support for Passenger Rail Services | -1,308,289 |
| Taxation | -352 |
| <i>Of which:</i> | |
| L Motoring Agencies | -352 |
| Total Programme | <u>-2,294,294</u> |

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

£'000

**Revised
Plans**

| | |
|---|--------------------------|
| Voted Resource AME | -207,441 |
| <i>Of which:</i> | |
| Programme | |
| Interest and Dividends | -207,441 |
| <i>Of which:</i> | |
| V Other Railways | -207,441 |
| Total Programme | <u>-207,441</u> |
| Total Voted Resource Income | <u>-2,512,330</u> |
| Voted Capital DEL | -230,541 |
| <i>Of which:</i> | |
| Programme | |
| EU Grants Received | -20,078 |
| <i>Of which:</i> | |
| F Sustainable Travel | -20,078 |
| Other Income | -13,426 |
| <i>Of which:</i> | |
| L Motoring Agencies | -13,426 |
| Repayments | -197,037 |
| <i>Of which:</i> | |
| A Tolled Crossings | -189,165 |
| L Motoring Agencies | -7,872 |
| Total Programme | <u>-230,541</u> |
| Voted Capital AME | -20,000 |
| <i>Of which:</i> | |
| Programme | |
| Repayments | -20,000 |
| <i>Of which:</i> | |
| W Aviation, Maritime, Security and Safety | -20,000 |
| Total Programme | <u>-20,000</u> |
| Total Voted Capital Income | <u>-250,541</u> |

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

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

£'000

| | Current Plans | | Changes | | Revised Plans | |
|--|---------------|----------|---------|-----------------|---------------|-----------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Income in budgets surrendered to the Consolidated Fund (resource) | - | - | - | - | - | - |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | - | - | - | - |
| Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | - | - | - | -206,185 | - | -206,185 |
| Total | - | - | - | -206,185 | - | -206,185 |

Detailed description of CFER sources

£'000

| | Current Plans | | Changes | | Revised Plans | |
|--|---------------|----------|---------|-----------------|---------------|-----------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Non-Budget | | | | | | |
| DVLA cherished transfers/sale of marks | - | - | - | -206,815 | - | -206,815 |
| Total | - | - | - | -206,815 | - | -206,815 |

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

| | |
|--|-------------------------------------|
| Accounting Officer: | Bernadette Kelly |
| Executive Agency Accounting Officers: | |
| Sir Alan Massey for Sections K and X | Maritime and Coastguard Agency |
| Oliver Morley for Sections L and Y | Driver and Vehicle Licensing Agency |
| Pia Wilkes for Sections L and Y | Vehicle Certification Agency |
| Gareth Llewellyn for Sections L and Y | Driver and Vehicle Standards Agency |

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

ALB Accounting Officers:

| | |
|--|------------------------------------|
| Jim O'Sullivan | Highways England |
| Mark Carne, Chief Executive Officer | Network Rail |
| Charlotte Vitty, Chief Executive Officer | British Transport Police Authority |
| Mark Thurston, Chief Executive Officer | High Speed Two Ltd |
| Anthony Smith, Chief Executive Officer | Transport Focus |
| Michael Holden, Chief Executive Officer | Directly Operated Railways |
| Captain Ian McNaught, Executive Chairman | Trinity House |
| Yvonne Shields, Chief Executive Officer | Commissioners of Irish Lights |
| Mike Bullock, Chief Executive Officer | Northern Lighthouse Board |

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-aid |
|---------------------------------------|------------------------------------|-------------------|------------------|-------------------|
| D | Air Travel Trust | 27,900 | - | - |
| D | British Transport Police Authority | 2,475 | 9,660 | - |
| D | High Speed 2 | 239,081 | 901,703 | 866,100 |
| C | Highways England | 2,661,250 | 2,328,031 | 3,610,071 |
| D | Rail Passenger Council | 6,409 | - | 6,200 |
| S | Highways England | 6,000 | 40,000 | - |
| T | Network Rail | 8,289,842 | 6,634,451 | 11,199,869 |
| U | Air Travel Trust | 7,711 | - | - |
| U | British Transport Police Authority | 82,910 | - | - |
| Total | | 11,323,578 | 9,913,845 | 15,682,240 |

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|---|----------------|
| Statutory liabilities: | |
| Channel Tunnel Act 1987, s 25, 26 and 29 : potential liabilities in the event of termination of Eurotunnel's concession. | 100,000 |
| Marine and Aviation Insurance Act 1952, s 1 : Government war risk reinsurance for British shipowners insuring their vessels with the British Mutual War Risks Associations (Clubs). Under the current agreement with Clubs, the Government provides 95% reinsurance for Queen's Enemy Risks (QER). A contingent liability arises from the continuous QER cover for the hull and machinery value of British flag vessels entered with the Clubs. | Unquantifiable |
| Land Compensation Act 1973, Part I : Highways England: possible obligations in relation to land and property acquisitions. | 92,600 |
| Railways Act 1993, s 29(5) : Liabilities in direct agreements with rolling stock companies re Environmental Deed of Indemnity. | Unquantifiable |
| Railways Act 1993, Transport Act 2000: Contingent liabilities arise from signing of new, replacement and extended passenger rail franchise agreements, and other agreements to encourage railways investment. | 2,407,075 |
| CTRL Act 1996. Undertaking under the HS1 concession agreement. | 2,664,000 |
| The SoS shall order the re-hearing of a formal investigation if there are grounds for suspecting that a miscarriage of justice may have occurred. The SoS may order a formal investigation into any marine accident, or re-open an investigation in any other circumstances. There may be widespread public demand for him to do so if there is a great loss of life and the accident occurred on a UK registered vessel or the accident happened in UK waters. | 20,000 |
| Town and Country Act 1990, The Department has issued a Safeguarding Order for the proposed route of HS2. This creates an obligation on the Department to purchase properties that have been blighted. | 2,500 |
| HMG guarantee for EU funding streams as announced in August and October 2016. DfT's responsibility covers; Connecting Europe Facility (CEF - Transport). | Unquantifiable |
| Non-statutory liabilities | |
| Reinstatement of International Maritime Organisation (IMO) building, and abatement of rent, if IMO building destroyed; and rehousing of IMO during rebuilding. | 66,000 |
| Highways England Carriageway Pavement defects claim. | 3,000 |
| Highways England third party claims. | 6,000 |
| Indemnities have been issued to non-executive members of the departmental board, and to civil servants appointed to represent the Department on the boards of other organisations. | 800 |
| North Atlantic Treaty Organisation (NATO) agreement relating to the indemnification of civil aircraft in respect of their use on NATO tasks in times of crises and war. | Unquantifiable |
| Letters of comfort have been issued providing an indemnity in relation to legal action taken against the Judge, Counsel, solicitors and secretaries to the Thames Safety Inquiry (report published in year 2000) and the Victim Identification Inquiry (report published in year 2001) following major transport disasters. | 6,000 |

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

| Nature of liability | £'000 |
|--|----------------|
| Under the HS1 Concession agreement the Secretary of state may be liable for a number of quantifiable (disclosed) and unquantifiable payments, including capital expenditure, increase in operating costs and loss of revenue. This would be in the event of legal changes, either in the UK or Europe('Change in Circumstances') or a change directed by another part of the Government ('Government Change'). | 120,000 |
| In 2008 the Secretary of State entered into quantifiable (disclosed) and unquantifiable indemnities under the Crossrail Sponsor's Agreement and the Project Development agreement (between DfT and TfL as joint sponsors and the Project Delivery Agency (Crossrail Limited). | 5,638,800 |
| In 2013 the Secretary of State agreed to quantifiable (disclosed) and unquantifiable assurances, warranties, indemnities and potential losses under the Thameslink Rolling Stock contracts with Siemens, Network Rail and Cross London Trains. | 2,712,000 |
| In 2012 the Secretary of State agreed to quantifiable (disclosed) and unquantifiable assurances, warranties, indemnities and potential losses under the Inter City Express Rolling Stock contracts with Agility Consortium and Network Rail. | 3,600,000 |
| Indemnities issued to businesses at Rail privatisation and transferred from BRBR on abolition. | 19,753 |
| Commitment by the Department to fund any shortfall of toll revenue from the Mersey Gateway Bridge to meet Halton's financial obligations under the Demand Management Participation Agreement. | 1,546,000 |
| Legacy environmental claims. | Unquantifiable |
| International Oil Pollution Compensation Fund Building - obligations under the agreement to fund alternative accommodation in the event of the building becoming partially or completely destroyed. | 25,000 |
| Guarantees issued by Network Rail to financial institutions banks in respect of its own activities and activities of businesses it owns or partially owns. | 35,415 |
| Guarantee issued by Network Rail relating to obligations of the Operator Agreement between NR (High Speed) Ltd and HS1 Ltd. | 3,000 |
| Revenue element of Train Operator Companies sustained poor performance claim against Network Rail. | Unquantifiable |
| | 1,085,287 |
| Other contingent liabilities, including legal claims. | |
| Under the Enhanced Bromsgrove Station Deed the Department has an obligation to use reasonable endeavours to ensure that the Electrification Project will have been completed within a specified timeframe. If not accomplished the Department shall compensate the transport authority and the County Council for any net financial loss. | Unquantifiable |
| Contingent element of incentives relating to HS2 Ltd. | Unquantifiable |

Part III: Note L - International Subscriptions

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

Department for Exiting the European Union

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|---|------------------|--------------------|--------------------|
| Section A- Resource to Capital transfer for internal reallocation | | -650,000 | |
| Section A-Budget Cover Transfer to The National Archives (TNA) | | -458,000 | |
| Section A- Machinery of Government Change administration funding for the Cabinet Office | | -965,000 | |
| Section A-Budget Cover Transfer to Foreign and Commonwealth Office (FCO) | | -380,000 | |
| Section A- Adjusting AME to reflect forecast | | -2,500,000 | |
| Section A-Transfer of underspend to HM Treasury from Departmental Unallocated Provision | | -20,000,000 | |
| Section A- increase in Ring-fenced depreciation | 360,000 | | |
| Total change in Resource DEL (Voted) | 360,000 | -24,953,000 | -24,593,000 |
| Section B- Adjusting AME to reflect forecast | 2,500,000 | | |
| Total change in Resource AME (Voted) | 2,500,000 | | 2,500,000 |
| Section A- Resource to Capital transfer for internal reallocation | 650,000 | | |
| Total change in Capital DEL (Voted) | 650,000 | | 650,000 |
| Revisions to the Net Cash Requirement reflect changes to resources as set out above | | -24,303,000 | |
| Total change in Net Cash Requirement | | -24,303,000 | -24,303,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|--------------------|-----------|-------------|
| Departmental Expenditure Limit | | | |
| Resource | -24,593,000 | - | -24,593,000 |
| Capital | 650,000 | - | 650,000 |
| Annually Managed Expenditure | | | |
| Resource | 2,500,000 | - | 2,500,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | -22,093,000 | - | -22,093,000 |
| Capital | 650,000 | - | 650,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement | -24,303,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by Department for Exiting the European Union on:

Departmental Expenditure Limit:Expenditure arising from:

Supporting the Prime Minister to deliver the Government's objective of exiting the European Union, including the negotiation of the United Kingdom's future relationship with the EU, associated capital expenditure, other related expenditure and non-cash items.

Income arising from:

The recovery of costs from other government departments and other related activities.

Annually Managed Expenditure:Expenditure arising from:

Provisions for legal activity, dilapidations and onerous contracts, revaluation and impairment of assets; and associated non-cash items in AME.

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

Part II: Changes Proposed

£'000

| Present | | Net Resources Changes | | Revised | | Present | Net Capital Changes | | Revised |
|--|------|--------------------------|-------|---------|-------|---------|------------------------|-----|---------|
| Admin | Prog | Admin | Prog | Admin | Prog | 7 | 8 | 9 | |
| 1 | 2 | 3 | 4 | 5 | 6 | | | | |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | | |
| Voted Expenditure | | | | | | | | | |
| 101,040 | - | -24,593 | - | 76,447 | - | 100 | 650 | 750 | |
| <i>Of which:</i> | | | | | | | | | |
| A Exiting the European Union | | | | | | | | | |
| 101,040 | - | -24,593 | - | 76,447 | - | 100 | 650 | 750 | |
| Total Spending in DEL | | | | | | | | | |
| | | -24,593 | - | | | 650 | | | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | | |
| Voted Expenditure | | | | | | | | | |
| - | 500 | - | 2,500 | - | 3,000 | - | - | - | |
| <i>Of which:</i> | | | | | | | | | |
| B AME costs | | | | | | | | | |
| - | 500 | - | 2,500 | - | 3,000 | - | - | - | |
| Total Spending in AME | | | | | | | | | |
| | | - | 2,500 | | | - | | | |
| Total for Estimate | | | | | | | | | |
| | | -24,593 | 2,500 | | | 650 | | | |
| <i>Of which:</i> | | | | | | | | | |
| Voted Expenditure | | | | | | | | | |
| | | -24,593 | 2,500 | | | 650 | | | |
| Non Voted Expenditure | | | | | | | | | |
| | | - | - | | | - | | | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|----------------|------------------|
| Net Cash Requirement | 101,140 | -24,303 | 76,837 |

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

| Resources | | | | | | Capital | | |
|--|--------|--------|-----------|--------|-------|---------|--------|-----|
| Administration | | | Programme | | | Gross | Income | Net |
| Gross | Income | Net | Gross | Income | Net | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 81,447 | -5,000 | 76,447 | - | - | - | 750 | - | 750 |
| <i>Of which:</i> | | | | | | | | |
| A Exiting the European Union | | | | | | | | |
| 81,447 | -5,000 | 76,447 | - | - | - | 750 | - | 750 |
| Total Spending in DEL | | | | | | | | |
| 81,447 | -5,000 | 76,447 | - | - | - | 750 | - | 750 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 3,000 | - | 3,000 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B AME costs | | | | | | | | |
| - | - | - | 3,000 | - | 3,000 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 3,000 | - | 3,000 | - | - | - |
| Total for Estimate | | | | | | | | |
| 81,447 | -5,000 | 76,447 | 3,000 | - | 3,000 | 750 | - | 750 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 81,447 | -5,000 | 76,447 | 3,000 | - | 3,000 | 750 | - | 750 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|----------------|------------------|
| Net Resource Requirement | 101,540 | -22,093 | 79,447 |
| Net Capital Requirement | 100 | 650 | 750 |
| Accruals to cash adjustments | -500 | -2,860 | -3,360 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | - | -360 | -360 |
| New provisions and adjustments to previous provisions | -500 | -2,500 | -3,000 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 101,140 | -24,303 | 76,837 |

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

£'000

2017-18
Plans

| | |
|---|---------------|
| Gross Administration Costs | 81,447 |
| <i>Less:</i> | |
| Administration DEL Income | -5,000 |
| Net Administration Costs | 76,447 |
| Gross Programme Costs | 3,000 |
| <i>Less:</i> | |
| Programme DEL Income | - |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 3,000 |
| Total Net Operating Costs | 79,447 |
| <i>Of which:</i> | |
| Resource DEL | 76,447 |
| Capital DEL | - |
| Resource AME | 3,000 |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | - |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 79,447 |
| <i>Of which:</i> | |
| Resource DEL | 76,447 |
| Resource AME | 3,000 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 79,447 |

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-5,000***Of which:*

Administration

Sales of Goods and Services

-5,000

Of which:

A Exiting the European Union

-5,000

Total Administration

-5,000**Total Voted Resource Income**

-5,000

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

No CFER income or receipts are expected in 2017-18.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

| | |
|----------------------------|----------------|
| Accounting Officer: | Philip Rycroft |
|----------------------------|----------------|

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

In discharging these responsibilities, particular regard is given to:

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

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

Department for International Trade

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|---|-------------------|--------------------|-------------------|
| (Section A) Increase due to Reserve Claim for Preparation for EU Exit (Administration) - Tranche 1 | 11,424,000 | | |
| (Section A) Increase due to Reserve Claim for Preparation for EU Exit (Administration) - Tranche 2 | 11,000,000 | | |
| (Section A) Reduction due to transfer to FCO for Trade Policy Officers | | -500,000 | |
| (Section A) Increase due to Reserve Claim for Preparation for EU Exit (Programme) - Tranche 1 | 500,000 | | |
| (Section A) Increase due to Reserve Claim for delivery of the GREAT Campaign | 27,300,000 | | |
| (Section A) Increase due to Reserve Claim for estimated FOREX Claim loss | 700,000 | | |
| (Section A) Reduction due to transfer to the British Council for delivery of the GREAT Campaign | | -3,000,000 | |
| (Section A) Reduction due to transfer to the DCMS for delivery of the GREAT Campaign | | -15,600,000 | |
| (Section A) Reduction due to transfer to the FCO for delivery of the GREAT Campaign | | -1,000,000 | |
| (Section A) Reduction due to transfer to the DEFRA for delivery of the GREAT Campaign | | -1,000,000 | |
| (Section A) Reduction due to transfer to the FCO for the prosperity fund | | -3,000,000 | |
| (Section A) Increase due to transfer from the Cabinet Office for Cyber Security (DSO) | 472,000 | | |
| (Section A) Increase due to transfer from FCO in respect of overseas allowance | 1,000,000 | | |
| (Section A) Increase due to transfer from the FCO from the Prosperity Fund for China - Infrastructure Academy | 360,000 | | |
| (Section A) Increase due to transfer from FCO for the GREAT Campaign | 300,000 | | |
| (Section A) Reduction due to transfer to ONS for commissioned work on Trade Development Programme | | -500,000 | |
| (Section A) Reduction due to transfer to BEIS for Steel Subscription OECD | | -43,000 | |
| (Section A) Increase due to transfer from FCO for Prosperity Fund (Economic Horizons (EcHo)) | 246,000 | | |
| (Section A) Increase due to transfer from FCO for Prosperity Fund (EDD (Going for Green (Energy) Switch to CDEL | 80,000 | | |
| | | -1,506,000 | |
| Total change in Resource DEL (Voted) | 53,382,000 | -26,149,000 | 27,233,000 |

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|---|--------------------|------------|--------------------|
| (Section A) Increase due to Reserve Claim for Preparation for EU Exit - Tranche 1 (TPG) | 1,000,000 | | |
| (Section A) Increase due to Reserve Claim for Preparation for EU Exit - Tranche 2 (TPG) | 5,900,000 | | |
| (Section A) Increase due to transfer from BEIS for Cirrus Programme. | 4,000,000 | | |
| Switch from RDEL | 1,506,000 | | |
| Total change in Capital DEL (Voted) | 12,406,000 | | 12,406,000 |
| Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in debtors and creditors. | | | |
| | 109,639,000 | | |
| Total change in Net Cash Requirement | 109,639,000 | | 109,639,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|--------------------|-----------|------------|
| Departmental Expenditure Limit | | | |
| Resource | 27,233,000 | - | 27,233,000 |
| Capital | 12,406,000 | - | 12,406,000 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 27,233,000 | - | 27,233,000 |
| Capital | 12,406,000 | - | 12,406,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement | 109,639,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by Department for International Trade on:

Departmental Expenditure Limit:Expenditure arising from:

Trade development and promotion, outward and inward investment, the formulation and implementation of trade policy, the delivery and co-ordination of the cross government GREAT campaign and the administration of overseas development aid; including grants, associated capital and other related expenditure and non-cash items.

* Official Development Assistance.

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

Income arising from:

The sale of goods and services relating to trade development and promotion, outward and inward investment, the formulation and implementation of trade policy, the delivery and co-ordination of the cross government GREAT campaign and the administration of overseas development aid; including sponsorship; asset sales; insurance claims; recovery of costs incurred on behalf of others; recovery of overpayments.

* Official Development Assistance.

Income arising from finance leases.

Annually Managed Expenditure:Expenditure arising from:

Depreciation, amortisation, revaluation, provisions and other non-cash items.

Department for International Trade will account for this Estimate.

Part II: Changes Proposed

£'000

| Present | | Net Resources Changes | | Revised | | Present | Net Capital Changes | Revised |
|---|---------|-----------------------|-------|---------|---------|---------|---------------------|---------|
| Admin | Prog | Admin | Prog | Admin | Prog | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 71,430 | 292,829 | 17,386 | 9,847 | 88,816 | 302,676 | 6,660 | 12,406 | 19,066 |
| <i>Of which:</i> | | | | | | | | |
| A Trade development and promotion, outward and inward investment, trade policy and the GREAT campaign | | | | | | | | |
| 71,430 | 292,829 | 17,386 | 9,847 | 88,816 | 302,676 | 6,660 | 12,406 | 19,066 |
| Total Spending in DEL | | | | | | | | |
| | | 17,386 | 9,847 | | | | 12,406 | |
| Total for Estimate | | | | | | | | |
| | | 17,386 | 9,847 | | | | 12,406 | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | 17,386 | 9,847 | | | | 12,406 | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | | - | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|----------------|----------------|----------------|
| Net Cash Requirement | 371,919 | 109,639 | 481,558 |

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

| Resources | | | | | | Capital | | |
|---|----------|---------------|----------------|----------------|----------------|---------------|----------------|---------------|
| Administration | | | Programme | | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 88,816 | - | 88,816 | 334,776 | -32,100 | 302,676 | 30,766 | -11,700 | 19,066 |
| <i>Of which:</i> | | | | | | | | |
| A Trade development and promotion, outward and inward investment, trade policy and the GREAT campaign | | | | | | | | |
| 88,816 | - | 88,816 | 334,776 | -32,100 | 302,676 | 30,766 | -11,700 | 19,066 |
| Total Spending in DEL | | | | | | | | |
| 88,816 | - | 88,816 | 334,776 | -32,100 | 302,676 | 30,766 | -11,700 | 19,066 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 3,000 | - | 3,000 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B Trade development and promotion, outward and inward investment, trade policy and the GREAT campaign | | | | | | | | |
| - | - | - | 3,000 | - | 3,000 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 3,000 | - | 3,000 | - | - | - |
| Total for Estimate | | | | | | | | |
| 88,816 | - | 88,816 | 337,776 | -32,100 | 305,676 | 30,766 | -11,700 | 19,066 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 88,816 | - | 88,816 | 337,776 | -32,100 | 305,676 | 30,766 | -11,700 | 19,066 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|----------------|------------------|
| Net Resource Requirement | 367,259 | 27,233 | 394,492 |
| Net Capital Requirement | 6,660 | 12,406 | 19,066 |
| Accruals to cash adjustments | -2,000 | 70,000 | 68,000 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -2,000 | - | -2,000 |
| New provisions and adjustments to previous provisions | - | - | - |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | 90,000 | 90,000 |
| Increase (-) / Decrease (+) in creditors | - | -20,000 | -20,000 |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 371,919 | 109,639 | 481,558 |

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

| | £'000 |
|---|------------------|
| | 2017-18 Plans |
| Gross Administration Costs | 88,816 |
| <i>Less:</i> | |
| Administration DEL Income | - |
| Net Administration Costs | 88,816 |
| Gross Programme Costs | 338,362 |
| <i>Less:</i> | |
| Programme DEL Income | -43,800 |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 294,562 |
| Total Net Operating Costs | 383,378 |
| <i>Of which:</i> | |
| Resource DEL | 391,492 |
| Capital DEL | -11,114 |
| Resource AME | 3,000 |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | 11,114 |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 394,492 |
| <i>Of which:</i> | |
| Resource DEL | 391,492 |
| Resource AME | 3,000 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 394,492 |

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-32,100***Of which:*

Programme

Sales of Goods and Services

-32,100

Of which:

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

-32,100

Total Programme

-32,100

Total Voted Resource Income

-32,100

Voted Capital DEL**-11,700***Of which:*

Programme

Other Grants

-11,700

Of which:

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

-11,700

Total Programme

-11,700

Total Voted Capital Income

-11,700

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

No CFER income or receipts are expected in 2017-18.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Antonia Romeo

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

In discharging these responsibilities, particular regard is given to:

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

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

Part III: Note K - Contingent Liabilities

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

Part III: Note L - International Subscriptions

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

Department for Digital, Culture, Media and Sport †

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|--|-------------|------------|-------|
| Section A - Claim on the Reserve for Royal Armouries New Model - core funding | 500,000 | | |
| Section B - Claim on the Reserve for Museums & Galleries Freedoms | 15,000,000 | | |
| Section B - Claim on the Reserve for Museums Loans | 1,790,000 | | |
| Section B - Capital to Resource switch for Museums Blythe House projects | 1,300,000 | | |
| Section B - Claim on the Reserve for Royal Armouries New Model | 300,000 | | |
| Section D - Claim on the Reserve for Hull City of Culture legacy costs | 3,000,000 | | |
| Section E - Resource to Capital switch for Birmingham Dance Hub | | -550,000 | |
| Section F - Claim on the Reserve for Commonwealth Games 2022 | 5,718,000 | | |
| Section G - Reprofile of forward years funding due to a change in accounting treatment for UK Sport grant | 7,000,000 | | |
| Section G - Reprofile and Reserve Claim due to a change in accounting treatment of UK Sport grant | 4,000,000 | | |
| Section H - Claim on the Reserve for the Listed Places of Worship scheme of which £500k is administration | 16,715,000 | | |
| Section H - Claim on the Reserve for Cathedral repairs | 5,000,000 | | |
| Section H - LIBOR funding for the National Memorial for British Victims of Overseas Terrorism | 991,000 | | |
| Section J - Discover England Budget Exchange | | -1,100,000 | |
| Section J - Budget Cover Transfer from the Department for International Trade for the GREAT campaign | 15,600,000 | | |
| Section K - Reserve support for Section K of the Estimate | 213,000,000 | | |
| Section K - Capital to Resource switch for 5G & Fibre | 5,000,000 | | |
| Section K - Claim on the Reserve for 5G & Fibre | 3,455,000 | | |
| Section K - Capital to Resource switch for 700 MHz viewer support costs | 2,800,000 | | |
| Section K - Budget Cover Transfer from the Department for Business, Energy & Industrial Strategy for TCUK insuretech board | 50,000 | | |
| Section K - Budget Cover Transfer from the Foreign & Commonwealth Office for TCUK insuretech board | 150,000 | | |

| | | | |
|--|--------------------|--------------------|--------------------|
| Section K - Budget Cover Transfer from the Department for International Trade for Digital Tech hubs | 51,000 | | |
| Section K - Budget Cover Transfer from Cabinet Office for National Cyber Security programme of which £3,709k administration | 15,266,000 | | |
| Section K - Budget Cover Transfer to the Single Intelligence account - GCHQ for commissioned work | | -1,117,000 | |
| Section L - Increase in Spectrum Management costs offset by Non-Voted Spectrum Management Income | 4,000,000 | | |
| Section L - Budget Cover Transfer from the Department for Business, Energy & Industrial Strategy to the Information Commissioner's Office (ICO) for the supervisory role of the trust service provision of the eIDAS | 45,000 | | |
| Section M - Budget measure for digital technology roles | 430,000 | | |
| Section M - Budget measure for Comms, Internet Policy and Central Policy | 974,000 | | |
| Section M - Reserve funding for EU Exit work | 9,000,000 | | |
| Section M - Claim on the Reserve for Commonwealth Games bid costs | 1,489,000 | | |
| Section M - Admin to Capital switch for Blythe House costs | | -824,000 | |
| Section M - Admin to Capital switch for EU accommodation costs | | -381,000 | |
| Section M - Cash Management penalty | | -14,000 | |
| Section Q - LIBOR funding for the Office for Civil Society | 4,877,000 | | |
| Section Q - Claim on the Reserve for payments to the "We love Manchester" Fund | 341,000 | | |
| Section Q - Return of unused tampon tax funding to HMT | | -929,000 | |
| Section Q - Reprofile of Office for Civil Society funding following a change in accounting treatment | | -9,450,000 | |
| Total change in Resource DEL (Voted) | 337,842,000 | -14,365,000 | 323,477,000 |
| Section R - Increase in Spectrum Management Income | | -4,000,000 | |
| Total change in Resource DEL (Non-Voted) | | -4,000,000 | -4,000,000 |
| Section S - Adjusting BBC data to reflect latest forecast | | -60,232,000 | |
| Section T - Adjusting AME forecasts for our ALB's | 9,725,000 | | |
| Total change in Resource AME (Voted) | 9,725,000 | -60,232,000 | -50,507,000 |
| Section V - Amended Lottery data | 83,097,000 | | |
| Total change in Resource AME (Non-Voted) | 83,097,000 | | 83,097,000 |
| Section A - Claim on the Reserve for Royal Armouries New Model - core funding | 10,500,000 | | |
| Section A - Blythe House Budget Exchange | | -33,749,000 | |

| | | | |
|--|--------------------|---------------------|--------------------|
| Section A - Admin to Capital switch for Blythe House costs | 824,000 | | |
| Section B - Capital to Resource switch for Museums Blythe House projects | | -1,300,000 | |
| Section B - Claim on the Reserve for Museums & Galleries Freedoms | 23,800,000 | | |
| Section B - Claim on the Reserve for Museums Loans | 2,600,000 | | |
| Section B - Claim on the Reserve for Royal Armouries New Model | 400,000 | | |
| Section C - Claim on Reserve for Museums & Galleries Freedoms for the British Library | 1,700,000 | | |
| Section E - Resoure to Capital switch for Birmingham Dance Hub | 550,000 | | |
| Section K - Net Budget Cover Transfer to Northern Ireland for Superfast Broadband | | -5,378,000 | |
| Section K - Budget Cover Transfer to Wales for Superfast Broadband | | -2,073,000 | |
| Section K - Capital to Resource switch for 5G & Fibre | | -5,000,000 | |
| Section K - Capital to Resource switch for 700 MHz viewer support costs | | -2,800,000 | |
| Section K - Reprofile of Broadband Delivery UK expenditure | | -56,700,000 | |
| Section K - Return of unspent Digital funding | | -3,600,000 | |
| Section L - Claim on the Reserve for S4C loan | 548,000 | | |
| Section M - Admin to Capital switch for EU accommodation costs | 381,000 | | |
| Section Q - LIBOR funding for the Office for Civil Society | 5,608,000 | | |
| Total change in Capital DEL (Voted) | 46,911,000 | -110,600,000 | -63,689,000 |
| Section S - Adjusting BBC data to reflect latest forecast | 134,309,000 | | |
| Section U - To reflect Channel 4 Borrowing | 20,000,000 | | |
| Total change in Capital AME (Voted) | 154,309,000 | | 154,309,000 |
| Section V - Amended Lottery data | | -69,499,000 | |
| Total change in Capital AME (Non-Voted) | | -69,499,000 | -69,499,000 |
| Section W - Recording Prior Period Adjustments | 220,000,000 | | |
| Total change in Non-Budget | 220,000,000 | | 220,000,000 |
| Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. | 228,829,000 | | |
| Total change in Net Cash Requirement | 228,829,000 | | 228,829,000 |

† In the Main Estimate 2017-18 this Estimate was titled the Department for Culture, Media and Sport.

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|-------------|-------------|-------------|
| Departmental Expenditure Limit | | | |
| Resource | 323,477,000 | -4,000,000 | 319,477,000 |
| Capital | -63,689,000 | - | -63,689,000 |
| Annually Managed Expenditure | | | |
| Resource | -50,507,000 | 83,097,000 | 32,590,000 |
| Capital | 154,309,000 | -69,499,000 | 84,810,000 |
| Total Net Budget | | | |
| Resource | 272,970,000 | 79,097,000 | 352,067,000 |
| Capital | 90,620,000 | -69,499,000 | 21,121,000 |
| Non-Budget Expenditure | 220,000,000 | | |
| Net cash requirement | 228,829,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by Department for Digital, Culture, Media and Sport † on:

Departmental Expenditure Limit:Expenditure arising from:

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

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

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

Funding for the administration and operating costs of the Department, and grants to other government departments. Providing support for the UK Council for Child Internet Safety. Funding for the operating costs of Data Protection.

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

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

Part I (continued)

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

Provision for research and surveys, and funding for UK membership of various international organisations.

Provision for the costs associated with the closure or restructure of organisations.

Provision for the costs associated with building a stronger civil society.

Funding to support delivery of the legacy from the 2012 Olympic and Paralympic Games and associated non-cash items.

Provision for the costs of Lord Leveson's inquiry, creation and support of the bodies created in response to the recommendations made by Lord Leveson and costs of an associated litigation.

* Funding for age verification for online pornographic content, including the British Board of Film Classification as age verification regulator.

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

Funding to support delivery of the Commonwealth Games 2022 and associated non-cash items.

Provision for legal costs of ongoing legal cases.

Income arising from:

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

Fees charged for Subject Access Requests under the Data Protection Act and receipts in relation to data protection enquiries.

Receipts associated with the sale of radio spectrum; contributions from other government departments toward the costs of joint schemes. Receipts from the private sector toward the 4G/TV Co-Existence Oversight Board. Receipts from other government departments, devolved administrations, local authorities and the private sector in respect of broadband and mobile communication infrastructure contracts.

Receipts from the National Lottery Distribution Fund to meet the cost of its administration by the Department for Culture, Media and Sport and of the expenses of the Gambling Commission; receipts from the National Lottery operator's licence fees, recoveries from the issue of licensing certificates.

The receipts of Heritage items received under the Cultural Gifts scheme and passed to the Acceptance in Lieu panel.

Receipts associated with the Olympic and Paralympic Games 2012 and its legacy.

Receipts in respect of the costs awarded in the Floe Telecom Court Case.

Receipts from other Government departments.

Repayment of grants and repayment of loan principal and related interest.

* Receipts associated with the Commonwealth Games 2022. The activities of the Department for Digital, Culture, Media and Sport and its sponsored bodies including proceeds from the sale of properties, assets and the early release of office leases

Receipts from the National Lottery Distribution Fund to meet the cost of its administration by the Department for Digital, Culture, Media and Sport and of the expenses of the Gambling Commission

Part I (continued)

Annually Managed Expenditure:Expenditure arising from:

Broadcasting, Media and other services and activities. Provisions, impairments and other AME expenditure from DCMS and its sponsored bodies. Lottery grants.

Non-Budget Expenditure:Expenditure arising from:

* Prior period adjustments.

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

† In the Main Estimate 2017-18 this Estimate was titled the Department for Culture, Media and Sport.

Part II: Changes Proposed

£'000

| Net Resources | | | | | | Net Capital | | |
|--|-----------|---------|---------|---------|-----------|-------------|---------|---------|
| Present | | Changes | | Revised | | Present | Changes | Revised |
| Admin | Prog | Admin | Prog | Admin | Prog | 7 | 8 | 9 |
| 1 | 2 | 3 | 4 | 5 | 6 | | | |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 186,955 | 1,421,359 | 15,707 | 307,770 | 202,662 | 1,729,129 | 449,437 | -63,689 | 385,748 |
| <i>Of which:</i> | | | | | | | | |
| A Support for the Museums and Galleries sector | | | | | | | | |
| - | 25,777 | - | -894 | - | 24,883 | 49,300 | -36,800 | 12,500 |
| B Museums and Galleries sponsored ALBs (net) | | | | | | | | |
| - | 392,331 | - | 17,587 | - | 409,918 | 27,865 | 42,375 | 70,240 |
| C Libraries sponsored ALBs (net) | | | | | | | | |
| 8,770 | 113,914 | -550 | 1,000 | 8,220 | 114,914 | 3,221 | 1,700 | 4,921 |
| D Support for the Arts sector | | | | | | | | |
| - | -73,467 | -680 | -124 | -680 | -73,591 | 305 | - | 305 |
| E Arts and culture ALBs (net) | | | | | | | | |
| 16,646 | 414,882 | 680 | 2,894 | 17,326 | 417,776 | 59,314 | 1,550 | 60,864 |
| F Support for the Sports sector | | | | | | | | |
| - | 7,124 | - | 4,430 | - | 11,554 | - | - | - |
| G Sport sponsored ALBs (net) | | | | | | | | |
| 13,716 | 111,438 | 210 | 22,106 | 13,926 | 133,544 | 37,265 | 1,500 | 38,765 |
| H Ceremonial and support for the Heritage sector | | | | | | | | |
| 306 | 41,805 | 465 | 22,234 | 771 | 64,039 | 2,250 | - | 2,250 |
| I Heritage sponsored ALBs (net) | | | | | | | | |
| 16,641 | 64,323 | 85 | -85 | 16,726 | 64,238 | 23,795 | -611 | 23,184 |
| J Tourism sponsored ALBs (net) | | | | | | | | |
| 31,732 | 14,260 | -1,050 | 15,100 | 30,682 | 29,360 | 186 | 980 | 1,166 |
| K Support for the Broadcasting and Media sector | | | | | | | | |
| - | 24,591 | 3,839 | 233,275 | 3,839 | 257,866 | 166,594 | -93,651 | 72,943 |
| L Broadcasting and Media sponsored ALBs (net) | | | | | | | | |
| 42,800 | 29,366 | 2,469 | 3,621 | 45,269 | 32,987 | 79,342 | 12,537 | 91,879 |
| M Administration and Research | | | | | | | | |
| 56,344 | 3,953 | 10,239 | -1,312 | 66,583 | 2,641 | - | 562 | 562 |
| N Support for Horseracing and the Gambling sector | | | | | | | | |
| - | -3,080 | - | -360 | - | -3,440 | - | - | - |
| O Gambling Commission(net) | | | | | | | | |
| - | 3,448 | - | 459 | - | 3,907 | - | 561 | 561 |
| P Olympics - legacy programmes | | | | | | | | |
| - | 4,492 | - | -2,000 | - | 2,492 | - | - | - |
| Q Office for Civil Society | | | | | | | | |
| - | 246,202 | - | -10,161 | - | 236,041 | - | 5,608 | 5,608 |
| Non Voted Expenditure | | | | | | | | |
| -30,000 | - | -1,924 | -2,076 | -31,924 | -2,076 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| R Spectrum Management Receipts | | | | | | | | |
| -30,000 | - | -1,924 | -2,076 | -31,924 | -2,076 | - | - | - |

Part II: Changes Proposed (continued)**£'000**

| Present | | Net Resources Changes | | Revised | | Present | Net Capital Changes | Revised |
|---|-----------|--------------------------|---------|---------|-----------|---------|------------------------|---------|
| Admin | Prog | Admin | Prog | Admin | Prog | 7 | 8 | 9 |
| 1 | 2 | 3 | 4 | 5 | 6 | | | |
| Total Spending in DEL | | | | | | | | |
| | | 13,783 | 305,694 | | | | -63,689 | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 3,391,999 | - | -50,507 | - | 3,341,492 | 171,326 | 154,309 | 325,635 |
| <i>Of which:</i> | | | | | | | | |
| S British Broadcasting Corporation(net) | | | | | | | | |
| - | 3,342,268 | - | -60,232 | - | 3,282,036 | 171,326 | 134,309 | 305,635 |
| T Provisions, Impairments and other AME spend | | | | | | | | |
| - | 49,401 | - | 10,055 | - | 59,456 | - | - | - |
| U Channel Four Television | | | | | | | | |
| - | - | - | - | - | - | - | 20,000 | 20,000 |
| <i>Levy bodies</i> | | | | | | | | |
| - | 330 | - | -330 | - | - | - | - | - |
| Non Voted Expenditure | | | | | | | | |
| - | 1,284,009 | - | 83,097 | - | 1,367,106 | 496,540 | -69,499 | 427,041 |
| <i>Of which:</i> | | | | | | | | |
| V Lottery Grants | | | | | | | | |
| - | 1,284,009 | - | 83,097 | - | 1,367,106 | 496,540 | -69,499 | 427,041 |
| Total Spending in AME | | | | | | | | |
| | | - | 32,590 | | | | 84,810 | |
| Non-Budget spending | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | - | - | 220,000 | - | 220,000 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| W Prior Period Adjustments | | | | | | | | |
| - | - | - | 220,000 | - | 220,000 | - | - | - |
| Total Non-Budget Spending | | | | | | | | |
| | | - | 220,000 | | | | - | |
| Total for Estimate | | | | | | | | |
| | | 13,783 | 558,284 | | | | 21,121 | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | 15,707 | 477,263 | | | | 90,620 | |
| Non Voted Expenditure | | | | | | | | |
| | | -1,924 | 81,021 | | | | -69,499 | |

Part II: Changes Proposed (*continued*)

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|--------------------------|----------------|--------------------------|
| Net Cash Requirement | 5,188,226 | 228,829 | 5,417,055 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|--|--------|---------|-----------|---------|-----------|---------|--------|---------|
| Resources | | | | | | Capital | | |
| Administration | | | Programme | | | Gross | Income | Net |
| Gross | Income | Net | Gross | Income | Net | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 203,582 | -920 | 202,662 | 1,819,890 | -90,761 | 1,729,129 | 385,748 | - | 385,748 |
| <i>Of which:</i> | | | | | | | | |
| A Support for the Museums and Galleries sector | | | | | | | | |
| - | - | - | 24,883 | - | 24,883 | 12,500 | - | 12,500 |
| B Museums and Galleries sponsored ALBs (net) | | | | | | | | |
| - | - | - | 409,918 | - | 409,918 | 70,240 | - | 70,240 |
| C Libraries sponsored ALBs (net) | | | | | | | | |
| 8,220 | - | 8,220 | 114,914 | - | 114,914 | 4,921 | - | 4,921 |
| D Support for the Arts sector | | | | | | | | |
| - | -680 | -680 | 4,555 | -78,146 | -73,591 | 305 | - | 305 |
| E Arts and culture ALBs (net) | | | | | | | | |
| 17,326 | - | 17,326 | 417,776 | - | 417,776 | 60,864 | - | 60,864 |
| F Support for the Sports sector | | | | | | | | |
| - | - | - | 18,946 | -7,392 | 11,554 | - | - | - |
| G Sport sponsored ALBs (net) | | | | | | | | |
| 13,926 | - | 13,926 | 133,544 | - | 133,544 | 38,765 | - | 38,765 |
| H Ceremonial and support for the Heritage sector | | | | | | | | |
| 806 | -35 | 771 | 64,822 | -783 | 64,039 | 2,250 | - | 2,250 |
| I Heritage sponsored ALBs (net) | | | | | | | | |
| 16,726 | - | 16,726 | 64,238 | - | 64,238 | 23,184 | - | 23,184 |
| J Tourism sponsored ALBs (net) | | | | | | | | |
| 30,682 | - | 30,682 | 29,360 | - | 29,360 | 1,166 | - | 1,166 |
| K Support for the Broadcasting and Media sector | | | | | | | | |
| 3,839 | - | 3,839 | 258,866 | -1,000 | 257,866 | 72,943 | - | 72,943 |
| L Broadcasting and Media sponsored ALBs (net) | | | | | | | | |
| 45,269 | - | 45,269 | 32,987 | - | 32,987 | 91,879 | - | 91,879 |
| M Administration and Research | | | | | | | | |
| 66,788 | -205 | 66,583 | 2,641 | - | 2,641 | 562 | - | 562 |
| N Support for Horseracing and the Gambling sector | | | | | | | | |
| - | - | - | - | -3,440 | -3,440 | - | - | - |
| O Gambling Commission(net) | | | | | | | | |
| - | - | - | 3,907 | - | 3,907 | 561 | - | 561 |
| P Olympics - legacy programmes | | | | | | | | |
| - | - | - | 2,492 | - | 2,492 | - | - | - |
| Q Office for Civil Society | | | | | | | | |
| - | - | - | 236,041 | - | 236,041 | 5,608 | - | 5,608 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|---|----------------|------------------|------------------|----------------|------------------|------------------|---------------|------------------|
| Resources | | | | | | Capital | | |
| Administration | | Programme | | Net | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Non-voted expenditure | | | | | | | | |
| - | -31,924 | -31,924 | - | -2,076 | -2,076 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| R Spectrum Management Receipts | | | | | | | | |
| - | -31,924 | -31,924 | - | -2,076 | -2,076 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| 203,582 | -32,844 | 170,738 | 1,819,890 | -92,837 | 1,727,053 | 385,748 | - | 385,748 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 3,341,492 | - | 3,341,492 | 325,635 | - | 325,635 |
| <i>Of which:</i> | | | | | | | | |
| S British Broadcasting Corporation(net) | | | | | | | | |
| - | - | - | 3,282,036 | - | 3,282,036 | 305,635 | - | 305,635 |
| T Provisions, Impairments and other AME spend | | | | | | | | |
| - | - | - | 59,546 | - | 59,546 | - | - | - |
| U Channel Four Television | | | | | | | | |
| - | - | - | - | - | - | 20,000 | - | 20,000 |
| Non-voted expenditure | | | | | | | | |
| - | - | - | 1,367,106 | - | 1,367,106 | 427,041 | - | 427,041 |
| <i>Of which:</i> | | | | | | | | |
| V Lottery Grants | | | | | | | | |
| - | - | - | 1,367,106 | - | 1,367,106 | 427,041 | - | 427,041 |
| Total Spending in AME | | | | | | | | |
| - | - | - | 4,708,598 | - | 4,708,598 | 752,676 | - | 752,676 |
| Non-Budget spending | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 220,000 | - | 220,000 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| W Prior Period Adjustments | | | | | | | | |
| - | - | - | 220,000 | - | 220,000 | - | - | - |
| Total Non-Budget Spending | | | | | | | | |
| - | - | - | 220,000 | - | 220,000 | - | - | - |
| Total for Estimate | | | | | | | | |
| 203,582 | -32,844 | 170,738 | 6,748,488 | -92,837 | 6,655,651 | 1,138,424 | - | 1,138,424 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 203,582 | -920 | 202,662 | 5,381,382 | -90,761 | 5,290,621 | 711,383 | - | 711,383 |
| Non Voted Expenditure | | | | | | | | |
| - | -31,924 | -31,924 | 1,367,106 | -2,076 | 1,365,030 | 427,041 | - | 427,041 |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|-------------------|-----------------|-------------------|
| Net Resource Requirement | 6,254,322 | 572,067 | 6,826,389 |
| Net Capital Requirement | 1,117,303 | 21,121 | 1,138,424 |
| Accruals to cash adjustments | -432,850 | -354,761 | -787,611 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | -5,068,250 | -209,750 | -5,278,000 |
| Add cash grant-in-aid | 4,520,555 | 74,659 | 4,595,214 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -3,313 | 330 | -2,983 |
| New provisions and adjustments to previous provisions | - | - | - |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | -220,000 | -220,000 |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | 118,158 | - | 118,158 |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | -1,750,549 | -9,598 | -1,760,147 |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | -1,750,549 | -9,598 | -1,760,147 |
| Net Cash Requirement | 5,188,226 | 228,829 | 5,417,055 |

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

| | £'000 |
|---|------------------|
| | 2017-18 Plans |
| Gross Administration Costs | 199,873 |
| <i>Less:</i> | |
| Administration DEL Income | -29,135 |
| Net Administration Costs | 170,738 |
| Gross Programme Costs | 7,203,142 |
| <i>Less:</i> | |
| Programme DEL Income | -81,280 |
| Programme AME Income | - |
| Non-budget income | -80,000 |
| Net Programme Costs | 7,041,862 |
| Total Net Operating Costs | 7,212,600 |
| <i>Of which:</i> | |
| Resource DEL | 1,897,791 |
| Capital DEL | 243,561 |
| Resource AME | 4,708,598 |
| Capital AME | 442,650 |
| Non-budget | -80,000 |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | -686,211 |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | 80,000 |
| Other adjustments | - |
| Total Resource Budget | 6,606,389 |
| <i>Of which:</i> | |
| Resource DEL | 1,897,791 |
| Resource AME | 4,708,598 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | 220,000 |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | 34,000 |
| Other adjustments | -34,000 |
| Total Resource (Estimate) | 6,826,389 |

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

| | |
|---|---------------------------|
| Voted Resource DEL | -91,681 |
| <i>Of which:</i> | |
| Administration | |
| Sales of Goods and Services | -205 |
| <i>Of which:</i> | |
| M Administration and Research | -205 |
| Other Grants | -715 |
| <i>Of which:</i> | |
| D Support for the Arts sector | -680 |
| H Ceremonial and support for the Heritage sector | -35 |
| Total Administration | <u>-920</u> |
| Programme | |
| Sales of Goods and Services | -2 |
| <i>Of which:</i> | |
| D Support for the Arts sector | -2 |
| Other Grants | -87,319 |
| <i>Of which:</i> | |
| D Support for the Arts sector | -78,144 |
| F Support for the Sports sector | -7,392 |
| H Ceremonial and support for the Heritage sector | -783 |
| K Support for the Broadcasting and Media sector | -1,000 |
| Other Income | -3,440 |
| <i>Of which:</i> | |
| N Support for Horseracing and the Gambling sector | -3,440 |
| Total Programme | <u>-90,761</u> |
| Total Voted Resource Income | <u>-91,681</u> |

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

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

£'000

| | Present Plans | | Changes | | Revised Plans | |
|--|-----------------|-----------------|---------------|---------------|-----------------|-----------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Income in budgets surrendered to the Consolidated Fund (resource) | -30,000 | -30,000 | -4,000 | -4,000 | -34,000 | -34,000 |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | - | - | - | - |
| Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | -80,000 | -80,000 | - | - | -80,000 | -80,000 |
| Non-budget amounts collectable on behalf of the Consolidated Fund (NOT in the SoCNE) | - | -251,780 | - | 2,680 | - | -249,100 |
| Total | -110,000 | -361,780 | -4,000 | -1,320 | -114,000 | -363,100 |

Detailed description of CFER sources

£'000

| | Present Plans | | Changes | | Revised Plans | |
|---|-----------------|-----------------|---------------|---------------|-----------------|-----------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Departmental Expenditure Limit | | | | | | |
| Spectrum Management Receipts | -30,000 | -30,000 | -4,000 | -4,000 | -34,000 | -34,000 |
| Annually Managed Expenditure | | | | | | |
| Non-Budget | | | | | | |
| Wireless Telegraphy Act Licence Fees | - | -251,780 | - | 2,680 | - | -249,100 |
| BBC Contribution to broadband and infrastructure services | -80,000 | -80,000 | - | - | -80,000 | -80,000 |
| Total | -110,000 | -361,780 | -4,000 | -1,320 | -114,000 | -363,100 |

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Sue Owen

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

ALB Accounting Officers:

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

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-aid |
|--|-----------------------------------|-----------|---------|--------------|
| B | British Museum | 69,742 | 23,741 | 53,473 |
| B | Imperial War Museum | 25,691 | 2,156 | 25,347 |
| B | National Gallery | 25,196 | 3,660 | 24,092 |
| B | National Museums Liverpool | 22,666 | 1,695 | 19,761 |
| B | Natural History Museum | 49,915 | 13,600 | 41,815 |
| B | Royal Museums Greenwich | 17,794 | 9,925 | 16,019 |
| B | Science Museum Group | 50,827 | 7,676 | 46,903 |
| B | Tate | 70,922 | 4,640 | 38,066 |
| B | Victoria and Albert Museum | 45,623 | 6,303 | 37,726 |
| B | Museum and Galleries (subgroup) | 31,542 | -3,156 | 28,351 |
| C | British Library | 123,134 | 4,921 | 93,893 |
| E | Arts Council England | 435,102 | 60,864 | 494,183 |
| G | Sports Ground Safety Authority | 1,568 | - | 1,542 |
| G | Sport England | 70,506 | 34,431 | 101,787 |
| G | UK Anti Doping | 6,132 | - | 6,046 |
| G | UK Sport | 69,264 | 4,334 | 60,890 |
| I | Historic England | 77,163 | 18,695 | 87,912 |
| I | Churches Conservation Trust | 2,548 | 250 | 2,738 |
| I | National Heritage Memorial Fund | 1,253 | 4,239 | 5,489 |
| J | VisitBritain | 60,542 | 1,166 | 60,458 |
| L | British Film Institute | 22,581 | 3,392 | 23,587 |
| L | Ofcom | 42,200 | 86,839 | 123,039 |
| L | S4C | 6,585 | 898 | 6,956 |
| L | Information Commissioner's Office | 6,890 | 750 | 5,740 |
| O | The Gambling Commission | 467 | 561 | 561 |
| O | National Lottery Commission | 3,440 | - | 3,440 |
| S | BBC | 3,282,036 | 305,635 | 3,185,400 |
| T | British Museum | 3,276 | - | - |
| T | Imperial War Museum | 5,500 | - | - |
| T | National Gallery | 24 | - | - |
| T | National Museums Liverpool | 13,500 | - | - |
| T | Natural History Museum | 2,485 | - | - |
| T | Royal Museums Greenwich | 2,000 | - | - |
| T | Science Museum Group | 5,090 | - | - |
| T | Museum and Galleries (subgroup) | 6,455 | - | - |
| T | British Library | -1,522 | - | - |
| T | Arts Council England | 54 | - | - |
| T | Sport England | 2,379 | - | - |
| T | UK Sport | 4,425 | - | - |
| T | Historic England | 2,332 | - | - |
| T | VisitBritain | 3,478 | - | - |
| T | British Film Institute | 10,392 | - | - |
| T | Ofcom | -440 | - | - |
| T | Information Commissioner's Office | 9 | - | - |
| T | The Gambling Commission | -10 | - | - |

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

£'000

| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-aid |
|--|-----------------------------|------------------|----------------|------------------|
| T | National Lottery Commission | 29 | - | - |
| Total | | 4,680,785 | 597,215 | 4,595,214 |

Part III: Note F - Accounting Policy changes

The Supplementary Estimate includes a sum for a Prior Period Adjustments (PPA) of £220m, that arose as a result of an error in year end data submitted by the BBC relating to pension prepayments.

| | 2015-16 | 2016-17 |
|---------------------|----------------|----------------|
| Pension prepayments | £ 100mn | £ 120mn |

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

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

| Section in Part II: Subhead Detail | Service | £'000 |
|---------------------------------------|---|--------|
| Section G | United Kingdom Anti Doping | 6,132 |
| Section G | Commonwealth Games expenditure | 5,718 |
| Section H | Listed Places of Worship | 33,750 |
| Section K | Cyber Security Certified Masters Degree Bursary Pilot | 500 |
| Section Q | Life Chances Fund | 5,000 |
| Section Q | Social Incubator Fund (Admin Fee) | 33 |
| Section Q | Local Sustainability Fund | 192 |
| Section Q | Social Outcomes Fund - Ways to Wellness | 1,373 |
| Section Q | Grants issued by the Office for Civil Society | 5,000 |

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|---|-----------|
| <p>Indemnities have been granted by the Secretary of State for Culture, Media and Sport under the National Heritage Act 1980 (as amended by the Museums and Galleries Act 1992). The Act covers a museum, art gallery, library or other similar institution in the United Kingdom which has as its purpose or one of its purposes the preservation for the public benefit of a collection of historic, artistic or scientific interest. The following indemnities are in force:</p> | |
| Institution | |
| British Library | 23,519 |
| British Museum | 959,859 |
| English Heritage | 52,976 |
| Geffrye Museum | 5 |
| Horniman Museum | 27 |
| Imperial War Museum | 60,967 |
| National Gallery | 1,136,884 |
| Royal Museums Greenwich | 10,132 |
| National Museums Liverpool | 114,210 |
| National Museums Northern Ireland | 501 |
| National Portrait Museum | 1,173,126 |
| Natural History Museum | 25,257 |
| Royal Armouries | 14,458 |
| Science Museum Group | 169,626 |
| Sir John Soane's Museum | 1,101 |
| South Bank Centre | 1,348 |
| Tate | 3,236,894 |
| Victoria and Albert Museum | 250,425 |
| Wallace Collection | 22,814 |
| Other non DCMS bodies | 4,970,008 |
| Indemnities granted in respect of works of art on loan from the Royal Collection. | 2,409 |
| Indemnity scheme for items on loan to the Government Art Collection. | 956,999 |
| Guarantee for the 'Borrowing facility for Historic Royal Palaces'. | 4,000 |
| Liability connected with the Olympic East Village sale to Qatari Diar Delancy for any communal areas service charge shortfall, capped at £3m. | 3,000 |
| Liability for potential clawback in relation to European Regional Development Fund funding for two broadband projects. | 2,500 |
| The Department has agreed to underwrite UK Sport up to £25m each year for the next 3 years (17-18 to 19-20) if there is a shortfall in lottery income. | 75,000 |
| The Horserace Betting Levy Board has guaranteed payments by the British Horseracing Authority of certain contributions to the British Horseracing Authority Scheme. | 33,900 |

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

| Nature of liability | £'000 |
|--|----------------|
| Potential payment by Sport England to the Football Association in the event of termination of the Management Agreement for Lilleshall National Sports Centres. | 500 |
| Lottery Distribution Bodies have contingent liabilities relating to future grant payments. The figures will be recalculated as part of the year end accounts. | Unquantifiable |
| Remote contingent liability for leaving the EU in accordance with Article 50. Any subsequent changes in legislation, regulation and funding arrangements are subject to the outcome of the negotiations. | Unquantifiable |
| HMG guarantee for EU funding streams as announced in August and October 2016. DCMS' responsibility covers Creative Europe, Europe for Citizens and Connecting Europe Facility (Telecoms). | Unquantifiable |
| Indemnity given to the Arts Council England and the Southbank Centre Limited for certain liabilities owed by Shirayama Shokusan Company Limited for potential costs in replacing the proposed new Jubilee Gardens. | Unquantifiable |
| Government guarantee (Telecommunications Act 1984) in respect of certain liabilities of BT, applicable only in insolvent winding-up. The contingent liability is approximately the size of the BT pension scheme deficit - the last triennial actuarial valuation of the pension scheme as at 30 June 2014 valued the deficit at £7bn. | Unquantifiable |
| Upon dissolution of the Olympic Delivery Authority (ODA), the following contingent liabilities passed to DCMS: <ol style="list-style-type: none"> 1. Contingent liability of up to £10m for one third of the cost of constructing new railway sidings at Lea Interchange. 2. Indemnity to Lee Valley Regional Park Authority (LVRPA) against costs incurred for pollution / contamination from ODA's construction of the Lee Valley White Water Canoe Centre. 3. Potential reimbursement to LVRPA of certain claw back liabilities payable to funders of the Lee Valley Hockey and Tennis Centre at Eton Manor. | Unquantifiable |
| Contingent liability in respect of the 4G mobile signal rollout at 800MHz by four licensees, EE, 3, Telephonica O2 and Vodafone. Licensees were required to fund up to £180m to provide a mitigation assistance scheme to the public whose primary Digital Terrestrial Television services were affected by the 4G rollout in 800MHz. The licence states that any expenditure over the £180m threshold would be met by the government. | Unquantifiable |
| The British Library agreed to underwrite any liability with their supplier above £5m for their Newspaper Digitisation Project in relation to copyright infringement / defamation claims. | Unquantifiable |
| Liabilities of the Olympic Delivery Authority (now transferred to the Department) for rectification of certain defects in the buildings constructed by Stratford Village Development Partnership. | Unquantifiable |

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

| Nature of liability | £'000 |
|--|----------------|
| Contingent liabilities in respect of the Cultural Property (Armed Conflicts) Act 2017 for: 1. additional costs of imprisonment / legal costs incurred by the Ministry of Justice under the legislation 2. potential liability for compensation which may be payable to buyers of 'good faith' that forfeit any cultural property | Unquantifiable |
| The Department has agreed to underwrite the UCI Road World Championship 2019 if there is a shortfall in revenue. | Unquantifiable |
| The core Department retains responsibility for the cost of historic liabilities of The Royal Parks above £100k. There is an unquantifiable contingent liability in respect of an incident in one of The Royal Parks which cannot yet be quantified. | Unquantifiable |
| The British Museum is contesting a case relating to the withdrawal of charitable relief against business rates on elements of the Bloomsbury site. | Unquantifiable |
| Tate Gallery holds a contingent liability to provide guarantees to and on behalf of the Tate Foundation, to borrow up to £55m for cash flow support towards Tate Gallery's major capital projects and to satisfy donor requirements. | Unquantifiable |

Ministry of Housing, Communities and Local Government †

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|---|-----------|--------------|-------|
| <u>Resource DEL (Voted) - MHCLG Housing and Communities</u> | | | |
| Budget Cover Transfer from MHCLG to DEFRA for Litter Innovation Fund. | - | -300,000 | |
| Switch from Capital to Resource for London Settlement. | 3,125,000 | - | |
| The use of Budget Exchanges for MHCLG from 2017-18 to 2018-19 for Integration & Tackling Extremism. | - | -10,155,000 | |
| The use of Budget Exchanges for MHCLG from 2017-18 to 2018-19 for Controlling Migration Fund. | - | -15,157,000 | |
| Budget Cover Transfer from MHCLG to MOJ for Housing Act and Judicial Training. | - | -649,000 | |
| Switch from Programme to Admin for Pay budgets for Building Safety Programme Directorate and Grenfell Response Teams. | - | -5,964,000 | |
| The use of Budget Exchanges for MHCLG from 2017-18 to 2018-19 for Flexible Homelessness Support Grant. | - | -9,100,000 | |
| The use of Budget Exchanges for MHCLG from 2017-18 to 2018-19 for Grenfell Recovery and Support Programme. | - | -125,000,000 | |
| The use of Budget Exchanges for MHCLG from 2017-18 to 2018-19 for Community Housing Fund. | - | -43,000,000 | |
| The use of Budget Exchanges for MHCLG from 2017-18 to 2018-19 for Housing Infrastructure Fund. | - | -3,000,000 | |
| Reduction in Depreciation budget. | - | -639,000 | |
| Budget Cover Transfer from MHCLG to BEIS for CIOs Financial Instrument Contribution. | - | -257,000 | |

| | | |
|---|-----------|-------------|
| Budget Cover Transfer from MHCLG to BEIS for South Tees Site Company. | - | -19,477,000 |
| Budget Cover Transfer from Cabinet Office to MHCLG for Cyber Resilience programme. | 440,000 | - |
| Switch from Resource to Capital for Devolution Deals Gainshare. | - | -13,750,000 |
| Surrender to HM Treasury from MHCLG for Devolution Deals. | - | -74,550,000 |
| The use of Budget Exchanges for MHCLG from 2017-18 to 2018-19 for Troubled Families. | - | -41,196,000 |
| Budget Cover Transfer for Northern Power House Campaign from BEIS. | 200,000 | - |
| Budget Cover Transfer for Northern Power House Campaign from DfT. | 200,000 | - |
| Machinery of Government transfer from BEIS for Estate Agent Regulations. | 91,000 | - |
| Machinery of Government transfer from MOJ for commonhold Law. | 14,000 | - |
| Switch from Programme to Admin for Pay budgets for Building Safety Programme Directorate and Grenfell Response Teams. | 5,964,000 | - |
| Switch from Programme to Admin for Housing Infrastructure Fund. | 83,000 | - |
| Cash Rebate from HM Treasury. | 51,000 | - |
| Switch from Resource to Capital for HCA Single Land Programme. | - | -24,537,000 |
| Switch from Capital to Resource for Accelerated Construction. | 7,600,000 | - |
| Switch from Capital to Resource for Housing Infrastructure Fund. | 666,000 | - |
| Switch from Programme to Admin for Housing Infrastructure Fund. | 336,000 | - |
| The use of Budget Exchanges for MHCLG from 2017-18 to 2018-19 for HCA Single Land Programme. | - | -31,500,000 |
| The use of Budget Exchange for Impairment for MHCLG from 2017-18 to 2018-19. | - | -71,000,000 |

| | | | |
|---|-------------------|---------------------|---------------------|
| Reduction in Depreciation budget. | - | -172,000 | |
| Total change in Resource DEL (Voted) - MHCLG Housing and Communities | 18,770,000 | -489,403,000 | -470,633,000 |
| <u>Capital DEL (Voted) - MHCLG Housing and Communities</u> | | | |
| The use of Budget Exchange for MHCLG from 2017-18 to 2018-19 for London Settlement (Olympicopolis). | - | -21,900,000 | |
| The use of Budget Exchange for MHCLG from 2017-18 to 2018-19 for London Settlement. | - | -3,125,000 | |
| Surrender to HM Treasury from MHCLG for London Settlement (Starter Homes). | - | -70,000,000 | |
| Budget switch between Resource and Capital for Move-on Fund. | - | -3,125,000 | |
| Surrender to HM Treasury from MHCLG for London Settlement. | - | -65,000,000 | |
| Budget Cover Transfer from MHCLG to DEFRA - HCA Asset Transfers. | - | -956,000 | |
| The use of Budget Exchange for MHCLG from 2017-18 to 2018-19 for Brent Cross. | - | -46,395,000 | |
| The use of Budget Exchange for MHCLG from 2017-18 to 2018-19 for Accelerated Construction. | - | -74,000,000 | |
| The use of Budget Exchange for MHCLG from 2017-18 to 2018-19 for Housing Infrastructure Fund. | - | -43,000,000 | |
| The use of Budget Exchange for MHCLG from 2017-18 to 2018-19 for Move-on Fund. | - | -12,500,000 | |
| The use of Budget Exchange for MHCLG from 2017-18 to 2018-19 for Affordable Housing. | - | -60,000,000 | |
| Surrender to HM Treasury from MHCLG for Accelerated Construction. | - | -166,000,000 | |
| Surrender to HM Treasury from MHCLG for Affordable Housing. | - | -48,000,000 | |
| Surrender to HM Treasury from MHCLG for Brent Cross. | - | -6,000,000 | |
| Transfer from HM Treasury to MHCLG for additional funding for Disabled Facilities Grant. | 42,000,000 | | |

| | | |
|---|---------------|--------------|
| The use of Budget Exchange for MHCLG from 2017-18 to 2018-19 for Manchester Housing Investment Fund. | - | -94,750,000 |
| Budget Cover Transfer from MHCLG to BEIS for South Tees Site Company (Site safety transfer of reserve claim). | - | -50,000 |
| Budget switch between Resource and Capital for Devolution Deals Gainshare. | 13,750,000 | - |
| Budget switch between Resource and Capital for HCA Single Land Programme. | 24,537,000 | - |
| Budget Cover Transfer from MHCLG to MOJ - HCA Asset Transfers. | - | -10,717,000 |
| Budget Cover Transfer from MHCLG to BEIS - HCA Asset Transfers. | - | -380,000 |
| Budget Cover Transfer from MHCLG to DfE- HCA Asset Transfers. | - | -380,000 |
| Budget switch between Resource and Capital for Housing Infrastructure Fund. | - | -1,085,000 |
| Budget switch between Resource and Capital for HCA Accelerated Construction. | - | -7,600,000 |
| The use of Budget Exchange for MHCLG from 2017-18 to 2018-19 for HCA Affordable Homes: Right to Buy receipts. | - | -9,766,000 |
| The use of Budget Exchange for MHCLG from 2017-18 to 2018-19 for HCA Single Land Programme. | - | -24,487,000 |
| The use of Budget Exchange for MHCLG from 2017-18 to 2018-19 for Ebbsfleet. | - | -35,719,000 |
| Surrender to HM Treasury from MHCLG for HCA Starter Homes. | - | -259,000,000 |
| Surrender to HM Treasury from MHCLG for Affordable Homes Programme. | - | -24,000,000 |
| Surrender to HM Treasury from MHCLG for HCA Housing Supply - Build to Rent. | - | -52,000,000 |
| Surrender to HM Treasury from MHCLG for HCA Housing Supply - Estate Regeneration. | - | -52,000,000 |
| Transfer from HM Treasury to MHCLG for additional funding for Help to Buy. | 1,598,000,000 | - |

| | | | |
|---|----------------------|-----------------------|----------------------|
| The use of Budget Exchange for MHCLG from 2017-18 to 2018-19 for HCA Housing Supply - Build to Rent. | - | -52,000,000 | |
| The use of Budget Exchange for MHCLG from 2020-21 to 2017-18 for HCA Home Building Fund. | 50,000,000 | - | |
| Total change in Capital DEL (Voted) - Housing and Communities | 1,728,287,000 | -1,243,935,000 | 484,352,000 |
| <u>Resource DEL (Voted) - MHCLG Local Govt.</u> | | | |
| Surrender to HM Treasury from MCHLG for Local Government Contingency. | - | -10,494,000 | |
| Total change in Resource DEL (Voted) - MHCLG Local Govt. | - | -10,494,000 | -10,494,000 |
| <u>Resource AME (Voted)</u> | | | |
| Decrease in Budget for Non-Domestic Outturn Adjustments. | - | -218,914,000 | |
| Increase in Budget for Business Rates Retention. | 996,983,000 | - | |
| Total change in Resource AME (Voted) | 996,983,000 | -218,914,000 | 778,069,000 |
| Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in debtors and creditors. | | | |
| Total change in Net Cash Requirement | 1,618,448,000 | - | 1,618,448,000 |

† In the Main Estimate 2017-18 this Estimate was titled Department for Communities and Local Government.

Part I

£

| | Voted | Non-Voted | Total |
|---|----------------------|-----------|--------------|
| Departmental Expenditure Limit - MHCLG Housing and Communities | | | |
| Resource †† ††† | -470,633,000 | - | -470,633,000 |
| Capital | 484,352,000 | - | 484,352,000 |
| Departmental Expenditure Limit - MHCLG Local Govt. | | | |
| Resource | -10,494,000 | - | -10,494,000 |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 778,069,000 | - | 778,069,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 296,942,000 | - | 296,942,000 |
| Capital | 484,352,000 | - | 484,352,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement | 1,618,448,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by Ministry of Housing, Communities and Local Government † on:

Departmental Expenditure Limit - MHCLG Housing and Communities:Expenditure arising from:

Responsibility for housing to buy and rent; preventing homelessness, rough sleepers and supporting people to stay in their homes; Local Authority housing provision in relation to domestic abuse; building standards; provision for additional borrowing by local authorities to fund new housing; planning; Right to Buy, including pilots; support for home owners and home ownership; Planning Inspectorate; encouraging action at neighbourhood level; tenant empowerment; promoting local environmental improvement including architecture; support for and set up of Urban Development Corporations.

Responsibility for regeneration, commercial property, Enterprise Zones, and economic growth at the local level; Regional Growth Fund; European Structural Funds including the European Regional Development Fund and Interregional assistance (INTERREG), including provision for recognition of ineligible expenditure, write-offs, foreign exchange movements (or foreign exchange contracts) and financial corrections as part of a consequence of running the programme; Olympic Park legacy; land stabilisation; zero carbon and climate change; Local Growth Fund, paid to an accountable body for each Local Enterprise Partnership; LEP core funding.

Responsibility for support for Local Authorities; new burdens; controlling migration; funding related to devolution deals; transitional relief; emergency assistance; financial support in response to flooding and for flood recovery; improvement, transformation and efficiency; intervention action and capacity building in local authorities; local government reviews and revisions to administrative and electoral boundaries; payments to specified bodies, including the Valuation Office Agency and the Greater London Authority; Private Finance Initiative Special Grant; the closure of the Audit Commission. Encouraging race, gender and faith equality; tackling extremism and promoting cohesive communities; memorials and remembrance.

Supporting Troubled Families; preventing child sexual exploitation; legacy issues around Fire Regional Control Centres and the Fire Service College trading fund.

Analytical services; the Queen Elizabeth II Conference Centre trading fund; personal injury compensation claims by employees (including those employed by predecessor departments); subscriptions and contributions to international organisations; shared service providers to the Department; legacy programmes.

Administration of the Department for Communities and Local Government, its Arm's Length Bodies (ALBs) and associated offices; publicity, promotion and publications; communications; purchase, acquisition, hire, lease and rent of land, buildings, plant, equipment, machinery, vehicles and capital assets; special payments; closure of these organisations.

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

*Supporting Grenfell Tower residents; supporting victims of the Grenfell Fire; and supporting charities working with Grenfell victims; following the identification of defective Aluminium Composite Material cladding in a number of high rise buildings across the country DCLG will lead on behalf of Government in identifying and monitoring the rectification of safety issues. Activities will include; identifying buildings which are of concern; provide recommendations on any immediate action needed to address concerns and supporting Local Authority landlords experiencing financial difficulties. The Department will also be responsible for leading on the implementation of any findings, where relevant to building safety and the overall control environment from the independent review of Building Regulation led by Dame Judith Hackitt, the judge led public inquiry into the Grenfell Tower Fire or the police investigation into the Grenfell Tower Fire; acquisition and disposal of land; administration of the Ministry of Housing, Communities and Local Government, its ALBs and associated offices.

Income arising from:

Responsibility for housing to buy and rent; preventing homelessness, rough sleepers and supporting people to stay in their homes; Local Authority housing provision in relation to domestic abuse; building standards; provision for additional borrowing by local authorities to fund new housing; planning; Right to Buy, including pilots; support for home owners and home ownership; Planning Inspectorate; encouraging action at neighbourhood level; tenant empowerment; promoting local environmental improvement including architecture; support for and set up of Urban Development Corporations.

Responsibility for regeneration, commercial property, Enterprise Zones, and economic growth at the local level; Regional Growth Fund; European Structural Funds including the European Regional Development Fund and Interregional assistance (INTERREG), including provision for recognition of ineligible expenditure, write-offs, foreign exchange movements (or foreign exchange contracts) and financial corrections as part of a consequence of running the programme; Olympic Park legacy; land stabilisation; zero carbon and climate change; Local Growth Fund, paid to an accountable body for each Local Enterprise Partnership; LEP core funding.

Responsibility for support for Local Authorities; new burdens; controlling migration; funding related to devolution deals; transitional relief; emergency assistance; financial support in response to flooding and for flood recovery; improvement, transformation and efficiency; intervention action and capacity building in local authorities; local government reviews and revisions to administrative and electoral boundaries; payments to specified bodies including the Valuation Office Agency and the Greater London Authority; Private Finance Initiative Special Grant; the closure of the Audit Commission. Responsibility for decentralising power to citizens and communities; promoting race, gender and faith equality; tackling extremism and promoting cohesive communities; memorials and remembrance; Troubled Families; child sexual exploitation; legacy issues around Fire Regional Control Centres; the Fire Service College trading fund.

Analytical services; the Queen Elizabeth II Conference Centre trading fund; personal injury compensation claims by exemployees (including those employed by predecessor departments); subscriptions and contributions to international organisations; shared service providers to the Department; legacy programmes.

Administration of the Department for Communities and Local Government, its Arm's Length Bodies (ALBs) and associated offices; publicity, promotion and publications; communications; purchase, acquisition, hire, lease and rent of land, buildings, plant, equipment, machinery, vehicles and capital assets; special payments.

Income arising from local authorities, housing associations, ALBs and other government departments.

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

* Acquisition and disposal of land; administration of the Ministry of Housing, Communities and Local Government, its ALBs and associated offices.

Departmental Expenditure Limit - MHCLG Local Govt:

Expenditure arising from:

Financial support to local authorities; including Revenue Support Grant and Business Rates Retention; Autumn Statement Business Rate Relief Measures; Localising Council Tax Support; Emergency Assistance; Elected Mayors; New Homes Bonus Adjustment grant; payments to Specified Bodies; Private Finance Initiative Special grant; Adult Social Care Implementation grant; Independent Living Fund grant; payments relating to the Better Care Fund and Adult Social Care; Rural Services Delivery grant; Devolution Funding; Transitional Funding.

Income arising from:

* Business Rate Relief Measures.

Annually Managed Expenditure:

Expenditure arising from:

Overhanging debt payments on disposal of Local Authority housing stock; loan charges; repayments of excess contributions made by Local Authorities in respect of non-domestic rates; Planning Inspectorate; business rates retention; provisions and impairments; exchange rate movements; hedging; operation of financial instruments (including guarantees); movements arising from pension schemes of ALBs; other public bodies not classified as ALBs and setting up of new Development Corporations.

Income arising from:

Business rates retention.

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

† In the Main Estimate 2017-18 this Estimate was titled Department for Communities and Local Government.

†† Responsibility for home buying policy, including estate agent regulation, was transferred from the Department for Business, Energy and Industrial Strategy on 20 July 2017. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- (a) Departmental Expenditure Limit - Resource (voted) is increased by £91,000; and
- (b) the Net Cash Requirement is increased by £91,000.

††† Responsibility for commonhold law was transferred from the Ministry of Justice on 20 July 2017. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- (a) Departmental Expenditure Limit - Resource (voted) is increased by £14,000; and
- (b) the Net Cash Requirement is increased by £14,000.

Part II: Changes Proposed

£'000

| Net Resources | | | | | | Net Capital | | |
|--|-----------|---------|----------|---------|-----------|--------------|-----------------|-----------|
| Present | | Changes | | Revised | | Present | Changes | Revised |
| Admin | Prog | Admin | Prog | Admin | Prog | 7 | 8 | 9 |
| 1 | 2 | 3 | 4 | 5 | 6 | | | |
| Spending in DEL - MHCLG Housing and Communities | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 266,163 | 2,644,174 | 5,728 | -476,361 | 271,891 | 2,167,813 | 6,512,343 | 484,352 | 6,996,695 |
| <i>of which:</i> | | | | | | | | |
| A Local Government & Public Services | | | | | | | | |
| - | 76,980 | - | 13,332 | - | 90,312 | 372,300 | 71,149 | 443,449 |
| B Housing & Planning | | | | | | | | |
| 36,046 | 1,964,580 | 265 | -231,740 | 36,311 | 1,732,840 | 890,976 | -553,020 | 337,956 |
| C Decentralisation & Local Growth | | | | | | | | |
| - | 218,095 | - | -90,334 | - | 127,761 | 1,423,540 | 27,332 | 1,450,872 |
| D Troubled Families | | | | | | | | |
| - | 239,000 | - | -42,028 | - | 196,972 | - | 832 | 832 |
| E Research, Data & Trading Funds | | | | | | | | |
| - | 36,927 | - | 1,056 | - | 37,983 | 5,970 | -1,202 | 4,768 |
| F DCLG Staff, Building and Infrastructure Costs | | | | | | | | |
| 170,331 | 2,500 | 14,285 | 440 | 184,616 | 2,940 | 13,198 | - | 13,198 |
| G Local Government & Public Services (ALB)(Net) | | | | | | | | |
| 17,862 | - | -141 | - | 17,721 | - | 550 | - | 550 |
| H Housing & Planning (ALB)(Net) | | | | | | | | |
| 41,924 | 95,300 | -8,681 | -116,295 | 33,243 | -20,995 | 3,788,429 | 956,641 | 4,745,070 |
| Departmental Unallocated Provision | | | | | | | | |
| - | 10,792 | - | -10,792 | - | - | 17,380 | -17,380 | - |
| Total Spending in DEL - MHCLG Housing and Communities | | | | | | | 484,352 | |
| | | | | | | 5,728 | -476,361 | |
| Spending in DEL - MHCLG Local Govt | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | 6,728,133 | - | -10,494 | - | 6,717,639 | - | - | - |
| <i>of which:</i> | | | | | | | | |
| I Revenue Support Grant | | | | | | | | |
| - | 3,820,502 | - | -21,000 | - | 3,799,502 | - | - | - |
| J Other Grants and Payments | | | | | | | | |
| - | 2,882,631 | - | 26,251 | - | 2,908,882 | - | - | - |
| K Business Rates Retention | | | | | | | | |
| - | 25,000 | - | -15,745 | - | 9,255 | - | - | - |
| Total Spending in DEL - MHCLG Local Govt | | | | | | | | |
| | | | | | | - | -10,494 | |

Part II: Changes Proposed

£'000

| Net Resources | | | | | | Net Capital | | |
|---|------------|---------|----------|---------|------------|-------------|---------|---------|
| Present | | Changes | | Revised | | Present | Changes | Revised |
| Admin | Prog | Admin | Prog | Admin | Prog | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | 15,580,114 | - | 778,069 | - | 16,358,183 | - | - | - |
| <i>of which:</i> | | | | | | | | |
| L Housing & Planning | | | | | | | | |
| - | 764 | - | 35,200 | - | 35,964 | - | - | - |
| N DCLG Staff, Building and Infrastructure Costs | | | | | | | | |
| - | -2,284 | - | 47,620 | - | 45,336 | - | - | - |
| O Non-Domestic Rates Outturn Adjustments | | | | | | | | |
| - | 300,000 | - | -218,914 | - | 81,086 | - | - | - |
| P Local Government & Public Services (ALB)(Net) | | | | | | | | |
| - | 2,307 | - | 155 | - | 2,462 | - | - | - |
| Q Housing & Planning (ALB)(Net) | | | | | | | | |
| - | 532,939 | - | -82,975 | - | 449,964 | - | - | - |
| R Business Rates Retention | | | | | | | | |
| - | 14,738,288 | - | 996,983 | - | 15,735,271 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | - | 778,069 | | | | | |
| Total for Estimate | | | | | | | | |
| | | 5,728 | 291,214 | | | 484,352 | | |
| <i>of which:</i> | | | | | | | | |
| Voted expenditure | | | | | | | | |
| | | 5,728 | 291,214 | | | 484,352 | | |
| Non-voted expenditure | | | | | | | | |
| | | - | - | | | - | | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|---------------|-----------|---------------|
| Net Cash Requirement | 18,588,949 | 1,618,448 | 20,207,397 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|--|----------------|----------------|------------------|-----------------|------------------|------------------|-----------------|------------------|
| Resources | | | | | | Capital | | |
| Administration | | | Programme | | | | | |
| Gross 1 | Income 2 | Net 3 | Gross 4 | Income 5 | Net 6 | Gross 7 | Income 8 | Net 9 |
| Spending in DEL - MHCLG Housing and Communities | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 321,194 | -49,303 | 271,891 | 2,332,220 | -164,407 | 2,167,813 | 7,533,110 | -536,415 | 6,996,695 |
| <i>of which:</i> | | | | | | | | |
| A Local Government & Public Services | | | | | | | | |
| - | - | - | 91,863 | -1,551 | 90,312 | 458,311 | -14,862 | 443,449 |
| B Housing & Planning | | | | | | | | |
| 45,804 | -9,493 | 36,311 | 1,735,810 | -2,970 | 1,732,840 | 780,286 | -442,330 | 337,956 |
| C Decentralisation & Local Growth | | | | | | | | |
| - | - | - | 285,447 | -157,686 | 127,761 | 1,529,095 | -78,223 | 1,450,872 |
| D Troubled Families | | | | | | | | |
| - | - | - | 196,972 | - | 196,972 | 832 | - | 832 |
| E Research, Data & Trading Funds | | | | | | | | |
| - | - | - | 38,983 | -1,000 | 37,983 | 5,768 | -1,000 | 4,768 |
| F DCLG Staff, Building and Infrastructure Costs | | | | | | | | |
| 224,426 | -39,810 | 184,616 | 4,140 | -1,200 | 2,940 | 13,198 | - | 13,198 |
| G Local Government & Public Services (ALB)(Net) | | | | | | | | |
| 17,721 | - | 17,721 | - | - | - | 550 | - | 550 |
| H Housing & Planning (ALB)(Net) | | | | | | | | |
| 33,243 | - | 33,243 | -20,995 | - | -20,995 | 4,745,070 | - | 4,745,070 |
| <i>Departmental Unallocated Provision</i> | | | | | | | | |
| - | - | - | - | - | - | - | - | - |
| Total Spending in DEL - MHCLG Housing and Communities | | | | | | | | |
| 321,194 | -49,303 | 271,891 | 2,332,220 | -164,407 | 2,167,813 | 7,533,110 | -536,415 | 6,996,695 |
| Spending in DEL - MHCLG Local Govt | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 6,720,679 | -3,040 | 6,717,639 | - | - | - |
| <i>of which:</i> | | | | | | | | |
| I Revenue Support Grant | | | | | | | | |
| - | - | - | 3,799,502 | - | 3,799,502 | - | - | - |
| J Other Grants and Payments | | | | | | | | |
| - | - | - | 2,911,922 | -3,040 | 2,908,882 | - | - | - |
| K Business Rates Retention | | | | | | | | |
| - | - | - | 9,255 | - | 9,255 | - | - | - |
| Total Spending in DEL - MHCLG Local Govt | | | | | | | | |
| - | - | - | 6,720,679 | -3,040 | 6,717,639 | - | - | - |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|---|---------|---------|-------------------|-------------------|-------------------|----------------|----------|-----------|
| Resources | | | | | | Capital | | |
| Administration | | | Programme | | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 19,318,102 | -2,959,919 | 16,358,183 | - | - | - |
| <i>of which:</i> | | | | | | | | |
| L Housing & Planning | | | | | | | | |
| - | - | - | 35,964 | - | 35,964 | - | - | - |
| M Research, Data and Trading Funds | | | | | | | | |
| - | - | - | 8,100 | - | 8,100 | - | - | - |
| N DCLG Staff, Building and Infrastructure Costs | | | | | | | | |
| - | - | - | 45,336 | - | 45,336 | - | - | - |
| O Non-Domestic Rates Outturn Adjustments | | | | | | | | |
| - | - | - | 81,086 | - | 81,086 | - | - | - |
| P Local Government & Public Services (ALB)(Net) | | | | | | | | |
| - | - | - | 2,462 | - | 2,462 | - | - | - |
| Q Housing & Planning (ALB)(Net) | | | | | | | | |
| - | - | - | 449,964 | - | 449,964 | - | - | - |
| R Business Rates Retention | | | | | | | | |
| - | - | - | 18,695,190 | -2,959,919 | 15,735,271 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 19,318,102 | -2,959,919 | 16,358,183 | - | - | - |
| Total for Estimate | | | | | | | | |
| 321,194 | -49,303 | 271,891 | 28,371,001 | -3,127,366 | 25,243,635 | 7,533,110 | -536,415 | 6,996,695 |
| <i>of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 321,194 | -49,303 | 271,891 | 28,371,001 | -3,127,366 | 25,243,635 | 7,533,110 | -536,415 | 6,996,695 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|--------------------|------------------|--------------------|
| Net Resource Requirement | 25,218,584 | 296,942 | 25,515,526 |
| Net Capital Requirement | 6,512,343 | 484,352 | 6,996,695 |
| Accruals to cash adjustments | -13,141,978 | 837,154 | -12,304,824 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | -4,479,311 | -748,704 | -5,228,015 |
| Add cash grant-in-aid | 3,396,698 | 949,805 | 4,346,503 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -15,896 | -82,181 | -98,077 |
| New provisions and adjustments to previous provisions | -2,294 | - | -2,294 |
| Departmental Unallocated Provision | -28,172 | 28,172 | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -14,508,135 | -100,006 | -14,608,141 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | 328,000 | -28,000 | 300,000 |
| Increase (-) / Decrease (+) in creditors | 2,163,318 | 818,068 | 2,981,386 |
| Use of provisions | 3,814 | - | 3,814 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 18,588,949 | 1,618,448 | 20,207,397 |

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

| | £'000 |
|---|-------------------|
| | 2017-18 |
| | Plans |
| Gross Administration Costs | 316,473 |
| <i>Less:</i> | |
| Administration DEL (MHCLG Housing and Communities) Income | -49,303 |
| Administration DEL (MHCLG Local Govt) Income | - |
| Net Administration Costs | 267,170 |
| Gross Programme Costs | 31,125,868 |
| <i>Less:</i> | |
| Programme DEL (MHCLG Housing and Communities) Income | -700,822 |
| Programme DEL (MHCLG Local Govt) Income | -3,040 |
| Programme AME Income | -2,959,919 |
| Non-budget income | -182,000 |
| Net Programme Costs | 27,280,087 |
| Total Net Operating Costs | 27,547,257 |
| <i>Of which:</i> | |
| Resource DEL (MHCLG Housing and Communities) | 2,433,483 |
| Resource DEL (MHCLG Local Govt) | 6,717,639 |
| Capital DEL (MHCLG Local Govt) | - |
| Capital DEL (MHCLG Housing and Communities) | 2,711,749 |
| Resource AME | 16,364,404 |
| Capital AME | - |
| Non-budget | -680,018 |
| <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 | -2,031,731 |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | 680,018 |
| Other adjustments | -680,018 |
| Total Resource Budget | 25,515,526 |
| <i>Of which:</i> | |
| Resource DEL (MHCLG Local Govt) | 6,717,639 |
| Resource DEL (MHCLG Housing and Communities) | 2,439,704 |
| Resource AME | 16,358,183 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 25,515,526 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL - MHCLG Housing and Communities

-213,710

Of which:

Administration

Sales of Goods and Services

-49,303

Of which:

B: Housing & Planning

-9,493

F: DCLG Staff, Building and Infrastructure Costs

-39,810

Total Administration

-49,303

Programme

EU Grants Received

-153,000

Of which:

C: Decentralisation & Local Growth

-153,000

Sales of Goods and Services

-1,200

Of which:

F: DCLG Staff, Building and Infrastructure Costs

-1,200

Interest and Dividends

-2,566

Of which:

A: Local Government & Public Services

-673

B: Housing & Planning

-893

E: Research, Data & Trading Funds

-1,000

Other Grants

-4,716

Of which:

B: Housing & Planning

-30

C: Decentralisation & Local Growth

-4,686

Other Income

-2,925

Of which:

A: Local Government & Public Services

-878

B: Housing & Planning

-2,047

Total Programme

-164,407

Voted Resource DEL - MHCLG Local Govt

-3,040

Of which:

Programme

Other Grants

-3,040

Of which:

J: Other Grants and Payments

-3,040

Total Programme

-3,040

Voted Resource AME

-2,959,919

Of which:

Programme

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

| | |
|--|-------------------|
| Other Grants | -2,959,919 |
| <i>Of which:</i> | |
| K: Business Rates Retention | -2,959,919 |
| Total Programme | -2,959,919 |
| Total Voted Resource Income | -3,176,669 |
| Voted Capital DEL - MHCLG Housing and Communities | -536,415 |
| <i>Of which:</i> | |
| Programme | |
| EU Grants Received | -66,000 |
| <i>Of which:</i> | |
| C: Decentralisation & Local Growth | -66,000 |
| Sales of Goods and Services | -1,000 |
| <i>Of which:</i> | |
| E: Research, Data & Trading Funds | -1,000 |
| Other Grants | -469,415 |
| <i>Of which:</i> | |
| A: Local Government & Public Services | -14,862 |
| B: Housing & Planning | -442,330 |
| C: Decentralisation & Local Growth | -12,223 |
| Total Programme | -536,415 |
| Total Voted Capital Income | -536,415 |

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

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

£'000

| | Present Plans | | Changes | | Revised Plans | |
|--|-----------------|-----------------|----------------|----------------|-----------------|-----------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Income in budgets surrendered to the Consolidated Fund (resource) | - | - | - | - | - | - |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | - | - | - | - |
| Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | -621,230 | -621,230 | -58,788 | -58,788 | -680,018 | -680,018 |
| Total | -621,230 | -621,230 | -58,788 | -58,788 | -680,018 | -680,018 |

Detailed description of CFER sources

£'000

| | Present Plans | | Changes | | Revised Plans | |
|---------------------------------|-----------------|-----------------|----------------|----------------|-----------------|-----------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Non-Budget | | | | | | |
| Capital Pooled Housing Receipts | -182,000 | -182,000 | - | - | -182,000 | -182,000 |
| HCA Housing Supply: Help to Buy | -439,230 | -439,230 | -58,788 | -58,788 | -498,018 | -498,018 |
| Total | -621,230 | -621,230 | -58,788 | -58,788 | -680,018 | -680,018 |

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Melanie Dawes

Executive Agency Accounting Officers:

Sarah Richards Planning Inspectorate

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

ALB Accounting Officers:

| | |
|-----------------|--|
| Nick Walkley | Homes and Communities Agency |
| David Connolly | The Housing Ombudsman |
| Anthony Essien | The Leasehold Advisory Service |
| Nigel Ellis | Commission for Local Administration in England |
| Antonio Masella | Valuation Tribunal Service |
| Ian Piper | Ebbsfleet Development Corporation |

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-aid |
|---------------------------------------|--|----------------|------------------|------------------|
| H, Q | Homes and Communities Agency | 456,004 | 4,212,336 | 4,289,004 |
| H, Q | The Housing Ombudsman | 436 | 308 | - |
| H | The Leasehold Advisory Service | 1,341 | 27 | 1,368 |
| G, P | Commission for Local Administration in England | 12,447 | 50 | 10,415 |
| G, P | Valuation Tribunal Service | 7,736 | 500 | 7,667 |
| H, Q | Ebbsfleet Development Corporation | 4,431 | 34,381 | 38,049 |
| Total | | 482,395 | 4,247,602 | 4,346,503 |

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|---|----------------|
| STATUTORY | |
| Claim for repair or repurchase of defective Right to Buy homes sold by local authorities between 1980 and 1985. | 250 to 750 |
| NON STATUTORY | |
| The Ministry is party to a number of litigation cases with associated potential adverse costs. | 515 |
| Potential liabilities to the European Commission arising from current European legislation. | Unquantifiable |
| European Commission (ERDF) - potential losses arising from inability to recover ineligible expenditure arising as a result of the closure of 2007-2013 programme. | Unquantifiable |
| Commitment to fund potential shortfalls of land sale receipts of a Housing Association. | Up to 4,000 |
| Potential liability - details withheld for commercial reasons. | Up to 492 |
| Potential dilapidations provisions. | 750 |
| The Ministry has provided a Guarantee for the affordable housing sector, guaranteeing debt of no more than £3.5 billion. £2.3 billion had been drawn down as at 31st March 2017 and is covered by the guarantee scheme. | Unquantifiable |
| The Ministry has provided a Guarantee for the private rented sector, guaranteeing debt of no more than £3.5 billion. £0.2 billion had been drawn down as at 31st March 2017 and is covered by the guarantee scheme. | Unquantifiable |
| The Ministry provides a guarantee under the NewBuy scheme to underwrite a percentage of mortgage lending risk. These guarantees have been measured in accordance with IAS 37 as they do not fit the recognition criteria for a financial instrument under IAS 39. Any liability arising as measured under IAS 37 is considered too remote for recognition as a contingent liability at the date of these accounts but is disclosed for parliamentary reporting and accountability purposes. | Unquantifiable |
| The Mayor of London is now charging the Community Infrastructure Levy (CIL) across London in order to raise £300m between 2012-13 and 2018-19 for the Abbeywood Spur of Crossrail. There are two agreements in place (one between HMT and MHCLG (2007) and one between DfT and TfL (2008) that set out the circumstances in which the Government / MHCLG could be asked to make up any CIL funding shortfall). The MHCLG agreement does not place us under any contractual liability, but it does set out two tightly defined circumstances in which we could be asked to make up any shortfall in CIL receipts only. MHCLG will not accept any liability if TfL fail to raise the £300m for reasons related to anything other than legislation or policy around Mayoral CIL. | Unquantifiable |

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|--|----------------|
| <p>The Ministry has given an indemnity to the Official Receiver for the former Sahaviriya Steel Industries UK (SSI) Steel works site in Redcar, unlimited in value, to protect him against liabilities incurred in connection with activities undertaken by consultants carrying out site assessments activity on the site he had responsibility for keeping safe. An indemnity was also given to the South Tees Site Company (STSC) for the period when it held responsibility for keeping the site safe to cover all liabilities suffered or incurred as a result of the site assessment activity.</p> | Unquantifiable |
| <p>The Ministry's arms length bodies and executive agencies have recognised contingent liabilities in relation to high court challenges, assets, land and property for which the Ministry will be liable if they crystallise and exceed the financial capacity of the arm length body.</p> | Unquantifiable |
| <p>The Ministry provides a guarantee, should EU Commission funds be withdrawn, to fund 2014-20 European Regional Development Fund projects (including European Territorial Cooperation) signed before EU Exit, as announced by the Chancellor in 2016.</p> | Unquantifiable |

Ministry of Justice

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|---|-------------|------------|-------|
| RESERVE CLAIMS | | | |
| Section A - Drawdown from HM Treasury (HMT) to cover the loss of income from the delay in implementing new scheme of Probate Fees. | 250,000,000 | | |
| Section A - Drawdown from HMT to cover costs of repaying Office of the Public Guardian (OPG) Fees due to the Ministry having overcharged in previous years. | 16,000,000 | | |
| Section A - Drawdown from HMT in relation to Court Reform programme. | 77,000,000 | | |
| Section A - Drawdown from HMT to cover the costs of the Target Operating Model Team. Admin. | 1,000,000 | | |
| Section A - Drawdown from HMT to cover the costs of mitigating emerging risks within the Ministry. | 4,000,000 | | |
| BUDGET SWITCHES | | | |
| Section A Transfer from Capital to Resource. | 235,000,000 | | |
| MOG CHANGES | | | |
| Section A - Machinery of Government change transferring ownership of commonhold law to Department for Communities and Local Government. Admin. | | -14,000 | |

BUDGET COVER TRANSFERS

| | | |
|---|---------|------------|
| Section B - Transfer from HMCTS to HM Revenue & Customs in relation to the Tax Expansion Project. Admin. | | -4,355,000 |
| Section M - Transfer from Her Majesty's Prison and Probation Service (HMPPS) to Welsh Assembly Government in relation to the running of HMP Berwyn. Admin. | | -1,045,000 |
| Section A - Transfer to Office for National Statistics in relation to the Crime Survey in England and Wales. Admin. | | -401,000 |
| Section A - Transfer to Cabinet Office in relation to Crown Office Succession planning. Admin. | | -10,000 |
| Section A - Transfer from Cabinet Office in relation to the Cyber Security programme. Admin. | 800,000 | |
| Section B - Transfer from Department for Communities and Local Government to HMCTS in relation to the Housing Act. Admin. | 649,000 | |
| Section M - Transfer to HMPPS from Foreign and Commonwealth Office in relation to assistance in British Virgin Islands as a result of damage caused by Hurricane Irma | 290,000 | |
| Section A - Transfer from Home Office in relation to 3 staff moving to Facilities Management Function. | 239,000 | |
| Section A - Transfer from Department of Health in relation to Deaths in Custody. Admin. | 70,000 | |
| Section A - Bank Charges imposed by HM Treasury. Admin. | | -145,000 |

ADMIN TO PROGRAMME SWITCHES

| | | |
|---|------------|-------------|
| Section A to Section A - To account for switching budget from Admin to Programme. | 19,079,000 | -19,079,000 |
| Section K to Section K - To account for switching budget from Admin to Programme. | 6,886,000 | -6,886,000 |
| Section J to section J - To account for switching budget from Admin to Programme. | 34,913,000 | -34,913,000 |
| Section M to Section M - To account for switching budget from Admin to Programme. | 4,247,000 | -4,247,000 |

TRANSFERS BETWEEN SECTIONS

| | | |
|--|-------------|--------------|
| Section M to Section A - Transfer of Budget relating to the implementation of Functional Leadership. | 126,126,000 | -126,126,000 |
| Section D to Section M - Transfer of Youth Custodial Services from Youth Justice Board (YJB) to HMPPS. | 89,070,000 | -89,070,000 |
| Section A to Section J - Additional Funding to cover increased demand on Legal Aid. | 60,000,000 | -60,000,000 |
| Section M to Section A - Transfer of Budget relating to the implementation of Functional Leadership. | 41,501,000 | -41,501,000 |
| Section M to Section A - Transfer of Budget relating to the implementation of Functional Leadership. | 14,363,000 | -14,363,000 |
| Section J to Section A - Transfer of Budget relating to the implementation of Functional Leadership. | 12,935,000 | -12,935,000 |
| Section A to Section M - Electronic Monitoring Pilot. | 8,891,000 | -8,891,000 |
| Section M to Section A - Transfer Depreciation Funding to MOJ HQ no longer required. | 8,000,000 | -8,000,000 |
| Section M to Section A - Transfer of Budget relating to the implementation of Functional Leadership. | 7,831,000 | -7,831,000 |
| Section C to Section A - Transfer of Budget relating to the implementation of Functional Leadership. | 6,978,000 | -6,978,000 |
| Section M to Section A - Transfer of Budget relating to the implementation of Functional Leadership. | 6,000,000 | -6,000,000 |
| Section J to Section A - Transfer of Budget relating to the implementation of Functional Leadership. | 5,760,000 | -5,760,000 |
| Section M to Section A - Transfer of Commissioning to MOJ HQ from HMPPS. | 5,531,000 | -5,531,000 |
| Section M to Section A - Transfer of Commissioning to MOJ HQ from HMPPS. | 4,781,000 | -4,781,000 |
| Section M to Section A - Transfer of Budget relating to the implementation of Functional Leadership. | 4,777,000 | -4,777,000 |
| Section A to Section M - Phase 1 Youth Justice Reform Programme. | 3,938,000 | -3,938,000 |
| Section D to Section A - Transfer of Depreciation Budget. | 2,958,000 | -2,958,000 |
| Section A to Section L - Additional funding. | 2,846,000 | -2,846,000 |
| Section M to Section A - Funding for Youth Justice reform no longer required. | 2,496,000 | -2,496,000 |
| Section K to Section A - Transfer of Budget relating to the implementation of Functional Leadership. | 2,069,000 | -2,069,000 |
| Section D to Section M - Transfer of Youth Custodial Services from YJB to HMPPS - Depreciation Costs. | 1,800,000 | -1,800,000 |
| Section M to Section A - Transfer of Budget relating to the implementation of Functional Leadership. | 1,762,000 | -1,762,000 |
| Section A to Section J - Additional Project funding. | 1,748,000 | -1,748,000 |

| | | |
|--|-----------|------------|
| Section L to Section A - Transfer of Budget for Apprenticeship Levy. | 1,727,000 | -1,727,000 |
| Section A to Section B - Transfer of Funding relating to recently introduced Judicial Retention Allowance. | 1,300,000 | -1,300,000 |
| Section M to Section A - Transfer of Commissioning to MOJ HQ from HMPPS. | 970,000 | -970,000 |
| Section M to Section A - Transfer of Budget relating to the implementation of Functional Leadership. | 933,000 | -933,000 |
| Section M to Section A - Transfer of Budget relating to the implementation of Functional Leadership. | 900,000 | -900,000 |
| Section M to Section A - Transfer of Prisoner Escort and Custody Service (PECS) Re compete Staff. | 670,000 | -670,000 |
| Section C to Section A - Transfer of Budget relating to the implementation of Functional Leadership. | 669,000 | -669,000 |
| Section M to Section A - Transfer of Budget relating to the implementation of Functional Leadership. | 567,000 | -567,000 |
| Section D to Section A - Transfer of Commissioning services from YJB to MoJ HQ. | 516,000 | -516,000 |
| Section C to Section A - Transfer of Budget relating to the implementation of Functional Leadership. | 508,000 | -508,000 |
| Section A to Section G - Additional Funding for Judicial Appointments Commission for recruitment. | 500,000 | -500,000 |
| Section M to Section A - Residual Research Responsibilities. | 424,000 | -424,000 |
| Section M to Section A - Transfer of Commissioning to MOJ HQ from HMPPS. | 422,000 | -422,000 |
| Section J to Section A - Transfer of Budget relating to the implementation of Functional Leadership. | 411,000 | -411,000 |
| Section A to Section B - Transfer of Funding from Judicial Office to backfill for 2017 Recorder appraisal. | 328,000 | -328,000 |
| Section M to Section A - Transfer of Commissioning to MOJ HQ from HMPPS. | 327,000 | -327,000 |
| Section K to Section A - Transfer of Budget relating to the implementation of Functional Leadership. | 284,000 | -284,000 |
| Section M to Section A - Funding of the Operational Delivery Group. | 233,000 | -233,000 |
| Section M to Section A - Transfer of Estates team to Prison Estates Transformation Programme (PETP). | 220,000 | -220,000 |
| Section A to Section M - Cambridge contract (research costs). | 220,000 | -220,000 |
| Section M to Section A - Transfer of Funding for Strategy Team. | 194,000 | -194,000 |
| Section M to Section A - Transfer costs of Government Internal Audit and Analysis (GIAA). | 184,000 | -184,000 |
| Section M to Section A - Transfer of Commissioning to MOJ HQ from HMPPS. | 180,000 | -180,000 |
| Section J to Section A - Transfer of Budget relating to the implementation of Functional Leadership. | 175,000 | -175,000 |

| | | |
|--|---------|----------|
| Section M to Section A - Transfer of Staff. | 258,000 | -258,000 |
| Section M to Section A - Transfer of Funding for Electronic Monitoring. | 111,000 | -111,000 |
| Section M to Section A - Transfer of Commissioning to MOJ HQ from HMPPS. | 101,000 | -101,000 |
| Section C to Section A - Transfer of Budget relating to the implementation of Functional Leadership. | 70,000 | -70,000 |
| Section B to Section A - Judicial College costs re Housing Act. | 47,000 | -47,000 |
| Section B to Section A - Transfer costs of Government Internal Audit and Analysis (GIAA). | 40,000 | -40,000 |
| Section A to Section L - Additional Depreciation costs. | 39,000 | -39,000 |
| Section M to Section A - Prison Protection and Safer Custody. | 38,000 | -38,000 |
| Section B to Section A - Project Race. | 29,000 | -29,000 |
| Section D to Section A - Transfer of back office functions associated with Youth Custodial Services under functional leadership | 28,000 | -28,000 |
| Section J to Section A - Transfer costs of Government Internal Audit and Analysis (GIAA). | 20,000 | -20,000 |
| Section C to Section A - Transfer of Budget relating to the implementation of Functional Leadership. | 18,000 | -18,000 |
| Section C to Section A - Transfer of Budget relating to the implementation of Functional Leadership. | 13,000 | -13,000 |
| Section A to Section J - Increase in Overall Funding to Legal Aid Agency (LAA). | 11,000 | -11,000 |
| Section M to Section A - Reduction in Overall Funding to HMPPS. | 7,000 | -7,000 |
| Section A to Section B - Transfer of Travel & Subsistence funding from MOJ Judicial Office for Circuit Judge Attendance. | 7,000 | -7,000 |
| Section D to Section A - Transfer of back office functions associated with Youth Custodial Services under functional leadership. | 5,000 | -5,000 |
| Section A to Section L - Additional Depreciation costs in Children and Family Court Advisory and Support Service (Cafcass). | 4,000 | -4,000 |
| Section D to Section A - Reduction in Overall Funding to YJB. | 1,000 | -1,000 |
| Section F to Section A - Reduction in Overall Funding to Criminal Cases Review Commission (CCRC). | 1,000 | -1,000 |
| Section A to Section G - Increase in Overall Funding for Judicial Appointments Commission (JAC). | 1,000 | -1,000 |
| Section A to Section I - Increase in Overall Funding to Legal Services Board (LSB). | 1,000 | -1,000 |
| Section A to Section K - Increase in Overall Funding to Criminal Injuries Compensation Authority Agency (CICA). | 1,000 | -1,000 |

TRANSFER FROM NON VOTED TO VOTED

| | | | |
|---|----------------------|---------------------|--------------------|
| Section N to Section B - Adjustment to Higher Judicial Salaries. | 3,923,000 | | |
| Section I to Section O - Change in expected Consolidated Fund Extra Receipts (CFER) income for LSB. | | -57,000 | |
| Total change in Resource DEL (Voted) | 1,089,970,000 | -507,026,000 | 582,944,000 |
| Section N to Section B - Adjustment to Higher Judicial Salaries. | | -3,923,000 | |
| Section I to Section O - Change in expected Consolidated Fund Extra Receipts (CFER) income for LSB. | 57,000 | | |
| Total change in Resource DEL (Non-Voted) | 57,000 | -3,923,000 | -3,866,000 |
| Section R to Section Q - Reduction in provisions required for HMCTS. | 7,469,000 | -7,468,000 | |
| Section R to Section Q - Reduction in impairment budget required by HMCTS. | 66,353,000 | -66,353,000 | |
| Section Q to Section U - Additional AME Requirement for LAA. | 50,000,000 | -50,000,000 | |
| Section Q to Section V - Additional AME Requirement for Cafcass. | 8,890,000 | -8,890,000 | |
| Total change in Resource AME (Voted) | 132,712,000 | -132,711,000 | 1,000 |

RESERVE CLAIMS

| | | | |
|--|------------|--|--|
| Section A - Drawdown from HMT to cover the costs of mitigating emerging risks within the Ministry. | 10,000,000 | | |
|--|------------|--|--|

BUDGET SWITCHES

| | | | |
|--|--|--------------|--|
| Section A Transfer from Capital to Resource. | | -235,000,000 | |
|--|--|--------------|--|

BUDGET EXCHANGE

| | | | |
|---|--|--------------|--|
| Section A Surrender Capital for Future years. | | -103,000,000 | |
|---|--|--------------|--|

BUDGET COVER TRANSFERS

| | |
|---|------------|
| Transfer from Department for Communities and Local Government in relation to properties sold to the Homes and Community Agency. | 10,717,000 |
|---|------------|

TRANSFERS BETWEEN SECTIONS

| | | |
|--|-------------|--------------|
| Section M to Section A - Clawback of Budget | 131,000,000 | -131,000,000 |
| Section B to Section A - Reduction in Capital funding for Transforming Compliance and Enforcement Programme (TCEP) and other projects. | 7,700,000 | -7,700,000 |
| Section M to Section A - Transfer of Budget relating to the implementation of Functional Leadership. | 3,370,000 | -3,370,000 |
| Section J to Section A - Transfer of Budget relating to the implementation of Functional Leadership. | 2,820,000 | -2,820,000 |
| Section J to Section A - Transfer of Budget relating to the implementation of Functional Leadership. | 2,560,000 | -2,560,000 |
| Section J to Section A - Transfer of Budget relating to the implementation of Functional Leadership. | 1,576,000 | -1,576,000 |
| Section M to Section A - Reduction in capital funding for Electronic Monitoring Project. | 1,500,000 | -1,500,000 |
| Section A to Section M - Electronic Monitoring Pilot. | 1,388,000 | -1,388,000 |
| Section A to Section M - Capital Budget for Drug Recovery Project. | 1,135,000 | -1,135,000 |
| Section M to Section A - Transfer of capital funding for Sobriety pilots to Digital. | 1,000,000 | -1,000,000 |
| Section M to Section A - Transfer of Budget relating to the implementation of Functional Leadership. | 1,000,000 | -1,000,000 |
| Section D to Section M - Transfer of Youth Custodial Services from YJB to HMPPS. | 1,000,000 | -1,000,000 |
| Section J to Section A - Transfer of Capital Budget to Digital. | 867,000 | -867,000 |
| Section B to Section A - Transfer of Capital funding to Digital. | 600,000 | -600,000 |
| Section A to Section M - Capital Budget for Youth Justice Reform Programme. | 600,000 | -600,000 |
| Section E to Section M - Transfer of capital Budget for Prisoner and Probation User Database (PPUD) system to HMPPS. | 348,000 | -348,000 |
| Section C to Section A - reduction in capital funding required by OPG. | 320,000 | -320,000 |
| Section A to Section M - Capital Budget for Project Bentham. | 250,000 | -250,000 |
| Section A to Section G - Additional Capital funding. | 70,000 | -70,000 |

| | | | |
|--|--------------------|---------------------|---------------------|
| Section J to Section A - Transfer of Budget relating to the implementation of Functional Leadership. | 7,000 | -7,000 | |
| Total change in Capital DEL (Voted) | 179,828,000 | -497,111,000 | -317,283,000 |
| As a result of the Resource and Capital Changes above. | 265,733,000 | | |
| Additional Working Capital. | 255,000,000 | | |
| Total change in Net Cash Requirement | 520,733,000 | - | 520,733,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|--------------------|------------|--------------|
| Departmental Expenditure Limit | | | |
| Resource † | 582,944,000 | -3,866,000 | 579,078,000 |
| Capital | -317,283,000 | - | -317,283,000 |
| Annually Managed Expenditure | | | |
| Resource | 1,000 | - | 1,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 582,945,000 | -3,866,000 | 579,079,000 |
| Capital | -317,283,000 | - | -317,283,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement † | 520,733,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by Ministry of Justice on:

Departmental Expenditure Limit:Expenditure arising from:

Administration of Ministry of Justice HQ and associated offices; administration of judicial pay and training; administration of the judicial pension scheme; joint initiatives in the criminal justice system and other legal services; human rights, citizen and youth engagement; conduct of MoJ's European and international business in the justice and home affairs field; managing MoJ's preparations for exiting the European Union; management of the UK's relationship with the Crown Dependencies; UK payments to the Hague Conference on Private International Law; UK payments to Group of States against Corruption (GRECO); payments to Police and Crime Commissioners and other justice system support providers ; judicial exchange programme; payments to British Institute of International and Comparative Law and bilateral training projects with other national governments; wider market initiatives; payments and grants to Local Authorities; loan charge payments to Local Authorities; payments to other government departments; depreciation and other non-cash costs falling in DEL; policy on coroner and cremation services and associated support to Local Authorities; applications for exhumations; cremated repatriated remains and the closing of burial grounds; payments in respect of public inquests and inquiries.

Costs of operating the following executive arm's length bodies: Criminal Cases Review Commission for England, Wales and Northern Ireland; Children and Family Court Advisory and Support Service (Cafcass); Judicial Appointments Commission; Legal Services Board; Office of Legal Complaints; Parole Board and Youth Justice Board.

Costs of operating and continued liaison with the following advisory arm's length bodies: Advisory Committees on Justices of the Peace in England and Wales; Assessor of Compensation for Miscarriages of Justice; Chief Coroner's Office; Civil Justice Council; Civil Procedure Rule Committee; Commissioner for Victims and Witnesses; Criminal Procedure Rule Committee; Family Justice Council; Family Procedure Rule Committee; Independent Advisory Panel on Deaths in Custody; Independent Monitoring Boards of Prisons, Immigration Removal Centres and Short Term Holding Facilities; Judicial Appointments and Conduct Ombudsman; Judicial College; Judicial Conduct and Investigations Office; Judicial Office; Law Commission; Office of HM Inspectorate of Prisons for England and Wales; Office of HM Inspectorate of Probation; Office of the Judge Advocate General; Prison Service Pay Review Body; Office of the Official Solicitor; Office of the Prisons and Probation Ombudsman for England and Wales; Public Trustee; Sentencing Council for England and Wales; Tribunal Procedure Rules Committee.

Her Majesty's Prison and Probation Service including payments to Community Rehabilitation Companies; payments in respect of Electronic Monitoring and Prison Escort and Custody Service; payments to providers in respect of Payment by Results (PBR) programmes; the prevention and treatment of drug abuse; provision of education and learning service for prisoners; counter terrorism and intelligence; secure accommodation placements; public and private prisons; Prison Service College; grants to 'prisoners' abroad and welfare to work schemes.

HM Courts and Tribunal Service; Court of Protection; Office of the Public Guardian, Court Funds Office; Criminal Injuries Compensation Authority including payments to victims of overseas terrorism; Legal Aid Agency including costs paid from central funds.

* Gov Facility Services Limited

Income arising from:

Civil and Family Court fee income; fine income; retention of legacy criminal court charging income; tribunals fee income; netting off of receipts retained in accordance with the fine incentive scheme; receipts relating to the asset recovery incentive scheme; receipts from the victims surcharge; pre-1990 loan charge debt payments; receipts retained in relation to the costs of fine enforcement; fees charged by the Public Trustee; recoveries by the Official Solicitor; fees charged by the Office of the Public Guardian and Court of Protection; receipts from the National Insurance Fund and Scottish Criminal Injuries Compensation Appeals Panel; receipts in relation to Claims Management Regulation; receipts in relation to legal services regulation.; recoveries from the Debt Management Office for the cost of administering funds in court; recoveries from the investment managers for the cost of administering the Commons Investment Schemes; recoveries for research and recommendation work undertaken by the Law Commission; repayment of criminal injuries compensation; receipts in respect of judicial superannuation contributions and receipts from the Judicial Pension scheme supply estimate for administrative costs; receipts from the European Commission; receipts from Royal Licences; receipts for Crown Office fees; receipts under the New Deal Scheme and receipts from Wider Markets Initiatives; receipts from the Scottish Government, Northern Ireland Executive and the Welsh Assembly Government; Local Authority payments to Youth Justice Board for secure remand places; payments from the Skills Funding Agency; the Heritage Lottery Fund and Sport England.

Share of gross profits from prison shops and from services purchased by staff from the activities of prison industries and farms from the supply of inmate labour and from other goods and services; fees charged for inspections and monitoring of the secure estate; income in relation to prisoners' earnings; receipts in relation to Community Rehabilitation Companies; receipts from NHS bodies; receipts from agricultural subsidies; receipts from advertisements in Prison Service News and from the sale of waste; contributions from prisoners in relation to damage to property.

Legal Aid Agency income in respect of contributions from funded clients, costs recoverable from funded clients or others including recoveries of damages and statutory charge, statutory charge interest, Crown Court recoveries, recovery of defence costs, and grants from other third parties received to the legal aid fund.

Sale of vehicles; plant; machinery; land and buildings; sale of equipment and scrap; tax rebates; recovery of staff costs for staff on loan or seconded to outside bodies; repayment services; payments for information and publications; private telephone calls; vending machines; telex; postal and bank charge recoveries; receipts of VAT refunds on contracted out services; profit on the sales of capital assets; compensation and insurance; contributions towards criminal justice systems initiatives; rebates and commission from service contracts; fees from nursery facilities and other fees; receipts from rents and receipts of premia on assignment of leases; service charges and site usage; recovery from the subletting of magistrates accommodation; other charges and receipts received and receipts from other government departments.

Annually Managed Expenditure:

Expenditure arising from:

Corporation tax; pensions; provisions throughout MoJ; impairment of land and buildings; and other non-cash costs falling in AME.

Ministry of Justice will account for this Estimate.

† Responsibility for commonhold law was transferred to the Ministry for Housing, Communities and Local Government on 20th July 2017. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- (a) Department Expenditure Limit - Resource is decreased by £14,000
- (b) and the net cash requirement is decreased by £14,000

Part II: Changes Proposed

£'000

| | | | | | | Net Capital | | |
|--|-----------|-----------------------|----------------|---------|-----------|-----------------|----------|---------|
| Present | | Net Resources Changes | | Revised | | Present | Changes | Revised |
| Admin | Prog | Admin | Prog | Admin | Prog | 7 | 8 | 9 |
| 1 | 2 | 3 | 4 | 5 | 6 | | | |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 555,388 | 6,490,861 | -64,456 | 647,400 | 490,932 | 7,138,261 | 742,150 | -317,283 | 424,867 |
| <i>Of which:</i> | | | | | | | | |
| A Policy, Corporate Services and Associated Offices | | | | | | | | |
| 309,353 | -992,578 | 29,281 | 738,437 | 338,634 | -254,141 | 359,640 | -172,270 | 187,370 |
| B HM Courts and Tribunals Service | | | | | | | | |
| 15,556 | 1,677,085 | 5,360 | -3,624 | 20,916 | 1,673,461 | 161,717 | 1,734 | 163,451 |
| C Office of The Public Guardian | | | | | | | | |
| - | -3,430 | - | -8,261 | - | -11,691 | 3,920 | -320 | 3,600 |
| D Youth Justice Board (Net) | | | | | | | | |
| 4,240 | 218,957 | 387 | -94,763 | 4,627 | 124,194 | 2,600 | -1,000 | 1,600 |
| E Parole Board (net) | | | | | | | | |
| 1,206 | 16,919 | 34 | -34 | 1,240 | 16,885 | 1,133 | -348 | 785 |
| F Criminal Cases Review Commission (Net) | | | | | | | | |
| 1,082 | 4,312 | -427 | 426 | 655 | 4,738 | 205 | - | 205 |
| G Judicial Appointments Commission (Net) | | | | | | | | |
| 262 | 4,319 | 93 | 408 | 355 | 4,727 | - | 70 | 70 |
| I Legal Services Board | | | | | | | | |
| - | 3,904 | - | -56 | - | 3,848 | - | - | - |
| J Legal Aid Agency | | | | | | | | |
| 88,447 | 1,535,883 | -54,184 | 96,642 | 34,263 | 1,632,525 | 12,000 | -12,000 | - |
| K CICA AGENCY | | | | | | | | |
| 12,305 | 128,675 | -9,238 | 6,886 | 3,067 | 135,561 | 888 | - | 888 |
| L Children and Family Court Advisory and Support Service | | | | | | | | |
| 5,703 | 111,271 | 103 | 1,059 | 5,806 | 112,330 | - | - | - |
| M HM PRISON AND PROBATION SERVICE | | | | | | | | |
| 117,234 | 3,773,742 | -35,865 | -89,720 | 81,369 | 3,684,022 | 199,558 | -133,149 | 66,409 |
| Non Voted Expenditure | | | | | | | | |
| - | 127,216 | - | -3,866 | - | 123,350 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| N Higher Judiciary Judicial Salaries | | | | | | | | |
| - | 142,923 | - | -3,923 | - | 139,000 | - | - | - |
| O OLC/LSB CFERS | | | | | | | | |
| - | -15,707 | - | 57 | - | -15,650 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| | | -64,456 | 643,534 | | | -317,283 | | |

Part II: Changes Proposed (Continued)

£'000

| Present | | Net Resources Changes | | Revised | | Net Capital | | |
|--|---------|--------------------------|---------|---------|---------|-------------|---------|---------|
| Admin | Prog | Admin | Prog | Admin | Prog | Present | Changes | Revised |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 482,000 | - | 1 | - | 482,001 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| Q Policy, Corporate Services and Associated Offices | | | | | | | | |
| - | 143,376 | - | 14,931 | - | 158,307 | - | - | - |
| R HM Courts and Tribunals Service | | | | | | | | |
| - | 198,366 | - | -73,820 | - | 124,546 | - | - | - |
| T Legal Aid Agency | | | | | | | | |
| - | - | - | 50,000 | - | 50,000 | - | - | - |
| V Children and Family Court Advisory and Support Service | | | | | | | | |
| - | - | - | 8,890 | - | 8,890 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | - 1 | | | | - | | |
| Total for Estimate | | | | | | | | |
| | | -64,456 643,535 | | | | -317,283 | | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | -64,456 647,401 | | | | -317,283 | | |
| Non Voted Expenditure | | | | | | | | |
| | | - -3,866 | | | | - | | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|----------------|------------------|
| Net Cash Requirement | 7,349,458 | 520,733 | 7,870,191 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|--|----------------|----------------|------------------|-------------------|------------------|----------------|----------------|----------------|
| Resources | | | | | | Capital | | |
| Administration | | | Programme | | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 509,614 | -18,682 | 490,932 | 8,897,036 | -1,758,775 | 7,138,261 | 497,669 | -72,802 | 424,867 |
| <i>Of which:</i> | | | | | | | | |
| A Policy, Corporate Services and Associated Offices | | | | | | | | |
| 352,372 | -13,738 | 338,634 | 871,660 | -1,125,801 | -254,141 | 187,370 | - | 187,370 |
| B HM Courts and Tribunals Service | | | | | | | | |
| 20,916 | - | 20,916 | 1,767,451 | -93,990 | 1,673,461 | 210,253 | -46,802 | 163,451 |
| C Office of The Public Guardian | | | | | | | | |
| - | - | - | 53,382 | -65,073 | -11,691 | 3,600 | - | 3,600 |
| D Youth Justice Board (Net) | | | | | | | | |
| 4,627 | - | 4,627 | 124,194 | - | 124,194 | 1,600 | - | 1,600 |
| E Parole Board (net) | | | | | | | | |
| 1,240 | - | 1,240 | 16,885 | - | 16,885 | 785 | - | 785 |
| F Criminal Cases Review Commission (Net) | | | | | | | | |
| 655 | - | 655 | 4,738 | - | 4,738 | 205 | - | 205 |
| G Judicial Appointments Commission (Net) | | | | | | | | |
| 355 | - | 355 | 4,727 | - | 4,727 | 70 | - | 70 |
| H Office of Legal Complaints | | | | | | | | |
| - | - | - | 11,802 | - | 11,802 | 489 | - | 489 |
| I Legal Services Board | | | | | | | | |
| - | - | - | 3,848 | - | 3,848 | - | - | - |
| J Legal Aid Agency | | | | | | | | |
| 34,263 | - | 34,263 | 1,819,181 | -186,656 | 1,632,525 | - | - | - |
| K CICA AGENCY | | | | | | | | |
| 4,392 | -1,325 | 3,067 | 156,386 | -20,825 | 135,561 | 888 | - | 888 |
| L Children and Family Court Advisory and Support Service | | | | | | | | |
| 5,806 | - | 5,806 | 112,330 | - | 112,330 | - | - | - |
| M HM PRISON AND PROBATION SERVICE | | | | | | | | |
| 84,988 | -3,619 | 81,369 | 3,950,452 | -266,430 | 3,684,022 | 92,409 | -26,000 | 66,409 |
| Non-voted expenditure | | | | | | | | |
| - | - | - | 139,000 | -15,650 | 123,350 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| N Higher Judiciary Judicial Salaries | | | | | | | | |
| - | - | - | 139,000 | - | 139,000 | - | - | - |
| O OLC/LSB CFERS | | | | | | | | |
| - | - | - | - | -15,650 | -15,650 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| 509,614 | -18,682 | 490,932 | 9,036,036 | -1,774,425 | 7,261,611 | 497,669 | -72,802 | 424,867 |

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

| Revised Plans | | | | | | | | |
|--|---------|---------|------------------|------------|----------------|----------------|---------|---------|
| Resources | | | | | | Capital | | |
| Administration | | | Programme | | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 482,001 | - | 482,001 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| P HM PRISON AND PROBATION SERVICE | | | | | | | | |
| - | - | - | 130,000 | - | 130,000 | - | - | - |
| Q Policy, Corporate Services and Associated Offices | | | | | | | | |
| - | - | - | 158,307 | - | 158,307 | - | - | - |
| R HM Courts and Tribunals Service | | | | | | | | |
| - | - | - | 124,546 | - | 124,546 | - | - | - |
| S Criminal Cases Review Commission (Net) | | | | | | | | |
| - | - | - | 258 | - | 258 | - | - | - |
| T Legal Aid Agency | | | | | | | | |
| - | - | - | 50,000 | - | 50,000 | - | - | - |
| U CICA AGENCY | | | | | | | | |
| - | - | - | 10,000 | - | 10,000 | - | - | - |
| V Children and Family Court Advisory and Support Service | | | | | | | | |
| - | - | - | 8,890 | - | 8,890 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 482,001 | - | 482,001 | - | - | - |
| Total for Estimate | | | | | | | | |
| 509,614 | -18,682 | 490,932 | 9,518,037 | -1,774,425 | 7,743,612 | 497,669 | -72,802 | 424,867 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 509,614 | -18,682 | 490,932 | 9,379,037 | -1,758,775 | 7,620,262 | 497,669 | -72,802 | 424,867 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | 139,000 | -15,650 | 123,350 | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|-----------------|------------------|
| Net Resource Requirement | 7,655,465 | 579,079 | 8,234,544 |
| Net Capital Requirement | 742,150 | -317,283 | 424,867 |
| Accruals to cash adjustments | -920,941 | 255,071 | -665,870 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | -388,662 | 85,158 | -303,504 |
| Add cash grant-in-aid | 382,427 | -92,198 | 290,229 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -920,317 | 225,466 | -694,851 |
| New provisions and adjustments to previous provisions | -327,990 | -219,990 | -547,980 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | 150,000 | 255,000 | 405,000 |
| Use of provisions | 183,601 | 1,635 | 185,236 |
| Removal of non-voted budget items | -127,216 | 3,866 | -123,350 |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | -142,923 | 3,923 | -139,000 |
| Other adjustments | 15,707 | -57 | 15,650 |
| Net Cash Requirement | 7,349,458 | 520,733 | 7,870,191 |

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

£'000

Plans

| | |
|---|------------------|
| Gross Administration Costs | 506,000 |
| <i>Less:</i> | |
| Administration DEL Income | -18,682 |
| Net Administration Costs | 487,318 |
| Gross Programme Costs | 9,531,651 |
| <i>Less:</i> | |
| Programme DEL Income | -1,774,425 |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 7,757,226 |
| Total Net Operating Costs | 8,244,544 |
| <i>Of which:</i> | |
| Resource DEL | 7,567,107 |
| Capital DEL | 10,000 |
| Resource AME | 667,437 |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | -10,000 |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 8,234,544 |
| <i>Of which:</i> | |
| Resource DEL | 7,752,543 |
| Resource AME | 482,001 |
| <i>Adjustments to include:</i> | |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | 15,650 |
| Other adjustments | -15,650 |
| Total Resource (Estimate) | 8,234,544 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL **-1,777,457**

Of which:

Administration

Sales of Goods and Services -18,682

Of which:

A: Policy, Corporate Services and Associated Offices -13,738

K: CICA AGENCY -1,325

M: HM PRISON AND PROBATION SERVICE -3,619

Total Administration **-18,682**

Programme

Sales of Goods and Services -1,758,775

Of which:

A: Policy, Corporate Services and Associated Offices -1,125,801

B: HM Courts and Tribunals Service -93,990

C: Office of The Public Guardian -65,073

J: Legal Aid Agency -186,656

K: CICA AGENCY -20,825

M: HM PRISON AND PROBATION SERVICE -266,430

Total Programme **-1,758,775**

Total Voted Resource Income **-1,777,457**

Voted Capital DEL **-72,802**

Of which:

Programme

Sales of Assets -72,802

Of which:

B: HM Courts and Tribunals Service -46,802

M: HM PRISON AND PROBATION SERVICE -26,000

Total Programme **-72,802**

Total Voted Capital Income **-72,802**

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

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

£'000

| | Present Plans | | Changes | | Revised Plans | |
|---|----------------|----------|-----------|----------|----------------|----------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Income in budgets surrendered to the Consolidated Fund (resource) | -15,707 | - | 57 | - | -15,650 | - |
| Total | -15,707 | - | 57 | - | -15,650 | - |

Detailed description of CFER sources

£'000

| | Present Plans | | Changes | | Revised Plans | |
|---------------------------------------|---------------|----------|------------|----------|---------------|----------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Departmental Expenditure Limit | | | | | | |
| OLC/LSB CFERS | 15,707 | - | -57 | - | 15,650 | - |
| Total | 15,707 | - | -57 | - | 15,650 | - |

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Richard Heaton

Executive Agency Accounting Officers:

| | |
|------------------------------------|--|
| Susan Acland-Hood for sections B,R | Chief Executive, HM Courts and Tribunals Service |
| Michael Spurr CB for sections M,P | Chief Executive, HM Prison and Probation Service |
| Shaun McNally CBE for Section J, T | Chief Executive, Legal Aid Agency |
| Carole Oatway for sections K, U | Chief Executive, Criminal Injuries Compensation Authority |
| Alan Eccles CBE for section C | Public Guardian and Chief Executive, Office of the Public Guardian |

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

ALB Accounting Officers:

| | |
|-------------------|---|
| Anthony Douglas | Chief Executive, Children and Family Court Advisory and Support Service |
| Karen Kneller | Chief Executive, Criminal Cases Review Commission |
| Dr Richard Jarvis | Chief Executive, Judicial Appointments Commission |
| Neil Buckley | Chief Executive, Legal Services Board |
| Rob Powell | Chief Executive, Office of Legal Complaints |
| Martin Jones | Chief Executive, Parole Board |
| Colin Allars | Chief Executive, Youth Justice Board |

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-aid |
|---------------------------------------|--|----------------|--------------|----------------|
| L | Children's and Family Court Advisory and S | 127,026 | - | 117,683 |
| F,S | Criminal Cases Review Commission | 5,651 | 205 | 5,779 |
| G | Judicial Appointments Commission | 5,082 | 70 | 5,076 |
| I | Legal Services Board | 3,848 | | 3,809 |
| H | Office of Legal Complaints | 11,802 | 489 | 11,771 |
| E | Parole Board | 18,125 | 785 | 18,540 |
| D | Youth Justice Board | 128,821 | 1,600 | 127,571 |
| Total | | 300,355 | 3,149 | 290,229 |

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

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

| Section in Part II: Subhead Detail | Service | £'000 |
|---------------------------------------|--|-----------|
| Section A | Grant to Litigants in Person | 1,750,000 |
| Section A | Grant to Coroners' Courts Support Services | 29,394 |
| Section A | Grant to Reunite International | 118,000 |
| Section A | Grant to National Association of Child Contact Centres | 192,000 |
| Section A | Grant to Administrative Justice Council | 15,000 |
| Section B | Grant to Circles UK | 154,240 |
| Section B | Grant to Stop it Now Helpline | 216,728 |
| Section B | Grant to Citizenship Foundation | 25,000 |

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|--|------------------|
| HMPPS: An indemnity of up to £50m, in respect of any one accident, has been given to the Heathrow Airport Holdings Limited. This is in respect of damage or injury caused to third parties arising out of the negligence of HMPPS in their use of vehicles travelling airside for the repatriation of prisoners. The likelihood of a liability arising from these contingencies is considered to be uncertain. | 50,000 |
| Up to £250 million to damage or injury to third parties per incident in the event of negligence by HMPPS whilst on board an aeroplane. | 250,000 |
| Personal accident and/or sickness for HMPPS staff whilst on escorting duties. | Unquantifiable |
| HMPPS legal claims: Claims for injury to staff, prisoners and the public amounting to £59.8m (2016-17: £69.2m) have been indicated to HMPPS, where the likelihood of a liability arising is deemed possible but not likely. | 59,800 |
| HM Courts & Tribunals Service: is involved in a number of legal cases dealing with ex gratia, compensation and other claims. The estimated cost of settlement for HM Courts & Tribunals Service is £5.3m. | 5,300 |
| CICA Pre-Tariff Cases: MoJ is currently defending a claim for the use of the discount rate set by the Lord Chancellor in the future loss calculations for the CICA pre tariff scheme. The case was judicially reviewed at the Administrative Court and the claim was rejected, with a subsequent application for permission to appeal to the Court of Appeal also refused. The applicant has lodged another appeal for a permission hearing to be heard and the outcome of this is not yet known. The estimated exposure upon any change to the discount rate against the current percentage is dependent on the outcome of a number of cases but has been estimated to be between £51m and £91m. | 51,000 to 91,000 |
| CICA Tariff: The Court of Appeal rejected an appeal by an applicant against the decision of the Upper Tribunal in a Tariff case concerning Foetal Alcohol Spectrum Disorder. The applicant's representatives requested permission to appeal to the Supreme Court which was refused. The representatives have now selected another test-case to progress to put before the First-tier Tribunal and the outcome of this is not yet known. There are 87 known cases. Any liability is uncertain but has been estimated between £26m and £43.5m. | 26,000 to 43,500 |
| Privately Managed Prisons: HMPPS would be liable as underwriter of last resort to meet losses incurred by the privately managed prisons. | Unquantifiable |
| Fee paid judicial office holders' claims: Pension entitlements are provided to salaried judges under the Judicial Pension scheme (JPS). In September 2005, a retired fee paid judicial office holder brought a claim in the Employment Tribunal seeking retrospective parity of treatment with salaried judicial office holders by claiming pension entitlements under the Part Time Workers Regulations. | Unquantifiable |
| Employment Tribunals: MoJ is currently defending several Employment Tribunal Claims. | Unquantifiable |
| Other European Court of Human Rights claims: MoJ is currently engaged in several cases at the European Court of Human Rights, some of which may involve possible financial liability and others which are unquantifiable. | Unquantifiable |

| | |
|--|----------------|
| <p>Headquarters legal claims: There are a number of outstanding legal claims against MoJ Headquarters, some of which involve possible financial liabilities. Cases where it is probable that MoJ will incur future costs have been included within provisions. these legal claims include Judicial Reviews challenging refusal to pay compensation for miscarriages of justice and legal aid funding.</p> | Unquantifiable |
| <p>Data Protection Act: There are six claims against the MoJ for alleged failure to comply with the Data Protection Act. These cases are ongoing.</p> | Unquantifiable |
| <p>Criminal Injuries Compensation: On occasion compensation cases at appeal stage, under the jurisdiction of the Tribunals Service - Criminal Injuries Compensation, may go to judicial review. These could have an impact on the CICA's future liabilities. These cases are not included within the provision due to the fact that a possible obligation exists which will only be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly Within the control of CICA.</p> | Unquantifiable |
| <p>HM Courts & Tribunals Service: has one contingent liability which is presently unquantifiable. A judicial review is underway regarding employment tribunal fees. The High Court and Court of Appeal rejected the judicial review, but it is being taken to the UK Supreme Court. Given the current position of the case, it is not possible to accurately measure any potential financial liability to HM Courts & Tribunals Service.</p> | Unquantifiable |
| <p>HMPPS LGPS Pensions Guarantee: The Secretary of State for Justice has provided a guarantee to the GMPF in respect of the CRCs' participation in the GMPF for pension liabilities that transferred to the CRCs.</p> | Unquantifiable |
| <p>The responsibility for funding the past service liabilities associated with the original employees who are deferred or pensioner members of the LGPS transferred to HMPPS under the Secretary of State for Justice.</p> | |

Crown Prosecution Service

Introduction

This Supplementary Estimate is required for the following purposes:

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|---|------------------|-----------------|------------------|
| (Section B)" Budget transfer to AGO as part of the provision of a shared IT service' to AGO. | | -543,000 | -543,000 |
| "(Section A)" Budget received from HMT as part of the costs for the Chair of the Civil Service Rainbow Alliance. | 7,000 | | 7,000 |
| "(Section B)" Funding received from the FCO as part of the Conflict Security and Stability Fund for CPS | 308,000 | | 308,000 |
| Total change in Resource DEL (Voted) | 315,000 | -543,000 | -228,000 |
| "(Section C)" NAO have requested that CPS align their bad debt provisioning methodology with HMCTS. This requires an additional non cash adjustment through AME | 8,000,000 | | |
| Total change in Resource AME (Voted) | 8,000,000 | | 8,000,000 |
| Revisions to the Net Cash Requirement reflect changes to the resources above. | 315,000 | -543,000 | |
| Total change in Net Cash Requirement | 315,000 | -543,000 | -228,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|-----------------|-----------|-----------|
| Departmental Expenditure Limit | | | |
| Resource | -228,000 | - | -228,000 |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 8,000,000 | - | 8,000,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 7,772,000 | - | 7,772,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | | |
| Net cash requirement | -228,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by Crown Prosecution Service on:

Departmental Expenditure Limit:Expenditure arising from:

Administrative costs including the hire of agents; prosecution costs; costs of confiscating the proceeds of crime; capacity building in the Criminal Justice System; providing advice and assistance to support the United Kingdom's exit from the EU; support of voluntary sector organisations within the Criminal Justice System; and associated depreciation and any non-cash costs falling in DEL.

Income arising from:

Costs awarded to CPS in court; the Recovered Assets Incentivisation Scheme; refund of costs for seconded staff; letting, disposal, vacation or occupation of property or accommodation; collaborative working with partner organisations; shared services; the Access to Work Scheme; and other administrative income.

Annually Managed Expenditure:Expenditure arising from:

Write-offs and changes in allowance for irrecoverable debts; provisions and other non-cash costs falling in AME.

Crown Prosecution Service will account for this Estimate.

Part II: Changes Proposed

£'000

| Net Resources | | | | | | Net Capital | | |
|--|---------|---------|-------|---------|---------|-------------|---------|---------|
| Present | | Changes | | Revised | | Present | Changes | Revised |
| Admin | Prog | Admin | Prog | Admin | Prog | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 31,600 | 478,022 | 7 | -235 | 31,607 | 477,787 | 10,300 | - | 10,300 |
| <i>Of which:</i> | | | | | | | | |
| A Administration Costs in HQ and on Central Services | | | | | | | | |
| 31,600 | - | 7 | - | 31,607 | - | - | - | - |
| B Crown Prosecutions and Legal Services | | | | | | | | |
| - | 478,022 | - | -235 | - | 477,787 | 10,300 | - | 10,300 |
| Total Spending in DEL | | | | | | | | |
| | | 7 | -235 | | | | - | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 3,150 | - | 8,000 | - | 11,150 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| C CPS voted AME charges | | | | | | | | |
| - | 3,150 | - | 8,000 | - | 11,150 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | - | 8,000 | | | | - | |
| Total for Estimate | | | | | | | | |
| | | 7 | 7,765 | | | | - | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | 7 | 7,765 | | | | - | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | | - | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|----------------|-------------|----------------|
| Net Cash Requirement | 524,972 | -228 | 524,744 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|--|---------------|---------------|----------------|----------------|----------------|---------------|----------|---------------|
| Resources | | | | | | Capital | | |
| Administration | | | Programme | | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 32,607 | -1,000 | 31,607 | 538,787 | -61,000 | 477,787 | 10,300 | - | 10,300 |
| <i>Of which:</i> | | | | | | | | |
| A Administration Costs in HQ and on Central Services | | | | | | | | |
| 32,607 | -1,000 | 31,607 | - | - | - | - | - | - |
| B Crown Prosecutions and Legal Services | | | | | | | | |
| - | - | - | 538,787 | -61,000 | 477,787 | 10,300 | - | 10,300 |
| Total Spending in DEL | | | | | | | | |
| 32,607 | -1,000 | 31,607 | 538,787 | -61,000 | 477,787 | 10,300 | - | 10,300 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 11,150 | - | 11,150 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| C CPS voted AME charges | | | | | | | | |
| - | - | - | 11,150 | - | 11,150 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 11,150 | - | 11,150 | - | - | - |
| Total for Estimate | | | | | | | | |
| 32,607 | -1,000 | 31,607 | 549,937 | -61,000 | 488,937 | 10,300 | - | 10,300 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 32,607 | -1,000 | 31,607 | 549,937 | -61,000 | 488,937 | 10,300 | - | 10,300 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|---------------|------------------|
| Net Resource Requirement | 512,772 | 7,772 | 520,544 |
| Net Capital Requirement | 10,300 | - | 10,300 |
| Accruals to cash adjustments | 1,900 | -8,000 | -6,100 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -5,772 | - | -5,772 |
| New provisions and adjustments to previous provisions | 650 | -8,000 | -7,350 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -3,800 | - | -3,800 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | 3,000 | - | 3,000 |
| Increase (-) / Decrease (+) in creditors | 7,822 | - | 7,822 |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 524,972 | -228 | 524,744 |

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

£'000

| | Plans |
|---|----------------|
| Gross Administration Costs | 32,607 |
| <i>Less:</i> | |
| Administration DEL Income | -1,000 |
| Net Administration Costs | 31,607 |
| Gross Programme Costs | 549,937 |
| <i>Less:</i> | |
| Programme DEL Income | -61,000 |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 488,937 |
| Total Net Operating Costs | 520,544 |
| <i>Of which:</i> | |
| Resource DEL | 509,394 |
| Capital DEL | - |
| Resource AME | 11,150 |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | - |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 520,544 |
| <i>Of which:</i> | |
| Resource DEL | 509,394 |
| Resource AME | 11,150 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 520,544 |

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-62,000***Of which:*

Administration

Sales of Goods and Services

-1,000

Of which:

A Administration Costs in HQ and on Central Services

-1,000

Total Administration

-1,000

Programme

Sales of Goods and Services

-61,000

Of which:

B Crown Prosecutions and Legal Services

-61,000

Total Programme

-61,000

Total Voted Resource Income**-62,000**

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

No CFER income or receipts are expected in 2017-18.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Alison Saunders

Additional Accounting Officers: Lesley Longstone for sections A, B and C

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

In discharging these responsibilities, particular regard is given to:

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

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

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

Serious Fraud Office

Introduction

This Supplementary Estimate is required for the following purposes:

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|--|-------------------|------------|-------------------|
| £ | | | |
| Section Sub Head Section A4 | | | |
| Reserve Claim to increase Resource Del for 2017-18 | 12,900,000 | | |
| Total change in Resource DEL (Voted) | 12,900,000 | | 12,900,000 |
| Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. | 12,900,000 | | |
| Total change in Net Cash Requirement | 12,900,000 | | 12,900,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|-------------------|-----------|------------|
| Departmental Expenditure Limit | | | |
| Resource † | 12,900,000 | - | 12,900,000 |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 12,900,000 | - | 12,900,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | | |
| Net cash requirement † | 12,900,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by Serious Fraud Office on:

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

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

Annually Managed Expenditure:Expenditure arising from:

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

Serious Fraud Office will account for this Estimate.

† £9,500,000 was advanced from the Contingencies Fund to provide cash in respect of £9,500,000 resource DEL spending supporting the service provided for under section A of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund.

Part II: Changes Proposed

£'000

| Present | | Net Resources Changes | | Revised | | Net Capital | | |
|--|--------|--------------------------|--------|---------|--------|-------------|---------|---------|
| Admin | Prog | Admin | Prog | Admin | Prog | Present | Changes | Revised |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 7,400 | 38,300 | - | 12,900 | 7,400 | 51,200 | 1,700 | - | 1,700 |
| <i>Of which:</i> | | | | | | | | |
| A Investigations and Prosecution | | | | | | | | |
| 7,400 | 38,300 | - | 12,900 | 7,400 | 51,200 | 1,700 | - | 1,700 |
| Total Spending in DEL | | | | | | | | |
| | | - | 12,900 | | | | | |
| Total for Estimate | | | | | | | | |
| | | - | 12,900 | | | | | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | - | 12,900 | | | | | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | | | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|---------------|------------------|
| Net Cash Requirement | 44,600 | 12,900 | 57,500 |

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

| Resources | | | | | | Capital | | |
|--|----------|--------------|---------------|-------------|---------------|--------------|----------|--------------|
| Administration | | | Programme | | | Gross | Income | Net |
| Gross | Income | Net | Gross | Income | Net | 7 | 8 | 9 |
| 1 | 2 | 3 | 4 | 5 | 6 | | | |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 7,400 | - | 7,400 | 52,100 | -900 | 51,200 | 1,700 | - | 1,700 |
| <i>Of which:</i> | | | | | | | | |
| A Investigations and Prosecution | | | | | | | | |
| 7,400 | - | 7,400 | 52,100 | -900 | 51,200 | 1,700 | - | 1,700 |
| Total Spending in DEL | | | | | | | | |
| 7,400 | - | 7,400 | 52,100 | -900 | 51,200 | 1,700 | - | 1,700 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 1,000 | - | 1,000 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B New Provisions and Adjustment to existing provisions | | | | | | | | |
| - | - | - | 1,000 | - | 1,000 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 1,000 | - | 1,000 | - | - | - |
| Total for Estimate | | | | | | | | |
| 7,400 | - | 7,400 | 53,100 | -900 | 52,200 | 1,700 | - | 1,700 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 7,400 | - | 7,400 | 53,100 | -900 | 52,200 | 1,700 | - | 1,700 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|---------------|------------------|
| Net Resource Requirement | 46,700 | 12,900 | 59,600 |
| Net Capital Requirement | 1,700 | - | 1,700 |
| Accruals to cash adjustments | -3,800 | - | -3,800 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -2,800 | - | -2,800 |
| New provisions and adjustments to previous provisions | -1,000 | - | -1,000 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 44,600 | 12,900 | 57,500 |

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

£'000

| | Plans |
|---|---------------|
| Gross Administration Costs | 7,400 |
| <i>Less:</i> | |
| Administration DEL Income | - |
| Net Administration Costs | 7,400 |
| Gross Programme Costs | 53,100 |
| <i>Less:</i> | |
| Programme DEL Income | -900 |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 52,200 |
| Total Net Operating Costs | 59,600 |
| <i>Of which:</i> | |
| Resource DEL | 58,600 |
| Capital DEL | - |
| Resource AME | 1,000 |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | - |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 59,600 |
| <i>Of which:</i> | |
| Resource DEL | 58,600 |
| Resource AME | 1,000 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 59,600 |

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-900***Of which:*

Programme

Other Income

-900

Of which:

A Investigations and Prosecution

-900

Total Programme

-900**Total Voted Resource Income**

-900

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

No CFER income or receipts are expected in 2017-18.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: David Green CB QC

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

In discharging these responsibilities, particular regard is given to:

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

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

HM Procurator General and Treasury Solicitor

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|---|------------------|-----------------|------------------|
| Section A GLD Administration - transfer budget for the Attorney General's Office Public Interest casework from GLD to AGO | | -700,000 | |
| Section B AGO Administration - transfer budget for the Attorney General's Office Public Interest casework from GLD to AGO and £17k from AGO to the Home Office for the Government Secure Zone | 700,000 | -17,000 | |
| Section B AGO Administration - transfer from CPS to cover the cost of the IT services provided by CPS to AGO | 543,000 | | |
| Total change in Resource DEL (Voted) | 1,243,000 | -717,000 | 526,000 |
| Section D Resource AME for provision for tax, interest and penalties arising from HMRC compliance visit | 3,000,000 | | |
| Total change in Resource AME (Voted) | 3,000,000 | | 3,000,000 |
| Revisions to the Net Cash Requirement reflect changes to resources as set out above. | 543,000 | -17,000 | |
| Total change in Net Cash Requirement | 543,000 | -17,000 | 526,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|-----------|-----------|-----------|
| Departmental Expenditure Limit | | | |
| Resource | 526,000 | - | 526,000 |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 3,000,000 | - | 3,000,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 3,526,000 | - | 3,526,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | | |
| Net cash requirement | 526,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by HM Procurator General and Treasury Solicitor on:

Departmental Expenditure Limit:Expenditure arising from:

Administration of HM Procurator General and Treasury Solicitor's Department comprising the Government Legal Department, the Attorney General's Office and HM Crown Prosecution Service Inspectorate and costs and fees for legal and related services, residual matters following the closure of the Government Property Lawyers Agency and other non-cash items in DEL.

Income arising from:

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

Annually Managed Expenditure:Expenditure arising from:

*Provisions and other non cash items.

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

Part II: Changes Proposed

£'000

| Net Resources | | | | | | Net Capital | | |
|--|------|---------|-------|---------|-------|-------------|---------|---------|
| Present | | Changes | | Revised | | Present | Changes | Revised |
| Admin | Prog | Admin | Prog | Admin | Prog | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 8,310 | - | 526 | - | 8,836 | - | 2,900 | - | 2,900 |
| <i>Of which:</i> | | | | | | | | |
| A GLD Administration | | | | | | | | |
| 1,767 | - | -700 | - | 1,067 | - | 2,900 | - | 2,900 |
| B AGO Administration | | | | | | | | |
| 3,860 | - | 1,226 | - | 5,086 | - | - | - | - |
| Total Spending in DEL | | | | | | | | |
| | | 526 | - | | | | | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | - | - | 3,000 | - | 3,000 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| D AME Provision | | | | | | | | |
| - | - | - | 3,000 | - | 3,000 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | - | 3,000 | | | | | |
| Total for Estimate | | | | | | | | |
| | | 526 | 3,000 | | | | | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | 526 | 3,000 | | | | | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | | | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|---------------|---------|---------------|
| Net Cash Requirement | 10,400 | 526 | 10,926 |

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

| Resources | | | | | | Capital | | |
|--|-----------------|--------------|--------------|----------|--------------|--------------|----------|--------------|
| Administration | | Net | Programme | | Net | Gross | Income | Net |
| Gross | Income | | Gross | Income | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 204,471 | -195,635 | 8,836 | - | - | - | 2,900 | - | 2,900 |
| <i>Of which:</i> | | | | | | | | |
| A GLD Administration | | | | | | | | |
| 196,665 | -195,598 | 1,067 | - | - | - | 2,900 | - | 2,900 |
| B AGO Administration | | | | | | | | |
| 5,123 | -37 | 5,086 | - | - | - | - | - | - |
| C CPSI Administration | | | | | | | | |
| 2,683 | - | 2,683 | - | - | - | - | - | - |
| Total Spending in DEL | | | | | | | | |
| 204,471 | -195,635 | 8,836 | - | - | - | 2,900 | - | 2,900 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 3,000 | - | 3,000 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| D AME Provision | | | | | | | | |
| - | - | - | 3,000 | - | 3,000 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 3,000 | - | 3,000 | - | - | - |
| Total for Estimate | | | | | | | | |
| 204,471 | -195,635 | 8,836 | 3,000 | - | 3,000 | 2,900 | - | 2,900 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 204,471 | -195,635 | 8,836 | 3,000 | - | 3,000 | 2,900 | - | 2,900 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|---------------|------------------|
| Net Resource Requirement | 8,310 | 3,526 | 11,836 |
| Net Capital Requirement | 2,900 | - | 2,900 |
| Accruals to cash adjustments | -810 | -3,000 | -3,810 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -2,310 | - | -2,310 |
| New provisions and adjustments to previous provisions | - | -3,000 | -3,000 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | 1,500 | - | 1,500 |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 10,400 | 526 | 10,926 |

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

£'000

Plans

| | |
|---|---------------|
| Gross Administration Costs | 204,471 |
| <i>Less:</i> | |
| Administration DEL Income | -195,635 |
| Net Administration Costs | 8,836 |
| Gross Programme Costs | 3,000 |
| <i>Less:</i> | |
| Programme DEL Income | - |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 3,000 |
| Total Net Operating Costs | 11,836 |
| <i>Of which:</i> | |
| Resource DEL | 8,836 |
| Capital DEL | - |
| Resource AME | 3,000 |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | - |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 11,836 |
| <i>Of which:</i> | |
| Resource DEL | 8,836 |
| Resource AME | 3,000 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 11,836 |

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-195,635***Of which:*

Administration

Sales of Goods and Services

-195,635

Of which:

A GLD Administration

-195,598

B AGO Administration

-37

Total Administration

-195,635**Total Voted Resource Income**

-195,635

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

No CFER income or receipts are expected in 2017-18.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

| | |
|----------------------------------|---|
| Accounting Officer: | Jonathan Jones |
| Other Accounting Officer: | Kevin McGinty, CBE, HM Crown Prosecution Service Inspectorate for Section C |

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

In discharging these responsibilities, particular regard is given to:

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

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

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

Department for Environment, Food and Rural Affairs

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|--|------------|------------|-------|
| <u>Resource DEL</u> | | | |
| <u>Transfers of budgetary cover to/from other Government Departments</u> | | | |
| (Section A) Increase in gross programme spend for Food and farming following a transfer from Cabinet Office for Cyber Security work. | 30,000 | - | |
| (Section B) Increase in gross programme spend for Improve the environment following a transfer from Department for International Development for Global Environment Facility (International Climate Fund). | 27,339,000 | - | |
| (Section B) Increase in gross programme spend for Improve the environment following a transfer from Department for Communities and Local Government for Litter Innovation and Anti-Litter Campaign. | 300,000 | - | |
| (Section B) Increase in gross programme spend for Improve the environment following a transfer from Foreign and Commonwealth Office for Conflict, Stability and Security Fund. | 259,000 | - | |
| (Section B) Increase in gross programme spend for Improve the environment following a transfer from Foreign and Commonwealth Office for Darwin+ Projects. | 250,000 | - | |
| (Section B) Increase in gross programme spend for Improve the environment following a transfer from Cabinet Office for Cyber Security work. | 168,000 | - | |
| (Section E) Increase in gross programme spend for Marine and fisheries following a transfer from Foreign and Commonwealth Office to Centre for Environment, Fisheries and Aquaculture Science (CEFAS) for Conflict, Stability and Security Fund. | 433,000 | - | |

| | | |
|---|------------|------------|
| (Section G) Increase in gross programme spend for Departmental operating costs following a transfer from Department for International Trade for Food is Great Campaign. | 1,000,000 | - |
| (Section H) Increase in gross programme spend for Improve the environment (ALB) (net) following a transfer from Department for Business, Energy and Industrial Strategy to Environment Agency to assess the environmental impact of oil and gas activities. | 555,000 | - |
| (Section J) Decrease in gross programme spend for Marine and fisheries (ALB) (net) following a transfer to Foreign and Commonwealth Office for Blue Belt programme. | - | -353,000 |
| <u>Control total changes</u> | | |
| (Section B) Increase in gross programme spend for Improve the environment following a Reserve claim for Air Quality funding. | 7,000,000 | - |
| (Section G) Increase in gross administration spend for Departmental operating costs following a Reserve claim for EU Exit funding. | 58,300,000 | - |
| (Section G) Decrease in gross administration spend for Departmental operating costs following a HM Treasury charge for cash forecasting. | - | -68,000 |
| (Section G) Increase in gross programme spend for Departmental operating costs following a Reserve claim for Air Quality funding. | 5,000,000 | - |
| (Section I) Increase in gross programme spend for Protect the country from floods (ALB) (net) following a Reserve claim for Floods Recovery funding for Environment Agency. | 11,950,000 | - |
| (Section I) Increase in gross programme spend for Protect the country from floods (ALB) (net) following a Reserve claim for Flood Resilience funding for Environment Agency. | 50,000 | - |
| <u>Transfers between resource spending and capital spending</u> | | |
| (Section A) Decrease in gross programme spend for Food and farming following a transfer to capital following a reclassification of Research and Development spend. | - | -2,005,000 |

| | | |
|---|------------|-------------|
| (Section B) Decrease in gross programme spend for Improve the environment following a reclassification of Research and Development spend. | - | -61,000 |
| (Section C) Decrease in gross programme spend for Protect the country from floods following a reclassification of Research and Development spend. | - | -44,000 |
| (Section D) Decrease in gross programme spend for Animal and plant health following a transfer to capital following a reclassification of Research and Development spend. | - | -2,287,000 |
| (Section G) Increase in gross Administration spend for Departmental operating costs following a transfer from capital. | 3,000,000 | - |
| (Section G) Increase in gross programme spend for Departmental operating costs following a transfer from capital. | 19,000,000 | - |
| (Section H) Decrease in gross programme spend for Improve the environment (ALB) (net) following a transfer to capital for Environment Agency. | - | -12,500,000 |
| (Section H) Increase in gross programme spend for Improve the environment (ALB) (net) following a transfer from capital for Natural England. | 956,000 | - |
| (Section I) Decrease in gross programme spend for Protect the country from floods (ALB) (net) following a transfer to capital for Environment Agency. | - | -16,000,000 |

Transfers within the Department

| | | |
|--|-------------|--------------|
| (Section A) Increase in gross administration spend for Food and farming following the reallocation of Rural Development Programme for England (RDPE) budget. | 1,082,000 | - |
| (Section A) Decrease in gross administration spend for Food and farming for Rural Payments Agency following a reallocation of budgets. | - | -765,000 |
| (Section A) Increase in gross programme spend for Food and farming following the reallocation of Rural Development Programme for England (RDPE) budget. | 469,343,000 | - |
| (Section A) Increase in gross programme spend for Food and farming following a reallocation of budgets. | 1,600,000 | - |
| (Section A) Increase in programme income for Food and farming following the reallocation of Rural Development Programme for England (RDPE) budget. | - | -412,499,000 |
| (Section A) Increase in programme income for Food and farming following a reallocation of budgets. | - | -228,000 |

| | | |
|--|-----------|--------------|
| (Section B) Decrease in administration income for Improve the environment following a reallocation of budgets. | 96,000 | - |
| (Section B) Decrease in gross programme spend for Improve the environment following a transfer to Environment Agency. | - | -933,000 |
| (Section B) Decrease in gross programme spend for Improve the environment following a transfer to Joint Nature Conservation Committee. | - | -920,000 |
| (Section B) Decrease in gross programme spend for Improve the environment following a transfer to Natural England. | - | -25,000 |
| (Section D) Decrease in gross programme spend for Animal and plant health following a transfer to Natural England. | - | -1,257,000 |
| (Section D) Decrease in gross programme spend for Animal and plant health following a reallocation of budgets. | - | -447,000 |
| (Section D) Decrease in gross programme spend for Animal and plant health following a transfer to Royal Botanic Gardens, Kew. | - | -400,000 |
| (Section E) Increase to gross programme spend for Marine and fisheries following a reallocation of budgets. | 3,500,000 | - |
| (Section E) Decrease to gross programme spend for Marine and fisheries following a transfer to Joint Nature Conservation Committee. | - | -926,000 |
| (Section F) Decrease in gross administration spend for Countryside and rural services following the reallocation of Rural Development Programme for England (RDPE) budget. | - | -1,082,000 |
| (Section F) Decrease in gross programme spend for Countryside and rural services following the reallocation of Rural Development Programme for England (RDPE) budget. | - | -469,343,000 |
| (Section F) Decrease in gross programme spend for Countryside and rural services for Forestry Commission. | - | -3,548,000 |
| (Section F) Decrease to gross programme spend for Countryside and rural services following a transfer to Environment Agency. | - | -511,000 |
| (Section F) Decrease in gross programme spend for Countryside and rural services following a reallocation of budgets. | - | -240,000 |

| | | |
|--|-------------|------------|
| (Section F) Increase to gross programme spend for Countryside and rural services following a transfer from Natural England. | 70,000 | - |
| (Section F) Decrease in programme income for Countryside and rural services following the reallocation of Rural Development Programme for England (RDPE) budget. | 412,499,000 | - |
| (Section F) Decrease in programme income for Countryside and rural services following a reallocation of budgets. | 228,000 | - |
| (Section G) Decrease to gross administration spend for Departmental operating costs following a transfer to Natural England. | - | -1,907,000 |
| (Section G) Increase in gross administration spend for Departmental operating costs following a reallocation of budgets. | 765,000 | - |
| (Section G) Increase to gross programme spend for Departmental operating costs following a transfer from Environment Agency. | 7,300,000 | - |
| (Section G) Decrease to gross programme spend for Departmental operating costs following a transfer to Natural England. | - | -1,000,000 |
| (Section G) Decrease to gross programme spend for Departmental operating costs following reallocation of budgets. | - | -865,000 |
| (Section G) Decrease to gross programme spend for Departmental operating costs following a transfer to Marine Management Organisation. | - | -535,000 |
| (Section H) Increase to gross administration spend for Improve the environment (ALB) (net) following a transfer to Natural England. | 1,907,000 | - |
| (Section H) Decrease in administration spend for Improve the environment (ALB) (net) following a reallocation of budgets. | - | -96,000 |
| (Section H) Decrease to gross programme spend for Improve the environment (ALB) (net) following a transfer from Environment Agency. | - | -5,856,000 |
| (Section H) Increase to gross programme spend for Improve the environment (ALB) (net) following a transfer to Natural England. | 2,212,000 | - |

| | | | |
|--|----------------------|---------------------|--------------------|
| (Section H) Increase to gross programme spend for Improve the environment (ALB) (net) following a transfer to Joint Nature Conservation Committee. | 1,846,000 | - | |
| (Section H) Increase to gross programme spend for Improve the environment (ALB) (net) following a transfer to Royal Botanic Gardens, Kew. | 400,000 | - | |
| (Section J) Increase to gross programme spend for Marine and fisheries (ALB) (net) following a transfer to Marine Management Organisation. | 535,000 | - | |
| <u>Changes in expenditure offset by income</u> | | | |
| (Section A) Increase in gross programme spend for Food and farming offset by increase in programme income for Rural Payments Agency. | 63,000,000 | -63,000,000 | |
| Total change in Resource DEL (Voted) | 1,101,973,000 | -999,701,000 | 102,272,000 |
| <u>Resource AME</u> | | | |
| <u>Control total changes</u> | | | |
| (Section L) Increase in gross programme spend for Food and farming for potential provisions for Rural Payments Agency. | 24,000,000 | - | |
| (Section L) Increase in gross programme spend for Food and farming for potential unrealised foreign exchange losses for Rural Payments Agency. | 10,000,000 | - | |
| (Section M) Increase in gross programme spend for Improve the environment for increase in provision for metal mines due to a change in the discount rate. | 151,251,000 | - | |
| (Section Q) Increase in gross programme spend for Departmental operating costs for increase in provision for Foot and Mouth Disease Burial sites due to a change in the discount rate. | 50,000,000 | - | |
| (Section Q) Decrease in gross programme spend for Departmental operating costs for potential reduction in provisions. | - | -40,000,000 | |
| (Section Q) Decrease in gross programme spend for Departmental operating costs for reduction in provisions for onerous leases. | - | -20,000,000 | |
| (Section S) Increase in gross programme spend for Improve the environment (ALB) (net) for Environment Agency's pension provisions. | 15,370,000 | - | |

| | | | |
|---|--------------------|---------------------|--------------------|
| (Section S) Decrease in gross programme spend for Improve the environment (ALB) (net) for utilisation of provisions for the Environment Agency. | - | -3,660,000 | |
| (Section T) Decrease in gross programme spend for Protect the country from floods (ALB) (net) for Flood Re. | - | -50,000,000 | |
| (Section T) Increase in gross programme spend for Protect the country from floods (ALB) (net) for Environment Agency's pension provisions. | 15,816,000 | - | |
| (Section T) Increase in gross programme spend for Protect the country from floods (ALB) (net) for Environment Agency for potential impairments. | 10,000,000 | - | |
| (Section T) Decrease in gross programme spend for Protect the country from floods (ALB) (net) for utilisation of provisions for the Environment Agency. | - | -1,100,000 | |
| Total change in Resource AME (Voted) | 276,437,000 | -114,760,000 | 161,677,000 |

Capital DEL**Transfers of budgetary cover to/from other Government Departments**

| | | | |
|--|---------|-------------|--|
| (Section B) Decrease in capital spend for Improve the environment following a transfer to Department for International Development for Global Environment Facility (International Climate Fund). | - | -27,339,000 | |
| (Section B) Decrease in capital spend for Improve the environment following a transfer to Department for International Development for Knowledge for Forests Programme. | - | -7,000,000 | |
| (Section G) Decrease in capital spend for Departmental operating costs following a transfer to Cabinet Office for Single Operating Platform. | - | -2,300,000 | |
| (Section H) Increase in capital spend for Improve the environment (ALB) (net) for Natural England following a transfer from Department for Communities and Local Government for the Newts Licensing Programme. | 956,000 | - | |

Control Total Changes

| | | | |
|---|---------|-------------|--|
| (Section B) Increase in capital spend for Improve the environment following a Reserve claim for Flood Repair capital grant. | 750,000 | - | |
| (Section G) Decrease in capital spend for Departmental operating costs following the reprofiling of flood defence budgets over the Spending Review years. | - | -30,000,000 | |

| | | |
|--|------------|-------------|
| (Section G) Increase in capital spend for Departmental operating costs following a Reserve claim for EU Exit funding. | 9,100,000 | - |
| (Section I) Increase in capital spend for Protect the country from floods (ALB) (net) following a Reserve claim for Flood Resilience funding for Environment Agency. | 4,700,000 | - |
| <u>Transfers between resource spending and capital spending</u> | | |
| (Section A) Increase in capital spend for Food and farming following a transfer from resource following a reclassification of Research and Development spend. | 2,005,000 | - |
| (Section B) Increase in capital spend for Improve the environment following a reclassification of Research and Development spend. | 61,000 | - |
| (Section C) Increase in capital spend for Protect the country from floods following a reclassification of Research and Development spend. | 44,000 | - |
| (Section D) Increase in capital spend for Animal and plant health following a transfer from resource following a reclassification of Research and Development spend. | 2,287,000 | - |
| (Section G) Decrease in capital spend for Departmental operating costs following a transfer to resource. | - | -22,000,000 |
| (Section H) Increase in capital spend for Improve the environment (ALB) (net) following a transfer from resource for Environment Agency. | 12,500,000 | - |
| (Section H) Decrease in capital spend for Improve the environment (ALB) (net) following a transfer to resource for Natural England. | - | -956,000 |
| (Section I) Increase in capital spend for Protect the country from floods (ALB) (net) following a transfer from resource for Environment Agency. | 16,000,000 | - |
| <u>Transfers Within the Department</u> | | |
| (Section D) Increase in capital spend for Animal and plant health following a reallocation of budgets. | 829,000 | - |
| (Section E) Increase in capital spend for Marine and fisheries following a reallocation of budgets. | 2,368,000 | - |
| (Section F) Decrease in capital spend for Countryside and rural services following a reallocation of budgets. | - | -1,802,000 |

| | | | |
|--|--------------------|---------------------|--------------------|
| (Section F) Decrease in capital spend for Countryside and rural services following a transfer to Natural England. | - | -800,000 | |
| (Section G) Decrease in capital spend for Departmental operating costs following a transfer to Natural England. | - | -4,180,000 | |
| (Section G) Decrease in capital spend for Departmental operating costs following a transfer to Royal Botanic Gardens, Kew. | - | -3,367,000 | |
| (Section G) Increase in capital spend for Departmental operating costs following a transfer from Environment Agency. | 2,061,000 | - | |
| (Section G) Decrease in capital spend for Departmental operating costs following a reallocation of budgets. | - | -1,395,000 | |
| (Section H) Increase in capital spend for Improve the environment (ALB) (net) for Natural England. | 4,980,000 | - | |
| (Section H) Increase in capital spend for Improve the environment (ALB) (net) for Royal Botanic Gardens, Kew. | 3,367,000 | - | |
| (Section H) Decrease in capital spend for Improve the environment (ALB) (net) for Environment Agency. | - | -2,061,000 | |
| Total change in Capital DEL (Voted) | 62,008,000 | -103,200,000 | -41,192,000 |
| <u>Capital AME</u> | | | |
| (Section R) Increase in capital spend for Food and farming (ALB) (net) for Agriculture and Horticulture Development Board. | 15,500,000 | - | |
| Total change in Capital AME (Voted) | 15,500,000 | - | 15,500,000 |
| (Section W) Increase in gross programme spend for Food and farming for Devolved Administrations. | 73,001,000 | - | |
| (Section W) Increase in programme income for Food and farming for Devolved Administrations. | - | 73,000,000 | |
| Total change in Non-Budget | 73,001,000 | -73,000,000 | 1,000 |
| <u>Net Cash Requirement</u> | | | |
| Change to Net Cash Requirement. | 480,995,000 | - | |
| Total change in Net Cash Requirement | 480,995,000 | - | 480,995,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|-------------|-----------|-------------|
| Departmental Expenditure Limit | | | |
| Resource | 102,272,000 | - | 102,272,000 |
| Capital | -41,192,000 | - | -41,192,000 |
| Annually Managed Expenditure | | | |
| Resource | 161,677,000 | - | 161,677,000 |
| Capital | 15,500,000 | - | 15,500,000 |
| Total Net Budget | | | |
| Resource | 263,949,000 | - | 263,949,000 |
| Capital | -25,692,000 | - | -25,692,000 |
| Non-Budget Expenditure | 1,000 | | |
| Net cash requirement | 480,995,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by Department for Environment, Food and Rural Affairs on:

Departmental Expenditure Limit:

Expenditure arising from:

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

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

Preparatory work in support of HM Government plans to exit the European Union. Specialist support services; legacy and residual delivery body costs; subsidies to support delivery bodies; staff management and development; other departmental administration and non-cash costs; publicity, promotion; awareness and publications; knowledge-sharing initiatives; research and development; surveys; monitoring; statistics; advice and consultancies; funding through Area-Based Grants; subscriptions and contributions to international organisations; international policy making; working with the EU; licensing, approvals and certification; inspections; compliance and enforcement in accordance with regulatory requirements. Voted Loans in relation to National Museums.

Income arising from:

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

Annually Managed Expenditure:

Expenditure arising from:

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

Income arising from:

Levies from the flood reinsurance; meat; dairy; forestry; horticulture; shellfish; fish; cereals; agriculture industries; delivery body funding contributions; packaging recovery support; surveys; EU funding; investments; reinsurance related and commercial income and interest gained.

Non-Budget Expenditure:

Expenditure arising from:

Payments to devolved administrations.

Income arising from:

Funding contributions to support delivery bodies.

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

Part II: Changes Proposed

£'000

| Net Resources | | | | | | Net Capital | | |
|--|-----------|---------------|---------------|---------|-----------|----------------|---------|---------|
| Present | | Changes | | Revised | | Present | Changes | Revised |
| Admin | Prog | Admin | Prog | Admin | Prog | 7 | 8 | 9 |
| 1 | 2 | 3 | 4 | 5 | 6 | | | |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 476,832 | 1,396,073 | 61,232 | 41,040 | 538,064 | 1,437,113 | 685,100 | -41,192 | 643,908 |
| <i>Of which:</i> | | | | | | | | |
| A Food and farming | | | | | | | | |
| 49,858 | 152,557 | 317 | 56,241 | 50,175 | 208,798 | 7,352 | 2,005 | 9,357 |
| B Improve the environment | | | | | | | | |
| 25,606 | 236,404 | 96 | 33,377 | 25,702 | 269,781 | 43,468 | -33,528 | 9,940 |
| C Protect the country from floods | | | | | | | | |
| 1,070 | 542 | - | -44 | 1,070 | 498 | 183 | 44 | 227 |
| D Animal and plant health | | | | | | | | |
| 10,232 | 151,123 | - | -4,391 | 10,232 | 146,732 | 7,790 | 3,116 | 10,906 |
| E Marine and fisheries | | | | | | | | |
| 6,127 | 23,115 | - | 3,007 | 6,127 | 26,122 | 6,539 | 2,368 | 8,907 |
| F Countryside and rural services | | | | | | | | |
| 8,826 | 187,908 | -1,082 | -60,845 | 7,744 | 127,063 | 28,920 | -2,602 | 26,318 |
| G Departmental operating costs | | | | | | | | |
| 267,323 | 175,490 | 60,090 | 29,900 | 327,413 | 205,390 | 104,891 | -52,081 | 52,810 |
| H Improve the environment (ALB) (net) | | | | | | | | |
| 50,327 | 169,575 | 1,811 | -12,387 | 52,138 | 157,188 | 42,957 | 18,786 | 61,743 |
| I Protect the country from floods (ALB) (net) | | | | | | | | |
| 54,662 | 282,952 | - | -4,000 | 54,662 | 278,952 | 443,000 | 20,700 | 463,700 |
| J Marine and fisheries (ALB) (net) | | | | | | | | |
| 2,398 | 14,199 | - | 182 | 2,398 | 14,381 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| | | 61,232 | 41,040 | | | -41,192 | | |

Part II: Changes Proposed

£'000

| | Present | | Net Resources Changes | | Revised | | Present | Net Capital | |
|---|---------|----------------------|-----------------------|----------------------|---------|---------|---------|----------------|---------|
| | Admin | Prog | Admin | Prog | Admin | Prog | | Changes | Revised |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | | |
| Voted Expenditure | - | 105,347 | - | 161,677 | - | 267,024 | 500 | 15,500 | 16,000 |
| <i>Of which:</i> | | | | | | | | | |
| L Food and farming | - | -14,255 | - | 34,000 | - | 19,745 | - | - | - |
| M Improve the environment | - | -43,615 | - | 151,251 | - | 107,636 | - | - | - |
| Q Departmental operating costs | - | 50,420 | - | -10,000 | - | 40,420 | - | - | - |
| R Food and farming (ALB) (net) | - | 1,199 | - | - | - | 1,199 | 500 | 15,500 | 16,000 |
| S Improve the environment (ALB) (net) | - | -9,641 | - | 11,710 | - | 2,069 | - | - | - |
| T Protect the country from floods (ALB) (net) | - | 121,284 | - | -25,284 | - | 96,000 | - | - | - |
| Total Spending in AME | | | - | 161,677 | | | | 15,500 | |
| Non-Budget spending | | | | | | | | | |
| Voted Expenditure | - | 10,000 | - | 1 | - | 10,001 | - | - | - |
| <i>Of which:</i> | | | | | | | | | |
| W Food and farming | - | 10,000 | - | 1 | - | 10,001 | - | - | - |
| Total Non-Budget Spending | | | - | 1 | | | | | |
| Total for Estimate | | | | | | | | | |
| | | | 61,232 | 202,718 | | | | -25,692 | |
| <i>Of which:</i> | | | | | | | | | |
| Voted Expenditure | | | 61,232 | 202,718 | | | | -25,692 | |
| Non Voted Expenditure | | | - | - | | | | - | |
| £'000 | | | | | | | | | |
| | | Present Plans | Changes | Revised Plans | | | | | |
| Net Cash Requirement | | 2,366,607 | 480,995 | 2,847,602 | | | | | |

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

| Resources | | | | | | Capital | | |
|--|---------------|----------------|------------------|-------------------|------------------|----------------|---------------|----------------|
| Administration | | | Programme | | | Gross | Income | Net |
| Gross | Income | Net | Gross | Income | Net | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 541,643 | -3,579 | 538,064 | 3,803,906 | -2,366,793 | 1,437,113 | 650,908 | -7,000 | 643,908 |
| <i>Of which:</i> | | | | | | | | |
| A Food and farming | | | | | | | | |
| 50,475 | -300 | 50,175 | 2,422,135 | -2,213,337 | 208,798 | 9,357 | - | 9,357 |
| B Improve the environment | | | | | | | | |
| 27,637 | -1,935 | 25,702 | 280,159 | -10,378 | 269,781 | 9,940 | - | 9,940 |
| C Protect the country from floods | | | | | | | | |
| 1,070 | - | 1,070 | 498 | - | 498 | 227 | - | 227 |
| D Animal and plant health | | | | | | | | |
| 10,232 | - | 10,232 | 243,296 | -96,564 | 146,732 | 10,906 | - | 10,906 |
| E Marine and fisheries | | | | | | | | |
| 6,127 | - | 6,127 | 57,600 | -31,478 | 26,122 | 8,907 | - | 8,907 |
| F Countryside and rural services | | | | | | | | |
| 9,044 | -1,300 | 7,744 | 142,099 | -15,036 | 127,063 | 26,318 | - | 26,318 |
| G Departmental operating costs | | | | | | | | |
| 327,457 | -44 | 327,413 | 205,390 | - | 205,390 | 59,810 | -7,000 | 52,810 |
| H Improve the environment (ALB) (net) | | | | | | | | |
| 52,138 | - | 52,138 | 157,188 | - | 157,188 | 61,743 | - | 61,743 |
| I Protect the country from floods (ALB) (net) | | | | | | | | |
| 54,662 | - | 54,662 | 278,952 | - | 278,952 | 463,700 | - | 463,700 |
| J Marine and fisheries (ALB) (net) | | | | | | | | |
| 2,398 | - | 2,398 | 14,381 | - | 14,381 | - | - | - |
| K Countryside and rural services (ALB) (net) | | | | | | | | |
| 403 | - | 403 | 2,208 | - | 2,208 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| 541,643 | -3,579 | 538,064 | 3,803,906 | -2,366,793 | 1,437,113 | 650,908 | -7,000 | 643,908 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|---|---------------|----------------|------------------|-------------------|------------------|----------------|---------------|----------------|
| Resources | | | | | | Capital | | |
| Administration | | Programme | | | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 367,024 | -100,000 | 267,024 | 16,000 | - | 16,000 |
| <i>Of which:</i> | | | | | | | | |
| L Food and farming | | | | | | | | |
| - | - | - | 19,745 | - | 19,745 | - | - | - |
| M Improve the environment | | | | | | | | |
| - | - | - | 207,636 | -100,000 | 107,636 | - | - | - |
| N Animal and plant health | | | | | | | | |
| - | - | - | 6 | - | 6 | - | - | - |
| O Marine and fisheries | | | | | | | | |
| - | - | - | 5 | - | 5 | - | - | - |
| P Countryside and rural services | | | | | | | | |
| - | - | - | -345 | - | -345 | - | - | - |
| Q Departmental operating costs | | | | | | | | |
| - | - | - | 40,420 | - | 40,420 | - | - | - |
| R Food and farming (ALB) (net) | | | | | | | | |
| - | - | - | 1,199 | - | 1,199 | 16,000 | - | 16,000 |
| S Improve the environment (ALB) (net) | | | | | | | | |
| - | - | - | 2,069 | - | 2,069 | - | - | - |
| T Protect the country from floods (ALB) (net) | | | | | | | | |
| - | - | - | 96,000 | - | 96,000 | - | - | - |
| U Marine and fisheries (ALB) (net) | | | | | | | | |
| - | - | - | 285 | - | 285 | - | - | - |
| V Countryside and rural services (ALB) (net) | | | | | | | | |
| - | - | - | 4 | - | 4 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 367,024 | -100,000 | 267,024 | 16,000 | - | 16,000 |
| Non-Budget spending | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 1,289,801 | -1,279,800 | 10,001 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| W Food and farming | | | | | | | | |
| - | - | - | 1,289,801 | -1,279,800 | 10,001 | - | - | - |
| Total Non-Budget Spending | | | | | | | | |
| - | - | - | 1,289,801 | -1,279,800 | 10,001 | - | - | - |
| Total for Estimate | | | | | | | | |
| 541,643 | -3,579 | 538,064 | 5,460,731 | -3,746,593 | 1,714,138 | 666,908 | -7,000 | 659,908 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 541,643 | -3,579 | 538,064 | 5,460,731 | -3,746,593 | 1,714,138 | 666,908 | -7,000 | 659,908 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|----------------|------------------|
| Net Resource Requirement | 1,988,252 | 263,950 | 2,252,202 |
| Net Capital Requirement | 685,600 | -25,692 | 659,908 |
| Accruals to cash adjustments | -307,245 | 242,737 | -64,508 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | -1,176,312 | -27,018 | -1,203,330 |
| Add cash grant-in-aid | 954,364 | 145,006 | 1,099,370 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -103,829 | - | -103,829 |
| New provisions and adjustments to previous provisions | -138,011 | -165,251 | -303,262 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -452 | -10,000 | -10,452 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | 50,000 | 300,000 | 350,000 |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | 106,995 | - | 106,995 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 2,366,607 | 480,995 | 2,847,602 |

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

| | £'000 |
|---|------------------|
| | 2017-18 |
| | Plans |
| Gross Administration Costs | 536,047 |
| <i>Less:</i> | |
| Administration DEL Income | -3,579 |
| Net Administration Costs | 532,468 |
| Gross Programme Costs | 5,906,935 |
| <i>Less:</i> | |
| Programme DEL Income | -2,366,793 |
| Programme AME Income | -100,000 |
| Non-budget income | -1,321,700 |
| Net Programme Costs | 2,118,442 |
| Total Net Operating Costs | 2,650,910 |
| <i>Of which:</i> | |
| Resource DEL | 1,756,851 |
| Capital DEL | 425,608 |
| Resource AME | 485,350 |
| Capital AME | 15,000 |
| Non-budget | -31,899 |
| <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 | -440,608 |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | 41,900 |
| Other adjustments | -10,001 |
| Total Resource Budget | 2,242,201 |
| <i>Of which:</i> | |
| Resource DEL | 1,975,177 |
| Resource AME | 267,024 |
| <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 | 10,001 |
| Total Resource (Estimate) | 2,252,202 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL **-2,370,372**
Of which:

Administration

Sales of Goods and Services -3,579

Of which:

A: Food and farming -300

B: Improve the environment -1,935

F: Countryside and rural services -1,300

G: Departmental operating costs -44

Total Administration **-3,579**

Programme

EU Grants Received -2,215,130

Of which:

A: Food and farming -2,209,199

D: Animal and plant health -853

E: Marine and fisheries -5,078

Sales of Goods and Services -151,629

Of which:

A: Food and farming -4,128

B: Improve the environment -10,366

D: Animal and plant health -95,711

E: Marine and fisheries -26,400

F: Countryside and rural services -15,024

Interest and Dividends -12

Of which:

F: Countryside and rural services -12

Other Grants -22

Of which:

A: Food and farming -10

B: Improve the environment -12

Total Programme **-2,366,793**

Voted Resource AME **-100,000**
Of which:

Programme

Sales of Goods and Services -100,000

Of which:

M: Improve the environment -100,000

Total Programme **-100,000**

Total Voted Resource Income **-2,470,372**

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

| | |
|-----------------------------------|----------------------|
| Voted Capital DEL | -7,000 |
| <i>Of which:</i> | |
| Programme | |
| Sales of Assets | -7,000 |
| <i>Of which:</i> | |
| G: Departmental operating costs | -7,000 |
| Total Programme | <u>-7,000</u> |
| Total Voted Capital Income | <u>-7,000</u> |

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

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

£'000

| | Present Plans | | Changes | | Revised Plans | |
|--|---------------|----------|----------------|----------------|----------------|----------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Income in budgets surrendered to the Consolidated Fund (resource) | - | - | - | - | - | - |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | - | - | - | - |
| Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | - | - | -41,900 | -41,900 | -41,900 | -41,900 |
| Total | - | - | -41,900 | -41,900 | -41,900 | -41,900 |

Detailed description of CFER sources

£'000

| | Present Plans | | Changes | | Revised Plans | |
|---|---------------|----------|----------------|----------------|----------------|----------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Non-Budget | | | | | | |
| Thames Tideway Tunnel | - | - | -400 | -400 | -400 | -400 |
| Bovine Tuberculosis | - | - | -4,500 | -4,500 | -4,500 | -4,500 |
| Covent Garden Market Authority - sale of land | - | - | -37,000 | -37,000 | -37,000 | -37,000 |
| Total | - | - | -41,900 | -41,900 | -41,900 | -41,900 |

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

| | |
|--|---|
| Accounting Officer: | Clare Moriarty |
| Additional Accounting Officers: | Ian Gambles for sections F, P (Forestry Commission) |
| Executive Agency Accounting Officers: | |
| Chris Hadkiss | Animal and Plant Health Agency |
| Paul Caldwell | Rural Payments Agency |
| Professor Peter Borriello | Veterinary Medicines Directorate |
| Tom Karsten | Centre for Environment, Fisheries and Aquaculture Science |

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

ALB Accounting Officers:

| | |
|------------------|--|
| Jane King | Agriculture & Horticulture Development Board |
| Tony Smith | Consumer Council for Water |
| Sir James Bevan | Environment Agency |
| Andy Bord | Flood Re |
| Marcus Yeo | Joint Nature Conservation Committee |
| John Tuckett | Marine Management Organisation |
| John Everitt | National Forest Company |
| James Cross | Natural England |
| Richard Deverell | Royal Botanic Gardens, Kew |
| Marcus Coleman | Sea Fish Industry Authority |

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-aid |
|---------------------------------------|--|----------------|----------------|------------------|
| R | Agriculture & Horticulture Development Board | 1,199 | 16,000 | - |
| H | Consumer Council for Water | 5,250 | - | 5,240 |
| H,I,S,T | Environment Agency | 460,435 | 498,651 | 913,353 |
| T | Flood Re | 50,000 | - | - |
| H | Joint Nature Conservation Committee | 9,704 | 828 | 10,452 |
| J | Marine Management Organisation | 16,779 | - | 21,095 |
| K,V | National Forest Company | 2,615 | - | 2,421 |
| H | Natural England | 88,592 | 6,896 | 105,472 |
| H | Royal Botanic Gardens, Kew | 27,028 | 19,068 | 41,337 |
| U | Sea Fish Industry Authority | 285 | - | - |
| Total | | 661,887 | 541,443 | 1,099,370 |

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

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

| Section in Part II: Subhead Detail | Service | £'000 |
|---|---------------------------------------|--------------|
| A to G - DEL | Payments for Committees and Tribunals | 58 |
| A to K - DEL | EU Exit preparations | 8,000 |

Part III: Note J - Staff Benefits

The Department operates an Employee Discount Scheme, which provides staff access via a secure login to a website that gives them access to buy discounted retail vouchers and purchase certain goods and services at a discounted rate. The cost of any items purchased is met by the employee. Under the new agreed Crown Commercial Services Employee Benefits Framework that was implemented for Defra in August 2016 this service is provided at zero cost to the Department.

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|---|----------------|
| A liability is expected to arise to meet the shortfall in EA pensions as a result of staff transferring from EA to the Core Department. | 30,000 |
| Small potential liabilities against the Defra group. | 7,200 |
| An application for judicial review (JR) has been made by Lancashire County Council against Defra's decision to withdraw the payment of an outstanding waste infrastructure grant. | Unquantifiable |
| As part of the revised contract with Defra's facilities management providers it has been agreed that under certain conditions arising from the rationalisation of the estate and subsequent reduction in demand, any restructuring costs such as redundancies or early retirement will be recharged to the Core Department. | Unquantifiable |
| There is an ongoing independent assessment which was set up following recommendations in a report from the Parliamentary and Health Service Ombudsman, in relation to a claim for maladministration. | Unquantifiable |
| In addition to the provision for dilapidations where Defra leases properties from landlords, there remains a potential liability for dilapidations where Defra occupies properties leased by other government departments under a memorandum of terms of occupation (MOTO) agreement. The potential for and the value of a dilapidation claim for these properties is more uncertain, hence is disclosed as a contingent liability, rather than as a provision. | Unquantifiable |
| RPA is currently in receipt of appeals from scheme claimants of claims covering the Basic Payment Scheme, Single Payment Scheme and trader related schemes. If the appeals are successful they could either result in a liability for EU or Exchequer funded payments. | Unquantifiable |
| There is a potential liability in respect of financial corrections for disallowance, however this is unquantifiable at present as notification has not been received from the Commission. | Unquantifiable |
| Natural England (NE) has identified a contingent liability in relation to an issue being considered under the HMRC compliance audit which has been ongoing in 2016-17. Work continues in finalising the compliance audit over 2017-18 and part of this will identify and confirm whether NE does have a present obligation which could lead to a future outflow of resources. At this stage the amount of any such potential liability is unquantifiable. | Unquantifiable |
| HM Government guarantee for EU funding streams as announced in August and October 2016. Defra's responsibility covers CAP Pillar 1, CAP Pillar 2, European Maritime and Fisheries Fund (EMFF) and LIFE. | Unquantifiable |

Part III: Note L - International Subscriptions

| Section in Part II: Subhead Detail | Body | £'000 |
|---------------------------------------|--|-------|
| A4 - DEL | United Nations Environment Programme - International Environment | 3,300 |
| B4 - DEL | United Nations Environment Programme - Ozone, Air Quality, Waste | 7,670 |

Part III: Note M - Replacement for Trust Statement

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

£'000

Taxes, fines and charges

| | |
|-----------------------|--------|
| Rural Payments Agency | 10,000 |
| Environment Agency | 11 |

| | |
|---------------|---------------|
| Total: | 10,011 |
|---------------|---------------|

HM Revenue and Customs

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|---|--------------------|---------------------|---------------------|
| (Section A) Movements in HMRC Administration resulting from budget movements between HMRC and other Government departments, additional funding received for Autumn Budget 2017 and a Resource to Capital budget switch. | 54,784,000 | -56,590,000 | -1,806,000 |
| (Section A) Increase in HMRC Administration resulting from additional funding received for EU exit. | 36,150,000 | | |
| Total change in Resource DEL (Voted) | 90,934,000 | -56,590,000 | 34,344,000 |
| (Section E) Increase in Child Benefit. | 175,314,000 | | |
| (Section F) Reduction in Tax Free Childcare. | | -346,080,000 | |
| (Section G) Increase in Stakeholder Pensions and Reduction in Gift Aid Relief on Micro Donations. | 5,450,000 | -4,600,000 | |
| (Section H) Reduction in HMRC Administration. | | -3,000,000 | |
| (Section K) Reduction in Utilised Provisions. | 18,000,000 | | |
| Total change in Resource AME (Voted) | 198,764,000 | -353,680,000 | -154,916,000 |
| (Section L) Reduction in Personal Tax Credit. | | -490,790,000 | |
| (Section M) Movements in Other Reliefs and Allowances. | 339,378,000 | -36,705,000 | |
| Total change in Resource AME (Non-Voted) | 339,378,000 | -527,495,000 | -188,117,000 |
| (Section A) Movements in HMRC Administration resulting from budget movements between HMRC and other Government departments, additional funding received for Autumn Budget 2017 and a Resource to Capital budget switch. | 36,941,000 | -12,211,000 | 24,730,000 |
| (Section A) Increase in HMRC Administration resulting from additional funding received for EU exit. | 10,800,000 | | |
| Total change in Capital DEL (Voted) | 47,741,000 | -12,211,000 | 35,530,000 |
| Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in working capital. | 177,703,000 | | |
| Total change in Net Cash Requirement | 177,703,000 | - | 177,703,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|--------------------|--------------|--------------|
| Departmental Expenditure Limit | | | |
| Resource | 34,344,000 | - | 34,344,000 |
| Capital | 35,530,000 | - | 35,530,000 |
| Annually Managed Expenditure | | | |
| Resource | -154,916,000 | -188,117,000 | -343,033,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | -120,572,000 | -188,117,000 | -308,689,000 |
| Capital | 35,530,000 | - | 35,530,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement | 177,703,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by HM Revenue and Customs on:

Departmental Expenditure Limit:Expenditure arising from:

Administration in management, collection and payment of a range of taxes, tax credits, benefits, reliefs, refunds, duties, levies, Statutory Payments, allowances, loans, entitlements, regulatory and verification schemes.

Delivering policies held by other government departments, assistance to devolved administrations and public bodies.

Law enforcement, criminal investigation and provision of resources to independent investigatory bodies including the Adjudicator's Office.

Payments for the HMRC National Museum and grants to the voluntary and community sector.

International Tax Cooperation Agreements, customs controls, overseas tax administration, Official Development Assistance and support of projects abroad.

Providing shared services, Revenue and Customs Digital Technology Services Limited, services provided to third parties and provision of trade information.

Administration of the National Insurance Funds for Great Britain and Northern Ireland.

Exiting the European Union.

Non-cash items falling in DEL.

Valuations, administration, setting and maintaining of assessments, advice, property services, payments of Local Authority Rates on behalf of accredited foreign countries and non-cash items incurred by the Valuation Office Agency.

Part I (Continued)

Income arising from:

Tax reliefs, entitlements, levies, regulatory and verification schemes.

Recovery of law costs, overpayments, insurance and compensation claims, staff costs, apprenticeships funding, valuation and other services, transaction fees and excess cash receipts.

Services provided to the Valuation Office Agency, Revenue and Customs Digital Technology Services Limited, other government departments, devolved administrations, other bodies and international parties and providing shared services.

Charges made for attendance of officers, international commitments, travel expenses, use of cars and rent.

Sales of assets, information, publications, statistical services, certificates and other services. The Asset Recovery Incentivisation Scheme and other receipts.

Recovery of administration costs of the National Insurance Funds, collection of National Insurance contributions.

Non-cash items falling in DEL.

Valuations, administration, setting and maintaining of assessments, advice, property services, payments of Local Authority Rates on behalf of accredited foreign countries and non-cash items incurred by the Valuation Office Agency.

Annually Managed Expenditure:

Expenditure arising from:

Tax credits, benefits, reliefs, refunds, duties, levies, allowances and entitlements.

Remittance of irrecoverable debts, losses on asset revaluation and exchange rate movements.

Incentive payments for filing, transitional payments to charities, provisions movements and payments that add capacity to debt recovery.

Non-cash items falling in AME.

Payments of Rates on behalf of accredited Commonwealth and foreign countries and certain international organisations and non-cash items.

Income arising from:

Payments of Rates by accredited Commonwealth and foreign countries and certain international organisations, refunds from local authorities.

HM Revenue and Customs will account for this Estimate.

Part II: Changes Proposed

£'000

| Present | | Net Resources Changes | | Revised | | Net Capital | | |
|--|------------|--------------------------|---------------|---------|------------|---------------|---------|---------|
| Admin | Prog | Admin | Prog | Admin | Prog | Present | Changes | Revised |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 840,826 | 2,816,187 | -24,453 | 58,797 | 816,373 | 2,874,984 | 246,790 | 35,530 | 282,320 |
| <i>Of which:</i> | | | | | | | | |
| A HMRC Administration | | | | | | | | |
| 826,826 | 2,649,486 | -17,453 | 69,797 | 809,373 | 2,719,283 | 235,790 | 38,017 | 273,807 |
| B VOA Administration | | | | | | | | |
| - | 150,701 | - | - | - | 150,701 | 11,000 | -2,487 | 8,513 |
| C Utilised Provisions | | | | | | | | |
| 14,000 | 16,000 | -7,000 | -11,000 | 7,000 | 5,000 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| | | -24,453 | 58,797 | | | 35,530 | | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 12,142,560 | - | -154,916 | - | 11,987,644 | 10 | - | 10 |
| <i>Of which:</i> | | | | | | | | |
| E Child Benefit | | | | | | | | |
| - | 11,579,010 | - | 175,314 | - | 11,754,324 | 10 | - | 10 |
| F Tax Free Childcare | | | | | | | | |
| - | 383,485 | - | -346,080 | - | 37,405 | - | - | - |
| G Providing payments in lieu of tax relief to certain bodies | | | | | | | | |
| - | 85,075 | - | 850 | - | 85,925 | - | - | - |
| H HMRC Administration | | | | | | | | |
| - | 30,000 | - | -3,000 | - | 27,000 | - | - | - |
| K Utilised Provisions | | | | | | | | |
| - | -30,010 | - | 18,000 | - | -12,010 | - | - | - |

Part II: Changes Proposed (Continued)

£'000

| Present | | Net Resources Changes | | Revised | | Net Capital | | |
|--------------------------------|------------|--------------------------|----------|---------|------------|-------------|---------|---------|
| Admin | Prog | Admin | Prog | Admin | Prog | Present | Changes | Revised |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Non Voted Expenditure | | | | | | | | |
| - | 30,245,688 | - | -188,117 | - | 30,057,571 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| L Personal Tax Credit | | | | | | | | |
| - | 26,721,090 | - | -490,790 | - | 26,230,300 | - | - | - |
| M Other Reliefs and Allowances | | | | | | | | |
| - | 3,524,598 | - | 302,673 | - | 3,827,271 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | - | -343,033 | | | | | |
| Total for Estimate | | | | | | | | |
| | | -24,453 | -284,236 | | | 35,530 | | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | -24,453 | -96,119 | | | 35,530 | | |
| Non Voted Expenditure | | | | | | | | |
| | | - | -188,117 | | | | | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|-------------------|----------------|-------------------|
| Net Cash Requirement | 15,716,856 | 177,703 | 15,894,559 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|--|----------------|----------------|------------------|-----------------|------------------|----------------|----------------|----------------|
| Resources | | | | | | Capital | | |
| Administration | | Resources | | Programme | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 893,098 | -76,725 | 816,373 | 3,008,167 | -133,183 | 2,874,984 | 305,231 | -22,911 | 282,320 |
| <i>Of which:</i> | | | | | | | | |
| A HMRC Administration | | | | | | | | |
| 886,098 | -76,725 | 809,373 | 2,808,166 | -88,883 | 2,719,283 | 296,718 | -22,911 | 273,807 |
| B VOA Administration | | | | | | | | |
| - | - | - | 195,001 | -44,300 | 150,701 | 8,513 | - | 8,513 |
| C Utilised Provisions | | | | | | | | |
| 7,000 | - | 7,000 | 5,000 | - | 5,000 | - | - | - |
| Non-voted expenditure | | | | | | | | |
| 54,274 | - | 54,274 | 235,726 | - | 235,726 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| D National Insurance Fund | | | | | | | | |
| 54,274 | - | 54,274 | 235,726 | - | 235,726 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| 947,372 | -76,725 | 870,647 | 3,243,893 | -133,183 | 3,110,710 | 305,231 | -22,911 | 282,320 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 11,991,644 | -4,000 | 11,987,644 | 10 | - | 10 |
| <i>Of which:</i> | | | | | | | | |
| E Child Benefit | | | | | | | | |
| - | - | - | 11,754,324 | - | 11,754,324 | 10 | - | 10 |
| F Tax Free Childcare | | | | | | | | |
| - | - | - | 37,405 | - | 37,405 | - | - | - |
| G Providing payments in lieu of tax relief to certain bodies | | | | | | | | |
| - | - | - | 85,925 | - | 85,925 | - | - | - |
| H HMRC Administration | | | | | | | | |
| - | - | - | 27,000 | - | 27,000 | - | - | - |
| I VOA - Payments of rates to LAs on behalf of certain bodies | | | | | | | | |
| - | - | - | 97,000 | -4,000 | 93,000 | - | - | - |
| J VOA Administration | | | | | | | | |
| - | - | - | 2,000 | - | 2,000 | - | - | - |
| K Utilised Provisions | | | | | | | | |
| - | - | - | -12,010 | - | -12,010 | - | - | - |

Part II: Revised subhead detail including additional provision (Continued)

£'000

| Revised Plans | | | | | | | | | |
|--------------------------------|---------------|------------------|--------------|---------------|------------|----------------|---------------|------------|--|
| Resources | | | | | | Capital | | | |
| Administration | | Programme | | | | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
| Non-voted expenditure | | | | | | | | | |
| - | - | - | 30,057,571 | - | 30,057,571 | - | - | - | |
| <i>Of which:</i> | | | | | | | | | |
| L Personal Tax Credit | | | | | | | | | |
| - | - | - | 26,230,300 | - | 26,230,300 | - | - | - | |
| M Other Reliefs and Allowances | | | | | | | | | |
| - | - | - | 3,827,271 | - | 3,827,271 | - | - | - | |
| Total Spending in AME | | | | | | | | | |
| - | - | - | 42,049,215 | -4,000 | 42,045,215 | 10 | - | 10 | |
| Total for Estimate | | | | | | | | | |
| 947,372 | -76,725 | 870,647 | 45,293,108 | -137,183 | 45,155,925 | 305,241 | -22,911 | 282,330 | |
| <i>Of which:</i> | | | | | | | | | |
| Voted Expenditure | | | | | | | | | |
| 893,098 | -76,725 | 816,373 | 14,999,811 | -137,183 | 14,862,628 | 305,241 | -22,911 | 282,330 | |
| Non Voted Expenditure | | | | | | | | | |
| 54,274 | - | 54,274 | 30,293,297 | - | 30,293,297 | - | - | - | |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|--------------------|-----------------|--------------------|
| Net Resource Requirement | 46,335,261 | -308,689 | 46,026,572 |
| Net Capital Requirement | 246,800 | 35,530 | 282,330 |
| Accruals to cash adjustments | -329,517 | 262,745 | -66,772 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -325,189 | 341 | -324,848 |
| New provisions and adjustments to previous provisions | -32,000 | 3,000 | -29,000 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -2,338 | - | -2,338 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | 393,559 | 393,559 |
| Increase (-) / Decrease (+) in creditors | - | -116,155 | -116,155 |
| Use of provisions | 30,010 | -18,000 | 12,010 |
| Removal of non-voted budget items | -30,535,688 | 188,117 | -30,347,571 |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | -30,535,688 | 188,117 | -30,347,571 |
| Net Cash Requirement | 15,716,856 | 177,703 | 15,894,559 |

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

£'000

| | Plans |
|---|-------------------|
| Gross Administration Costs | 940,373 |
| <i>Less:</i> | |
| Administration DEL Income | -76,725 |
| Net Administration Costs | 863,647 |
| Gross Programme Costs | 45,300,118 |
| <i>Less:</i> | |
| Programme DEL Income | -133,183 |
| Programme AME Income | -4,000 |
| Non-budget income | -200 |
| Net Programme Costs | 45,162,735 |
| Total Net Operating Costs | 46,026,382 |
| <i>Of which:</i> | |
| Resource DEL | 3,969,357 |
| Capital DEL | - |
| Resource AME | 42,057,225 |
| Capital AME | - |
| Non-budget | -200 |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | 200 |
| Other adjustments | -10 |
| Total Resource Budget | 46,026,572 |
| <i>Of which:</i> | |
| Resource DEL | 3,981,357 |
| Resource AME | 42,045,215 |
| <i>Adjustments to include:</i> | |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 46,026,572 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

| | |
|---|-----------------|
| Voted Resource DEL | -209,908 |
| <i>Of which:</i> | |
| Administration | |
| Sales of Goods and Services | -76,725 |
| <i>Of which:</i> | |
| A: HMRC Administration | -76,725 |
| Total Administration | -76,725 |
| Programme | |
| Sales of Goods and Services | -133,183 |
| <i>Of which:</i> | |
| A: HMRC Administration | -88,883 |
| B: VOA Administration | -44,300 |
| Total Programme | -133,183 |
| Voted Resource AME | -4,000 |
| <i>Of which:</i> | |
| Programme | |
| Sales of Goods and Services | -4,000 |
| <i>Of which:</i> | |
| I: VOA - Payments of rates to LAs on behalf of certain bodies | -4,000 |
| Total Programme | -4,000 |
| Total Voted Resource Income | -213,908 |
| Voted Capital DEL | -22,911 |
| <i>Of which:</i> | |
| Programme | |
| Sales of Assets | -22,911 |
| <i>Of which:</i> | |
| A: HMRC Administration | -22,911 |
| Total Programme | -22,911 |
| Total Voted Capital Income | -22,911 |

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

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

£'000

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

Detailed description of CFER sources

£'000

| | Present Plans | | Changes | | Revised Plans | |
|--------------------------------|---------------|-------------|----------|----------|---------------|-------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Non-Budget | | | | | | |
| Bank Interest and Compensation | -200 | -200 | - | - | -200 | -200 |
| Total | -200 | -200 | - | - | -200 | -200 |

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Jon Thompson (Principal Accounting Officer)

Executive Agency Accounting Officers: Melissa Tatton for sections B, I and J (Chief Executive of the Valuation Office Agency)

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

Jon Thompson (Principal Accounting Officer) has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

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

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

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

HM Treasury

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|--|-------------------|-------------------|-------------------|
| <i>Section A Core Treasury</i> an increase of £63,319,000 comprising a Reserve claim of £55,092,000 to finance spending on Decommissioning Relief Deeds (£43,132,000), Bank Mellat (£5,760,000), exiting the EU (£5,400,000), Financial Management Reform (£800,000) and net interdepartmental transfers of £2,167,000 and transfers from within the Estimate of £6,060,000. | 63,319,000 | | |
| <i>Section B Debt Management Office</i> a reduction of £1,560,000 following the reallocation of a forecast underspend to Section A. | | -1,560,000 | |
| <i>Section C Government Internal Audit Agency</i> an increase of £4,000,000 from the Reserve to fund expansion of the Agency. | 4,000,000 | | |
| <i>Section G Infrastructure Finance Unit Limited</i> a reduction of £2,500,000 arising from loan interest income. | | -2,500,000 | |
| <i>Section L Asian Infrastructure Investment Bank</i> an increase of £9,400,000 funded by a transfer from the FCO Prosperity Fund | 9,400,000 | | |
| <i>Section M National Infrastructure Commission</i> a reduction of £1,500,000 due to reallocated underspending to Section A. | | -1,500,000 | |
| <i>Departmental Unallocated Provision</i> a reduction of £3,000,000 following the transfer of provision to Section A. | | -3,000,000 | |
| Total change in Resource DEL (Voted) | 76,719,000 | -8,560,000 | 68,159,000 |
| <i>Section P Provisions</i> a net increase of £140,140,000 comprising use of existing and creation of new provisions. | 140,140,000 | | |

| | | | |
|---|-----------------------|---------------------|-----------------------|
| <i>Section Q UK Coinage manufacturing costs</i> a reduction of £10,000,000 | | -10,000,000 | |
| <i>Section R UK coinage metal costs</i> a net increase of £2,000,000 comprising a reduction in spending of £8,000,000 and a reduction in income of £10,000,000. | 2,000,000 | | |
| <i>Section V Sale of shares</i> a reduction of £426,844,000 arising from the gain on sale of Lloyds Bank shares. | | -426,844,000 | |
| <i>Section W National Loans Guarantees Scheme</i> an increase of £59,610,000 to reflect a reduction in income following the closure of the scheme | 59,610,000 | | |
| <i>Section Y Assistance to financial institutions</i> a net increase of £25,050,000,000 mainly due to a forecast reduction in the fair value of the Bank of England Asset Purchase Facility Fund. | 25,050,000,000 | | |
| <i>Section AA Money Advice Service</i> an increase of £500,000 to reflect the latest forecast of spending. | 500,000 | | |
| <i>Section AF UK Financial Investments</i> an increase of £999,000 to reflect the fact that UKFI income is eliminated on consolidation. | 999,000 | | |
| Total change in Resource AME (Voted) | 25,253,249,000 | -436,844,000 | 24,816,405,000 |
| <i>Section A Core Treasury</i> an increase of £301,000 | 301,000 | | |
| <i>Section B Debt Management Office</i> a reduction of £2,400,000 to reflect slippage on the Trading System Replacement project | | -2,400,000 | |
| <i>Section G Infrastructure Finance Unit Limited</i> a reduction of £91,000,000 arising from loan repayments. | | -91,000,000 | |
| <i>Section H IUUK Investments Limited</i> an increase of £3,664,000 funded from the Reserve to cover payments under the Priority Schools Building programme. | 3,664,000 | | |
| <i>Section L Asian Infrastructure Investment Bank</i> a reduction of £80,000,000 and a Reserve claim of £10,976,000 following a transfer to the Department for International Development. | | -80,000,000 | |
| Total change in Capital DEL (Voted) | 3,965,000 | -173,400,000 | -169,435,000 |

| | | | |
|--|-----------------------|------------------------|------------------------|
| <i>Section V Sale of shares</i> a reduction of £935,433,000 from the sale of Lloyds Bank shares | | -935,433,000 | |
| <i>Section Y Assistance to financial institutions</i> a reduction of £13,000,000 arising from loan repayments | | -13,000,000 | |
| <i>Section AC UK Asset Resolution Limited</i> an increase of £11,300,000,000 due to the sale of part of the B&B loan book being finalised in March 2016-17 rather than April 2017-18 as originally expected. | 11,300,000,000 | | |
| <i>Section AE Help to Buy ISA</i> a reduction of £104,000,000 to reflect lower than expected bonus payments on property purchases. | | -104,000,000 | |
| Total change in Capital AME (Voted) | 11,300,000,000 | -1,052,433,000 | 10,247,567,000 |
| Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in debtors to reflect loan repayments, principally those involving Bradford & Bingley. | | -14,102,182,000 | |
| Total change in Net Cash Requirement | | -14,102,182,000 | -14,102,182,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|------------------------|-----------|----------------|
| Departmental Expenditure Limit | | | |
| Resource | 68,159,000 | - | 68,159,000 |
| Capital | -169,435,000 | - | -169,435,000 |
| Annually Managed Expenditure | | | |
| Resource | 24,816,405,000 | - | 24,816,405,000 |
| Capital | 10,247,567,000 | - | 10,247,567,000 |
| Total Net Budget | | | |
| Resource | 24,884,564,000 | - | 24,884,564,000 |
| Capital | 10,078,132,000 | - | 10,078,132,000 |
| Non-Budget Expenditure | | - | |
| Net cash requirement | -14,102,182,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by HM Treasury on:

Departmental Expenditure Limit:Expenditure arising from:

Spending by core Treasury on economic, financial and related administration, including exiting the EU, illegal money lending, breaches of financial sanctions, consumer credit policy, infrastructure finance and the provision of guarantees. Spending arising from the purchase and sale of investments, expenses in connection with honours and dignities and compensation payments arising from gilt administration.

Spending by the Debt Management Office, including administration of the Public Works Loan Board, the Commission for the Reduction of National Debt and operational services for HM Treasury, other government departments and the Bank of England.

Spending by the Government Internal Audit Agency on audit services. Spending by the National Infrastructure Commission on the provision of advice on infrastructure projects.

Spending on Treasury related bodies including the Office of Tax Simplification, United Kingdom Financial Investments Limited, Office for Budget Responsibility, Infrastructure Finance Unit Limited, IUK Investments Limited, IUK Investments Holdings Limited, HM Treasury UK Sovereign SUKUK plc, the Royal Mint Advisory Committee on the design of Coins, Medals, Seals and Decorations and UK Government Investments Limited.

Depreciation and other non-cash items falling in DEL.

Part I (continued)

Income arising from:

recoveries in respect of administration of the Treasury, including income from tenants, recharges for work on financial stability issues, income from financial regulators, fees and charges for the provision of guarantees, dividends, training courses and other services; charges for services provided by the Government Social Research Unit; recoveries in respect of Honours and Dignities; income in respect of insurance sponsorship and supervision responsibilities; amounts arising from loans, including repayments, interest and fees; sale of shares and debt royalties, sale of publications, assets and redundant capital items, administration of Pool Re and other related bodies; and European Fast Stream income from the Cabinet Office.

Income due to the Debt Management Office for charges for services provided to other government departments and organisations, advertising costs, stock exchange listings, data provision, rentals in respect of operating leases, the management and administration of certain public and private funds and provision of a lending service to local authorities, income from the administration of carbon dioxide reduction schemes and the Gilt Purchase and Sale Service.

Income due to the Government Internal Audit Agency and the National Infrastructure Commission for charges for services provided to other government departments and other organisations.

Annually Managed Expenditure:

Expenditure arising from:

The production costs of UK coinage, including manufacture, purchase of metal, storage and distribution of finished coins and actions to protect the integrity of coinage.

Costs related to investment in and financial assistance to financial institutions and non-financial organisations, businesses and individuals including credit easing, provision of guarantees, warranties and indemnities, infrastructure finance and spending on Help to Buy ISA.

Creation and use of provisions including those relating to payments under the Equitable Life Payments Scheme, those in respect of economic, financial and related administration and decommissioning relief agreements.

Administration of the Equitable Life Payments Scheme.

Spending by the Financial Services Compensation Scheme, the Money Advice Service (formerly the Consumer Financial Education Body), the Sovereign Grant to the Royal Household, UK Asset Resolution Limited, Help to Buy (HMT) Limited and UK Financial Investments Limited.

Non-cash items falling within AME.

Income arising from:

transactions with financial institutions and public and private organisations, businesses and individuals including interest, fees and charges, dividends, loan repayments, sale of assets and other capital items.

HM Treasury will account for this Estimate.

Part II: Changes Proposed

£'000

| Net Resources | | | | | | Net Capital | | |
|--|----------|---------------|---------------|---------|------------|-----------------|------------|------------|
| Present | | Changes | | Revised | | Present | Changes | Revised |
| Admin | Prog | Admin | Prog | Admin | Prog | 7 | 8 | 9 |
| 1 | 2 | 3 | 4 | 5 | 6 | | | |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 151,778 | 9,683 | 19,144 | 49,015 | 170,922 | 58,698 | 186,965 | -169,435 | 17,530 |
| <i>Of which:</i> | | | | | | | | |
| A Core Treasury | | | | | | | | |
| 109,055 | 5,872 | 19,244 | 44,075 | 128,299 | 49,947 | 103,963 | 301 | 104,264 |
| B Debt Management Office | | | | | | | | |
| 16,070 | 4,310 | -600 | -960 | 15,470 | 3,350 | 5,000 | -2,400 | 2,600 |
| C Government Internal Audit Agency | | | | | | | | |
| 350 | - | 4,000 | - | 4,350 | - | - | - | - |
| G Infrastructure Finance Unit Limited (Net) | | | | | | | | |
| - | -1,500 | - | -2,500 | - | -4,000 | -2,000 | -91,000 | -93,000 |
| H IUK Investments Limited (Net) | | | | | | | | |
| - | - | - | - | - | - | 1 | 3,664 | 3,665 |
| L Asian Infrastructure Investment Bank | | | | | | | | |
| - | - | - | 9,400 | - | 9,400 | 80,000 | -80,000 | - |
| M National Infrastructure Commission | | | | | | | | |
| 6,000 | - | -1,500 | - | 4,500 | - | - | - | - |
| Departmental Unallocated Provision | | | | | | | | |
| 2,000 | 1,000 | -2,000 | -1,000 | - | - | - | - | - |
| Total Spending in DEL | | | | | | | | |
| | | 19,144 | 49,015 | | | -169,435 | | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | -633,040 | - | 24,816,405 | - | 24,183,365 | -13,240,600 | 10,247,567 | -2,993,033 |
| <i>Of which:</i> | | | | | | | | |
| P Provisions | | | | | | | | |
| - | -500 | - | 140,140 | - | 139,640 | - | - | - |
| Q UK Coinage manufacturing costs | | | | | | | | |
| - | 57,000 | - | -10,000 | - | 47,000 | - | - | - |
| R UK Coinage metal costs | | | | | | | | |
| - | 23,000 | - | 2,000 | - | 25,000 | - | - | - |
| V Sale of shares | | | | | | | | |
| - | - | - | -426,844 | - | -426,844 | - | -935,433 | -935,433 |
| W National Loan Guarantee Scheme | | | | | | | | |
| - | -63,000 | - | 59,610 | - | -3,390 | - | - | - |
| Y Assistance to financial institutions | | | | | | | | |
| - | -100,000 | - | 25,050,000 | - | 24,950,000 | 30,000 | -13,000 | 17,000 |
| AA Money Advice Service (formerly Consumer Financial Education Body) (Net) | | | | | | | | |
| - | 2,000 | - | 500 | - | 2,500 | 200 | - | 200 |
| AC UK Asset Resolution Limited (Net) | | | | | | | | |
| - | -400,000 | - | - | - | -400,000 | -13,500,000 | 11,300,000 | -2,200,000 |

Part II: Changes Proposed (continued)

£'000

| Present | | Net Resources | | | | Net Capital | | |
|-----------------------------------|------|---------------|-------------------|---------|-------|-------------|-------------------|---------|
| Admin | Prog | Changes | | Revised | | Present | Changes | Revised |
| 1 | 2 | Admin | Prog | Admin | Prog | 7 | 8 | 9 |
| | | 3 | 4 | 5 | 6 | | | |
| AE Help to Buy ISA | - | - | - | - | - | 224,000 | -104,000 | 120,000 |
| AF UK Financial Investments (Net) | - | 1 | 999 | - | 1,000 | - | - | - |
| Total Spending in AME | | | 24,816,405 | | | | 10,247,567 | |
| Total for Estimate | | 19,144 | 24,865,420 | | | | 10,078,132 | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | 19,144 | 24,865,420 | | | | 10,078,132 | |
| Non Voted Expenditure | | - | - | | | | - | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|--------------------|--------------------|
| Net Cash Requirement | 284,659 | -14,102,182 | -13,817,523 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|--|-------------|----------|------------|-------------|----------|------------|-------------|----------|
| Resources | | | | | | Capital | | |
| Administration | | | Programme | | | | | |
| Gross 1 | Income 2 | Net 3 | Gross 4 | Income 5 | Net 6 | Gross 7 | Income 8 | Net 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 225,148 | -54,226 | 170,922 | 81,433 | -22,735 | 58,698 | 18,530 | -1,000 | 17,530 |
| <i>Of which:</i> | | | | | | | | |
| A Core Treasury | | | | | | | | |
| 148,175 | -19,876 | 128,299 | 71,732 | -21,785 | 49,947 | 105,264 | -1,000 | 104,264 |
| B Debt Management Office | | | | | | | | |
| 17,820 | -2,350 | 15,470 | 4,300 | -950 | 3,350 | 2,600 | - | 2,600 |
| C Government Internal Audit Agency | | | | | | | | |
| 36,350 | -32,000 | 4,350 | - | - | - | - | - | - |
| D Office of Tax Simplification | | | | | | | | |
| 868 | - | 868 | - | - | - | - | - | - |
| E United Kingdom Financial Investments Limited (Net) | | | | | | | | |
| 2,600 | - | 2,600 | - | - | - | - | - | - |
| F Office for Budget Responsibility (Net) | | | | | | | | |
| 2,734 | - | 2,734 | - | - | - | - | - | - |
| G Infrastructure Finance Unit Limited (Net) | | | | | | | | |
| - | - | - | -4,000 | - | -4,000 | -93,000 | - | -93,000 |
| H IUK Investments Limited (Net) | | | | | | | | |
| - | - | - | - | - | - | 3,665 | - | 3,665 |
| I IUK Investments Holdings Limited (Net) | | | | | | | | |
| - | - | - | - | - | - | 1 | - | 1 |
| J HM Treasury UK Sovereign SUKUK plc (Net) | | | | | | | | |
| - | - | - | 1 | - | 1 | - | - | - |
| K Royal Mint Advisory Committee on the design of coins (Net) | | | | | | | | |
| 1 | - | 1 | - | - | - | - | - | - |
| L Asian Infrastructure Investment Bank | | | | | | | | |
| - | - | - | 9,400 | - | 9,400 | - | - | - |
| M National Infrastructure Commission | | | | | | | | |
| 4,500 | - | 4,500 | - | - | - | - | - | - |
| N UK Government Investments Limited (Net) | | | | | | | | |
| 12,100 | - | 12,100 | - | - | - | - | - | - |
| Non-voted expenditure | | | | | | | | |
| - | - | - | 7,300 | - | 7,300 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| O Banking and gilts registration services | | | | | | | | |
| - | - | - | 7,300 | - | 7,300 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| 225,148 | -54,226 | 170,922 | 88,733 | -22,735 | 65,998 | 18,530 | -1,000 | 17,530 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | | |
|--|--------|-----------|------------|----------|------------|------------|----------|------------|--|
| Resources | | | | | | Capital | | | |
| Administration | | Programme | | | | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | | |
| Voted expenditure | | | | | | | | | |
| - | - | - | 24,399,722 | -216,357 | 24,183,365 | -2,044,600 | -948,433 | -2,993,033 | |
| <i>Of which:</i> | | | | | | | | | |
| P Provisions | | | | | | | | | |
| - | - | - | 139,640 | - | 139,640 | - | - | - | |
| Q UK Coinage manufacturing costs | | | | | | | | | |
| - | - | - | 47,000 | - | 47,000 | - | - | - | |
| R UK Coinage metal costs | | | | | | | | | |
| - | - | - | 50,000 | -25,000 | 25,000 | - | - | - | |
| S Royal Mint dividend | | | | | | | | | |
| - | - | - | - | -4,000 | -4,000 | - | - | - | |
| T Investment in the Bank of England | | | | | | | | | |
| - | - | - | - | -50,000 | -50,000 | - | - | - | |
| U Administration of the Equitable Life Payments Scheme | | | | | | | | | |
| - | - | - | 400 | - | 400 | - | - | - | |
| V Sale of shares | | | | | | | | | |
| - | - | - | -426,844 | - | -426,844 | - | -935,433 | -935,433 | |
| W National Loan Guarantee Scheme | | | | | | | | | |
| - | - | - | - | -3,390 | -3,390 | - | - | - | |
| X Loans to Ireland | | | | | | | | | |
| - | - | - | - | -83,967 | -83,967 | - | - | - | |
| Y Assistance to financial institutions | | | | | | | | | |
| - | - | - | 25,000,000 | -50,000 | 24,950,000 | 30,000 | -13,000 | 17,000 | |
| Z Sovereign Grant funding of Royal Household (Net) | | | | | | | | | |
| - | - | - | 76,025 | - | 76,025 | 5,000 | - | 5,000 | |
| AA Money Advice Service (formerly Consumer Financial Education Body) (Net) | | | | | | | | | |
| - | - | - | 2,500 | - | 2,500 | 200 | - | 200 | |
| AB Financial Services Compensation Scheme (Net) | | | | | | | | | |
| - | - | - | -90,000 | - | -90,000 | 200 | - | 200 | |
| AC UK Asset Resolution Limited (Net) | | | | | | | | | |
| - | - | - | -400,000 | - | -400,000 | -2,200,000 | - | -2,200,000 | |
| AD Help to Buy (HMT) Limited (Net) | | | | | | | | | |
| - | - | - | 1 | - | 1 | - | - | - | |
| AE Help to Buy ISA | | | | | | | | | |
| - | - | - | - | - | - | 120,000 | - | 120,000 | |
| AF UK Financial Investments (Net) | | | | | | | | | |
| - | - | - | 1,000 | - | 1,000 | - | - | - | |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|------------------------------|---------------|------------------|--------------|---------------|------------|----------------|---------------|------------|
| Resources | | | | | | Capital | | |
| Administration | | Programme | | Net | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Non-voted expenditure | | | | | | | | |
| - | - | - | 4,759 | -1,000 | 3,759 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| AG Royal Household Pensions | | | | | | | | |
| - | - | - | 4,400 | -1,000 | 3,400 | - | - | - |
| AH Civil List | | | | | | | | |
| - | - | - | 359 | - | 359 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 24,404,481 | -217,357 | 24,187,124 | -2,044,600 | -948,433 | -2,993,033 |
| Total for Estimate | | | | | | | | |
| 225,148 | -54,226 | 170,922 | 24,493,214 | -240,092 | 24,253,122 | -2,026,070 | -949,433 | -2,975,503 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 225,148 | -54,226 | 170,922 | 24,481,155 | -239,092 | 24,242,063 | -2,026,070 | -949,433 | -2,975,503 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | 12,059 | -1,000 | 11,059 | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|--------------------|--------------------|--------------------|
| Net Resource Requirement | -460,520 | 24,884,564 | 24,424,044 |
| Net Capital Requirement | -13,053,635 | 10,078,132 | -2,975,503 |
| Accruals to cash adjustments | 13,809,873 | -49,064,878 | -35,255,005 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | 13,892,635 | -11,210,664 | 2,681,971 |
| Add cash grant-in-aid | 93,459 | 8,165 | 101,624 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -6,521 | -25,000,000 | -25,006,521 |
| New provisions and adjustments to previous provisions | - | -140,140 | -140,140 |
| Departmental Unallocated Provision | -3,000 | 3,000 | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -200 | - | -200 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | -200,000 | -12,770,000 | -12,970,000 |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | 33,500 | 44,761 | 78,261 |
| Removal of non-voted budget items | -11,059 | - | -11,059 |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | -10,700 | - | -10,700 |
| Other adjustments | -359 | - | -359 |
| Net Cash Requirement | 284,659 | -14,102,182 | -13,817,523 |

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

£'000

2017-18
Plans

| | |
|---|-------------------|
| Gross Administration Costs | 224,648 |
| <i>Less:</i> | |
| Administration DEL Income | -54,226 |
| Net Administration Costs | 170,422 |
| Gross Programme Costs | 24,613,714 |
| <i>Less:</i> | |
| Programme DEL Income | -22,735 |
| Programme AME Income | -217,357 |
| Non-budget income | -30,000 |
| Net Programme Costs | 24,343,622 |
| Total Net Operating Costs | 24,514,044 |
| <i>Of which:</i> | |
| Resource DEL | 236,420 |
| Capital DEL | - |
| Resource AME | 24,187,624 |
| Capital AME | 120,000 |
| Non-budget | -30,000 |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | -120,000 |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | 30,000 |
| Other adjustments | - |
| Total Resource Budget | 24,424,044 |
| <i>Of which:</i> | |
| Resource DEL | 236,920 |
| Resource AME | 24,187,124 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 24,424,044 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

| | |
|--|------------------------|
| Voted Resource DEL | -76,961 |
| <i>Of which:</i> | |
| Administration | |
| Sales of Goods and Services | -54,226 |
| <i>Of which:</i> | |
| A Core Treasury | -19,876 |
| B Debt Management Office | -2,350 |
| C Government Internal Audit Agency | -32,000 |
| Total Administration | <u>-54,226</u> |
| Programme | |
| Sales of Goods and Services | -22,735 |
| <i>Of which:</i> | |
| A Core Treasury | -21,785 |
| B Debt Management Office | -950 |
| Total Programme | <u>-22,735</u> |
| Voted Resource AME | -216,357 |
| <i>Of which:</i> | |
| Programme | |
| Sales of Goods and Services | -25,000 |
| <i>Of which:</i> | |
| R UK Coinage metal costs | -25,000 |
| Interest and Dividends | -191,357 |
| <i>Of which:</i> | |
| S Royal Mint dividend | -4,000 |
| T Investment in the Bank of England | -50,000 |
| W National Loan Guarantee Scheme | -3,390 |
| X Loans to Ireland | -83,967 |
| Y Assistance to financial institutions | -50,000 |
| Total Programme | <u>-216,357</u> |
| Total Voted Resource Income | <u>-293,318</u> |
| Voted Capital DEL | -1,000 |
| <i>Of which:</i> | |
| Programme | |
| Sales of Assets | -1,000 |
| <i>Of which:</i> | |
| A Core Treasury | -1,000 |
| Total Programme | <u>-1,000</u> |

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

£'000

**Revised
Plans**

| | |
|--|------------------------|
| Voted Capital AME | -948,433 |
| <i>Of which:</i> | |
| Programme | |
| Other Income | -935,433 |
| <i>Of which:</i> | |
| V Sale of shares | -935,433 |
| Repayments | -13,000 |
| <i>Of which:</i> | |
| Y Assistance to financial institutions | -13,000 |
| Total Programme | <u>-948,433</u> |
| Total Voted Capital Income | <u>-949,433</u> |

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

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

£'000

| | Present Plans | | Changes | | Revised Plans | |
|--|----------------|-------------------|----------|----------|----------------|-------------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Income in budgets surrendered to the Consolidated Fund (resource) | - | - | - | - | - | - |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | - | - | - | - |
| Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | -30,000 | -9,359,276 | - | - | -30,000 | -9,359,276 |
| Total | -30,000 | -9,359,276 | - | - | -30,000 | -9,359,276 |

Detailed description of CFER sources

£'000

| | Present Plans | | Changes | | Revised Plans | |
|--|----------------|-------------------|----------|----------|----------------|-------------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Non-Budget | | | | | | |
| Pool Re insurance premiums | -30,000 | -30,000 | - | - | -30,000 | -30,000 |
| Accumulated cash from the Bank of England Asset Purchase Facility Fund | - | -9,329,276 | - | - | - | -9,329,276 |
| Total | -30,000 | -9,359,276 | - | - | -30,000 | -9,359,276 |

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

| | |
|--|------------------------------------|
| Accounting Officer: | Tom Scholar |
| Executive Agency Accounting Officers: | |
| Sir Robert Stheeman | UK Debt Management Office |
| Jon Whitfield | Government Internal Audit Agency |
| Philip Graham | National Infrastructure Commission |

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

ALB Accounting Officers:

| | |
|-----------------------|--|
| Beth Russell | Office of Tax Simplification |
| James Leigh-Pemberton | United Kingdom Financial Investments |
| Mark Russell | UK Government Investments |
| Robert Chote | Office for Budget Responsibility |
| Tom Scholar | Infrastructure Finance Unit Limited |
| Adam Lawrence | Royal Mint Advisory Committee on the design of coins etc |
| Charles Counsell | Money Advice Service |
| Mark Neale | Financial Services Compensation Scheme |
| Sir Alan Reid KCVO | The Royal Household |
| Ian Hares | United Kingdom Asset Resolution Limited |
| Sophie Dean | Help to Buy (HMT) Limited |
| Tom Scholar | IUK Investments Limited |
| Tom Scholar | IUK Investments Holdings Limited |
| Mario Pisani | HM Treasury UK Sovereign SUKUK plc |

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-aid |
|---------------------------------------|---|-----------------|-------------------|----------------|
| E | United Kingdom Financial Investments Limite | 2,600 | - | 2,600 |
| F | Office for Budget Responsibility | 2,734 | - | 2,734 |
| G | Infrastructure Finance Unit Limited | -4,000 | -93,000 | - |
| H | IUK Investments Limited | - | 3,665 | 3,665 |
| I | IUK Investments Holdings Limited | - | 1 | - |
| J | HM Treasury UK Sovereign SUKUK plc | 1 | - | - |
| K | Royal Mint Advisory Committee on the design | 1 | - | - |
| O | UK Government Investments | 12,100 | - | 16,600 |
| Z | Sovereign Grant funding of Royal Household | 76,025 | 5,000 | 76,025 |
| AA | Money Advice Service | 2,500 | 200 | - |
| AB | Financial Services Compensation Scheme | -90,000 | 200 | - |
| AC | UK Asset Resolution Limited | -400,000 | -2,200,000 | - |
| AD | Help to Buy (HMT) Limited | 1 | - | - |
| AF | UK Financial Investments (AME) | 1,000 | - | - |
| Total | | -397,038 | -2,283,934 | 101,624 |

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|---|-------------------|
| <p>Contingent liabilities limited by recourse to assets</p> <p>Contingent liabilities have been included in this category where the liability would be limited by recourse to assets if the liability were to crystallise. The amounts shown are gross of any such offset. Contingent liabilities with recourse to equities have not been included</p> | |
| <p>1. HM Treasury has announced replacement guarantee arrangements with effect from 1 January 2010 to continue to safeguard certain borrowings and derivative transactions of, and certain wholesale deposits held in accounts with Northern Rock (Asset Management) Ltd (formerly plc), in each case existing immediately after the transfer became effective on 1 January 2010 and which were transferred to NRAM Ltd pursuant to restructuring of the group in May 2016.</p> | 200,000 |
| <p>2. In 2008 at the time of nationalisation of Bradford & Bingley plc (B&B), HM Treasury put in place arrangements to guarantee certain wholesale borrowings and deposits held in accounts with B&B. If B&B are unable to meet their obligations, HM Treasury will assume responsibility for payments.</p> | 13,250 |
| <p>3. On 19 January 2009, HM Treasury authorised the Bank of England to purchase high quality private sector assets and UK Government debt purchased on the secondary market. The Government has indemnified the Bank of England and the fund specially created to implement the facility from any losses arising out of or in connection with the facility. (Letter to Treasury Select Committee 19 January 2009, letters dated 29 January 2009 and 3 March 2009 to Governor of the Bank of England, Treasury Minutes dated 5 March 2009, 14 September 2009, 9 November 2009, 24 March 2010, 6 October 2011, 9 February 2012 and 5 July 2012).</p> | Up to 560,000,000 |
| <p>4. The Chancellor of the Exchequer and Chief Secretary to the Treasury announced the UK Guarantees scheme on 18 July 2012. The scheme aims to kick start critical infrastructure projects that may have stalled because of adverse credit conditions. Around £40 billion of projects could qualify for the provision of guarantees.</p> | 980,500 |
| <p>5. Hinkley Point - two UK Guarantees approved and commitment issued to EdF/NNB. The debt is currently undrawn. The initial guarantee is for £2bn, subject to conditions, as is a further guarantee of £13.1bn, which also remains subject to ministerial approval and is cancellable.</p> | 15,100,000 |
| <p>6. On the 31 March 2017, the Chancellor announced the sale of a portfolio of UKAR's B&B loan book assets to Prudential plc and funds managed by Blackstone. The proceeds from the sale were £11.4bn. The Treasury provided certain fundamental market standard warranties. The crystallisation of any liability is dependent on the occurrence and identification of any defects covered by the fundamental market standard warranties. The maximum potential liability is capped at the value of the sale proceeds; £11.4bn.</p> | 11,400,000 |
| <p>7. HM Treasury has taken on a contingent liability as a result of the sale of a portfolio of UKAR's B&B mortgage assets in March 2017. These market-standard time and value capped warranties and indemnities confirming regulatory, legislative and contractual compliance have been provided to the purchasers. The maximum contingent liability arising is approximately £0.79 billion.</p> | 790,000 |

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

| Nature of liability | £'000 |
|--|-------------------|
| Other Contingent Liabilities | |
| 8. The Help to Buy mortgage guarantee scheme was launched on 2 January 2014. The scheme is designed to address the shortage of high loan-to-value mortgages, by offering lenders the option to purchase a guarantee on mortgages where a borrower has a deposit of between 5% and 20%. In the event of a borrower defaulting on their mortgage, HM Treasury would be liable for a portion of net losses suffered following the sale of the property. The scheme rules provide for a maximum contingent liability of £12 billion. | Up to £12,000,000 |
| 9. HM Treasury has confirmed to the FCA its intention to take appropriate steps (should they prove necessary) to ensure that Bradford & Bingley will continue to operate above the minimum regulatory capital requirements (Treasury Minute dated 2 June 2009). | 521,900,000 |
| 10. HM Treasury has guaranteed indemnities provided by NRAM Ltd (formerly plc) for its new directors against liabilities and losses in the course of their actions whilst the bank is in public ownership (Treasury Minute dated 25 January 2010). | Unquantifiable |
| 11. HM Treasury has guaranteed indemnities provided by Bradford & Bingley for its directors against liabilities and losses in the course of their actions whilst the entity is in public ownership. | Unquantifiable |
| 12. HM Treasury has guaranteed indemnities provided by UK Asset Resolution (UKAR) for its directors against liabilities and losses in the course of their actions whilst the entity is in public ownership (Treasury Minute dated 8 July 2010). | Unquantifiable |
| 13. HM Treasury has guaranteed indemnities provided by United Kingdom Financial Investments (UKFI) for its directors against liabilities and losses incurred in the course of their actions. | Unquantifiable |
| 14. HM Treasury has provided indemnities for the directors of Infrastructure Finance Unit Limited against liabilities and losses incurred in the course of their actions. | Unquantifiable |
| 15. HM Treasury has provided indemnities for the directors of IUK Investments Limited against liabilities and losses incurred in the course of their actions. | Unquantifiable |
| 16. HM Treasury has provided indemnities for the directors of IUK Investments Holdings Limited against liabilities and losses incurred in the course of their actions. | Unquantifiable |
| 17. HM Treasury has provided indemnities for the directors of HM Treasury Sovereign SUKUK plc against liabilities and losses incurred in the course of their actions. | Unquantifiable |
| 18. HM Treasury has provided indemnities for the directors of UK Government Investments Limited against liabilities and losses incurred in the course of their actions. | Unquantifiable |
| 19. HM Treasury has provided indemnities for the directors of UKGI Financing PLC against liabilities and losses incurred in the course of their actions. | Unquantifiable |

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

| Nature of liability | £'000 |
|---|----------------|
| 20. HM Treasury has provided indemnities for the directors of Help to Buy (HMT) Limited against liabilities and losses incurred in the course of their actions. | Unquantifiable |
| 21. An indemnity similar to those given to civil servants under the Civil Service Management Code has been given to the members of the board of Royal Mint Limited for the period between 16 July 2009 and 31 December 2009. The indemnity remains in place for the HMG director on the board of Royal Mint Ltd on behalf of HMT as shareholder. | Unquantifiable |
| 22. HMT provided an indemnity to Cabinet Office in respect of employer contributions payable to the civil service pensions scheme when the Royal Mint's pensions transferred under new fair deal. This would only materialise in the event that the Royal Mint failed to make payments to the PCSPS | Unquantifiable |
| Statutory | |
| 23. Pool Re and Pool Re (Nuclear) are responsible for arrangements for reinsurance of industrial and commercial property damage and consequential business interruption arising from terrorist attacks in Great Britain (excluding Northern Ireland). Treasury carries the contingent liability for these risks. These arrangements are given statutory authority under the Reinsurance (Acts of Terrorism) Act 1993. | Unquantifiable |
| 24. The Bradford & Bingley plc Transfer of Securities and Property etc. Order 2008 requires HM Treasury to give a guarantee or to make other arrangements for the purposes of securing the assets of the remaining section of the Bradford & Bingley Pension Scheme are sufficient to meet its liabilities. This "remaining section" comprises the whole Scheme other than the portion relating to service with Bradford & Bingley International; responsibility for that latter part in effect transferred to Abbey on 29 September 2008. HM Treasury has therefore guaranteed to pay or procure the payment of any benefit amount which falls due for payment from the remaining section at a time when there are insufficient assets to pay that amount. | Unquantifiable |
| 25. The Deed of Indemnity between HM Treasury, the Bank of England and BEAPFF provides that BEAPFF on behalf of itself and its officers and directors may at any time claim payment under the indemnity in respect of any indemnified losses incurred. The losses include all claims, losses, damages, liabilities, etc suffered or incurred by BEAPFF or its officers or directors as a result of, arising out of, in connection with, or which are attributable to, BEAPFF carrying on activities pursuant to or in connection with the APF, save to the extent that the losses arise from BEAPFF's own wilful default or reckless disregard of its obligations. Maximum potential liabilities under this intervention are considered unquantifiable. | Unquantifiable |
| 26. The Royal Mint Trading Fund has a Memorandum of Understanding (MOU) arrangement with the National Loans Fund by which it can draw down funds in the form of a financing facility subject to demand. The upper limit of this financing facility is £50 million. If the Royal Mint Trading Fund was unable to meet this commitment the National Loans Fund funding conditions dictate that the amount outstanding would have to be met from within the Treasury's DEL . | 36,000 |

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

| Nature of liability | £'000 |
|--|---|
| <p>27. The Treasury has agreed to be a founder contributor of the Asian Infrastructure Bank (AIIB) and following the first capital contribution under the Asian Infrastructure Investment Bank (Initial Capital Contribution) Order 2015 has incurred a contingent liability. The liability arises under the Articles of Agreement of the AIIB and following this first payment is for a callable capital contribution of up to US\$488,752,000. The UK's contribution will be paid over five years, once the final payment is made (in 2019/20) the total callable capital will be US\$2,443,760,000. (Treasury Minute dated 30 November 2015).</p> | <p>Unquantifiable (liability subject to US\$ exchange rate)</p> |
| <p>28. The Treasury provides guarantees to the UK oil and gas industry in the form of Decommissioning Relief Deeds. These deeds provide companies with certainty on the level of tax relief they will receive on future decommissioning of North Sea oil fields. Currently there have been no changes to the tax regime that would generate a liability to be paid under any decommissioning relief agreements, of which there were 83 in force at the end of March 2017. The maximum potential liability under this scheme cannot be quantified at present.</p> | <p>Unquantifiable</p> |
| <p>29. On 29 March 2017 the UK Government submitted notification to leave the EU in accordance with Article 50 of the Treaty on European Union (Article 50). The triggering of Article 50 starts a two-year negotiation process between the UK and EU. Any subsequent changes in legislation, regulation and funding arrangements are subject to the outcome of the negotiations. As a result, an unquantifiable remote contingent liability is disclosed.</p> | <p>Unquantifiable</p> |

Cabinet Office

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|--|-------------|------------|-------|
| Spending Control changes | | | |
| 1. (Segment C1) Cash flow Management Scheme charge in respect of Civil Service Pensions | | -171,000 | |
| 2. (Segment A4) To transition to baseline funding for the Boundary Commission Review, Electoral Integrity Project , Devolution Research and other small programmes | 3,348,000 | | |
| Budget Exchange | | | |
| 3. (Segment C4) Carry forward into 2018-19 capped underspend arising on Government Property Agency and Government Digital Service to fund various programmes | | -3,850,000 | |
| Reserve Claims | | | |
| 4. (Segment B4) To cover the costs of the independent Grenfell Tower Inquiry | 5,000,000 | | |
| 5. (Segment C1) To fund Finance Shared Services and Technology strand of the Financial Management Review | 720,000 | | |
| 6. (Segment B1) To fund preparations for European Union Exit | 6,600,000 | | |
| 7. (Segment D4) Underwriting of the Official Receiver, appointed as Liquidator of Carillion Plc and certain other companies in its group, to provide liquidity and support his role in seeking to maintain continuity of public services | 150,000,000 | | |
| Machinery of government transfers | | | |
| 8. (Segment A1) Joint Anti-Corruption Unit transfers to the Home Office following a review of functions within the National Security Secretariat | | -490,000 | |
| 9. (Segment B1) Two Units transfer from the Department for Exiting the European Union in order to establish a new Europe Unit in the Cabinet Office to coordinate Brexit-related activity within government | 965,000 | | |
| Budgetary cover transfers | | | |
| 10. (Segment B1) From Ministry of Justice to cover staff costs of the Crown Succession Office | 10,000 | | |
| 11. (Segment A1) From Security and Intelligence Agencies to fund National Security Secretariat staff costs | 200,000 | | |

| | | |
|--|------------|----------|
| 12. (Segment B4) From the Department for International Development's Empowerment Fund (Overseas Development Assistance) to fund the Commonwealth Summit | 4,315,000 | |
| 13. (Segment A4) From Security and Intelligence Agencies to fund Cyber and Government Security Directorate | 3,368,000 | |
| 14. (Segment C1) From the Department for Work and Pensions to cover the Single Operating Platform milestone payments | 710,000 | |
| 15. (Segment A4) From the Government Equalities Office (part of Department for Education) to cover the Suffrage Centenary education programme grant funding | 550,000 | |
| 16. (Segment C4) From the Prosperity Fund from the Department for International Development to cover Anti-Corruption programme | 845,000 | |
| 17. (Segment A4) From Security and Intelligence Agencies to fund cross-government secure IT system | 15,000,000 | |
| 18. (Segment C4) From Security and Intelligence Agencies to fund Verify | 19,000,000 | |
| 19. (Segment C4) From the Department for International Development to cover the Prosperity Fund's Monitoring, Reporting Evaluation and Learning (MREL) programme | 5,636,000 | |
| 20. (Segment C1) From HM Revenue and Customs to cover an accrual for annual leave untaken at year-end by Fast-Stream staff | 3,500,000 | |
| 21. (Segment B4) To UK Government Investments Limited, a company wholly owned by HM Treasury to fund the Geospatial Review | | -551,000 |
| 22. (Segment A4) From Security and Intelligence Agencies to fund Cyber Resilient Government | 530,000 | |
| 23. (Segment A4) From Security and Intelligence Agencies to cover NSC (Nuclear) Priorities Fund | 115,000 | |
| 24. (Segment A4) From Security and Intelligence Agencies to contribute to funding the Civil Contingencies Secretariat | 192,000 | |
| 25. (Segment A4) From Ministry of Defence to contribute to funding the Joint Intelligence Organisation | 107,000 | |
| 26. (Segment A4) From Security and Intelligence Agencies to cover Fulbright scholarship and information security and cyber security training | 145,000 | |
| 27. (Segment B4) From the Department for Business, Energy and Industrial Strategy (BEIS) to fund the GeoSpatial Data project relating to the Open Address Register | 455,000 | |
| 28. (Segment D1) From HM Revenue and Customs to cover amortisation of an IT software asset representing the Fast Stream Assessment Centre Platform | 341,000 | |

Switches between budgets

| | | |
|--|------------|-------------|
| 29. (Segment C4:C1) From Programme to Administration to fund efficiency programmes | 17,000,000 | -17,000,000 |
| 30. (Segment C4:B1) From Programme to Administration to fund BREXIT costs | 3,000,000 | -3,000,000 |
| 31. (Segment A4:A7) To Capital DEL to fund cross-government secure IT system | | -12,500,000 |
| 32. (Segment C4:C7) To Capital DEL to fund investment in the Whitehall campus | | -3,600,000 |

Reallocations between segments

| | | |
|---|-----------|------------|
| 33. (Segment E1:B1) From Civil Service Commission, an executive Non Departmental Public Body to cover the transfer of House of Lords Appointments Commission to Cabinet Office | 33,000 | -33,000 |
| 34. (Segment A3) Within Maintain the integrity of the Union, co-ordinate the Security of the realm and ensure a flourishing Democracy administration budget to fund internal budget delegations | | -2,002,000 |
| 35. (Segment A6) Within Maintain the integrity of the Union, co-ordinate the Security of the realm and ensure a flourishing Democracy programme budget to fund internal budget delegations | 4,057,000 | |
| 36. (Segment B3) Within Ensure the delivery of the Government's programme and the Prime Minister's priorities administration budget to fund internal delegations | | -8,226,000 |
| 37. (Segment B6) Within Ensure the delivery of the Government's programme and the Prime Minister's priorities programme budget to fund internal delegations | 884,000 | |
| 38. (Segment C4) Within Improve the efficiency and responsiveness of government administration budget to fund internal delegations | 8,120,000 | |
| 39. (Segment C4) Within Improve the efficiency and responsiveness of government programme budget to fund internal delegations | 1,014,000 | |
| 40. (Segment D3) Within Ensuring the effective running of the Department and contribute to the government's cross-cutting priorities administration budget to fund internal delegations | 2,129,000 | |
| 41. (Segment D6) Within Ensuring the effective running of the Department and contribute to the government's cross-cutting priorities programme budget to fund internal delegations | | -5,970,000 |
| 42. (Segment E3) Within Arm's Length Bodies administration budget to fund internal delegations | | -21,000 |
| 43. (Segment E6) Within Arm's Length Bodies programme budget to fund internal delegations | 15,000 | |

Income offset by expenditure

| | | | |
|--|--------------------|---------------------|--------------------|
| 44. (Segment A1:A2) A decrease in administration income offset by a corresponding decrease on administration expenditure | 518,000 | -518,000 | |
| 45. (Segment A4:A5) A decrease in programme income offset by a corresponding decrease on programme expenditure | 2,752,000 | -2,752,000 | |
| 46. (Segment B1:B2) An increase in administration income offset by a corresponding increase on administration expenditure | 726,000 | -726,000 | |
| 47. (Segment B4:B5) An increase in programme income offset by a corresponding increase on programme expenditure | 1,896,000 | -1,896,000 | |
| 48. (Segment C1:C2) An increase in administration income offset by a corresponding increase on administration expenditure | 33,168,000 | -33,168,000 | |
| 49. (Segment C4:C5) A decrease in programme income offset by a corresponding decrease on programme expenditure | 14,092,000 | -14,092,000 | |
| 50. (Segment D1:D2) A decrease in administration income offset by a corresponding decrease in administration expenditure | 53,386,000 | -53,386,000 | |
| 51. (Segment D5:D6) A decrease in programme income offset by a corresponding decrease in programme expenditure | 15,000 | -15,000 | |
| Total change in Resource DEL (Voted) | 364,457,000 | -163,967,000 | 200,490,000 |
| Reserve Claim | | | |
| 52. (Segment F4) To fund costs of UK General Election 2017 in England, Wales and Scotland | 140,850,000 | | |
| 53. (Segment F4) To Scotland Office to cover costs of UK General Election 2017 | | -13,779,000 | |
| 54. (Segment F4) To reduce funding required for UK Parliamentary by-elections. | | -1,250,000 | |
| 55. (Segment F4) To reduce funding required for UK General Election 2017. | | -7,396,000 | |
| Total change in Resource DEL (Non-Voted) | 140,850,000 | -22,425,000 | 118,425,000 |
| Increase in Resource Annually Managed Expenditure | | | |
| 56. (Segment I4) New provision for dilapidations to 10 Whitechapel (1st floor) | 1,710,000 | | |
| 57. (Segment I4) New provision for dilapidations to 10 South Colonnade (6 floors) | 15,990,000 | | |
| Total change in Resource AME (Voted) | 17,700,000 | | 17,700,000 |
| Budget Exchange | | | |
| 58. (Segment C7) Carry forward into 2018-19 ring-fenced capped underspends on Government Digital Service programmes to fund various programmes | | -2,900,000 | |

Budgetary cover transfers

59. (Segment C7) From the Environment Agency (part of DEFRA) to cover Single Operating Platform milestone payments 1,000,000

60. (Segment C7) From the Department for Environment, Food and Rural Affairs to cover Single Operating Platform milestone payments 1,300,000

61. (Segment C7) From Home Office as a contribution to cover fit out costs of 2nd Floor, 10 South Colonnade 1,417,000

62. (Segment C7) From Independent Police Complaints Commission (part of Home Office) as a contribution to cover fit out costs of 2nd Floor, 10 South Colonnade 600,000

63. (Segment C7) From HM Revenue and Customs as a contribution to cover fit out costs of 6th, 7th, 8th and 9th Floors, 10 South Colonnade 8,800,000

64. (Segment A7). From the Security and Intelligence Agencies to fund Police Service Northern Ireland 20,000

Switches between budgets

65. (Segment C4:C7) To Capital DEL to fund investment in the Whitehall campus 3,600,000

66. (Segment A4:A7) To Capital DEL to fund cross-government secure IT system 12,500,000

Reallocations between segments

67. (Segment A9) Within Maintain the integrity of the Union, co-ordinate the Security of the realm and ensure a flourishing Democracy to fund internal budget delegations 1,024,000

68. (Segment B9) Within Ensure the delivery of the Government's programme and the Prime Minister's priorities administration budget to fund internal delegations -15,000

69. (Segment C9) Within Improve the efficiency and responsiveness of government administration budget to fund internal delegations -506,000

70. (Segment D9) Within Ensuring the effective running of the Department and contribute to the Government's cross-cutting priorities administration budget to fund internal delegations -503,000

Income offset by expenditure

71. (Segment C6:C7) Increase in income offset by expenditure 386,000 -386,000

| | | | |
|--|--------------------|--------------------|--------------------|
| 72. (Segment C7) Capital grant in kind income from HM Revenue and Customs to fund transfer into Cabinet Office of an IT Software asset representing the Fast Stream Assessment Centre Platform | | -1,926,000 | |
| 73. (Segment C6) Capital grant in kind expenditure representing the transfer into Cabinet Office of an IT Software asset | 1,926,000 | | |
| Total change in Capital DEL (Voted) | 32,573,000 | -6,236,000 | 26,337,000 |
| 74. Decrease in Debtors | | -45,000,000 | |
| 75. Decrease in Creditors | 15,000,000 | | |
| 76. Decrease in Audit Fee and increase in goods and services | 33,000 | | |
| 77. Increase in RDEL voted ex depreciation - Administration | 32,044,000 | | |
| 78. Increase in RDEL voted ex depreciation – Programme | 168,105,000 | | |
| 79. Increase in CDEL | 26,337,000 | | |
| Total change in Net Cash Requirement | 241,519,000 | -45,000,000 | 196,519,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|--------------------|-------------|-------------|
| Departmental Expenditure Limit | | | |
| Resource † †† | 200,490,000 | 118,425,000 | 318,915,000 |
| Capital | 26,337,000 | - | 26,337,000 |
| Annually Managed Expenditure | | | |
| Resource | 17,700,000 | - | 17,700,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 218,190,000 | 118,425,000 | 336,615,000 |
| Capital | 26,337,000 | - | 26,337,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement † †† | 196,519,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by Cabinet Office on:

Departmental Expenditure Limit:Expenditure arising from:

Administration and operation of the department in connection with the following functions:

Maintain the integrity of the Union, coordinate the security of the realm and ensure a flourishing democracy; ensure the delivery of the Government's programme and the Prime Minister's priorities; improve the efficiency and responsiveness of Government and effective running of the Department and cross-cutting priorities.

Governance of the Principal Civil Service Pension Scheme and the Royal Mail Statutory Pension Scheme.

Expertise in infrastructure financing, delivery and assurance of major projects to support more effective management and delivery across government.

Payment of property related fees and expenditure.

Net expenditure by arm's length bodies and corporation sole.

Payments of grant and grant-in-aid to organisations promoting Cabinet Office objectives; supporting not-for-profit bodies associated with the public service; payments to and relating to former Prime Ministers and Deputy Prime Ministers; reimbursement of Lord Lieutenants' expenses; expenses in connection with honours; losses and special payments.

Expenditure on non-current assets, depreciation, notional audit fee, doubtful debts, bad debt write offs and associated non-cash items in DEL.

* Underwriting of the Official Receiver, appointed as Liquidator, services provided to other government departments, apprenticeship training for staff and services to facilitate termination assistance and exit of the site at Sunningdale Park.

Part I (continued)

Income arising from:

Royalties, dividends, interest receivable, income from the EU, rental income, sales of goods and services, rebates from suppliers, refunds, cost recoveries, training courses, expert and transactional services carried out on behalf of other public sector bodies, shared services income, cost sharing arrangements, contributions to programmes conducted on behalf of government, sale of contractual rights, framework establishment and management fee income, recoverable management costs of the Principal Civil Service Pension Scheme and income from employers participating in the Principal Civil Service Pension Scheme to cover administration of the scheme, secondment and loan receipts, receipts from staff, repayment of grants and subsidies, repayment of loan principal and related interest, deposits forfeited by candidates in an election, registration fee income from consultant lobbyists, sale or use of rights and assets, capital grant income, capital grant in kind income on receipt of donated assets, and income on disposal of donated assets.

* income from services provided to other government departments, notional grant income relating to apprenticeship training for staff and income from services to facilitate termination assistance and exit of the site at Sunningdale Park.

Annually Managed Expenditure:

Expenditure arising from:

Provisions for early departures, dilapidations, onerous contracts, revaluation of assets and depreciation on donated assets and associated non-cash items in AME.

Cabinet Office will account for this Estimate.

† Units transferred from the Department for Exiting the European Union on 1 April 2017 to establish a new Europe Unit within the Cabinet Office to co-ordinate BREXIT-related activity within Government. Within the overall changes sought in this Estimate, the specific changes relating to this machinery of government change are:

- (a) Departmental Expenditure Limit - resource is increased by £ 965,000; and
- (b) the net cash requirement is increased by £ 965,000.

† † The Joint Anti-Corruption Unit was transferred to the Home Office on 1 April 2017. Within the overall changes sought in this Estimate, the specific changes relating to this machinery of government change are:

- (a) Departmental Expenditure Limit - Resource is decreased by £ 490,000; and
- (b) the net cash requirement is decreased by £ 490,000.

Part II: Changes Proposed

£'000

| Net Resources | | | | | | Net Capital | | |
|---|---------|---------|---------|---------|---------|---------------|---------|---------|
| Present | | Changes | | Revised | | Present | Changes | Revised |
| Admin | Prog | Admin | Prog | Admin | Prog | 7 | 8 | 9 |
| 1 | 2 | 3 | 4 | 5 | 6 | | | |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 160,939 | 192,581 | 32,385 | 168,105 | 193,324 | 360,686 | 97,010 | 26,337 | 123,347 |
| <i>Of which:</i> | | | | | | | | |
| A Maintain the integrity of the Union, coordinate the security of the realm and ensure a flourishing democracy. | | | | | | | | |
| 30,600 | 31,298 | -2,292 | 14,912 | 28,308 | 46,210 | 12,561 | 13,544 | 26,105 |
| B Ensure the delivery of the Government's programme and the Prime Minister's priorities. | | | | | | | | |
| 36,887 | 9,834 | 2,382 | 10,103 | 39,269 | 19,937 | 1,753 | -15 | 1,738 |
| C Improve the efficiency and responsiveness of government. | | | | | | | | |
| 21,138 | 129,419 | 29,879 | -955 | 51,017 | 128,464 | 71,999 | 13,311 | 85,310 |
| D Ensuring the effective running of the department and contribute to the government's cross-cutting priorities | | | | | | | | |
| 69,656 | 21,800 | 2,470 | 144,030 | 72,126 | 165,830 | 10,697 | -503 | 10,194 |
| E Arm's Length Bodies (NET) | | | | | | | | |
| 2,658 | 230 | -54 | 15 | 2,604 | 245 | - | - | - |
| Non Voted Expenditure | | | | | | | | |
| - | 7,377 | - | 118,425 | - | 125,802 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| F Elections | | | | | | | | |
| - | 4,750 | - | 118,425 | - | 123,175 | - | - | - |
| Total Spending in DEL | | | | | | 26,337 | | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 5,000 | - | 17,700 | - | 22,700 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| I Cabinet Office AME | | | | | | | | |
| - | 5,000 | - | 17,700 | - | 22,700 | - | - | - |
| Total Spending in AME | | | | | | - | | |
| Total for Estimate | | | | | | 26,337 | | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | 32,385 | 185,805 | | | 26,337 | | |
| Non Voted Expenditure | | | | | | | | |
| | | - | 118,425 | | | - | | |

Part II: Changes Proposed (*continued*)

£'000

| Present | | Net Resources Changes | | Revised | | Present | Net Capital Changes | Revised |
|---------|------|--------------------------|------|---------|------|---------|------------------------|---------|
| Admin | Prog | Admin | Prog | Admin | Prog | 7 | 8 | 9 |
| 1 | 2 | 3 | 4 | 5 | 6 | | | |

 £'000

| | Present Plans | Changes | Revised Plans |
|----------------------|------------------|---------|------------------|
| Net Cash Requirement | 490,047 | 196,519 | 686,566 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|--|-----------------|------------------|----------------|----------------|----------------|----------------|---------------|----------------|
| Resources | | | | | | Capital | | |
| Administration | | Programme | | | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 468,279 | -274,955 | 193,324 | 433,929 | -73,243 | 360,686 | 132,473 | -9,126 | 123,347 |
| <i>Of which:</i> | | | | | | | | |
| A Maintain the integrity of the Union, coordinate the security of the realm and ensure a flourishing democracy | | | | | | | | |
| 29,992 | -1,684 | 28,308 | 52,826 | -6,616 | 46,210 | 26,105 | - | 26,105 |
| B Ensure the delivery of the Government's programme and the Prime Minister's priorities. | | | | | | | | |
| 50,256 | -10,987 | 39,269 | 20,066 | -129 | 19,937 | 1,738 | - | 1,738 |
| C Improve the efficiency and responsiveness of government. | | | | | | | | |
| 291,129 | -240,112 | 51,017 | 192,657 | -64,193 | 128,464 | 94,436 | -9,126 | 85,310 |
| D Ensuring the effective running of the Department and contribute to the Governments cross-cutting priorities | | | | | | | | |
| 94,298 | -22,172 | 72,126 | 168,135 | -2,305 | 165,830 | 10,194 | - | 10,194 |
| E Arm's Length Bodies (NET) | | | | | | | | |
| 2,604 | - | 2,604 | 245 | - | 245 | - | - | - |
| Non-voted expenditure | | | | | | | | |
| - | - | - | 125,802 | - | 125,802 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| F Elections | | | | | | | | |
| - | - | - | 123,175 | - | 123,175 | - | - | - |
| G UK Members of the European Parliament | | | | | | | | |
| - | - | - | 2,750 | - | 2,750 | - | - | - |
| H Cabinet Office CFER | | | | | | | | |
| - | - | - | -123 | - | -123 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| 468,279 | -274,955 | 193,324 | 559,731 | -73,243 | 486,488 | 132,473 | -9,126 | 123,347 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 22,700 | - | 22,700 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| I Cabinet Office AME | | | | | | | | |
| - | - | - | 22,700 | - | 22,700 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 22,700 | - | 22,700 | - | - | - |

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

| Resources | | | | | | Capital | | |
|------------------------------|----------|---------|---------|-----------|---------|---------|--------|---------|
| Administration | | | | Programme | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Total for Estimate | | | | | | | | |
| 468,279 | -274,955 | 193,324 | 582,431 | -73,243 | 509,188 | 132,473 | -9,126 | 123,347 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 468,279 | -274,955 | 193,324 | 456,629 | -73,243 | 383,386 | 132,473 | -9,126 | 123,347 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | 125,802 | - | 125,802 | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|-----------------|------------------|
| Net Resource Requirement | 365,897 | 336,615 | 702,512 |
| Net Capital Requirement | 97,010 | 26,337 | 123,347 |
| Accruals to cash adjustments | 34,517 | -48,008 | -13,491 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | -2,888 | 39 | -2,849 |
| Add cash grant-in-aid | 2,888 | -39 | 2,849 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -40,000 | -2,412 | -42,412 |
| New provisions and adjustments to previous provisions | - | -17,142 | -17,142 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -483 | 33 | -450 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | 45,000 | -45,000 | - |
| Increase (-) / Decrease (+) in creditors | 30,000 | 15,000 | 45,000 |
| Use of provisions | - | 1,513 | 1,513 |
| Removal of non-voted budget items | -7,377 | -118,425 | -125,802 |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | -7,500 | -118,425 | -125,925 |
| Other adjustments | 123 | - | 123 |
| Net Cash Requirement | 490,047 | 196,519 | 686,566 |

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

| | £'000 |
|---|------------------|
| | 2017-18 Plans |
| Gross Administration Costs | 466,766 |
| <i>Less:</i> | |
| Administration DEL Income | -274,955 |
| Net Administration Costs | 191,811 |
| Gross Programme Costs | 581,194 |
| <i>Less:</i> | |
| Programme DEL Income | -82,369 |
| Programme AME Income | - |
| Non-budget income | -727 |
| Net Programme Costs | 498,098 |
| Total Net Operating Costs | 689,909 |
| <i>Of which:</i> | |
| Resource DEL | 675,549 |
| Capital DEL | -9,126 |
| Resource AME | 24,213 |
| Capital AME | - |
| Non-budget | -727 |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | 9,126 |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | 727 |
| Other adjustments | 2,750 |
| Total Resource Budget | 702,512 |
| <i>Of which:</i> | |
| Resource DEL | 679,812 |
| Resource AME | 22,700 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | 123 |
| Other adjustments | -123 |
| Total Resource (Estimate) | 702,512 |

Part III: Note B - Analysis of Departmental Income

£'000

| | Revised Plans |
|--|------------------------|
| Voted Resource DEL | -348,198 |
| <i>Of which:</i> | |
| Administration | |
| Sales of Goods and Services | -263,356 |
| <i>Of which:</i> | |
| A Maintain the integrity of the Union, coordinate the security of the realm and ensure a flourishing democracy | -1,684 |
| B Ensure the delivery of the Government's programme and the Prime Minister's priorities. | -10,827 |
| C Improve the efficiency and responsiveness of government. | -232,173 |
| D Ensuring the effective running of the Department and contribute to the Governments cross-cutting priorities | -18,672 |
| Interest and Dividends | -7,939 |
| <i>Of which:</i> | |
| C Improve the efficiency and responsiveness of government. | -7,939 |
| Other Income | -3,660 |
| <i>Of which:</i> | |
| B Ensure the delivery of the Government's programme and the Prime Minister's priorities. | -160 |
| D Ensuring the effective running of the Department and contribute to the Governments cross-cutting priorities | -3,500 |
| Total Administration | <u>-274,955</u> |
| Programme | |
| EU Grants Received | -1,896 |
| <i>Of which:</i> | |
| B Ensure the delivery of the Government's programme and the Prime Minister's priorities. | -1,896 |
| Sales of Goods and Services | -69,157 |
| <i>Of which:</i> | |
| A Maintain the integrity of the Union, coordinate the security of the realm and ensure a flourishing democracy | -6,616 |
| C Improve the efficiency and responsiveness of government. | -62,236 |
| D Ensuring the effective running of the Department and contribute to the Governments cross-cutting priorities | -305 |
| Interest and Dividends | -2,000 |
| <i>Of which:</i> | |
| D Ensuring the effective running of the Department and contribute to the Governments cross-cutting priorities | -2,000 |
| Other Income | -190 |
| <i>Of which:</i> | |
| C Improve the efficiency and responsiveness of government. | -190 |
| Total Programme | <u>-73,243</u> |
| Total Voted Resource Income | <u>-348,198</u> |

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

£'000

**Revised
Plans**

Voted Capital DEL **-9,126**

Of which:

Programme

Other Grants

-9,126

Of which:

C Improve the efficiency and responsiveness of government.

-9,126

Total Programme

-9,126

Total Voted Capital Income

-9,126

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

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

£'000

| | Present Plans | | Changes | | Revised Plans | |
|--|---------------|-------------|-------------|-------------|---------------|-------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Income in budgets surrendered to the Consolidated Fund (resource) | -123 | -123 | - | - | -123 | -123 |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | - | - | - | - |
| Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | - | - | -727 | -727 | -727 | -727 |
| Total | -123 | -123 | -727 | -727 | -850 | -850 |

Detailed description of CFER sources

£'000

| | Present Plans | | Changes | | Revised Plans | |
|---|---------------|-------------|-------------|-------------|---------------|-------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Departmental Expenditure Limit | | | | | | |
| Registration fees from Consultant Lobbyists | -123 | -123 | - | - | -123 | -123 |
| Non-Budget | | | | | | |
| Forfeited Deposits UK General Election 2017 | | | -727 | -727 | -727 | -727 |
| Total | -123 | -123 | -727 | -727 | -850 | -850 |

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: John Manzoni, Chief Executive of the Civil Service and Cabinet Office Permanent Secretary

Executive Agency Accounting Officers:

Malcolm Harrison Chief Executive, Crown Commercial Service

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

ALB Accounting Officers:

Alison J White Registrar of Consultant Lobbyists
Peter J Lawrence, OBE Chief Executive, Civil Service Commission

John Manzoni, Chief Executive of the Civil Service and Cabinet Office Permanent Secretary has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

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

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

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

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

 £'000

| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-aid |
|---------------------------------------|-----------------------------------|--------------|----------|--------------|
| DEL - E1 | Civil Service Commission | 2,604 | - | 2,604 |
| DEL - E4 | Registrar of Consultant Lobbyists | 245 | - | 245 |
| Total | | 2,849 | - | 2,849 |

Civil Service Commission includes one advisory Non-Departmental Public Body, Advisory Committee on Business Appointments, and the Officer of the Commissioner for Public Appointments. The House of Lords Appointments Commission moved to the Cabinet Office on 1 December 2017.

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

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

| Section in Part II: Subhead Detail | Service | £'000 |
|---------------------------------------|--|---------|
| DEL - D4 | Underwriting of the Official Receiver, appointed as Liquidator of Carillion Plc and certain other companies in its group, to provide liquidity and support his role in seeking to maintain continuity of public services | 150,000 |

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|---|----------------|
| <p>Indemnity for Returning Officers at the European Parliamentary elections, May 2014</p> <p>For the purposes of European Parliamentary elections, Regional Returning Officers and Local Returning Officers throughout Great Britain are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at polling stations to significant election petitions challenging the outcome of a poll and associated legal costs. The Cabinet Office provided an indemnity to Regional and Local Returning Officers for the European Parliamentary general election held on 22 May 2014 and any subsequent by-elections before the next general election due in 2019. This indemnity is to cover the costs of any claims against them which are not covered under the existing insurance policies which Regional and Local Returning Officers hold. The Department also certificated the Returning Officers under The Employers' Liability (Compulsory Insurance) Regulations 1998 in respect of any liability to the employees.</p> | Unquantifiable |
| <p>Indemnity for Returning Officers at the UK Parliamentary elections, May 2015</p> <p>For the purposes of UK Parliamentary elections, Returning Officers and Acting Returning Officers throughout Great Britain are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at polling stations to significant election petitions challenging the outcome of a poll and associated legal costs.</p> <p>The Cabinet Office provided an indemnity to Returning Officers for the UK Parliamentary general election held on 7 May 2015. The indemnity is to cover the costs of any claims against them, which are not covered under the existing insurance policies that Returning Officers hold.</p> <p>The indemnity will cover costs arising in relation to UK Parliamentary elections including by-elections, where the date of the poll is before the next scheduled general election in May 2022. This will cover the extraordinary general election held on 8 June 2017 and by-elections up to April 2022.</p> | Unquantifiable |
| <p>Indemnity for Returning Officers at the Police and Crime Commissioner elections, May 2016</p> <p>For the purposes of Police and Crime Commissioner elections, Police Area Returning Officers and Local Returning Officers throughout England and Wales are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at polling stations to significant election petitions challenging the outcome of a poll and associated legal costs. The Cabinet Office provided an indemnity to Police Area Returning Officers and Local Returning Officers for the Police and Crime Commissioner elections held on 5 May 2016. The indemnity is to cover the costs of any claims against them, which are not covered under any existing insurance policies that Police Area Returning Officers and Local Returning Officers hold. The Department also certificated the Returning Officers under The Employers' Liability (Compulsory Insurance) Regulations 1998 in respect of any liability to their employees. The indemnity and certificate will remain in place to provide cover to Police Area Returning Officers and Local Returning Officers for any by-elections that are held prior to the next scheduled Police and Crime Commissioner elections in May 2020.</p> | Unquantifiable |

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|--|----------------|
| <p>Indemnity for Petition Officers</p> <p>The Cabinet Office has provided an indemnity to Petition Officers for any Recall Petition that may be held between the date the indemnity came into force, 8 June 2016, and 6 May 2020. For the purposes of Recall Petitions, Petition Officers throughout Great Britain are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at signing locations to recall petition complaints, challenging the outcome of a petition and associated legal costs. The Cabinet Office has not provided an indemnity for Petition Officers previously as the Recall legislation has only recently been created. This follows the same process where the Cabinet Office has provided an indemnity to Returning Officers for the UK Parliamentary election held on 7 May 2015, as well as other recent electoral events. The indemnity is to cover the costs of any claims against Petition Officers, which are not otherwise recoverable under the charges provisions contained in paragraph 3 of Schedule 1 to the Recall of MPs Act 2015.</p> | Unquantifiable |
| <p>Indemnity for the Official Receiver</p> <p>The Government has indemnified the Official Receiver, appointed as Liquidator of Carillion Plc and certain other companies in its group, for actions he undertakes as Receiver in respect of any claims and proceedings that are made against him personally. The indemnity does not extend to any costs which may legitimately be charged to the company or companies in liquidation. This will enable the Official Receiver to ensure the orderly winding up of the group's activities and in particular safeguard the continuity of public services. The indemnity was provided on 15 January 2018 and may be terminated by Government giving not less than 14 day's notice.</p> | Unquantifiable |

Scotland Office and Office of the Advocate General

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|--|--------------------|-----------------|--------------------|
| "(Section A)" Budget increase to other non cash items | 35,000 | | |
| "(Section A)" Budget reduction from Administration (Voted) transferred to Depreciation | | -35,000 | |
| "(Section A)" Budget reduction from Administration (Voted) transferred to Capital | | -50,000 | |
| "(Section A)" increase to Receipts | | -654,000 | |
| "(Section A)" increase to Admin Expenditure | 654,000 | | |
| "(Section A)" Budget increase to cover VAT liabilities | 400,000 | | |
| "(Section A)" Budget increase to cover Staffing for EU Exit | 141,000 | | |
| Total change in Resource DEL (Voted) | 1,230,000 | -739,000 | 491,000 |
| "(Section C)" Budget transfer from Cabinet Office to cover UK Parliamentary 2017 Election costs | 13,779,000 | | |
| Total change in Resource DEL (Non-Voted) | 13,779,000 | | 13,779,000 |
| "(Section D)" Provision for dilapidations at Melville Crescent | 200,000 | | |
| Total change in Resource AME (Voted) | 200,000 | | 200,000 |
| "(Section A)" Budget increase to Capital from Admin (Voted) | 50,000 | | |
| Total change in Capital DEL (Voted) | 50,000 | | 50,000 |
| "(Section E)" Increase to the Grant to the Scottish Consolidated Fund | 71,779,000 | | |
| "(Section F)" Increase to the Payover of Scottish Rate of Income Tax to Scottish Consolidated Fund | 29,000,000 | | |
| Total change in Non-Budget | 100,779,000 | | 100,779,000 |
| Revisions to Net Cash Requirement reflect the changes to resources as set out above | 102,024,000 | -739,000 | |
| Total change in Net Cash Requirement | 102,024,000 | -739,000 | 101,285,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|-------------|------------|------------|
| Departmental Expenditure Limit | | | |
| Resource | 491,000 | 13,779,000 | 14,270,000 |
| Capital | 50,000 | - | 50,000 |
| Annually Managed Expenditure | | | |
| Resource | 200,000 | - | 200,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 691,000 | 13,779,000 | 14,470,000 |
| Capital | 50,000 | - | 50,000 |
| Non-Budget Expenditure | 100,779,000 | | |
| Net cash requirement | 101,285,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by Scotland Office and Office of the Advocate General on:

Departmental Expenditure Limit:Expenditure arising from:

Overseeing the effective operation of the devolution settlement in Scotland and representing the interest of Scotland within the UK Government; strengthening and supporting the Union by acting as custodians of the devolution settlement. Representing the Scottish interests within Government and supporting the rest of the UK Government on UK matters; advocating for the UK Government's policies and achievements in Scotland.
Administration, Capital expenditure, depreciation and other non-cash items.

Income arising from:

Receipts from rental income, utilising spare capacity of office accommodation by renting office space to other government bodies.

Receipts from legal income – recoveries on behalf of the Office of the Advocate General for legal services provided to other government departments.

Receipts from other government departments and other miscellaneous receipts.

Annually Managed Expenditure:Expenditure arising from:

*Changes in provisions.

Non-Budget Expenditure:Expenditure arising from:

Payments to the Scottish Consolidated Fund.

Scotland Office and Office of the Advocate General will account for this Estimate.

Part II: Changes Proposed

£'000

| Net Resources | | | | | | Net Capital | | |
|--|----------------------|----------------|----------------------|---------|------------|-------------|-----------|---------|
| Present | | Changes | | Revised | | Present | Changes | Revised |
| Admin | Prog | Admin | Prog | Admin | Prog | 7 | 8 | 9 |
| 1 | 2 | 3 | 4 | 5 | 6 | | | |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 8,870 | 430 | 456 | 35 | 9,291 | 500 | 50 | 50 | 100 |
| <i>Of which:</i> | | | | | | | | |
| A Scotland Office and Office of The Advocate General | | | | | | | | |
| 8,870 | 30 | 456 | 35 | 9,291 | 100 | 50 | 50 | 100 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | 13,779 | - | 13,779 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| C Election Expenses | | | | | | | | |
| - | - | - | 13,779 | - | 13,779 | - | - | - |
| Total Spending in DEL | | | | | | | 50 | |
| | | 456 | 13,814 | | | | | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | - | - | 200 | - | 200 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| D Provisions | | | | | | | | |
| - | - | - | 200 | - | 200 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | - | 200 | | | | | |
| Non-Budget spending | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 28,573,501 | - | 100,779 | - | 28,674,280 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| E Grant Payable to The Scottish Consolidated Fund | | | | | | | | |
| - | 16,744,501 | - | 71,779 | - | 16,816,280 | - | - | - |
| F Payover of Scottish Rate of Income Tax to Scottish Consolidated Fund | | | | | | | | |
| - | 11,829,000 | - | 29,000 | - | 11,858,000 | - | - | - |
| Total Non-Budget Spending | | | | | | | | |
| | | - | 100,779 | | | | | |
| Total for Estimate | | | | | | | 50 | |
| | | 456 | 114,793 | | | | | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | 456 | 101,014 | | | | 50 | |
| Non Voted Expenditure | | | | | | | | |
| | | - | 13,779 | | | | - | |
| £'000 | | | | | | | | |
| | Present Plans | Changes | Revised Plans | | | | | |
| Net Cash Requirement | 28,582,780 | 101,285 | 28,684,065 | | | | | |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|--|-------------|----------|------------|-------------|------------|------------|-------------|----------|
| Resources | | | | | | Capital | | |
| Administration | | | Programme | | | | | |
| Gross 1 | Income 2 | Net 3 | Gross 4 | Income 5 | Net 6 | Gross 7 | Income 8 | Net 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 13,826 | -4,500 | 9,326 | 465 | - | 465 | 100 | - | 100 |
| <i>Of which:</i> | | | | | | | | |
| A Scotland Office and Office of The Advocate General | | | | | | | | |
| 13,826 | -4,500 | 9,326 | 65 | - | 65 | 100 | - | 100 |
| B Boundary Commission For Scotland | | | | | | | | |
| - | - | - | 400 | - | 400 | - | - | - |
| Non-voted expenditure | | | | | | | | |
| - | - | - | 13,779 | - | 13,779 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| C Election Expenses | | | | | | | | |
| - | - | - | 13,779 | - | 13,779 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| 13,826 | -4,500 | 9,326 | 14,244 | - | 14,244 | 100 | - | 100 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 200 | - | 200 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| D Provisions | | | | | | | | |
| - | - | - | 200 | - | 200 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 200 | - | 200 | - | - | - |
| Non-Budget spending | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 28,674,280 | - | 28,674,280 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| E Grant Payable to The Scottish Consolidated Fund | | | | | | | | |
| - | - | - | 16,816,280 | - | 16,816,280 | - | - | - |
| F Payover of Scottish Rate of Income Tax to Scottish Consolidated Fund | | | | | | | | |
| - | - | - | 11,858,000 | - | 11,858,000 | - | - | - |
| Total Non-Budget Spending | | | | | | | | |
| - | - | - | 28,674,280 | - | 28,674,280 | - | - | - |
| Total for Estimate | | | | | | | | |
| 13,826 | -4,500 | 9,326 | 28,688,724 | - | 28,688,724 | 100 | - | 100 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 13,826 | -4,500 | 9,326 | 28,674,945 | - | 28,674,945 | 100 | - | 100 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | 13,779 | - | 13,779 | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|-------------------|----------------|-------------------|
| Net Resource Requirement | 28,582,801 | 115,249 | 28,698,050 |
| Net Capital Requirement | 50 | 50 | 100 |
| Accruals to cash adjustments | -71 | -235 | -306 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -30 | -35 | -65 |
| New provisions and adjustments to previous provisions | - | -200 | -200 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -41 | - | -41 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | -13,779 | -13,779 |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | -13,779 | -13,779 |
| Other adjustments | - | - | - |
| Net Cash Requirement | 28,582,780 | 101,285 | 28,684,065 |

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

| | £'000 |
|---|-------------------|
| | 2017-18 Plans |
| Gross Administration Costs | 13,826 |
| <i>Less:</i> | |
| Administration DEL Income | -4,500 |
| Net Administration Costs | 9,326 |
| Gross Programme Costs | 28,688,724 |
| <i>Less:</i> | |
| Programme DEL Income | - |
| Programme AME Income | - |
| Non-budget income | -4,000 |
| Net Programme Costs | 28,684,724 |
| Total Net Operating Costs | 28,694,050 |
| <i>Of which:</i> | |
| Resource DEL | 23,570 |
| Capital DEL | - |
| Resource AME | 200 |
| Capital AME | - |
| Non-budget | 28,670,280 |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | - |
| Grants to devolved administrations | -28,674,280 |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | 4,000 |
| Other adjustments | - |
| Total Resource Budget | 23,770 |
| <i>Of which:</i> | |
| Resource DEL | 23,570 |
| Resource AME | 200 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | 28,674,280 |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 28,698,050 |

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-4,500***Of which:*

Administration

Sales of Goods and Services

-4,500

Of which:

A Scotland Office and Office of The Advocate General

-4,500

Total Administration

-4,500

Total Voted Resource Income

-4,500

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

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

£'000

| | Present Plans | | Changes | | Revised Plans | |
|--|---------------|---------------|----------|----------|---------------|---------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Income in budgets surrendered to the Consolidated Fund (resource) | - | - | - | - | - | - |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | - | - | - | - |
| Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | -4,000 | -4,000 | - | - | -4,000 | -4,000 |
| Total | -4,000 | -4,000 | - | - | -4,000 | -4,000 |

Detailed description of CFER sources

£'000

| | Present Plans | | Changes | | Revised Plans | |
|--|---------------|---------------|----------|----------|---------------|---------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Non-Budget | | | | | | |
| Receipts surrendered by the Scottish Government under the Scotland Act 1198 s.64 | -4,000 | -4,000 | - | - | -4,000 | -4,000 |
| Total | -4,000 | -4,000 | - | - | -4,000 | -4,000 |

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Gillian McGregor

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

In discharging these responsibilities, particular regard is given to:

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

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

Northern Ireland Office

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|---|------------------|---------------------|---------------------|
| (Section A) Budget reclassification from Resource DEL to Capital DEL | | -1,125,000 | |
| (Section A) Budget Exchange re Robert Hamill Inquiry | | -70,000 | |
| (Section A) Transfer to Northern Ireland Executive Enterprise Shared Service Centre | | -12,000 | |
| (Section A) Transfer from Northern Ireland Executive to fund commemorations | 10,000 | | |
| (Section A) Surrender of Resource DEL (non-cash) budget cover not required | | -200,000 | |
| (Section A) Reserve Claim to fund Independent Reporting Commission | 320,000 | | |
| (Section A) Reserve Claim to fund EU Exit preparations | 216,000 | | |
| Total change in Resource DEL (Voted) | 546,000 | -1,407,000 | -861,000 |
| (Section D) Transfer from Northern Ireland Executive to fund Assembly Election | 4,481,000 | | |
| Total change in Resource DEL (Non-Voted) | 4,481,000 | | 4,481,000 |
| (Section E) Increase in provisions for legacy legal cases | 500,000 | | |
| Total change in Resource AME (Voted) | 500,000 | | 500,000 |
| (Section A) Budget reclassification from Resource DEL to Capital DEL | 1,088,000 | | |
| (Section B) Budget reclassification from Resource DEL to Capital DEL | 15,000 | | |
| (Section C) Budget reclassification from Resource DEL to Capital DEL | 22,000 | | |
| Total change in Capital DEL (Voted) | 1,125,000 | | 1,125,000 |
| (Section F) Decrease in the grant to the Northern Ireland Consolidated Fund | | -378,200,000 | |
| Total change in Non-Budget | | -378,200,000 | -378,200,000 |
| Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above | | -377,736,000 | |
| Total change in Net Cash Requirement | | -377,736,000 | -377,736,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|--------------|-----------|-----------|
| Departmental Expenditure Limit | | | |
| Resource | -861,000 | 4,481,000 | 3,620,000 |
| Capital | 1,125,000 | - | 1,125,000 |
| Annually Managed Expenditure | | | |
| Resource | 500,000 | - | 500,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | -361,000 | 4,481,000 | 4,120,000 |
| Capital | 1,125,000 | - | 1,125,000 |
| Non-Budget Expenditure | -378,200,000 | | |
| Net cash requirement | -377,736,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by Northern Ireland Office on:

Departmental Expenditure Limit:Expenditure arising from:

Overseeing the effective operation of the devolution settlement in Northern Ireland and representing the interests of Northern Ireland within the UK Government. Expenditure on administrative services, Head of State related costs, VIP visits to Northern Ireland, NI Human Rights Commission and other Reviews and Commissions arising from the Good Friday Agreement, the Northern Ireland Act 1998, the Northern Ireland Act 2000, the Northern Ireland Act 2009, political development and inquiries, the Electoral Office for Northern Ireland, elections and boundary reviews, legal services, security, victims of the Troubles including the work of the Independent Commission for the Location of Victims Remains, arms decommissioning, parading, Civil Service Commissioners, compensation schemes under the Justice and Security (Northern Ireland) Act 2007 and Terrorism Act 2000 and certain other grants. Expenditure on arrangements for the running of Hillsborough Castle. This will include associated depreciation and any other non-cash costs falling in DEL. Expenditure arising from the Stormont House Agreement, the Fresh Start Agreement.

*This DEL Expenditure includes the Independent Reporting Commission.

Income arising from:

Recoupment of electoral expenses, receipts from the use of video conferencing facilities, fees and costs recovered or received for work done for other departments, freedom of information receipts, data protection act receipts, recovery of compensation paid, recoupment of grant funding, costs and fees awarded in favour of the crown and receipts arising from arms decommissioning. Fees and costs recovered or received for the use of the NIO estate. Contributions from third parties to fund grant programmes and monies from other departments to fund projects in Northern Ireland.

Annually Managed Expenditure:Expenditure arising from:

*Change in provisions.

Non-Budget Expenditure:Expenditure arising from:

Providing appropriate funding to the Northern Ireland Consolidated Fund for the delivery of transferred public services as defined by the Northern Ireland Act 1998, Northern Ireland Act 2000 and the Northern Ireland Act 2009. Grants to the Northern Ireland Consolidated Fund and transfers of EU funds.

Northern Ireland Office will account for this Estimate.

Part II: Changes Proposed

£'000

| | | | | | | Net Capital | | |
|---|----------------------|-----------------------|----------------------|---------|------------|--------------|--------------|---------|
| Present | | Net Resources Changes | | Revised | | Present | Changes | Revised |
| Admin | Prog | Admin | Prog | Admin | Prog | 7 | 8 | 9 |
| 1 | 2 | 3 | 4 | 5 | 6 | | | |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 15,676 | 6,524 | -1,109 | 248 | 14,567 | 6,772 | 530 | 1,125 | 1,655 |
| <i>Of which:</i> | | | | | | | | |
| A Northern Ireland Office | | | | | | | | |
| 15,676 | 4,586 | -1,109 | 248 | 14,567 | 4,834 | 530 | 1,088 | 1,618 |
| B NI Human Rights Commission (net) | | | | | | | | |
| - | 1,144 | - | - | - | 1,144 | - | 15 | 15 |
| C Parades Commission (net) | | | | | | | | |
| - | 794 | - | - | - | 794 | - | 22 | 22 |
| Non Voted Expenditure | | | | | | | | |
| - | 80 | - | 4,481 | - | 4,561 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| D Funding of Elections | | | | | | | | |
| - | 80 | - | 4,481 | - | 4,561 | - | - | - |
| Total Spending in DEL | | | | | | | 1,125 | |
| | | -1,109 | 4,729 | | | | | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | - | - | 500 | - | 500 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| E Northern Ireland Office | | | | | | | | |
| - | - | - | 500 | - | 500 | - | - | - |
| Total Spending in AME | | | | | | | - | |
| | | | 500 | | | | | |
| Non-Budget spending | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 15,665,600 | - | -378,200 | - | 15,287,400 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| F Grant Payable to The Northern Ireland Consolidated Fund | | | | | | | | |
| - | 15,665,600 | - | -378,200 | - | 15,287,400 | - | - | - |
| Total Non-Budget Spending | | | | | | | - | |
| | | | -378,200 | | | | | |
| Total for Estimate | | | | | | | 1,125 | |
| | | -1,109 | -372,971 | | | | | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | -1,109 | -377,452 | | | | 1,125 | |
| Non Voted Expenditure | | | | | | | | |
| | | - | 4,481 | | | | - | |
| | | | | | | £'000 | | |
| | Present Plans | Changes | Revised Plans | | | | | |
| Net Cash Requirement | 15,686,144 | -377,736 | 15,308,408 | | | | | |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|---|---------------|---------------|-------------------|-------------|-------------------|--------------|----------|--------------|
| Resources | | | | | | Capital | | |
| Administration | | | | Programme | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 20,192 | -5,625 | 14,567 | 6,883 | -111 | 6,772 | 1,655 | - | 1,655 |
| <i>Of which:</i> | | | | | | | | |
| A Northern Ireland Office | | | | | | | | |
| 20,192 | -5,625 | 14,567 | 4,945 | -111 | 4,834 | 1,618 | - | 1,618 |
| B NI Human Rights Commission (net) | | | | | | | | |
| - | - | - | 1,144 | - | 1,144 | 15 | - | 15 |
| C Parades Commission (net) | | | | | | | | |
| - | - | - | 794 | - | 794 | 22 | - | 22 |
| Non-voted expenditure | | | | | | | | |
| - | - | - | 4,561 | - | 4,561 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| D Funding of Elections | | | | | | | | |
| - | - | - | 4,561 | - | 4,561 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| 20,192 | -5,625 | 14,567 | 11,444 | -111 | 11,333 | 1,655 | - | 1,655 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 500 | - | 500 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| E Northern Ireland Office | | | | | | | | |
| - | - | - | 500 | - | 500 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 500 | - | 500 | - | - | - |
| Non-Budget spending | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 15,287,400 | - | 15,287,400 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| F Grant Payable to The Northern Ireland Consolidated Fund | | | | | | | | |
| - | - | - | 15,287,400 | - | 15,287,400 | - | - | - |
| Total Non-Budget Spending | | | | | | | | |
| - | - | - | 15,287,400 | - | 15,287,400 | - | - | - |
| Total for Estimate | | | | | | | | |
| 20,192 | -5,625 | 14,567 | 15,299,344 | -111 | 15,299,233 | 1,655 | - | 1,655 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 20,192 | -5,625 | 14,567 | 15,294,783 | -111 | 15,294,672 | 1,655 | - | 1,655 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | 4,561 | - | 4,561 | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|-------------------|-----------------|-------------------|
| Net Resource Requirement | 15,687,880 | -374,080 | 15,313,800 |
| Net Capital Requirement | 530 | 1,125 | 1,655 |
| Accruals to cash adjustments | -2,186 | -300 | -2,486 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | -1,938 | -37 | -1,975 |
| Add cash grant-in-aid | 1,900 | 37 | 1,937 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -2,046 | 200 | -1,846 |
| New provisions and adjustments to previous provisions | - | -500 | -500 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -102 | - | -102 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | -80 | -4,481 | -4,561 |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | -80 | -4,481 | -4,561 |
| Other adjustments | - | - | - |
| Net Cash Requirement | 15,686,144 | -377,736 | 15,308,408 |

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

| | £'000 |
|---|-------------------|
| | 2017-18 Plans |
| Gross Administration Costs | 20,192 |
| <i>Less:</i> | |
| Administration DEL Income | -5,625 |
| Net Administration Costs | 14,567 |
| Gross Programme Costs | 15,299,344 |
| <i>Less:</i> | |
| Programme DEL Income | -111 |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 15,299,233 |
| Total Net Operating Costs | 15,313,800 |
| <i>Of which:</i> | |
| Resource DEL | 25,900 |
| Capital DEL | - |
| Resource AME | 500 |
| Capital AME | - |
| Non-budget | 15,287,400 |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | - |
| Grants to devolved administrations | -15,287,400 |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 26,400 |
| <i>Of which:</i> | |
| Resource DEL | 25,900 |
| Resource AME | 500 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | 15,287,400 |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 15,313,800 |

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

| | |
|------------------------------------|-----------------------------|
| Voted Resource DEL | -5,736 |
| <i>Of which:</i> | |
| Administration | |
| Sales of Goods and Services | -5,625 |
| <i>Of which:</i> | |
| A Northern Ireland Office | -5,625 |
| Total Administration | <u>-5,625</u> |
| Programme | |
| Sales of Goods and Services | -111 |
| <i>Of which:</i> | |
| A Northern Ireland Office | -111 |
| Total Programme | <u>-111</u> |
| Total Voted Resource Income | <u><u>-5,736</u></u> |

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

No CFER income or receipts are expected in 2017-18.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Sir Jonathan Stephens

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

ALB Accounting Officers:

| | |
|---------------|--|
| David Russell | Northern Ireland Human Rights Commission |
| Lee Hegarty | Parades Commission for Northern Ireland |
| Jenny Bell | Independent Reporting Commission |

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-aid |
|---------------------------------------|----------------------------|--------------|-----------|--------------|
| B | NI Human Rights Commission | 1,144 | 15 | 1,139 |
| C | NI Parades Commission | 794 | 22 | 798 |
| Total | | 1,938 | 37 | 1,937 |

Wales Office

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|---|--------------------|----------------|--------------------|
| i. Reserve claim in relation to higher than expected legal costs for work undertaken on the Wales Bill (Section A). | 444,000 | | |
| ii. Reserve claim in relation to EU Exit work (Section A). | 106,000 | | |
| iii. Budget switch from administration costs cash to non-cash programme costs in Wales Office (Section A) to reflect increase in non-cash depreciation due to increase in asset base offset by a reduction in cash. | 30,000 | -30,000 | |
| iv. Increase in Wales Office (Section A) administration expenditure to retain increased income arising from accommodation receipts. | 12,000 | | |
| v. Increase in Wales Office (Section A) administration income due to an increase in accommodation receipts. | | -12,000 | |
| Total change in Resource DEL (Voted) | 592,000 | -42,000 | 550,000 |
| vi. Increase in Wales Office provision to cover increase in potential future exit costs from the lease for the Cardiff Office (Section B). | 6,000 | | |
| Total change in Resource AME (Voted) | 6,000 | | 6,000 |
| vii. Reserve claim in relation to IT and capital works expenditure. | 90,000 | | |
| Total change in Capital DEL (Voted) | 90,000 | | 90,000 |
| viii. Increase in funding for the Welsh Consolidated Fund (Section C). | 470,943,000 | | |
| Total change in Non-Budget | 470,943,000 | | 470,943,000 |
| Revisions to the Net Cash Requirement to reflect changes to resources and capital as set out above. | 471,589,000 | -36,000 | |
| Total change in Net Cash Requirement | 471,589,000 | -36,000 | 471,553,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|-------------|-----------|---------|
| Departmental Expenditure Limit | | | |
| Resource | 550,000 | - | 550,000 |
| Capital | 90,000 | - | 90,000 |
| Annually Managed Expenditure | | | |
| Resource | 6,000 | - | 6,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 556,000 | - | 556,000 |
| Capital | 90,000 | - | 90,000 |
| Non-Budget Expenditure | 470,943,000 | | |
| Net cash requirement | 471,553,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by Wales Office on:

Departmental Expenditure Limit:Expenditure arising from:

Administration costs for the Wales Office; Lord Lieutenant's expenditure; capital, and associated non-cash costs; other non-cash costs.

Income arising from:

Receipts from Accommodation.

Annually Managed Expenditure:Expenditure arising from:

* Change in provisions.

Non-Budget Expenditure:Expenditure arising from:

Payments of a grant to the Welsh Consolidated Fund.

Wales Office will account for this Estimate.

Part II: Changes Proposed

£'000

| Net Resources | | | | | | Net Capital | | |
|--|-------------------|----------------------|-------------------|---------|------------|----------------------|---------|---------|
| Present | | Changes | | Revised | | Present | Changes | Revised |
| Admin | Prog | Admin | Prog | Admin | Prog | 7 | 8 | 9 |
| 1 | 2 | 3 | 4 | 5 | 6 | | | |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 4,390 | 170 | 520 | 30 | 4,910 | 200 | 30 | 90 | 120 |
| <i>Of which:</i> | | | | | | | | |
| A Wales Office | | | | | | | | |
| 4,390 | 170 | 520 | 30 | 4,910 | 200 | 30 | 90 | 120 |
| Total Spending in DEL | | | | | | | | |
| | | 520 | 30 | | | 90 | | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | - | - | 6 | - | 6 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B Provisions | | | | | | | | |
| - | - | - | 6 | - | 6 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | - | 6 | | | - | | |
| Non-Budget spending | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 14,317,949 | - | 470,943 | - | 14,788,892 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| C Grant Payable to the Welsh Consolidated Fund | | | | | | | | |
| - | 14,317,949 | - | 470,943 | - | 14,788,892 | - | - | - |
| Total Non-Budget Spending | | | | | | | | |
| | | - | 470,943 | | | - | | |
| Total for Estimate | | | | | | | | |
| | | 520 | 470,979 | | | 90 | | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | 520 | 470,979 | | | 90 | | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | - | | |
| £'000 | | | | | | | | |
| | | Present Plans | Changes | | | Revised Plans | | |
| Net Cash Requirement | 14,322,399 | 471,553 | 14,793,952 | | | | | |

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

| Resources | | | | | | Capital | | |
|--|------------|--------------|-------------------|----------|-------------------|------------|----------|------------|
| Administration | | | Programme | | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 4,975 | -65 | 4,910 | 200 | - | 200 | 120 | - | 120 |
| <i>Of which:</i> | | | | | | | | |
| A Wales Office | | | | | | | | |
| 4,975 | -65 | 4,910 | 200 | - | 200 | 120 | - | 120 |
| Total Spending in DEL | | | | | | | | |
| 4,975 | -65 | 4,910 | 200 | - | 200 | 120 | - | 120 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 6 | - | 6 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B Provisions | | | | | | | | |
| - | - | - | 6 | - | 6 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 6 | - | 6 | - | - | - |
| Non-Budget spending | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 14,788,892 | - | 14,788,892 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| C Grant Payable to the Welsh Consolidated Fund | | | | | | | | |
| - | - | - | 14,788,892 | - | 14,788,892 | - | - | - |
| Total Non-Budget Spending | | | | | | | | |
| - | - | - | 14,788,892 | - | 14,788,892 | - | - | - |
| Total for Estimate | | | | | | | | |
| 4,975 | -65 | 4,910 | 14,789,098 | - | 14,789,098 | 120 | - | 120 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 4,975 | -65 | 4,910 | 14,789,098 | - | 14,789,098 | 120 | - | 120 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|-------------------|----------------|-------------------|
| Net Resource Requirement | 14,322,509 | 471,499 | 14,794,008 |
| Net Capital Requirement | 30 | 90 | 120 |
| Accruals to cash adjustments | -140 | -36 | -176 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -110 | -30 | -140 |
| New provisions and adjustments to previous provisions | - | -6 | -6 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior period adjustments | - | - | - |
| Other non-cash items | -30 | - | -30 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 14,322,399 | 471,553 | 14,793,952 |

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

| | £'000 |
|---|-------------------|
| | 2017-18 Plans |
| Gross Administration Costs | 4,975 |
| <i>Less:</i> | |
| Administration DEL Income | -65 |
| Net Administration Costs | 4,910 |
| Gross Programme Costs | 14,789,098 |
| <i>Less:</i> | |
| Programme DEL Income | - |
| Programme AME Income | - |
| Non-budget income | -25,000 |
| Net Programme Costs | 14,764,098 |
| Total Net Operating Costs | 14,769,008 |
| <i>Of which:</i> | |
| Resource DEL | 5,110 |
| Capital DEL | - |
| Resource AME | 6 |
| Capital AME | - |
| Non-budget | 14,763,892 |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | - |
| Grants to devolved administrations | -14,788,892 |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | 25,000 |
| Other adjustments | - |
| Total Resource Budget | 5,116 |
| <i>Of which:</i> | |
| Resource DEL | 5,110 |
| Resource AME | 6 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | 14,788,892 |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 14,794,008 |

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

| | |
|---------------------------|------------|
| Voted Resource DEL | -65 |
|---------------------------|------------|

Of which:

Administration

Other Income

-65

Of which:

A Wales Office

-65

Total Administration

-65

| | |
|------------------------------------|------------|
| Total Voted Resource Income | -65 |
|------------------------------------|------------|

-65

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

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

£'000

| | Present Plans | | Changes | | Revised Plans | |
|--|----------------|----------------|----------|----------|----------------|----------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Income in budgets surrendered to the Consolidated Fund (resource) | - | - | - | - | - | - |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | - | - | - | - |
| Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | -25,000 | -25,000 | - | - | -25,000 | -25,000 |
| Total | -25,000 | -25,000 | - | - | -25,000 | -25,000 |

Detailed description of CFER sources

£'000

| | Present Plans | | Changes | | Revised Plans | |
|--|----------------|----------------|----------|----------|----------------|----------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Non-Budget | | | | | | |
| Receipts surrendered from the Welsh Consolidated Fund and Welsh Government under the Government of Wales Act 2006. | -25,000 | -25,000 | | | -25,000 | -25,000 |
| Total | -25,000 | -25,000 | - | - | -25,000 | -25,000 |

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Glynne Jones

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

In discharging these responsibilities, particular regard is given to:

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

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

National Savings and Investments

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|---|------------------|-------------------|-------------------|
| A: Administration: Surrender of resources due mainly to project rescheduling and a transfer to CDEL | | -6,600,000 | |
| A Administration: Surrender of depreciation resource | | -700,000 | |
| Total change in Resource DEL (Voted) | | -7,300,000 | -7,300,000 |
| A Administration: Funding transferred from RDEL to increase the small CDEL budget to cover some refurbishment costs | 1,400,000 | | |
| Total change in Capital DEL (Voted) | 1,400,000 | | 1,400,000 |
| Reduction in cash as a consequence of the reduction of resource requirements | | -5,200,000 | |
| Total change in Net Cash Requirement | | -5,200,000 | -5,200,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|-------------------|-----------|------------|
| Departmental Expenditure Limit | | | |
| Resource | -7,300,000 | - | -7,300,000 |
| Capital | 1,400,000 | - | 1,400,000 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | -7,300,000 | - | -7,300,000 |
| Capital | 1,400,000 | - | 1,400,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement | -5,200,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by National Savings and Investments on:

Departmental Expenditure Limit:Expenditure arising from:

Cost of delivery of National Savings and Investments operations, and leveraged activities with other bodies including administration, operational research and development works, other payments and non-cash items. The sale of National Savings and Investments properties resulting in negative expenditure to reflect generated profits.

Income arising from:

The leveraging of National Savings and Investments core infrastructure and capabilities and associated contracts including rent receipts and other receipts such as loss recovery payments and receipts to enable access to NS&I product. The sale of National Savings and Investments properties resulting in some capital income that will be used as sale proceeds against the disposed assets.

Annually Managed Expenditure:Expenditure arising from:

Non-cash movements in provisions including changes to fair value of National Savings and Investment's properties.

National Savings and Investments will account for this Estimate.

Part II: Changes Proposed

£'000

| Present | | Net Resources Changes | | Revised | | Net Capital | | |
|--|------|--------------------------|------|---------|------|-------------|---------|---------|
| Admin | Prog | Admin | Prog | Admin | Prog | Present | Changes | Revised |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 137,911 | - | -7,300 | - | 130,611 | - | 620 | 1,400 | 2,020 |
| <i>Of which:</i> | | | | | | | | |
| A Administration | | | | | | | | |
| 137,911 | - | -7,300 | - | 130,611 | - | 620 | 1,400 | 2,020 |
| Total Spending in DEL | | | | | | | | |
| | | -7,300 | - | | | 1,400 | | |
| Total for Estimate | | | | | | | | |
| | | -7,300 | - | | | 1,400 | | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | -7,300 | - | | | 1,400 | | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | - | | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|---------------|------------------|
| Net Cash Requirement | 142,591 | -5,200 | 137,391 |

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

| Resources | | | | | | Capital | | |
|--|---------|---------|-----------|--------|-------|---------|--------|-------|
| Administration | | | Programme | | | Gross | Income | Net |
| Gross | Income | Net | Gross | Income | Net | 7 | 8 | 9 |
| 1 | 2 | 3 | 4 | 5 | 6 | | | |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 206,611 | -76,000 | 130,611 | - | - | - | 2,020 | - | 2,020 |
| <i>Of which:</i> | | | | | | | | |
| A Administration | | | | | | | | |
| 206,611 | -76,000 | 130,611 | - | - | - | 2,020 | - | 2,020 |
| Total Spending in DEL | | | | | | | | |
| 206,611 | -76,000 | 130,611 | - | - | - | 2,020 | - | 2,020 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 3,300 | - | 3,300 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B Administration | | | | | | | | |
| - | - | - | 3,300 | - | 3,300 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 3,300 | - | 3,300 | - | - | - |
| Total for Estimate | | | | | | | | |
| 206,611 | -76,000 | 130,611 | 3,300 | - | 3,300 | 2,020 | - | 2,020 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 206,611 | -76,000 | 130,611 | 3,300 | - | 3,300 | 2,020 | - | 2,020 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|---------------|------------------|
| Net Resource Requirement | 141,211 | -7,300 | 133,911 |
| Net Capital Requirement | 620 | 1,400 | 2,020 |
| Accruals to cash adjustments | 760 | 700 | 1,460 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -5,300 | 700 | -4,600 |
| New provisions and adjustments to previous provisions | -300 | - | -300 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -640 | - | -640 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | 4,000 | - | 4,000 |
| Increase (-) / Decrease (+) in creditors | 3,000 | - | 3,000 |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 142,591 | -5,200 | 137,391 |

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

| | £'000 |
|---|------------------|
| | 2017-18 Plans |
| Gross Administration Costs | 206,611 |
| <i>Less:</i> | |
| Administration DEL Income | -76,000 |
| Net Administration Costs | 130,611 |
| Gross Programme Costs | -3,700 |
| <i>Less:</i> | |
| Programme DEL Income | - |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | -3,700 |
| Total Net Operating Costs | 126,911 |
| <i>Of which:</i> | |
| Resource DEL | 130,611 |
| Capital DEL | - |
| Resource AME | 3,300 |
| Capital AME | - |
| Non-budget | -7,000 |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | - |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | 7,000 |
| Total Resource Budget | 133,911 |
| <i>Of which:</i> | |
| Resource DEL | 130,611 |
| Resource AME | 3,300 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 133,911 |

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL **-76,000**
Of which:

Administration

Sales of Goods and Services

-76,000*Of which:*

A Administration

-76,000

Total Administration

-76,000

Total Voted Resource Income
-76,000

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

No CFER income or receipts are expected in 2017-18.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Ian Ackerley

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

In discharging these responsibilities, particular regard is given to:

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

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

Charity Commission

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|--|------------------|-------------------|-------------------|
| Transfer of £1.5m from Resource to Capital to underpin investment in our Transformation Programme | | -1,500,000 | |
| Total change in Resource DEL (Voted) | | -1,500,000 | -1,500,000 |
| Transfer of £1.5m from Resource to Capital to underpin investment in our Transformation Programme | 1,500,000 | | |
| Reserve claim of £1m Capital DEL, brought forward from 2019-20 funding into 2017-18 in order to maintain the momentum of our Transformation Programme | 1,000,000 | | |
| Total change in Capital DEL (Voted) | 2,500,000 | | 2,500,000 |
| Reserve claim of a maximum of £1m Capital DEL, brought forward from 2019/20 funding into 2017/18 in order to maintain the momentum of our Transformation Programme | 1,000,000 | | |
| Increase in Net Cash requirement of £1m due to a higher than expected level of accruals as at 31 March 2017 | 1,000,000 | | |
| Total change in Net Cash Requirement | 2,000,000 | | 2,000,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|------------------|-----------|------------|
| Departmental Expenditure Limit | | | |
| Resource | -1,500,000 | - | -1,500,000 |
| Capital | 2,500,000 | - | 2,500,000 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | -1,500,000 | - | -1,500,000 |
| Capital | 2,500,000 | - | 2,500,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement | 2,000,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by Charity Commission on:

Departmental Expenditure Limit:Expenditure arising from:

Revenue and Capital expenditure in relation to the registration and regulation of charities. Expenditure in connection with depreciation and other non-cash items in DEL.

Income arising from:

Providing services, in both the UK and abroad, relating to our knowledge and expertise in the field of registration and regulation of charities. Shared working approaches with other Government Departments.

Annually Managed Expenditure:Expenditure arising from:

The creation of provisions and other non-cash items in AME.

Charity Commission will account for this Estimate.

Part II: Changes Proposed

£'000

| Net Resources | | | | | | Net Capital | | |
|--|------|---------|------|---------|------|-------------|---------|---------|
| Present | | Changes | | Revised | | Present | Changes | Revised |
| Admin | Prog | Admin | Prog | Admin | Prog | 7 | 8 | 9 |
| 1 | 2 | 3 | 4 | 5 | 6 | | | |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 22,310 | - | -1,500 | - | 20,810 | - | 1,120 | 2,500 | 3,620 |
| <i>Of which:</i> | | | | | | | | |
| A Giving the public confidence in the integrity of charity | | | | | | | | |
| 22,310 | - | -1,500 | - | 20,810 | - | 1,120 | 2,500 | 3,620 |
| Total Spending in DEL | | | | | | | | |
| | | -1,500 | - | | | 2,500 | | |
| Total for Estimate | | | | | | | | |
| | | -1,500 | - | | | 2,500 | | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | -1,500 | - | | | 2,500 | | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | - | | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|---------------|--------------|---------------|
| Net Cash Requirement | 21,860 | 2,000 | 23,860 |

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

| Resources | | | | | | Capital | | |
|--|---------------|---------------|-----------|----------|-----------|--------------|----------|--------------|
| Administration | | | Programme | | | Gross | Income | Net |
| Gross | Income | Net | Gross | Income | Net | 7 | 8 | 9 |
| 1 | 2 | 3 | 4 | 5 | 6 | | | |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 22,410 | -1,600 | 20,810 | - | - | - | 3,620 | - | 3,620 |
| <i>Of which:</i> | | | | | | | | |
| A Giving the public confidence in the integrity of charity | | | | | | | | |
| 22,410 | -1,600 | 20,810 | - | - | - | 3,620 | - | 3,620 |
| Total Spending in DEL | | | | | | | | |
| 22,410 | -1,600 | 20,810 | - | - | - | 3,620 | - | 3,620 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 73 | - | 73 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B Provisions within AME | | | | | | | | |
| - | - | - | 73 | - | 73 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 73 | - | 73 | - | - | - |
| Total for Estimate | | | | | | | | |
| 22,410 | -1,600 | 20,810 | 73 | - | 73 | 3,620 | - | 3,620 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 22,410 | -1,600 | 20,810 | 73 | - | 73 | 3,620 | - | 3,620 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

| | Present Plans | Changes | Revised Plans |
|--|------------------|---------------|------------------|
| Net Resource Requirement | 22,383 | -1,500 | 20,883 |
| Net Capital Requirement | 1,120 | 2,500 | 3,620 |
| Accruals to cash adjustments | -1,643 | 1,000 | -643 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -1,500 | - | -1,500 |
| New provisions and adjustments to previous provisions | -73 | - | -73 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -70 | - | -70 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | 1,000 | 1,000 |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 21,860 | 2,000 | 23,860 |

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

| | 2017-18 Plans |
|---|------------------|
| Gross Administration Costs | 22,410 |
| <i>Less:</i> | |
| Administration DEL Income | -1,600 |
| Net Administration Costs | 20,810 |
| Gross Programme Costs | 73 |
| <i>Less:</i> | |
| Programme DEL Income | - |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 73 |
| Total Net Operating Costs | 20,883 |
| <i>Of which:</i> | |
| Resource DEL | 20,810 |
| Capital DEL | - |
| Resource AME | 73 |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | - |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 20,883 |
| <i>Of which:</i> | |
| Resource DEL | 20,810 |
| Resource AME | 73 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 20,883 |

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL **-1,600**

Of which:

Administration

Sales of Goods and Services

-1,600

Of which:

A Giving the public confidence in the integrity of charity

-1,600

Total Administration

-1,600

Total Voted Resource Income

-1,600

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

No CFER income or receipts are expected in 2017-18.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Helen Stephenson

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

In discharging these responsibilities, particular regard is given to:

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

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

Competition and Markets Authority

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|---|-------------------|--------------------|--------------------|
| "(Competition Promotion)" Contingency funding Resource DEL to support services under section A of the Estimate, including a £1,000,000 Reserve Claim for EU exit preparations | 71,000,000 | | |
| Total change in Resource DEL (Voted) | 71,000,000 | | 71,000,000 |
| "(Competition Promotion)" Increase in provision for dilapidations | 3,000,000 | | |
| "(Competition Promotion)" Reversal of provision made in 16-17 in relation to ongoing litigation case | | -70,000,000 | |
| Total change in Resource AME (Voted) | 3,000,000 | -70,000,000 | -67,000,000 |
| Revisions to the Net Cash Requirement reflect changes to the resources above. | 71,000,000 | | |
| Total change in Net Cash Requirement | 71,000,000 | | 71,000,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|-------------------|-----------|-------------|
| Departmental Expenditure Limit | | | |
| Resource | 71,000,000 | - | 71,000,000 |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | -67,000,000 | - | -67,000,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 4,000,000 | - | 4,000,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | | |
| Net cash requirement | 71,000,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by Competition and Markets Authority on:

Departmental Expenditure Limit:Expenditure arising from:

Advancing and safeguarding the economic interests of the UK consumers, businesses and the economy; enforcing competition and consumer law, including payment for information; analysing and monitoring markets; merger control; advocacy; information, education and advice; costs in respect of reactive and proactive litigation; administrative and operational costs; associated depreciation and any other non-cash items falling in DEL.

Income arising from:

Recovery of legal costs; contributions from other departments towards the costs of market studies; payments from the Home Office under the asset recovery incentivisation scheme; fine income permitted for offset against litigation spend; payments for information and publications; income from office space rental; fees for common services provided to other organisations; recoveries of salaries of staff on loan or seconded to outside bodies; sale of plant and machinery; recoveries in connection with private telephone calls, postal and bank charges.

Annually Managed Expenditure:Expenditure arising from:

Provisions and other non-cash costs

Competition and Markets Authority will account for this Estimate.

Part II: Changes Proposed

£'000

| Present | | Net Resources Changes | | Revised | | Net Capital | | |
|--|--------|--------------------------|---------|---------|---------|-------------|---------|---------|
| Admin | Prog | Admin | Prog | Admin | Prog | Present | Changes | Revised |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 18,885 | 50,541 | - | 71,000 | 18,885 | 121,541 | 1,300 | - | 1,300 |
| <i>Of which:</i> | | | | | | | | |
| A Competition Promotion | | | | | | | | |
| 18,885 | 50,541 | - | 71,000 | 18,885 | 121,541 | 1,300 | - | 1,300 |
| Total Spending in DEL | | | | | | | | |
| | | - | 71,000 | | | | | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 2,500 | - | -67,000 | - | -64,500 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B Competition Promotion | | | | | | | | |
| - | 2,500 | - | -67,000 | - | -64,500 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | - | -67,000 | | | | | |
| Total for Estimate | | | | | | | | |
| | | - | 4,000 | | | | | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | - | 4,000 | | | | | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | | | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|---------------|------------------|
| Net Cash Requirement | 68,240 | 71,000 | 139,240 |

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

| Resources | | | | | | Capital | | |
|--|---------------|---------------|----------------|---------------|----------------|--------------|----------|--------------|
| Administration | | | Programme | | | Gross | Income | Net |
| Gross | Income | Net | Gross | Income | Net | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 21,885 | -3,000 | 18,885 | 124,541 | -3,000 | 121,541 | 1,300 | - | 1,300 |
| <i>Of which:</i> | | | | | | | | |
| A Competition Promotion | | | | | | | | |
| 21,885 | -3,000 | 18,885 | 124,541 | -3,000 | 121,541 | 1,300 | - | 1,300 |
| Total Spending in DEL | | | | | | | | |
| 21,885 | -3,000 | 18,885 | 124,541 | -3,000 | 121,541 | 1,300 | - | 1,300 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | -64,500 | - | -64,500 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B Competition Promotion | | | | | | | | |
| - | - | - | -64,500 | - | -64,500 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | -64,500 | - | -64,500 | - | - | - |
| Total for Estimate | | | | | | | | |
| 21,885 | -3,000 | 18,885 | 60,041 | -3,000 | 57,041 | 1,300 | - | 1,300 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 21,885 | -3,000 | 18,885 | 60,041 | -3,000 | 57,041 | 1,300 | - | 1,300 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|---------------|------------------|
| Net Resource Requirement | 71,926 | 4,000 | 75,926 |
| Net Capital Requirement | 1,300 | - | 1,300 |
| Accruals to cash adjustments | -4,986 | 67,000 | 62,014 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -3,486 | - | -3,486 |
| New provisions and adjustments to previous provisions | -2,500 | -3,000 | -5,500 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | 1,000 | - | 1,000 |
| Use of provisions | - | 70,000 | 70,000 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 68,240 | 71,000 | 139,240 |

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

£'000

Plans

| | |
|---|---------------|
| Gross Administration Costs | 21,885 |
| <i>Less:</i> | |
| Administration DEL Income | -3,000 |
| Net Administration Costs | 18,885 |
| Gross Programme Costs | 60,041 |
| <i>Less:</i> | |
| Programme DEL Income | -3,000 |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 57,041 |
| Total Net Operating Costs | 75,926 |
| <i>Of which:</i> | |
| Resource DEL | 70,426 |
| Capital DEL | - |
| Resource AME | 5,500 |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | - |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 75,926 |
| <i>Of which:</i> | |
| Resource DEL | 140,426 |
| Resource AME | -64,500 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 75,926 |

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

| | |
|------------------------------------|----------------------|
| Voted Resource DEL | -6,000 |
| <i>Of which:</i> | |
| Administration | |
| Sales of Goods and Services | -3,000 |
| <i>Of which:</i> | |
| A Competition Promotion | -3,000 |
| Total Administration | <u>-3,000</u> |
| Programme | |
| Sales of Goods and Services | -3,000 |
| <i>Of which:</i> | |
| A Competition Promotion | -3,000 |
| Total Programme | <u>-3,000</u> |
| Total Voted Resource Income | <u>-6,000</u> |

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

No CFER income or receipts are expected in 2017-18.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Andrea Coscelli

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

In discharging these responsibilities, particular regard is given to:

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

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

The Statistics Board

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|---|------------------|-------------------|------------------|
| BCT from MoJ relating to Crime Statistics | 401,000 | | |
| BCT from DIT relating to Trade | 500,000 | | |
| Resource to Capital swap to redress imbalance of initial 17-18 allocation | | -3,603,000 | |
| Increase in Depreciation revising the flatlined SR15 allocation. This revision reflects the large-scale transformation work taking place within the department. | 5,610,000 | | |
| Total change in Resource DEL (Voted) | 6,511,000 | -3,603,000 | 2,908,000 |
| Creation of Voluntary Redundancy Scheme Provision | 4,000,000 | | |
| Creation of Bad Debt Provision | 400,000 | | |
| Creation of TUPE Provision | 450,000 | | |
| Creation of Legal Provision | 477,000 | | |
| Utilisation of Provisions | | -504,000 | |
| Unwinding of Provisions | 50,000 | | |
| Release of Provisions | | -87,000 | |
| Total change in Resource AME (Voted) | 5,377,000 | -591,000 | 4,786,000 |
| Resource to Capital swap to redress imbalance of initial 17-18 allocation | 3,603,000 | | |
| Total change in Capital DEL (Voted) | 3,603,000 | - | 3,603,000 |
| Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. | 901,000 | | |
| Total change in Net Cash Requirement | 901,000 | - | 901,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|----------------|-----------|-----------|
| Departmental Expenditure Limit | | | |
| Resource | 2,908,000 | - | 2,908,000 |
| Capital | 3,603,000 | - | 3,603,000 |
| Annually Managed Expenditure | | | |
| Resource | 4,786,000 | - | 4,786,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 7,694,000 | - | 7,694,000 |
| Capital | 3,603,000 | - | 3,603,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement | 901,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by The Statistics Board on:

Departmental Expenditure Limit:Expenditure arising from:

the collection, preparation and dissemination of economic, social, labour market and other statistics; assisting statistical research by providing access to data; promoting and safeguarding the quality of official statistics, monitoring the production and publication of official statistics; conducting a programme of assessment of existing and candidate National Statistics against the Code of Practice for Official Statistics; and coordinating the design, collection, preparation, supply, quality management of the UK's European statistics, provision of business support services and associated non-cash items.

Income arising from:

provision of social surveys and the provision of other services (statistical and corporate); recovery costs of shared projects; sales of statistical data supply services and publications; receipts from EU and other overseas contracts; rental income; and the provision of business support services.

Annually Managed Expenditure:Expenditure arising from:

creation of provision in respect of onerous contracts; early departure costs; and other provisions and associated non-cash items.

The Statistics Board will account for this Estimate.

Part II: Changes Proposed

£'000

| Present | | Net Resources Changes | | Revised | | Net Capital | | |
|--|---------|--------------------------|-------|---------|---------|-------------|---------|---------|
| Admin | Prog | Admin | Prog | Admin | Prog | Present | Changes | Revised |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 248,549 | - | 2,908 | - | 251,457 | 14,030 | 3,603 | 17,633 |
| <i>Of which:</i> | | | | | | | | |
| A Programme Expenditure | | | | | | | | |
| - | 248,549 | - | 2,908 | - | 251,457 | 14,030 | 3,603 | 17,633 |
| Total Spending in DEL | | | | | | | | |
| | | - 2,908 | | | | 3,603 | | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | -462 | - | 4,786 | - | 4,324 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B Provisions | | | | | | | | |
| - | - | - | 5,290 | - | 5,290 | - | - | - |
| C Utilised Provisions | | | | | | | | |
| - | -462 | - | -504 | - | -966 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | - 4,786 | | | | - | | |
| Total for Estimate | | | | | | | | |
| | | - 7,694 | | | | 3,603 | | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | - 7,694 | | | | 3,603 | | |
| Non Voted Expenditure | | | | | | | | |
| | | - | | | | - | | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|------------|------------------|
| Net Cash Requirement | 246,079 | 901 | 246,980 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|--|--------|-----|-----------|---------|---------|---------|--------|--------|
| Resources | | | | | | Capital | | |
| Administration | | | Programme | | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 280,155 | -28,698 | 251,457 | 17,633 | - | 17,633 |
| <i>Of which:</i> | | | | | | | | |
| A Programme Expenditure | | | | | | | | |
| - | - | - | 280,155 | -28,698 | 251,457 | 17,633 | - | 17,633 |
| Total Spending in DEL | | | | | | | | |
| - | - | - | 280,155 | -28,698 | 251,457 | 17,633 | - | 17,633 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 4,324 | - | 4,324 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B Provisions | | | | | | | | |
| - | - | - | 5,290 | - | 5,290 | - | - | - |
| C Utilised Provisions | | | | | | | | |
| - | - | - | -966 | - | -966 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 4,324 | - | 4,324 | - | - | - |
| Total for Estimate | | | | | | | | |
| - | - | - | 284,479 | -28,698 | 255,781 | 17,633 | - | 17,633 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | - | - | 284,479 | -28,698 | 255,781 | 17,633 | - | 17,633 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|----------------|----------------|----------------|
| Net Resource Requirement | 248,087 | 7,694 | 255,781 |
| Net Capital Requirement | 14,030 | 3,603 | 17,633 |
| Accruals to cash adjustments | -16,038 | -10,396 | -26,434 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -16,500 | -5,610 | -22,110 |
| New provisions and adjustments to previous provisions | - | -4,890 | -4,890 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | -400 | -400 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | 462 | 504 | 966 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 246,079 | 901 | 246,980 |

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

£'000

Plans

| | |
|---|----------------|
| Gross Administration Costs | - |
| <i>Less:</i> | |
| Administration DEL Income | - |
| Net Administration Costs | - |
| Gross Programme Costs | 284,509 |
| <i>Less:</i> | |
| Programme DEL Income | -28,698 |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 255,811 |
| Total Net Operating Costs | 255,811 |
| <i>Of which:</i> | |
| Resource DEL | 250,491 |
| Capital DEL | 30 |
| Resource AME | 5,290 |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | -30 |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 255,781 |
| <i>Of which:</i> | |
| Resource DEL | 251,457 |
| Resource AME | 4,324 |
| <i>Adjustments to include:</i> | |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 255,781 |

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL **-28,698**
Of which:

Programme

Sales of Goods and Services

-28,698

Of which:

A: Programme Expenditure

-28,698

Total Programme

-28,698

Total Voted Resource Income **-28,698**

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

No CFER income or receipts are expected in 2017-18.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: John Pullinger

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

In discharging these responsibilities, particular regard is given to:

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

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

Food Standards Agency

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|---|------------------|-------------------|------------------|
| (Section A): Reduction to RDEL and corresponding increase to CDEL for increased capital investment relating to IT and Estates investment. This switch facilitates FSA's move to a smaller office space and increased remote working capability. | | -1,562,000 | |
| (Section A): Reduction to RDEL and corresponding increase to CDEL for increased R&D capital costs improving the FSA's evidence base. | | -185,000 | |
| (Section A): Additional funding for EU Exit to enable the Food Standards Agency (FSA) to deliver exit from the European Union (EU) without compromising current levels of food safety and availability. | 939,000 | | |
| Total change in Resource DEL (Voted) | 939,000 | -1,747,000 | -808,000 |
| (Section A): Reduction to RDEL and corresponding increase to CDEL for increased capital investment relating to IT and Estates investment. This switch facilitates FSA's move to a smaller office space and increased remote working capability. | 1,562,000 | | |
| (Section A): Reduction to RDEL and corresponding increase to CDEL for increased R&D capital costs improving the FSA's evidence base. | 185,000 | | |
| (Section A) Increase to Capital Income limit to allow for notional income generated from the disposal of fixed assets | 300,000 | -300,000 | |
| Total change in Capital DEL (Voted) | 2,047,000 | -300,000 | 1,747,000 |
| (Section A) Increase to Depreciation | | -507,000 | |
| (Section A): Additional funding for EU Exit to enable the Food Standards Agency (FSA) to deliver exit from the European Union (EU) without compromising current levels of food safety and availability. | 939,000 | | |
| Decrease in Creditors due to timings of payments and forecast crystallisation of accruals. | 3,000,000 | | |
| Total change in Net Cash Requirement | 3,939,000 | -507,000 | 3,432,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|------------------|-----------|-----------|
| Departmental Expenditure Limit | | | |
| Resource | -808,000 | - | -808,000 |
| Capital | 1,747,000 | - | 1,747,000 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | -808,000 | - | -808,000 |
| Capital | 1,747,000 | - | 1,747,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement | 3,432,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by Food Standards Agency on:

Departmental Expenditure Limit:Expenditure arising from:

protecting the public from public health risks related to food safety and protecting related consumer interests; staff and overhead costs for both administration and programme support; inspections, animal welfare surveillance, meat hygiene and official controls; controls on primary production; managing research and evidence gathering, food incidents, prosecutions, debt recovery, food and animal feed policy development and enforcement; European Union and international activity on official controls; advice and education, marketing and publications; payments of penalties and interest; expenditure relating to work done in collaboration with or on behalf of UK and EU government departments; funding for depreciation, audit fee and other non-cash items.

Income arising from:

meat hygiene inspections; approvals and delivery of official controls and controls on primary production of food and feed hygiene enforcement, wine standards and other food-related activities; risk assessments, evidence and research, testing, sampling, enforcement and surveillance work for other UK Government and European Union bodies; assessments/consultations on radioactive discharges; staff loans and secondments; sub-letting of accommodation and associated services; disposal of fixed assets; recharge of expenditure relating to work done in collaboration with or on behalf of UK and EU government departments and income arising from capital grants in kind.

Annually Managed Expenditure:Expenditure arising from:

creation, adjustment and utilisation of provisions relating to pensions, early retirements, bad debts, onerous leases, personal injury and legal claims; revaluations and write off of bad debts; and other non-cash items.

Food Standards Agency will account for this Estimate.

Part II: Changes Proposed

£'000

| Present | | Net Resources Changes | | Revised | | Present | Net Capital Changes | Revised |
|--|--------|-----------------------|--------|---------|--------|---------|---------------------|---------|
| Admin | Prog | Admin | Prog | Admin | Prog | 7 | 8 | 9 |
| 1 | 2 | 3 | 4 | 5 | 6 | | | |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 43,235 | 37,397 | 1,446 | -2,254 | 44,681 | 35,143 | 5,921 | 1,747 | 7,668 |
| <i>Of which:</i> | | | | | | | | |
| A Food Standards Agency Westminster (DEL) | | | | | | | | |
| 43,235 | 37,397 | 1,446 | -2,254 | 44,681 | 35,143 | 5,921 | 1,747 | 7,668 |
| Total Spending in DEL | | | | | | | | |
| | | 1,446 | -2,254 | | | 1,747 | | |
| Total for Estimate | | | | | | | | |
| | | 1,446 | -2,254 | | | 1,747 | | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | 1,446 | -2,254 | | | 1,747 | | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | - | | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|---------------|--------------|---------------|
| Net Cash Requirement | 84,417 | 3,432 | 87,849 |

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

| Resources | | | | | | Capital | | |
|--|---------------|---------------|---------------|----------------|---------------|--------------|-------------|--------------|
| Administration | | | Programme | | | Gross | Income | Net |
| Gross | Income | Net | Gross | Income | Net | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 50,681 | -6,000 | 44,681 | 62,386 | -27,243 | 35,143 | 7,968 | -300 | 7,668 |
| <i>Of which:</i> | | | | | | | | |
| A Food Standards Agency Westminster (DEL) | | | | | | | | |
| 50,681 | -6,000 | 44,681 | 62,386 | -27,243 | 35,143 | 7,968 | -300 | 7,668 |
| Total Spending in DEL | | | | | | | | |
| 50,681 | -6,000 | 44,681 | 62,386 | -27,243 | 35,143 | 7,968 | -300 | 7,668 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 9,603 | - | 9,603 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B Food Standards Agency Westminster (AME) | | | | | | | | |
| - | - | - | 9,603 | - | 9,603 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 9,603 | - | 9,603 | - | - | - |
| Total for Estimate | | | | | | | | |
| 50,681 | -6,000 | 44,681 | 71,989 | -27,243 | 44,746 | 7,968 | -300 | 7,668 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 50,681 | -6,000 | 44,681 | 71,989 | -27,243 | 44,746 | 7,968 | -300 | 7,668 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|--------------|------------------|
| Net Resource Requirement | 90,235 | -808 | 89,427 |
| Net Capital Requirement | 5,921 | 1,747 | 7,668 |
| Accruals to cash adjustments | -11,739 | 2,493 | -9,246 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -2,074 | -507 | -2,581 |
| New provisions and adjustments to previous provisions | -13,177 | - | -13,177 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -62 | - | -62 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | 3,000 | 3,000 |
| Use of provisions | 3,574 | - | 3,574 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 84,417 | 3,432 | 87,849 |

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

| | £'000 |
|---|------------------|
| | 2017-18 Plans |
| Gross Administration Costs | 50,641 |
| <i>Less:</i> | |
| Administration DEL Income | -6,000 |
| Net Administration Costs | 44,641 |
| Gross Programme Costs | 75,514 |
| <i>Less:</i> | |
| Programme DEL Income | -27,243 |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 48,271 |
| Total Net Operating Costs | 92,912 |
| <i>Of which:</i> | |
| Resource DEL | 76,250 |
| Capital DEL | 3,485 |
| Resource AME | 13,177 |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | -3,485 |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 89,427 |
| <i>Of which:</i> | |
| Resource DEL | 79,824 |
| Resource AME | 9,603 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 89,427 |

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-33,243***Of which:*

Administration

Sales of Goods and Services

-6,000

Of which:

A Food Standards Agency Westminster (DEL)

-6,000

Total Administration

-6,000

Programme

Sales of Goods and Services

-27,243

Of which:

A Food Standards Agency Westminster (DEL)

-27,243

Total Programme

-27,243

Total Voted Resource Income**-33,243****Voted Capital DEL****-300***Of which:*

Programme

Sales of Assets

-300

Of which:

A Food Standards Agency Westminster (DEL)

-300

Total Programme

-300

Total Voted Capital Income**-300**

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

No CFER income or receipts are expected in 2017-18.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Jason Feeney

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

In discharging these responsibilities, particular regard is given to:

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

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

The National Archives

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|--|------------------|-------------------|-------------------|
| (Section A): To reflect Budget Cover Transfer | 458,000 | | |
| (Section A): To reflect increased depreciation charge - programme | 880,000 | | |
| (Section A): To reflect increased depreciation charge - admin | 220,000 | | |
| Total change in Resource DEL (Voted) | 1,558,000 | | 1,558,000 |
| (Section A): To reflect movements from current year Capital DEL to future year Capital DEL | | -1,370,000 | |
| Total change in Capital DEL (Voted) | | -1,370,000 | -1,370,000 |
| (Section A): To reflect reduction due to Budget Exchange to next year | | -912,000 | |
| Total change in Net Cash Requirement | | -912,000 | -912,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|-----------------|-----------|------------|
| Departmental Expenditure Limit | | | |
| Resource | 1,558,000 | - | 1,558,000 |
| Capital | -1,370,000 | - | -1,370,000 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 1,558,000 | - | 1,558,000 |
| Capital | -1,370,000 | - | -1,370,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement | -912,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by The National Archives on:

Departmental Expenditure Limit:Expenditure arising from:

ensuring the UK public record - past and future - remains authentic, available and accessible to all including; providing leadership and support to the archive sector across England and Wales; leading on policy and best practice in knowledge and information management for the public sector; setting standards and driving forward the public sector information re-use agenda; official publishing services for the whole of government including publishing all UK legislation and making it accessible online; managing Crown and Parliamentary copyright; administration of The National Archives and other non-cash items.

Income arising from:

sale of copies of documents; sale of publications and other items and services; professional fees; fees receivable from service providers; sale of non-current assets; grants received to carry out specific projects; reproduction fees and royalties for the publication of images; Crown copyright fees and royalties; fees for the management of third parties' copyright; fees for the management of the Office of the Queen's Printer for Scotland; income from contractual arrangements for official publishing and partnerships to make historical records electronically accessible; and sales and recovery of costs for goods/services provided to other government departments; public bodies and the general public.

Annually Managed Expenditure:Expenditure arising from:

onerous lease provision and other AME non-cash items.

The National Archives will account for this Estimate.

Part II: Changes Proposed

£'000

| Present | | Net Resources Changes | | Revised | | Net Capital | | |
|--|--------|--------------------------|-------|---------|--------|-------------|---------|---------|
| Admin | Prog | Admin | Prog | Admin | Prog | Present | Changes | Revised |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 9,540 | 24,030 | 220 | 1,338 | 9,760 | 25,368 | 2,700 | -1,370 | 1,330 |
| <i>Of which:</i> | | | | | | | | |
| A The National Archives (DEL) | | | | | | | | |
| 9,540 | 24,030 | 220 | 1,338 | 9,760 | 25,368 | 2,700 | -1,370 | 1,330 |
| Total Spending in DEL | | | | | | | | |
| | | 220 | 1,338 | | | -1,370 | | |
| Total for Estimate | | | | | | | | |
| | | 220 | 1,338 | | | -1,370 | | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | 220 | 1,338 | | | -1,370 | | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | - | | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|-------------|------------------|
| Net Cash Requirement | 31,022 | -912 | 30,110 |

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

| Resources | | | | | | Capital | | |
|--|--------|-------|-----------|---------|--------|---------|--------|-------|
| Administration | | | Programme | | | Gross | Income | Net |
| Gross | Income | Net | Gross | Income | Net | 7 | 8 | 9 |
| 1 | 2 | 3 | 4 | 5 | 6 | | | |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 9,760 | - | 9,760 | 35,768 | -10,400 | 25,368 | 1,330 | - | 1,330 |
| <i>Of which:</i> | | | | | | | | |
| A The National Archives (DEL) | | | | | | | | |
| 9,760 | - | 9,760 | 35,768 | -10,400 | 25,368 | 1,330 | - | 1,330 |
| Total Spending in DEL | | | | | | | | |
| 9,760 | - | 9,760 | 35,768 | -10,400 | 25,368 | 1,330 | - | 1,330 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | -61 | - | -61 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B The National Archives (AME) | | | | | | | | |
| - | - | - | -61 | - | -61 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | -61 | - | -61 | - | - | - |
| Total for Estimate | | | | | | | | |
| 9,760 | - | 9,760 | 35,707 | -10,400 | 25,307 | 1,330 | - | 1,330 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 9,760 | - | 9,760 | 35,707 | -10,400 | 25,307 | 1,330 | - | 1,330 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|---------------|------------------|
| Net Resource Requirement | 33,509 | 1,558 | 35,067 |
| Net Capital Requirement | 2,700 | -1,370 | 1,330 |
| Accruals to cash adjustments | -5,187 | -1,100 | -6,287 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -5,200 | -1,100 | -6,300 |
| New provisions and adjustments to previous provisions | - | - | - |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -48 | - | -48 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | 61 | - | 61 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 31,022 | -912 | 30,110 |

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

£'000

Plans

| | |
|---|---------------|
| Gross Administration Costs | 9,760 |
| <i>Less:</i> | |
| Administration DEL Income | - |
| Net Administration Costs | 9,760 |
| Gross Programme Costs | 35,707 |
| <i>Less:</i> | |
| Programme DEL Income | -10,400 |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 25,307 |
| Total Net Operating Costs | 35,067 |
| <i>Of which:</i> | |
| Resource DEL | 35,067 |
| Capital DEL | - |
| Resource AME | - |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | - |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 35,067 |
| <i>Of which:</i> | |
| Resource DEL | 35,128 |
| Resource AME | -61 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 35,067 |

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-10,400***Of which:*

Programme

Sales of Goods and Services

-10,400

Of which:

A The National Archives (DEL)

-10,400

Total Programme

-10,400

Total Voted Resource Income

-10,400

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

No CFER income or receipts are expected in 2017-18.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Jeff James

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

In discharging these responsibilities, particular regard is given to:

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

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

Part III: Note F - Accounting Policy changes

Early adoption of IFRS 15-Revenue from Contracts with Customers using the cumulative method, resulting in reduced programme income.

United Kingdom Supreme Court

Introduction

This Supplementary Estimate is required for the following purposes:

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|---|----------------|-----------------|-----------------|
| Reallocation to Non Voted Spend in respect of Judicial Salaries | | -396,000 | |
| Total change in Resource DEL (Voted) | | -396,000 | -396,000 |
| Reallocation from Voted Spend in respect of Judicial Salaries | 396,000 | | |
| Total change in Resource DEL (Non-Voted) | 396,000 | | 396,000 |
| Effect of Reallocation to Non-Voted Spend in respect of Judicial salaries | | -396,000 | |
| Total change in Net Cash Requirement | | -396,000 | -396,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|-----------------|-----------|-------|
| Departmental Expenditure Limit | | | |
| Resource | -396,000 | 396,000 | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | -396,000 | 396,000 | - |
| Capital | - | - | - |
| Non-Budget Expenditure | - | | |
| Net cash requirement | -396,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by United Kingdom Supreme Court on:

Departmental Expenditure Limit:Expenditure arising from:

Operation of the UK Supreme Court (UKSC), Judicial Committee of the Privy Council (JCPC) and Judicial Exchange programme; Education & Outreach activities of the United Kingdom Supreme Court, JCPC and the United Kingdom's legal and constitutional systems; Costs associated with Wider Market Initiatives; Cost of running selection commissions for the appointment of Justices; and Maintenance of links with other Supreme Courts.

Income arising from:

Court fees and receipts; Contributions from the devolved government and court services in England & Wales, Scotland, and Northern Ireland; Contributions from the Ministry of Justice to cover support provided to the Judicial Committee of the Privy Council; Receipts of VAT refunds on contracted out services and receipts from Wider Market Initiatives; Receipts in relation to data protection inquiries; fees received from Justices sitting in other foreign courts; recovery of staff costs for staff on loan or seconded to outside bodies, payments for information and publications, private telephone calls, vending machines, telex, postal and bank charge recoveries, receipts from shop sales, and any other miscellaneous income.

Annually Managed Expenditure:Expenditure arising from:

Diminution in value of assets.

United Kingdom Supreme Court will account for this Estimate.

Part II: Changes Proposed

£'000

| Present | | Net Resources Changes | | Revised | | Net Capital | | |
|--|-------|-----------------------|------|---------|-------|-------------|---------|---------|
| Admin | Prog | Admin | Prog | Admin | Prog | Present | Changes | Revised |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 920 | 1,720 | - | -396 | 920 | 1,324 | 450 | - | 450 |
| <i>Of which:</i> | | | | | | | | |
| A United Kingdom Supreme Court | | | | | | | | |
| 920 | 1,720 | - | -396 | 920 | 1,324 | 450 | - | 450 |
| Non Voted Expenditure | | | | | | | | |
| - | 2,440 | - | 396 | - | 2,836 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B UK Supreme Court Non-Voted | | | | | | | | |
| - | 2,440 | - | 396 | - | 2,836 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| | | | | | | - | | |
| Total for Estimate | | | | | | | | |
| | | | | | | - | | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | - | -396 | | | | | |
| Non Voted Expenditure | | | | | | | | |
| | | - | 396 | | | | | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|---------------|-------------|---------------|
| Net Cash Requirement | 1,900 | -396 | 1,504 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|--|--------|------------------|--------|--------|-------|----------------|--------|-----|
| Resources | | | | | | Capital | | |
| Administration | | Programme | | | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 1,075 | -155 | 920 | 9,456 | -8,132 | 1,324 | 450 | - | 450 |
| <i>Of which:</i> | | | | | | | | |
| A United Kingdom Supreme Court | | | | | | | | |
| 1,075 | -155 | 920 | 9,456 | -8,132 | 1,324 | 450 | - | 450 |
| Non-voted expenditure | | | | | | | | |
| - | - | - | 2,836 | - | 2,836 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B UK Supreme Court Non-Voted | | | | | | | | |
| - | - | - | 2,836 | - | 2,836 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| 1,075 | -155 | 920 | 12,292 | -8,132 | 4,160 | 450 | - | 450 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 1,000 | - | 1,000 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| C United Kingdom Supreme Court | | | | | | | | |
| - | - | - | 1,000 | - | 1,000 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 1,000 | - | 1,000 | - | - | - |
| Total for Estimate | | | | | | | | |
| 1,075 | -155 | 920 | 13,292 | -8,132 | 5,160 | 450 | - | 450 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 1,075 | -155 | 920 | 10,456 | -8,132 | 2,324 | 450 | - | 450 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | 2,836 | - | 2,836 | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|-------------|------------------|
| Net Resource Requirement | 6,080 | - | 6,080 |
| Net Capital Requirement | 450 | - | 450 |
| Accruals to cash adjustments | -2,190 | - | -2,190 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -2,150 | - | -2,150 |
| New provisions and adjustments to previous provisions | - | - | - |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -40 | - | -40 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | -2,440 | -396 | -2,836 |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | -2,440 | -396 | -2,836 |
| Other adjustments | - | - | - |
| Net Cash Requirement | 1,900 | -396 | 1,504 |

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

£'000

| | Plans |
|---|--------------|
| Gross Administration Costs | 1,075 |
| <i>Less:</i> | |
| Administration DEL Income | -155 |
| Net Administration Costs | 920 |
| Gross Programme Costs | 13,292 |
| <i>Less:</i> | |
| Programme DEL Income | -8,132 |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 5,160 |
| Total Net Operating Costs | 6,080 |
| <i>Of which:</i> | |
| Resource DEL | 5,080 |
| Capital DEL | - |
| Resource AME | 1,000 |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | - |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 6,080 |
| <i>Of which:</i> | |
| Resource DEL | 5,080 |
| Resource AME | 1,000 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 6,080 |

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-8,287***Of which:*

Administration

Sales of Goods and Services

-155

Of which:

A United Kingdom Supreme Court

-155

Total Administration

-155

Programme

Sales of Goods and Services

-8,132

Of which:

A United Kingdom Supreme Court

-8,132

Total Programme

-8,132

Total Voted Resource Income**-8,287**

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

No CFER income or receipts are expected in 2017-18.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Mark Ormerod

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

In discharging these responsibilities, particular regard is given to:

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

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

Government Actuary's Department

Introduction

This Supplementary Estimate is required for the following purposes:

| | Increases | Reductions | Total |
|--|------------------|-----------------|------------------|
| Changes in budgets, non-budget voted provision and cash | | | £ |
| i. (Section A) Administration Expenditure Resource DEL - decrease of £275,000 to reflect the RDEL to CDEL virement in relation to the GAD modernisation programme | | -275,000 | |
| Total change in Resource DEL (Voted) | - | -275,000 | -275,000 |
| ii. (Section C) Provision AME - Additional provision of £233,000 required in order to comply with the terms of Finlaison House lease and accounting requirements(IAS 37/IAS8), the annual dilapidation provision (non-cash) is required for the financial year 2017/18 | 233,000 | | |
| Total change in Resource AME (Voted) | 233,000 | - | 233,000 |
| iii. (Section A) Administration Expenditure Capital DEL - increase of £275,000 to reflect the RDEL to CDEL virement in relation to the GAD modernisation programme | 275,000 | | |
| Total change in Capital DEL (Voted) | 275,000 | - | 275,000 |
| iv. Prior Period Adjustments (PPA) - Non- Budget cover of £2,539,000 to reflect compliance with accounting requirement in relation to the dilapidation provision for Finlaison House going back to the inception of the lease in 2003-04. | 2,539,000 | | |
| Total change in Non-Budget | 2,539,000 | - | 2,539,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|-----------|-----------|----------|
| Departmental Expenditure Limit | | | |
| Resource | -275,000 | - | -275,000 |
| Capital | 275,000 | - | 275,000 |
| Annually Managed Expenditure | | | |
| Resource | 233,000 | - | 233,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | -42,000 | - | -42,000 |
| Capital | 275,000 | - | 275,000 |
| Non-Budget Expenditure | 2,539,000 | | |
| Net cash requirement | - | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by Government Actuary's Department on:

Departmental Expenditure Limit:Expenditure arising from:

Administration costs incurred in providing actuarial and specialist analysis, advice and assurance to Government and other clients, principally in the public sector, and associated non-cash items.

Income arising from:

Receipts for providing actuarial and specialist analysis, advice and assurance in a range of areas, including employer-sponsored pension arrangements and other employee benefits, social insurance, health care financing arrangements, risk management and strategic investment, asset/liability considerations, pension and insurance regulation etc. as well as accommodation and facilities management services.

Annually Managed Expenditure:Expenditure arising from:

The setting up and use of provisions, losses on revaluation of fixed assets and other associated non-cash items.

Non-Budget Expenditure:Expenditure arising from:

* Prior Period Adjustments

Government Actuary's Department will account for this Estimate.

Part II: Changes Proposed

£'000

| Net Resources | | | | | | Net Capital | | |
|--|------|---------|-------|---------|-------|-------------|---------|---------|
| Present | | Changes | | Revised | | Present | Changes | Revised |
| Admin | Prog | Admin | Prog | Admin | Prog | 7 | 8 | 9 |
| 1 | 2 | 3 | 4 | 5 | 6 | | | |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 1 | - | -275 | - | -274 | - | 200 | 275 | 475 |
| <i>Of which:</i> | | | | | | | | |
| A Administration | | | | | | | | |
| -89 | - | -275 | - | -364 | - | 200 | 275 | 475 |
| Total Spending in DEL | | | | | | | | |
| | | | | | | 275 | | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | -90 | - | 233 | - | 143 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| C Provisions (AME) | | | | | | | | |
| - | -90 | - | 233 | - | 143 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | | | | | - | | |
| Non-Budget spending | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | - | - | 2,539 | - | 2,539 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| D Prior Period Adjustments | | | | | | | | |
| - | - | - | 2,539 | - | 2,539 | - | - | - |
| Total Non-Budget Spending | | | | | | | | |
| | | | | | | - | | |
| Total for Estimate | | | | | | | | |
| | | | | | | 275 | | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | | | | | 275 | | |
| Non Voted Expenditure | | | | | | | | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|---------------|---------|---------------|
| Net Cash Requirement | 215 | - | 215 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|--|----------------|-------------|--------------|----------|--------------|------------|----------|------------|
| Resources | | | | | | Capital | | |
| Administration | | | Programme | | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 19,892 | -20,166 | -274 | - | - | - | 475 | - | 475 |
| <i>Of which:</i> | | | | | | | | |
| A Administration | | | | | | | | |
| 19,802 | -20,166 | -364 | - | - | - | 475 | - | 475 |
| B Use of Provisions (DEL) | | | | | | | | |
| 90 | - | 90 | - | - | - | - | - | - |
| Total Spending in DEL | | | | | | | | |
| 19,892 | -20,166 | -274 | - | - | - | 475 | - | 475 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 143 | - | 143 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| C Provisions (AME) | | | | | | | | |
| - | - | - | 143 | - | 143 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 143 | - | 143 | - | - | - |
| Non-Budget spending | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 2,539 | - | 2,539 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| D Prior Period Adjustments | | | | | | | | |
| - | - | - | 2,539 | - | 2,539 | - | - | - |
| Total Non-Budget Spending | | | | | | | | |
| - | - | - | 2,539 | - | 2,539 | - | - | - |
| Total for Estimate | | | | | | | | |
| 19,892 | -20,166 | -274 | 2,682 | - | 2,682 | 475 | - | 475 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 19,892 | -20,166 | -274 | 2,682 | - | 2,682 | 475 | - | 475 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|---------------|---------------|---------------|
| Net Resource Requirement | -89 | 2,497 | 2,408 |
| Net Capital Requirement | 200 | 275 | 475 |
| Accruals to cash adjustments | 104 | -2,772 | -2,668 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -340 | - | -340 |
| New provisions and adjustments to previous provisions | - | -233 | -233 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | -2,539 | -2,539 |
| Other non-cash items | -61 | - | -61 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | 415 | - | 415 |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | 90 | - | 90 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 215 | - | 215 |

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

£'000

2017-18
Plans

| | |
|---|--------------|
| Gross Administration Costs | 19,802 |
| <i>Less:</i> | |
| Administration DEL Income | -20,166 |
| Net Administration Costs | -364 |
| Gross Programme Costs | 233 |
| <i>Less:</i> | |
| Programme DEL Income | - |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 233 |
| Total Net Operating Costs | -131 |
| <i>Of which:</i> | |
| Resource DEL | -364 |
| Capital DEL | - |
| Resource AME | 233 |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | -131 |
| <i>Of which:</i> | |
| Resource DEL | -274 |
| Resource AME | 143 |
| <i>Adjustments to include:</i> | |
| Prior period adjustments | 2,539 |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 2,408 |

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-20,166***Of which:*

Administration

Sales of Goods and Services

-20,166

Of which:

A: Administration

-20,166

Total Administration

-20,166**Total Voted Resource Income**

-20,166

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

No CFER income or receipts are expected in 2017-18.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Martin Clarke

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

In discharging these responsibilities, particular regard is given to:

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

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

Part III: Note F - Accounting Policy changes

This Supplementary Estimate includes a sum for Prior Period Adjustments (PPA) to reflect compliance with accounting requirement in relation to the dilapidation provision for Finlaison House going back to the inception of the lease in 2003-04. This will be corrected as part of the Annual Report and Accounts 2017-18.

The Prior Period Adjustments for Resource AME for the last 3 financial years are:

2014-15 - £161,000

2015-16 - £161,000

2016-17 - £444,000

Office of Gas and Electricity Markets

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|---|------------------|-------------------|------------------|
| A Gas and Electricity Markets Authority: Administration - To support work on OFTO tenders, which is funded by OFTO tender rounds | 801,000 | -801,000 | |
| B Ofgem E-Serve Administration - To provide additional support for digital transformation and scheme audits, which is funded by BEIS. | 2,021,000 | -2,021,000 | |
| D Energy Market Investigation remedies - reduction in forecast spend for database remedies. Licence fee adjusted to account for this reduction | 1,260,000 | -1,260,000 | |
| A Gas and Electricity Markets Authority: Administration - token increase to allow supplementary estimate | 1,000 | | |
| Total change in Resource DEL (Voted) | 4,083,000 | -4,082,000 | 1,000 |
| Change in creditor - Deferred licence fee income received from industry in previous financial year. 2017-18 licence fee adjusted to refund this income. | 3,529,000 | | |
| Total change in Net Cash Requirement | 3,530,000 | | 3,530,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|------------------|-----------|-------|
| Departmental Expenditure Limit | | | |
| Resource | 1,000 | - | 1,000 |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 1,000 | - | 1,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | | |
| Net cash requirement | 3,530,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by Office of Gas and Electricity Markets on:

Departmental Expenditure Limit:Expenditure arising from:

Administrative and operational costs; payments to other government departments; co-operation with international regulators; services to other government and energy related organisations; administration of energy efficiency, offshore transmission and other environmental schemes; regulation of and participation in the Smart Meter programme; payments in relation to legal costs arising from regulatory duties; adjustments to provisions; depreciation and other non-cash items in DEL.

Income arising from:

Gas and electricity licence fees; receipts in respect of the administration of the Offshore Tender regime and Fossil Fuel Levy; income from fees and charges levied under the Gas Act 1986 and the Electricity Act 1989, as amended by the Utilities Act 2000; receipts in respect of letting, disposal, vacation or occupation of accommodation; income from services to other government and energy related organisations; and other cost recovery receipts.

Office of Gas and Electricity Markets will account for this Estimate.

Part II: Changes Proposed

£'000

| Present | | Net Resources Changes | | Revised | | Net Capital | | |
|--|------|-----------------------|------|---------|------|-------------|---------|---------|
| Admin | Prog | Admin | Prog | Admin | Prog | Present | Changes | Revised |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 701 | - | 1 | - | 702 | - | 5,239 | - | 5,239 |
| <i>Of which:</i> | | | | | | | | |
| A Gas and Electricity Markets Authority: Administration | | | | | | | | |
| 701 | - | 1 | - | 702 | - | 5,239 | - | 5,239 |
| Total Spending in DEL | | | | | | | | |
| | | 1 | - | | | | | |
| Total for Estimate | | | | | | | | |
| | | 1 | - | | | | | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | 1 | - | | | | | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | | | |
| £'000 | | | | | | | | |

| | Present Plans | Changes | Revised Plans |
|-----------------------------|---------------|--------------|---------------|
| Net Cash Requirement | 7,130 | 3,530 | 10,660 |

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

| Resources | | | | | | Capital | | |
|--|---------|-----|-----------|--------|-----|---------|--------|-------|
| Administration | | | Programme | | | Gross | Income | Net |
| Gross | Income | Net | Gross | Income | Net | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 93,377 | -92,675 | 702 | - | - | - | 5,239 | - | 5,239 |
| <i>Of which:</i> | | | | | | | | |
| A Gas and Electricity Markets Authority: Administration | | | | | | | | |
| 67,621 | -66,919 | 702 | - | - | - | 5,239 | - | 5,239 |
| B Ofgem E-Serve: Administration | | | | | | | | |
| 20,502 | -20,502 | - | - | - | - | - | - | - |
| C Gas and Electricity Markets Authority: Great Working Environment | | | | | | | | |
| 2,500 | -2,500 | - | - | - | - | - | - | - |
| D Energy Market Investigation Remedies | | | | | | | | |
| 2,754 | -2,754 | - | - | - | - | - | - | - |
| Total Spending in DEL | | | | | | | | |
| 93,377 | -92,675 | 702 | - | - | - | 5,239 | - | 5,239 |
| Total for Estimate | | | | | | | | |
| 93,377 | -92,675 | 702 | - | - | - | 5,239 | - | 5,239 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 93,377 | -92,675 | 702 | - | - | - | 5,239 | - | 5,239 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|--------------|------------------|
| Net Resource Requirement | 701 | 1 | 702 |
| Net Capital Requirement | 5,239 | - | 5,239 |
| Accruals to cash adjustments | 1,190 | 3,529 | 4,719 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -2,400 | - | -2,400 |
| New provisions and adjustments to previous provisions | - | - | - |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -53 | - | -53 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | 3,060 | - | 3,060 |
| Increase (-) / Decrease (+) in creditors | 433 | 3,529 | 3,962 |
| Use of provisions | 150 | - | 150 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 7,130 | 3,530 | 10,660 |

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

| | £'000 |
|---|------------------|
| | 2017-18 Plans |
| Gross Administration Costs | 93,377 |
| <i>Less:</i> | |
| Administration DEL Income | -92,675 |
| Net Administration Costs | 702 |
| Gross Programme Costs | - |
| <i>Less:</i> | |
| Programme DEL Income | - |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | - |
| Total Net Operating Costs | 702 |
| <i>Of which:</i> | |
| Resource DEL | 702 |
| Capital DEL | - |
| Resource AME | - |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | - |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 702 |
| <i>Of which:</i> | |
| Resource DEL | 702 |
| Resource AME | - |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 702 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

| | |
|--|-----------------------|
| Voted Resource DEL | -92,675 |
| <i>Of which:</i> | |
| Administration | |
| Sales of Goods and Services | -39,921 |
| <i>Of which:</i> | |
| A Gas and Electricity Markets Authority: Administration | -19,419 |
| B Ofgem E-Serve: Administration | -20,502 |
| Taxation | -52,754 |
| <i>Of which:</i> | |
| A Gas and Electricity Markets Authority: Administration | -47,500 |
| C Gas and Electricity Markets Authority: Great Working Environment | -2,500 |
| D Energy Market Investigation Remedies | -2,754 |
| Total Administration | <u>-92,675</u> |
| | |
| Total Voted Resource Income | <u>-92,675</u> |

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

No CFER income or receipts are expected in 2017-18.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Dermot Nolan

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

In discharging these responsibilities, particular regard is given to:

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

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

Office of Rail and Road

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|--|--------------|------------|--------------|
| (SECTION A) Including the apprenticeship levy and government grant in the ambit. | 1,000 | | |
| Total change in Resource DEL (Voted) | 1,000 | | 1,000 |
| Consequences of the above change | 1,000 | | |
| Total change in Net Cash Requirement | 1,000 | | 1,000 |

Part I

£

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

Supplementary amounts required in the year ending 31 March 2018 for expenditure by Office of Rail and Road on:

Departmental Expenditure Limit:Expenditure arising from:

Administration of ORR, its support establishments, all associates of non-cash items and all activities as the combined economic and safety regulator including health and safety matters, the regulation of access to railways, the promotion of rail services, efficiencies and economy for those providing railway services, protecting the interests of railway services and railway users.

All activities as highways monitor with responsibility for monitoring and enforcing the performance and efficiency of Highways England's delivery of the government's roads investment strategy and its management and operation of the strategic road network. Support for activities as highways monitor.

Acting as the appeal body, controlling the network statement, monitoring the competitive situation of rail services, and overseeing the efficient management and fair and non-discriminatory use of rail infrastructure for Northern Ireland.

* Payment of the apprenticeship levy.

Income arising from:

Regulatory licences, concession agreements, levies, charges for courses and officers loaned to other organisations, income from publications and library services, travel costs from the European Community, income from High Speed 1 Limited; Channel Tunnel Intergovernmental Commission; Channel Tunnel Authority; NIR Networks Limited.

Income from recovery actions in connection with the successful legal cases. Charges for rental, administrative and other services, and other activities to other government departments, executive and non-executive non-departmental public bodies. Overhead recharges.

Part I (continued)

Grant funding from the Department for Transport in respect of the monitoring and enforcing the performance of Highways England including its delivery of the government's road investment strategy and its management and operation of the strategic road network.

* Government grants.

Office of Rail and Road will account for this Estimate.

Part II: Changes Proposed

£'000

| Present | | Net Resources Changes | | Revised | | Net Capital | | |
|--|------|--------------------------|------|---------|------|-------------|---------|---------|
| Admin | Prog | Admin | Prog | Admin | Prog | Present | Changes | Revised |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 3 | - | 1 | - | 4 | - | 720 | - | 720 |
| <i>Of which:</i> | | | | | | | | |
| A Economic regulation, admin, associated capital and other expenditure | | | | | | | | |
| 1 | - | 1 | - | 2 | - | 720 | - | 720 |
| Total Spending in DEL | | | | | | | | |
| | | 1 | - | | | | | |
| Total for Estimate | | | | | | | | |
| | | 1 | - | | | | | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | 1 | - | | | | | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | | | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|----------|------------------|
| Net Cash Requirement | 2,000 | 1 | 2,001 |

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

| Resources | | | | | | Capital | | |
|--|---------|-----|-----------|--------|-----|---------|--------|-----|
| Administration | | | Programme | | | Gross | Income | Net |
| Gross | Income | Net | Gross | Income | Net | 7 | 8 | 9 |
| 1 | 2 | 3 | 4 | 5 | 6 | | | |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 32,218 | -32,214 | 4 | - | - | - | 720 | - | 720 |
| <i>Of which:</i> | | | | | | | | |
| A Economic regulation, admin, associated capital and other expenditure | | | | | | | | |
| 13,684 | -13,682 | 2 | - | - | - | 720 | - | 720 |
| B Safety Regulation, admin and other expenditure | | | | | | | | |
| 16,033 | -16,032 | 1 | - | - | - | - | - | - |
| C Other Regulation, admin and other expenditure | | | | | | | | |
| 2,501 | -2,500 | 1 | - | - | - | - | - | - |
| Total Spending in DEL | | | | | | | | |
| 32,218 | -32,214 | 4 | - | - | - | 720 | - | 720 |
| Total for Estimate | | | | | | | | |
| 32,218 | -32,214 | 4 | - | - | - | 720 | - | 720 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 32,218 | -32,214 | 4 | - | - | - | 720 | - | 720 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|----------|------------------|
| Net Resource Requirement | 3 | 1 | 4 |
| Net Capital Requirement | 720 | - | 720 |
| Accruals to cash adjustments | 1,277 | - | 1,277 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -960 | - | -960 |
| New provisions and adjustments to previous provisions | - | - | - |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -40 | - | -40 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | 2,277 | - | 2,277 |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 2,000 | 1 | 2,001 |

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

| | £'000 |
|---|------------------|
| | 2017-18 Plans |
| Gross Administration Costs | 32,218 |
| <i>Less:</i> | |
| Administration DEL Income | -32,214 |
| Net Administration Costs | 4 |
| Gross Programme Costs | - |
| <i>Less:</i> | |
| Programme DEL Income | - |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | - |
| Total Net Operating Costs | 4 |
| <i>Of which:</i> | |
| Resource DEL | 4 |
| Capital DEL | - |
| Resource AME | - |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | - |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 4 |
| <i>Of which:</i> | |
| Resource DEL | 4 |
| Resource AME | - |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 4 |

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

| | |
|--|-----------------------|
| Voted Resource DEL | -32,214 |
| <i>Of which:</i> | |
| Administration | |
| Other Income | -2,800 |
| <i>Of which:</i> | |
| A Economic regulation, admin, associated capital and other expenditure | -152 |
| B Safety Regulation, admin and other expenditure | -148 |
| C Other Regulation, admin and other expenditure | -2,500 |
| Taxation | -29,414 |
| <i>Of which:</i> | |
| A Economic regulation, admin, associated capital and other expenditure | -13,530 |
| B Safety Regulation, admin and other expenditure | -15,884 |
| Total Administration | <u>-32,214</u> |
| | |
| Total Voted Resource Income | <u>-32,214</u> |

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

No CFER income or receipts are expected in 2017-18.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Joanna Whittington

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

In discharging these responsibilities, particular regard is given to:

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

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

Export Credits Guarantee Department

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|--|-------------------|---------------------|---------------------|
| (Section A) - Decrease in total Resource DEL to allow for resource switch to Capital DEL | | -500,000 | |
| Total change in Resource DEL (Voted) | | -500,000 | -500,000 |
| (Section B) - Increase in expenditure is required for Foreign Exchange on Underwriting (export credits) business | 7,000,000 | | |
| (Section E) - Increase in expenditure is required for Foreign Exchange on Direct Lending business | | | |
| | 44,000,000 | | |
| (Section B) - Increase in expenditure is required for changes in claims provision, interest and underwriting fund movement | | 12,000,000 | |
| Total change in Resource AME (Voted) | 63,000,000 | | 63,000,000 |
| (Section A) - Increase in total Capital DEL to allow for significantly higher capital requirement in financial year | 500,000 | | |
| Total change in Capital DEL (Voted) | 500,000 | | 500,000 |
| (Section E) - Reduction in the funding requirement for Direct Lending loans | | -764,000,000 | |
| Total change in Capital AME (Voted) | | -764,000,000 | -764,000,000 |
| Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above | | -609,000,000 | |
| Total change in Net Cash Requirement | | -609,000,000 | -609,000,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|---------------------|-----------|--------------|
| Departmental Expenditure Limit | | | |
| Resource | -500,000 | - | -500,000 |
| Capital | 500,000 | - | 500,000 |
| Annually Managed Expenditure | | | |
| Resource | 63,000,000 | - | 63,000,000 |
| Capital | -764,000,000 | - | -764,000,000 |
| Total Net Budget | | | |
| Resource | 62,500,000 | - | 62,500,000 |
| Capital | -763,500,000 | - | -763,500,000 |
| Non-Budget Expenditure | | - | |
| Net cash requirement | -609,000,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by Export Credits Guarantee Department on:

Departmental Expenditure Limit:Expenditure arising from:

The running of ECGD's operational activity (operating costs of the Department).

Income arising from:

Some underwriting activity

* and notional income in respect of the Apprenticeship Levy.

Annually Managed Expenditure:Expenditure arising from:

Arrangements made by ECGD for supporting or developing UK exports, for insuring UK investments overseas and for transaction and portfolio management, and expenditure arising from the creation and increase in provisions related to ECGD's operational activities.

Income arising from:

Arrangements made by ECGD for supporting or developing UK exports, for insuring UK investments overseas and for transaction and portfolio management, and income arising from the release of and decrease in provisions related to ECGD's operational activities.

Export Credits Guarantee Department will account for this Estimate.

Part II: Changes Proposed

£'000

| Present | | Net Resources Changes | | Revised | | Present | Net Capital Changes | | Revised |
|--|--------|--------------------------|--------|---------|---------|-----------|------------------------|---------|---------|
| Admin | Prog | Admin | Prog | Admin | Prog | 7 | 8 | 9 | |
| 1 | 2 | 3 | 4 | 5 | 6 | | | | |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | | |
| Voted Expenditure | | | | | | | | | |
| 1 | - | -500 | - | -499 | - | 300 | 500 | 800 | |
| <i>Of which:</i> | | | | | | | | | |
| A Export Credit Guarantees and Investments | | | | | | | | | |
| 1 | - | -500 | - | -499 | - | 300 | 500 | 800 | |
| Total Spending in DEL | | | | | | | | | |
| | | -500 | - | | | 500 | | | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | | |
| Voted Expenditure | | | | | | | | | |
| - | 85,402 | - | 63,000 | - | 148,402 | 1,288,959 | -764,000 | 524,959 | |
| <i>Of which:</i> | | | | | | | | | |
| B Export Credits | | | | | | | | | |
| - | 40,437 | - | 19,000 | - | 59,437 | - | - | - | |
| E Direct Lending | | | | | | | | | |
| - | 44,962 | - | 44,000 | - | 88,962 | 1,299,677 | -764,000 | 535,677 | |
| Total Spending in AME | | | | | | | | | |
| | | - | 63,000 | | | -764,000 | | | |
| Total for Estimate | | | | | | | | | |
| | | -500 | 63,000 | | | -763,500 | | | |
| <i>Of which:</i> | | | | | | | | | |
| Voted Expenditure | | | | | | | | | |
| | | -500 | 63,000 | | | -763,500 | | | |
| Non Voted Expenditure | | | | | | | | | |
| | | - | - | | | - | | | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|-----------------|------------------|
| Net Cash Requirement | 948,463 | -609,000 | 339,463 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|--|----------------|-------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Resources | | | | | | Capital | | |
| Administration | | Net | Programme | | | Gross | Income | Net |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 40,200 | -40,699 | -499 | - | - | - | 800 | - | 800 |
| <i>Of which:</i> | | | | | | | | |
| A Export Credit Guarantees and Investments | | | | | | | | |
| 40,200 | -40,699 | -499 | - | - | - | 800 | - | 800 |
| Total Spending in DEL | | | | | | | | |
| 40,200 | -40,699 | -499 | - | - | - | 800 | - | 800 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 218,412 | -70,010 | 148,402 | 565,433 | -40,474 | 524,959 |
| <i>Of which:</i> | | | | | | | | |
| B Export Credits | | | | | | | | |
| - | - | - | 114,173 | -54,736 | 59,437 | - | - | - |
| C Fixed Rate Export Finance / Export Finance Assistance | | | | | | | | |
| - | - | - | 4,159 | -2,197 | 1,962 | - | - | - |
| D Refinanced Loans and Interest Equalisation | | | | | | | | |
| - | - | - | - | -1,959 | -1,959 | - | -10,718 | -10,718 |
| E Direct Lending | | | | | | | | |
| - | - | - | 100,080 | -11,118 | 88,962 | 565,433 | -29,756 | 535,677 |
| Total Spending in AME | | | | | | | | |
| - | - | - | 218,412 | -70,010 | 148,402 | 565,433 | -40,474 | 524,959 |
| Total for Estimate | | | | | | | | |
| 40,200 | -40,699 | -499 | 218,412 | -70,010 | 148,402 | 566,233 | -40,474 | 525,759 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 40,200 | -40,699 | -499 | 218,412 | -70,010 | 148,402 | 566,233 | -40,474 | 525,759 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|-----------------|------------------|
| Net Resource Requirement | 85,403 | 62,500 | 147,903 |
| Net Capital Requirement | 1,289,259 | -763,500 | 525,759 |
| Accruals to cash adjustments | -426,199 | 92,000 | -334,199 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -100 | - | -100 |
| New provisions and adjustments to previous provisions | -62,088 | -12,000 | -74,088 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -89,451 | -51,000 | -140,451 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | -284,554 | 155,000 | -129,554 |
| Increase (-) / Decrease (+) in creditors | 9,912 | - | 9,912 |
| Use of provisions | 82 | - | 82 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 948,463 | -609,000 | 339,463 |

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

£'000

2017-18
Plans

| | |
|---|----------------|
| Gross Administration Costs | 40,118 |
| <i>Less:</i> | |
| Administration DEL Income | -40,699 |
| Net Administration Costs | -581 |
| Gross Programme Costs | 218,494 |
| <i>Less:</i> | |
| Programme DEL Income | - |
| Programme AME Income | -70,010 |
| Non-budget income | - |
| Net Programme Costs | 148,484 |
| Total Net Operating Costs | 147,903 |
| <i>Of which:</i> | |
| Resource DEL | -581 |
| Capital DEL | - |
| Resource AME | 148,484 |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | - |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 147,903 |
| <i>Of which:</i> | |
| Resource DEL | -499 |
| Resource AME | 148,402 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 147,903 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

| | |
|---|----------------------------|
| Voted Resource DEL | -40,699 |
| <i>Of which:</i> | |
| Administration | |
| Sales of Goods and Services | -40,699 |
| <i>Of which:</i> | |
| A Export Credit Guarantees and Investments | -40,699 |
| Total Administration | <u>-40,699</u> |
| Voted Resource AME | -70,010 |
| <i>Of which:</i> | |
| Programme | |
| Sales of Goods and Services | -51,043 |
| <i>Of which:</i> | |
| B Export Credits | -51,043 |
| Interest and Dividends | -18,967 |
| <i>Of which:</i> | |
| B Export Credits | -3,693 |
| C Fixed Rate Export Finance / Export Finance Assistance | -2,197 |
| D Refinanced Loans and Interest Equalisation | -1,959 |
| E Direct Lending | -11,118 |
| Total Programme | <u>-70,010</u> |
| Total Voted Resource Income | <u>-110,709</u> |
| Voted Capital AME | -40,474 |
| <i>Of which:</i> | |
| Programme | |
| Repayments | -40,474 |
| <i>Of which:</i> | |
| D Refinanced Loans and Interest Equalisation | -10,718 |
| E Direct Lending | -29,756 |
| Total Programme | <u>-40,474</u> |
| Total Voted Capital Income | <u>-40,474</u> |

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

No CFER income or receipts are expected in 2017-18.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Louis Taylor

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

In discharging these responsibilities, particular regard is given to:

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

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

Office of the Parliamentary Ombudsman for Administration and the Health Service Commissioner for England

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|---|------------------|-----------------|------------------|
| (Section A) Decrease in ring-fenced depreciation due to a review of the department's asset register. | - | -500,000 | |
| (Section A) Increase due to a shortfall in lease income. | 1,071,000 | - | |
| (Section A) A neutral change due to the utilisation of a provision for Manchester premises. | 156,000 | -156,000 | |
| (Section A) A neutral change due to utilisation of a provision for early departure costs. | 123,000 | -123,000 | |
| (Section A) Increase due to the impact of a High Court judgement in respect of the 2016 Civil Service Pension Scheme. | 650,000 | - | |
| Total change in Resource DEL (Voted) | 2,000,000 | -779,000 | 1,221,000 |
| (Section C) Increase due to the recognition of an additional onerous lease provision for Millbank Tower. | 383,000 | - | |
| (Section C) Decrease due to the write-down of an onerous lease provision for Millbank Tower. | - | -97,000 | |
| (Section C) Decrease due to a revaluation of a provision for dilapidations of Manchester premises. | - | -149,000 | |
| (Section C) Decrease due to a revaluation of a provision for dilapidations of Manchester premises. | - | -156,000 | |
| (Section C) Increase due to the recognition of an onerous lease provision for early departure costs. | 513,000 | - | |
| (Section C) Increase due to utilisation of a provision for early departure costs. | - | -123,000 | |

| | | | |
|--|------------------|-----------------|------------------|
| (Section C) Increase due to the recognition of a bad debt provision. | 22,000 | - | |
| Total change in Resource AME (Voted) | 918,000 | -525,000 | 393,000 |
| (Section A) Increase due to relocation of Manchester office to Citygate building. | 1,161,000 | - | |
| Total change in Capital DEL (Voted) | 1,161,000 | - | 1,161,000 |
| Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. | | | |
| Total change in Net Cash Requirement | 2,882,000 | - | 2,882,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|------------------|-----------|-----------|
| Departmental Expenditure Limit | | | |
| Resource | 1,221,000 | - | 1,221,000 |
| Capital | 1,161,000 | - | 1,161,000 |
| Annually Managed Expenditure | | | |
| Resource | 393,000 | - | 393,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 1,614,000 | - | 1,614,000 |
| Capital | 1,161,000 | - | 1,161,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement | 2,882,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England on:

Departmental Expenditure Limit:Expenditure arising from:

Operational and administration costs, capital expenditure, and associated depreciation and other non-cash costs falling in DEL.

Providing services to support the Public Services Ombudsman for Wales, the Scottish Public Services Ombudsman and the Northern Ireland Ombudsman.

Cost sharing arrangements with the Commission for Local Administration in England.

Any initial preliminary and transitional costs associated with preparation for the Public Ombudsman Service.

Income arising from:

Cost sharing arrangements with the Commissioner for Local Administration in England and other public sector bodies.

Recovery of costs of staff on loan or secondment.

Sub-letting accommodation on the Ombudsman's estate.

Monies received from sale of goods or services and recovery of costs or miscellaneous income not classified elsewhere.

Annually Managed Expenditure:Expenditure arising from:

Use of provisions, including provisions for onerous leases, early departure, legal costs and dilapidations.

Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England will account for this Estimate.

Part II: Changes Proposed

£'000

| Net Resources | | | | | | Net Capital | | |
|--|--------|---------|-------|---------|--------|-------------|---------|---------|
| Present | | Changes | | Revised | | Present | Changes | Revised |
| Admin | Prog | Admin | Prog | Admin | Prog | 7 | 8 | 9 |
| 1 | 2 | 3 | 4 | 5 | 6 | | | |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 32,285 | - | 1,221 | - | 33,506 | 700 | 1,161 | 1,861 |
| <i>Of which:</i> | | | | | | | | |
| A Administration | | | | | | | | |
| - | 32,285 | - | 1,221 | - | 33,506 | 700 | 1,161 | 1,861 |
| Total Spending in DEL | | | | | | | | |
| | | - | 1,221 | | | | 1,161 | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | -4,051 | - | 393 | - | -3,658 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| C Use of provisions | | | | | | | | |
| - | -4,051 | - | 393 | - | -3,658 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | - | 393 | | | | - | |
| Total for Estimate | | | | | | | | |
| | | - | 1,614 | | | | 1,161 | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | - | 1,614 | | | | 1,161 | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | | - | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|--------------|------------------|
| Net Cash Requirement | 31,885 | 2,882 | 34,767 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|--|--------|-----|------------------|--------|--------|----------------|--------|-------|
| Resources | | | | | | Capital | | |
| Administration | | | Programme | | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 35,963 | -2,457 | 33,506 | 1,861 | - | 1,861 |
| <i>Of which:</i> | | | | | | | | |
| A Administration | | | | | | | | |
| - | - | - | 35,963 | -2,457 | 33,506 | 1,861 | - | 1,861 |
| Non-voted expenditure | | | | | | | | |
| - | - | - | 187 | - | 187 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B Ombudsman's salary and social security | | | | | | | | |
| - | - | - | 187 | - | 187 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| - | - | - | 36,150 | -2,457 | 33,693 | 1,861 | - | 1,861 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | -3,658 | - | -3,658 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| C Use of provisions | | | | | | | | |
| - | - | - | -3,658 | - | -3,658 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | -3,658 | - | -3,658 | - | - | - |
| Total for Estimate | | | | | | | | |
| - | - | - | 32,492 | -2,457 | 30,035 | 1,861 | - | 1,861 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | - | - | 32,305 | -2,457 | 29,848 | 1,861 | - | 1,861 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | 187 | - | 187 | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|--------------|------------------|
| Net Resource Requirement | 28,421 | 1,614 | 30,035 |
| Net Capital Requirement | 700 | 1,161 | 1,861 |
| Accruals to cash adjustments | 2,951 | 107 | 3,058 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -1,100 | 500 | -600 |
| New provisions and adjustments to previous provisions | -254 | -672 | -926 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | 4,305 | 279 | 4,584 |
| Removal of non-voted budget items | -187 | - | -187 |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | -187 | - | -187 |
| Other adjustments | - | - | - |
| Net Cash Requirement | 31,885 | 2,882 | 34,767 |

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

| | £'000 |
|---|---------------|
| | 2017-18 |
| | Plans |
| Gross Administration Costs | - |
| <i>Less:</i> | |
| Administration DEL Income | - |
| Net Administration Costs | - |
| Gross Programme Costs | 32,492 |
| <i>Less:</i> | |
| Programme DEL Income | -2,457 |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 30,035 |
| Total Net Operating Costs | 30,035 |
| <i>Of which:</i> | |
| Resource DEL | 29,109 |
| Capital DEL | - |
| Resource AME | 926 |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | - |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 30,035 |
| <i>Of which:</i> | |
| Resource DEL | 33,693 |
| Resource AME | -3,658 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 30,035 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

| | |
|--|--------------------------|
| Voted Resource DEL | -2,457 |
| <i>Of which:</i> | |
| Programme | |
| Other Income | -2,457 |
| <i>Of which:</i> | |
| A: Administration | -2,457 |
| Total Programme | <u>-2,457</u> |
| Total Voted Resource Income | <u>-2,457</u> |

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

No CFER income or receipts are expected in 2017-18.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Rob Behrens

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

In discharging these responsibilities, particular regard is given to:

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

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

House of Lords

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|--|-----------|--------------------|--------------------|
| i. (Sections A and B) Reduction in resource costs relating to the House of Lords in 2017-18. | - | -5,304,000 | |
| Total change in Resource DEL (Voted) | - | -5,304,000 | -5,304,000 |
| i. (Section C) Non-cash budgetary provision relating to movements in the revaluation of the Parliamentary Estate no longer required in 2017-18. | - | -10,000,000 | |
| Total change in Resource AME (Voted) | - | -10,000,000 | -10,000,000 |
| i. (Sections A and B) Decreased in year capital expenditure relating to timing of certain capital programmes and projects on the Parliamentary Estate. | - | -3,846,000 | |
| Total change in Capital DEL (Voted) | - | -3,846,000 | -3,846,000 |
| Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in stock, debtors and creditors. | - | -3,866,000 | |
| Total change in Net Cash Requirement | - | -3,866,000 | -3,866,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|-------------------|-----------|-------------|
| Departmental Expenditure Limit | | | |
| Resource | -5,304,000 | - | -5,304,000 |
| Capital | -3,846,000 | - | -3,846,000 |
| Annually Managed Expenditure | | | |
| Resource | -10,000,000 | - | -10,000,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | -15,304,000 | - | -15,304,000 |
| Capital | -3,846,000 | - | -3,846,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement | -3,866,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by House of Lords on:

Departmental Expenditure Limit:

Expenditure arising from:

Members' expenses and allowances; administrative and accommodation costs, including staff salaries and pensions; security; stationery; printing; financial assistance to opposition parties; grants and grants-in-aid to Parliamentary bodies and organisations who promote the House of Lords' objectives; and associated depreciation and any other non-cash costs falling in DEL.

Income arising from:

Catering and retail sales; rental income; reproductions of works of art; pension scheme related income; fees; other charges and receipts in connection with parliamentary activities.

Annually Managed Expenditure:

Expenditure arising from:

Pensions; administrative and accommodation costs; and provisions and other non-cash costs falling in AME.

House of Lords Administration will account for this Estimate.

Part II: Changes Proposed

£'000

| Present | | Net Resources Changes | | Revised | | Net Capital | | |
|--|---------|-----------------------|---------|---------|---------|-------------|---------|---------|
| Admin | Prog | Admin | Prog | Admin | Prog | Present | Changes | Revised |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 113,207 | - | -5,304 | - | 107,903 | 55,396 | -3,846 | 51,550 |
| <i>Of which:</i> | | | | | | | | |
| A Administration | | | | | | | | |
| - | 81,973 | - | -2,191 | - | 79,782 | 2,998 | 542 | 3,540 |
| B Works Services | | | | | | | | |
| - | 31,234 | - | -3,113 | - | 28,121 | 52,398 | -4,388 | 48,010 |
| Total Spending in DEL | | | | | | | | |
| | | - | -5,304 | | | | -3,846 | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 10,000 | - | -10,000 | - | - | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| Administration | | | | | | | | |
| - | 10,000 | - | -10,000 | - | - | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | - | -10,000 | | | | - | |
| Total for Estimate | | | | | | | | |
| | | - | -15,304 | | | | -3,846 | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | - | -15,304 | | | | -3,846 | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | | - | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|----------------|---------------|----------------|
| Net Cash Requirement | 166,327 | -3,866 | 162,461 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|--|-------------|----------|------------|-------------|----------|------------|-------------|----------|
| Resources | | | | | | Capital | | |
| Administration | | | Programme | | | | | |
| Gross 1 | Income 2 | Net 3 | Gross 4 | Income 5 | Net 6 | Gross 7 | Income 8 | Net 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 112,788 | -4,885 | 107,903 | 51,550 | - | 51,550 |
| <i>Of which:</i> | | | | | | | | |
| A Administration | | | | | | | | |
| - | - | - | 84,625 | -4,843 | 79,782 | 3,540 | - | 3,540 |
| B Works Services | | | | | | | | |
| - | - | - | 28,163 | -42 | 28,121 | 48,010 | - | 48,010 |
| Total Spending in DEL | | | | | | | | |
| - | - | - | 112,788 | -4,885 | 107,903 | 51,550 | - | 51,550 |
| Total for Estimate | | | | | | | | |
| - | - | - | 112,788 | -4,885 | 107,903 | 51,550 | - | 51,550 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | - | - | 112,788 | -4,885 | 107,903 | 51,550 | - | 51,550 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|----------------|------------------|
| Net Resource Requirement | 123,207 | -15,304 | 107,903 |
| Net Capital Requirement | 55,396 | -3,846 | 51,550 |
| Accruals to cash adjustments | -12,276 | 15,284 | 3,008 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -18,316 | 8,961 | -9,355 |
| New provisions and adjustments to previous provisions | - | - | - |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -67 | - | -67 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | 27 | -7 | 20 |
| Increase (+) / Decrease (-) in debtors | 470 | -20 | 450 |
| Increase (-) / Decrease (+) in creditors | -890 | -150 | -1,040 |
| Use of provisions | 6,500 | 6,500 | 13,000 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 166,327 | -3,866 | 162,461 |

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

£'000

| | |
|---|----------------|
| Gross Administration Costs | - |
| <i>Less:</i> | |
| Administration DEL Income | - |
| Net Administration Costs | - |
| Gross Programme Costs | 112,788 |
| <i>Less:</i> | |
| Programme DEL Income | -4,885 |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 107,903 |
| Total Net Operating Costs | 107,903 |
| <i>Of which:</i> | |
| Resource DEL | 107,903 |
| Capital DEL | - |
| Resource AME | - |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | - |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 107,903 |
| <i>Of which:</i> | |
| Resource DEL | 107,903 |
| Resource AME | - |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 107,903 |

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

| | |
|--|-------------------------------|
| Voted Resource DEL | -4,885 |
| <i>Of which:</i> | |
| Programme | |
| Sales of Goods and Services | -4,885 |
| <i>Of which:</i> | |
| A: Administration | -4,843 |
| B: Works Services | -42 |
| Total Programme | <hr/> -4,885 |
| Total Voted Resource Income | <hr/> -4,885 <hr/> |

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

No CFER income or receipts are expected in 2017-18.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following appointment made by Her Majesty by Letters Patent includes the role of ex-officio Accounting Officer responsible for the expenditure within this Estimate:

Accounting Officer: Ed Ollard, Clerk of the Parliaments

Ed Ollard, Clerk of the Parliaments has personal responsibility for the proper presentation of the resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

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

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

House of Commons: Members

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|---|------------------|------------|------------------|
| Transfer of assets (non-cash) from Members Estimate to HOC Administration Estimate via a profit and loss write-off. | 2,068,000 | - | |
| Total change in Resource DEL (Voted) | 2,068,000 | - | 2,068,000 |
| Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. | - | - | |
| Total change in Net Cash Requirement | - | - | - |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|-----------|-----------|-----------|
| Departmental Expenditure Limit | | | |
| Resource | 2,068,000 | - | 2,068,000 |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 2,068,000 | - | 2,068,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | | |
| Net cash requirement | - | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by House of Commons: Members on:

Departmental Expenditure Limit:Expenditure arising from:

The House of Commons Members' Estimate is to cover expenditure arising from: The Exchequer contribution to the Parliamentary Contributory Pension Fund (PCPF); payroll costs of Members appointed to specific parliamentary duties, financial assistance to Opposition parties to support them in the discharge of their Parliamentary or representative functions, grants and grants-in-aid to organisations who promote the House of Commons' objectives, other general costs and non-cash items.

The Clerk of the House of Commons will account for this Estimate.

Part II: Changes Proposed

£'000

| Present | | Net Resources Changes | | Revised | | Net Capital | | |
|--|--------|-----------------------|-------|---------|--------|-------------|---------|---------|
| Admin | Prog | Admin | Prog | Admin | Prog | Present | Changes | Revised |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 16,788 | - | 2,068 | - | 18,856 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| A Members' salaries, allowances and other costs | | | | | | | | |
| - | 16,788 | - | 2,068 | - | 18,856 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| | | | - | 2,068 | | | | |
| Total for Estimate | | | | | | | | |
| | | | - | 2,068 | | | | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | - | 2,068 | | | | | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | | | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|---------------|----------|---------------|
| Net Cash Requirement | 16,738 | - | 16,738 |

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

| Resources | | | | | | Capital | | |
|--|--------|-----|-----------|--------|--------|---------|--------|-----|
| Administration | | | Programme | | | Gross | Income | Net |
| Gross | Income | Net | Gross | Income | Net | 7 | 8 | 9 |
| 1 | 2 | 3 | 4 | 5 | 6 | | | |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 18,856 | - | 18,856 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| A Members' salaries, allowances and other costs | | | | | | | | |
| - | - | - | 18,856 | - | 18,856 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| - | - | - | 18,856 | - | 18,856 | - | - | - |
| Total for Estimate | | | | | | | | |
| - | - | - | 18,856 | - | 18,856 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | - | - | 18,856 | - | 18,856 | - | - | - |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|---------------|------------------|
| Net Resource Requirement | 16,788 | 2,068 | 18,856 |
| Net Capital Requirement | - | - | - |
| Accruals to cash adjustments | -50 | -2,068 | -2,118 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | - | - | - |
| New provisions and adjustments to previous provisions | - | - | - |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -50 | -2,068 | -2,118 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 16,738 | - | 16,738 |

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

| | £'000 |
|---|------------------|
| | 2017-18 Plans |
| Gross Administration Costs | - |
| <i>Less:</i> | |
| Administration DEL Income | - |
| Net Administration Costs | - |
| Gross Programme Costs | 18,856 |
| <i>Less:</i> | |
| Programme DEL Income | - |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 18,856 |
| Total Net Operating Costs | 18,856 |
| <i>Of which:</i> | |
| Resource DEL | 18,856 |
| Capital DEL | - |
| Resource AME | - |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | - |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 18,856 |
| <i>Of which:</i> | |
| Resource DEL | 18,856 |
| Resource AME | - |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 18,856 |

Part III: Note B - Analysis of Departmental Income

No departmental income is expected in 2017-18.

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

No CFER income or receipts are expected in 2017-18.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: David Natzler, Clerk of the House of Commons

David Natzler, Clerk of the House of Commons has personal responsibility for the proper presentation of the Members' annual accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

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

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

Armed Forces Pension and Compensation Schemes

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|--|--------------------|------------|--------------------|
| i. (Section A) To decrease the SCAPE Contributions Income to reflect the latest forecast outturn. | 40,000,000 | | |
| ii. (section A) To increase the Interest on Scheme Liability to reflect the latest forecast outturn. | 50,000,000 | | |
| iii. (Section A) To increase the net Pension Service Costs to reflect the latest forecast outturn. | 120,000,000 | | |
| Total change in Resource AME (Voted) | 210,000,000 | | 210,000,000 |
| i. To increase the net cash requirement for forecast commitments for pensions, pension lump sums and reduced SCAPE receipts. | 120,000,000 | | |
| Total change in Net Cash Requirement | 120,000,000 | | 120,000,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|--------------------|-----------|-------------|
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource † | 210,000,000 | - | 210,000,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 210,000,000 | - | 210,000,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | | |
| Net cash requirement † | 120,000,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by Armed Forces Pension and Compensation Schemes on:

Annually Managed Expenditure:Expenditure arising from:

Payment of pensions, lump sum benefits, transfers out and associated non-cash items to persons covered by the scheme. Provision is also made for payment of those benefits outside the scheme: Short Service Gratuities, Resettlement Grants and Criminal Injuries Compensation Overseas.

Income arising from:

MOD employer contributions (Superannuation Contributions Adjusted for Past Experience), Transfers In from other schemes and the purchases of added years.

Ministry of Defence will account for this Estimate.

† £120,000,000 has been advanced from the Contingencies Fund to provide cash in respect of resource AME spending, supporting the service provided for under section A of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2018.

Part II: Changes Proposed

£'000

| Present | | Net Resources Changes | | Revised | | Present | Net Capital Changes | Revised |
|--|-----------|--------------------------|---------|---------|-----------|---------|------------------------|---------|
| Admin | Prog | Admin | Prog | Admin | Prog | 7 | 8 | 9 |
| 1 | 2 | 3 | 4 | 5 | 6 | | | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 6,800,060 | - | 210,000 | - | 7,010,060 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| A Retired pay, pensions and other payments to ex-service personnel | | | | | | | | |
| - | 6,800,060 | - | 210,000 | - | 7,010,060 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | - | 210,000 | | | | - | |
| Total for Estimate | | | | | | | | |
| | | - | 210,000 | | | | - | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | - | 210,000 | | | | - | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | | - | |
| £'000 | | | | | | | | |

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|---------|------------------|
| Net Cash Requirement | 1,523,841 | 120,000 | 1,643,841 |

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

| Resources | | | | | | Capital | | |
|--|--------|-----|-----------|------------|-----------|---------|--------|-----|
| Administration | | | Programme | | | Gross | Income | Net |
| Gross | Income | Net | Gross | Income | Net | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 9,951,840 | -2,941,780 | 7,010,060 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| A Retired pay, pensions and other payments to ex-service personnel | | | | | | | | |
| - | - | - | 9,951,840 | -2,941,780 | 7,010,060 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 9,951,840 | -2,941,780 | 7,010,060 | - | - | - |
| Total for Estimate | | | | | | | | |
| - | - | - | 9,951,840 | -2,941,780 | 7,010,060 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | - | - | 9,951,840 | -2,941,780 | 7,010,060 | - | - | - |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|-------------------|----------------|-------------------|
| Net Resource Requirement | 6,800,060 | 210,000 | 7,010,060 |
| Net Capital Requirement | - | - | - |
| Accruals to cash adjustments | -5,276,219 | -90,000 | -5,366,219 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | - | - | - |
| New provisions and adjustments to previous provisions | -9,781,840 | -170,000 | -9,951,840 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | 634 | - | 634 |
| Increase (-) / Decrease (+) in creditors | 13,490 | -75,000 | -61,510 |
| Use of provisions | 4,491,497 | 155,000 | 4,646,497 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 1,523,841 | 120,000 | 1,643,841 |

Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

£'000

| | Plans |
|--|------------------|
| Gross Programme Costs | 9,951,840 |
| <i>Of which:</i> | |
| Increases in liability | 4,515,737 |
| Interest on scheme liability | 5,436,103 |
| Other expenditure | - |
| <i>Less:</i> | |
| Contributions received | -2,941,780 |
| Transfers in | - |
| Other income | - |
| Net Programme Costs | 7,010,060 |
| Total Net Operating Costs | 7,010,060 |
| <i>Of which:</i> | |
| Resource DEL | - |
| Capital DEL | - |
| Resource AME | 7,010,060 |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the FCRA | - |
| <i>Adjustments to remove:</i> | |
| Capital in the FCRA | - |
| Non-Budget Consolidated Fund Extra Receipts in the FCRA | - |
| Other adjustments | - |
| Total Resource Budget | 7,010,060 |
| <i>Of which:</i> | |
| Resource DEL | - |
| Resource AME | 7,010,060 |
| <i>Adjustments to include:</i> | |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 7,010,060 |

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

| | |
|--|--------------------------|
| Voted Resource AME | -2,941,780 |
| <i>Of which:</i> | |
| Programme | |
| Pensions | -2,941,780 |
| <i>Of which:</i> | |
| A Retired pay, pensions and other payments to ex-service personnel | -2,941,780 |
| Total Programme | <u>-2,941,780</u> |
| Total Voted Resource Income | <u>-2,941,780</u> |

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

No CFER income or receipts are expected in 2017-18.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Stephen Lovegrove

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

In discharging these responsibilities, particular regard is given to:

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

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

Department for International Development: Overseas Superannuation

Introduction

This Supplementary Estimate is required for the following purposes:

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|--|------------------|-------------------|------------------|
| (Section A) Increase in interest on Scheme liability | 5,000,000 | | |
| Total change in Resource AME (Voted) | 5,000,000 | - | 5,000,000 |

£

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|-----------|-----------|-----------|
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 5,000,000 | - | 5,000,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 5,000,000 | - | 5,000,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | | |
| Net cash requirement | - | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by Department for International Development: Overseas Superannuation on:

Annually Managed Expenditure:Expenditure arising from:

Pension and superannuation payments, grants and compensation payments, etc. in respect of overseas services; pension for beneficiaries of certain former overseas pension funds for which the UK assumed responsibility; contributions to pension funds guaranteed by the UK; refund of contributions made by overseas governments; war service credit; and associated non-cash items such as adjustments to pension scheme liabilities like interest on outstanding scheme liabilities.

Department for International Development will account for this Estimate.

Part II: Changes Proposed

£'000

| Present | | Net Resources Changes | | Revised | | Net Capital | | |
|---|--------|--------------------------|-------|---------|--------|-------------|---------|---------|
| Admin | Prog | Admin | Prog | Admin | Prog | Present | Changes | Revised |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 22,030 | - | 5,000 | - | 27,030 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| A Interest On Liabilities and Other Expenses | | | | | | | | |
| - | 22,030 | - | 5,000 | - | 27,030 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | | - | 5,000 | | | | |
| Total for Estimate | | | | | | | | |
| | | | - | 5,000 | | | | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | - | 5,000 | | | | | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | | | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|----------|------------------|
| Net Cash Requirement | 66,150 | - | 66,150 |

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

| Resources | | | | | | Capital | | |
|---|--------|-----|-----------|--------|--------|---------|--------|-----|
| Administration | | | Programme | | | Gross | Income | Net |
| Gross | Income | Net | Gross | Income | Net | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 27,030 | - | 27,030 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| A Interest On Liabilities and Other Expenses | | | | | | | | |
| - | - | - | 27,030 | - | 27,030 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 27,030 | - | 27,030 | - | - | - |
| Total for Estimate | | | | | | | | |
| - | - | - | 27,030 | - | 27,030 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | - | - | 27,030 | - | 27,030 | - | - | - |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|---------------|---------------|---------------|
| Net Resource Requirement | 22,030 | 5,000 | 27,030 |
| Net Capital Requirement | - | - | - |
| Accruals to cash adjustments | 44,120 | -5,000 | 39,120 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | - | - | - |
| New provisions and adjustments to previous provisions | -22,030 | -5,000 | -27,030 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | 66,150 | - | 66,150 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 66,150 | - | 66,150 |

Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

£'000

Plans

| | |
|--|---------------|
| Gross Programme Costs | 27,030 |
| <i>Of which:</i> | |
| Increases in liability | - |
| Interest on scheme liability | 27,030 |
| Other expenditure | - |
| <i>Less:</i> | |
| Contributions received | - |
| Transfers in | - |
| Other income | - |
| Net Programme Costs | 27,030 |
| Total Net Operating Costs | 27,030 |
| <i>Of which:</i> | |
| Resource DEL | - |
| Capital DEL | - |
| Resource AME | 27,030 |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the FCRA | - |
| <i>Adjustments to remove:</i> | |
| Capital in the FCRA | - |
| Non-Budget Consolidated Fund Extra Receipts in the FCRA | - |
| Other adjustments | - |
| Total Resource Budget | 27,030 |
| <i>Of which:</i> | |
| Resource DEL | - |
| Resource AME | 27,030 |
| <i>Adjustments to include:</i> | |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 27,030 |

Part III: Note B - Analysis of Departmental Income

£'000

No departmental income is expected in 2017-18.

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

No CFER income or receipts are expected in 2017-18.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Matthew Rycroft

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

| Section in Part II: Subhead Detail | Service | £'000 |
|---------------------------------------|--|-------|
| A - AME | Payments to pensioners for service with the Cotton Research Corporation. | 15 |
| A - AME | Grants to certain former civil servants of the Republic of Yemen and its predecessors and to former civil servants of Burma, Guyana, Jamaica, Somaliland, Tanzania, Uganda, Zanzibar and the East African Community under the Carr/Robertson Assurance 1964. | 153 |
| A - AME | Pensions to and in respect of certain officers and warrant officers of the former British India and Burma armed forces analogous to the pensions payable to British armed forces personnel under the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order, as amended. | 119 |
| A - AME | Pensions in respect of certain Palestine Police personnel analogous to the pensions payable to British civilians under the Personal Injuries Civilian Scheme. | 9 |

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|--|--------|
| Hong Kong (Overseas Public Servants) Act 1996 - Sterling Safeguard for the value of public service pensions. | 86,900 |

National Health Service Pension Scheme

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|---|--------------------|--------------------|--------------------|
| Increase in income from pension contributions due to higher growth in the pensionable pay-bill than previously forecast. | | -64,000,000 | |
| Additional income from NHS employers in relation to the Scheme Administration Levy implemented on the 1st April 2017. | | -29,200,000 | |
| A decrease in transfers-in and receipts in relation to employer redundancy charges. | 6,500,000 | | |
| Current Service Cost increases as a result of higher growth in pensionable pay-bill than previously forecast. | 468,287,000 | | |
| Past Service Costs in relation to GMP. Provision not included in the original estimate. | 200,000,000 | | |
| Increases in other expenditure. | 461,000 | | |
| Increase in expenditure due to administration costs paid to the NHS Business Services in relation to the Scheme Administration Levy implemented on the 1st April 2017. | 38,000,000 | | |
| Total change in Resource AME (Voted) | 713,248,000 | -93,200,000 | 620,048,000 |
| Increase in income, the main reasons being: higher growth in the pensionable pay-bill than previously forecast and additional income in relation to the Scheme Administration Levy implemented on the 1st April 2017. | | -86,700,000 | |
| Increase in pension benefit payments due to lump sum and contribution equivalent premium (CEP) payments being higher than originally forecast. | 126,000,000 | | |
| Increase in expenditure due to administration costs paid to the NHS Business Services in relation to the Scheme Administration Levy implemented on the 1st April 2017. | 38,000,000 | | |
| Change in debtors/creditors. | 238,487,000 | | |
| Total change in Net Cash Requirement | 402,487,000 | -86,700,000 | 315,787,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|--------------------|-----------|-------------|
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 620,048,000 | - | 620,048,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 620,048,000 | - | 620,048,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | | |
| Net cash requirement | 315,787,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by National Health Service Pension Scheme on:

Annually Managed Expenditure:Expenditure arising from:

Pensions, allowances, gratuities, transfers to alternative pension arrangements, refunds of contributions, compensation for early retirement, to or in respect of persons engaged in health services or in other approved employment and other non-cash items.

* Cost of Scheme administration.

Income arising from:

Pension contributions, inward transfer values, employer contributions relating to the Compensation for Premature Retirement Scheme, from or in respect of persons engaged in health services or in other approved employment.

* Scheme administration levy

NHS Business Services Authority will account for this Estimate.

Part II: Changes Proposed

£'000

| Present | | Net Resources Changes | | Revised | | Present | Net Capital Changes | Revised |
|---|------------|--------------------------|---------|---------|------------|---------|------------------------|---------|
| Admin | Prog | Admin | Prog | Admin | Prog | 7 | 8 | 9 |
| 1 | 2 | 3 | 4 | 5 | 6 | | | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 26,127,252 | - | 620,048 | - | 26,747,300 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| A Pensions | | | | | | | | |
| - | 26,127,252 | - | 620,048 | - | 26,747,300 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | - | 620,048 | | | | - | |
| Total for Estimate | | | | | | | | |
| | | - | 620,048 | | | | - | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | - | 620,048 | | | | - | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | | - | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|----------------|------------------|
| Net Cash Requirement | -42,000 | 315,787 | 273,787 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|---|--------|-----|-------------------|--------------------|-------------------|---------|--------|-----|
| Resources | | | | | | Capital | | |
| Administration | | | | | Programme | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 37,525,000 | -10,777,700 | 26,747,300 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| A Pensions | | | | | | | | |
| - | - | - | 37,525,000 | -10,777,700 | 26,747,300 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 37,525,000 | -10,777,700 | 26,747,300 | - | - | - |
| Total for Estimate | | | | | | | | |
| - | - | - | 37,525,000 | -10,777,700 | 26,747,300 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | - | - | 37,525,000 | -10,777,700 | 26,747,300 | - | - | - |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|--------------------|-----------------|--------------------|
| Net Resource Requirement | 26,127,252 | 620,048 | 26,747,300 |
| Net Capital Requirement | - | - | - |
| Accruals to cash adjustments | -26,169,252 | -304,261 | -26,473,513 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | - | - | - |
| New provisions and adjustments to previous provisions | -36,818,252 | -668,748 | -37,487,000 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | -45,000 | 244,143 | 199,143 |
| Increase (-) / Decrease (+) in creditors | -22,000 | -5,656 | -27,656 |
| Use of provisions | 10,716,000 | 126,000 | 10,842,000 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | -42,000 | 315,787 | 273,787 |

Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

£'000

Revised
Plans

| | |
|--|-------------------|
| Gross Programme Costs | 37,525,000 |
| <i>Of which:</i> | |
| Increases in liability | 22,987,000 |
| Interest on scheme liability | 14,500,000 |
| Other expenditure | 38,000 |
| <i>Less:</i> | |
| Contributions received | -10,645,000 |
| Transfers in | -65,000 |
| Other income | -67,700 |
| Net Programme Costs | 26,747,300 |
| Total Net Operating Costs | 26,747,300 |
| <i>Of which:</i> | |
| Resource DEL | - |
| Capital DEL | - |
| Resource AME | 26,747,300 |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the FCRA | - |
| <i>Adjustments to remove:</i> | |
| Capital in the FCRA | - |
| Non-Budget Consolidated Fund Extra Receipts in the FCRA | - |
| Other adjustments | - |
| Total Resource Budget | 26,747,300 |
| <i>Of which:</i> | |
| Resource DEL | - |
| Resource AME | 26,747,300 |
| <i>Adjustments to include:</i> | |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 26,747,300 |

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

| | |
|------------------------------------|---------------------------|
| Voted Resource AME | -10,777,700 |
| <i>Of which:</i> | |
| Programme | |
| Pensions | -10,777,700 |
| <i>Of which:</i> | |
| A Pensions | -10,777,700 |
| Total Programme | <u>-10,777,700</u> |
| Total Voted Resource Income | <u>-10,777,700</u> |

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

No CFER income or receipts are expected in 2017-18.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Alistair McDonald

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

In discharging these responsibilities, particular regard is given to:

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

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

Teachers' Pension Scheme (England and Wales)

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|--|--------------------|--------------------|--------------------|
| SECTION A Decreases due to changes in the current service cost, interest on scheme liabilities and other non cash costs related to the pension scheme provision | | -46,732,000 | |
| SECTION A Increase due to GMP Past Service Cost Charge, lower Income into the Scheme and change in PRC Provision discount rate | 296,625,000 | | |
| Total change in Resource AME (Voted) | 296,625,000 | -46,732,000 | 249,893,000 |
| Revisions to the Net Cash Requirement required as working capital for the payment of pension benefits to reflect changes to income as set out above. It also takes account of movements in debtors and creditors. | | -39,544,000 | |
| Total change in Net Cash Requirement | | -39,544,000 | -39,544,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|--------------------|-----------|-------------|
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 249,893,000 | - | 249,893,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 249,893,000 | - | 249,893,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | | |
| Net cash requirement | -39,544,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by Teachers' Pension Scheme (England and Wales) on:

Annually Managed Expenditure:Expenditure arising from:

Superannuation allowances and gratuities, and other related expenditure, in respect of teachers and the widows, widowers, children and dependants of deceased teachers, and for premature retirement and compensation payments made to members of the Teachers' Pension Scheme and on behalf of their employers, the cost of paying the Department for Education to administer the scheme; and associated non-cash items.

Income arising from:

Receipts from employers and employees superannuation contributions; transfer values received; deductions from returns of contributions towards payment in lieu of graduated national insurance contributions equivalent premiums; recovery of contributions equivalent premiums from the state pension scheme; amounts received from employers of teachers' scheme members in reimbursement of the cost of premature retirement compensation payments on their behalf by Capita; receipt of administration charge from employers for the specific purpose of meeting the costs of administering the scheme.

Teachers' Pension Scheme (England and Wales) will account for this Estimate.

Part II: Changes Proposed

£'000

| Present | | Net Resources Changes | | Revised | | Present | Net Capital Changes | Revised |
|---|------------|-----------------------|---------|---------|------------|---------|---------------------|---------|
| Admin | Prog | Admin | Prog | Admin | Prog | 7 | 8 | 9 |
| 1 | 2 | 3 | 4 | 5 | 6 | | | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 15,516,562 | - | 249,893 | - | 15,766,455 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| A Pensions and associated payments | | | | | | | | |
| - | 15,516,562 | - | 249,893 | - | 15,766,455 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | - | 249,893 | | | | - | |
| Total for Estimate | | | | | | | | |
| | | - | 249,893 | | | | - | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | - | 249,893 | | | | - | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | | - | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|----------------|------------------|
| Net Cash Requirement | 3,554,912 | -39,544 | 3,515,368 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|---|---------------|------------|-------------------|-------------------|-------------------|----------------|---------------|------------|
| Resources | | | | | | Capital | | |
| Administration | | | Programme | | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 22,111,037 | -6,344,582 | 15,766,455 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| A Pensions and associated payments | | | | | | | | |
| - | - | - | 22,111,037 | -6,344,582 | 15,766,455 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 22,111,037 | -6,344,582 | 15,766,455 | - | - | - |
| Total for Estimate | | | | | | | | |
| - | - | - | 22,111,037 | -6,344,582 | 15,766,455 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | - | - | 22,111,037 | -6,344,582 | 15,766,455 | - | - | - |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|--------------------|-----------------|--------------------|
| Net Resource Requirement | 15,516,562 | 249,893 | 15,766,455 |
| Net Capital Requirement | - | - | - |
| Accruals to cash adjustments | -11,961,650 | -289,437 | -12,251,087 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | - | - | - |
| New provisions and adjustments to previous provisions | -21,858,910 | -231,188 | -22,090,098 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | 4,537 | -17,307 | -12,770 |
| Increase (-) / Decrease (+) in creditors | -6,372 | -8,179 | -14,551 |
| Use of provisions | 9,899,095 | -32,763 | 9,866,332 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 3,554,912 | -39,544 | 3,515,368 |

Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

£'000

| | Revised Plans |
|--|-------------------|
| Gross Programme Costs | 22,111,037 |
| <i>Of which:</i> | |
| Increases in liability | 12,212,855 |
| Interest on scheme liability | 9,877,243 |
| Other expenditure | 20,939 |
| <i>Less:</i> | |
| Contributions received | -6,307,996 |
| Transfers in | -16,869 |
| Other income | -19,717 |
| Net Programme Costs | 15,766,455 |
| Total Net Operating Costs | 15,766,455 |
| <i>Of which:</i> | |
| Resource DEL | - |
| Capital DEL | - |
| Resource AME | 15,766,455 |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the FCRA | - |
| <i>Adjustments to remove:</i> | |
| Capital in the FCRA | - |
| Non-Budget Consolidated Fund Extra Receipts in the FCRA | - |
| Other adjustments | - |
| Total Resource Budget | 15,766,455 |
| <i>Of which:</i> | |
| Resource DEL | - |
| Resource AME | 15,766,455 |
| <i>Adjustments to include:</i> | |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 15,766,455 |

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

| | |
|------------------------------------|--------------------------|
| Voted Resource AME | -6,344,582 |
| <i>Of which:</i> | |
| Programme | |
| Pensions | -6,344,582 |
| <i>Of which:</i> | |
| A Pensions and associated payments | -6,344,582 |
| Total Programme | <u>-6,344,582</u> |
| Total Voted Resource Income | <u>-6,344,582</u> |

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

No CFER income or receipts are expected in 2017-18.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Jonathan Slater

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

In discharging these responsibilities, particular regard is given to:

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

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

UK Atomic Energy Authority Pension Schemes

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|--|-------------------|------------|-------------------|
| Higher than previously forecast pension liabilities. Additionally, current and past service costs related to the scheme are forecast to be higher. | 36,884,000 | | |
| Total change in Resource AME (Voted) | 36,884,000 | | 36,884,000 |
| Revisions to the Net Cash Requirement reflect changes to resources as set out above. It also takes account of movements in debtors and creditors. | 11,007,000 | | |
| Total change in Net Cash Requirement | 11,007,000 | | 11,007,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|-------------------|-----------|------------|
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 36,884,000 | - | 36,884,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 36,884,000 | - | 36,884,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | | |
| Net cash requirement | 11,007,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by UK Atomic Energy Authority Pension Schemes on:

Annually Managed Expenditure:Expenditure arising from:

Payments of pensions etc. to members of the United Kingdom Atomic Energy Authority pensions schemes, related expenditure and non-cash items.

Income arising from:

Receipts of employees' and employers' contributions and inward transfers.

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

Part II: Changes Proposed

£'000

| Present | | Net Resources Changes | | Revised | | Present | Net Capital Changes | Revised |
|--|-----------|--------------------------|-----------|------------|-----------|---------|------------------------|---------|
| Admin 1 | Prog 2 | Admin 3 | Prog 4 | Admin 5 | Prog 6 | 7 | 8 | 9 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 258,172 | - | 36,884 | - | 295,056 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| A Pensions, transfer values, repayments of contributions | | | | | | | | |
| - | 258,172 | - | 36,884 | - | 295,056 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | - | 36,884 | | | | | |
| Total for Estimate | | | | | | | | |
| | | - | 36,884 | | | | | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | - | 36,884 | | | | | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | | | |
| £'000 | | | | | | | | |

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|---------------|------------------|
| Net Cash Requirement | 225,998 | 11,007 | 237,005 |

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

| Resources | | | | | | Capital | | |
|--|--------|-----|-----------|---------|---------|---------|--------|-----|
| Administration | | | Programme | | | Gross | Income | Net |
| Gross | Income | Net | Gross | Income | Net | 7 | 8 | 9 |
| 1 | 2 | 3 | 4 | 5 | 6 | | | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 333,517 | -38,461 | 295,056 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| A Pensions, transfer values, repayments of contributions | | | | | | | | |
| - | - | - | 333,517 | -38,461 | 295,056 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 333,517 | -38,461 | 295,056 | - | - | - |
| Total for Estimate | | | | | | | | |
| - | - | - | 333,517 | -38,461 | 295,056 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | - | - | 333,517 | -38,461 | 295,056 | - | - | - |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|----------------|------------------|
| Net Resource Requirement | 258,172 | 36,884 | 295,056 |
| Net Capital Requirement | - | - | - |
| Accruals to cash adjustments | -32,174 | -25,877 | -58,051 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | - | - | - |
| New provisions and adjustments to previous provisions | -289,319 | -44,198 | -333,517 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | 10,000 | 10,000 |
| Use of provisions | 257,145 | 8,321 | 265,466 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 225,998 | 11,007 | 237,005 |

Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

£'000

Revised
Plans

| | |
|--|----------------|
| Gross Programme Costs | 333,517 |
| <i>Of which:</i> | |
| Increases in liability | 101,517 |
| Interest on scheme liability | 232,000 |
| Other expenditure | - |
| <i>Less:</i> | |
| Contributions received | -35,929 |
| Transfers in | -2,136 |
| Other income | -396 |
| Net Programme Costs | 295,056 |
| Total Net Operating Costs | 295,056 |
| <i>Of which:</i> | |
| Resource DEL | - |
| Capital DEL | - |
| Resource AME | 295,056 |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the FCRA | - |
| <i>Adjustments to remove:</i> | |
| Capital in the FCRA | - |
| Non-Budget Consolidated Fund Extra Receipts in the FCRA | - |
| Other adjustments | - |
| Total Resource Budget | 295,056 |
| <i>Of which:</i> | |
| Resource DEL | - |
| Resource AME | 295,056 |
| <i>Adjustments to include:</i> | |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 295,056 |

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

| | |
|--|-----------------------|
| Voted Resource AME | -38,461 |
| <i>Of which:</i> | |
| Programme | |
| Pensions | -38,461 |
| <i>Of which:</i> | |
| A Pensions, transfer values, repayments of contributions | -38,461 |
| Total Programme | <u>-38,461</u> |
| Total Voted Resource Income | <u>-38,461</u> |

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

No CFER income or receipts are expected in 2017-18.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Alex Chisholm

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

In discharging these responsibilities, particular regard is given to:

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

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

Ministry of Justice: Judicial Pensions Scheme

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|--|--------------------|--------------------|--------------------|
| Decrease in Pension Payable Provisions (cash). | | -45,259,000 | |
| Reduction in expected contributions receivable. | 10,016,000 | | |
| Reduction in Admin Costs of the Scheme. | | -58,000 | |
| Reduction in Current Service Costs. | | -13,079,000 | |
| Reduction in Interest Costs. | | -12,900,000 | |
| Decrease in Pensions Payable Provision (non-cash). | 45,259,000 | | |
| Provision for McCloud Case. | 150,000,000 | | |
| Total change in Resource AME (Voted) | 205,275,000 | -71,296,000 | 133,979,000 |
| Increase in Current Service Costs. | 5,079,000 | | |
| Total change in Resource AME (Non-Voted) | 5,079,000 | - | 5,079,000 |
| As a result of Cash changes above. | | -35,301,000 | |
| Total change in Net Cash Requirement | - | -35,301,000 | -35,301,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|--------------------|-----------|-------------|
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 133,979,000 | 5,079,000 | 139,058,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 133,979,000 | 5,079,000 | 139,058,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | | |
| Net cash requirement | -35,301,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by Ministry of Justice: Judicial Pensions Scheme on:

Annually Managed Expenditure:Expenditure arising from:

Pensions etc, in respect of members of the Judicial Pension Scheme, and for other related services.

Income arising from:

Accruing Superannuation Liability Charges (ASLCs); and scheme members' pension contributions.

Ministry of Justice: Judicial Pensions Scheme will account for this Estimate.

Part II: Changes Proposed

£'000

| Net Resources | | | | | | Net Capital | | |
|---|---------|---------|---------|---------|---------|-------------|---------|---------|
| Present | | Changes | | Revised | | Present | Changes | Revised |
| Admin | Prog | Admin | Prog | Admin | Prog | 7 | 8 | 9 |
| 1 | 2 | 3 | 4 | 5 | 6 | | | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 115,439 | - | 133,979 | - | 249,418 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| A Judicial Pension Scheme | | | | | | | | |
| - | 115,439 | - | 133,979 | - | 249,418 | - | - | - |
| Non Voted Expenditure | | | | | | | | |
| - | 104,217 | - | 5,079 | - | 109,296 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B Judicial Pension Scheme | | | | | | | | |
| - | 104,217 | - | 5,079 | - | 109,296 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | | - | 139,058 | | | | - |
| Total for Estimate | | | | | | | | |
| | | | - | 139,058 | | | | - |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | - | 133,979 | | | | | |
| Non Voted Expenditure | | | | | | | | |
| | | - | 5,079 | | | | | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|----------------|----------------|----------------|
| Net Cash Requirement | -29,906 | -35,301 | -65,207 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|---|--------|-----|----------------|-----------------|----------------|---------|--------|-----|
| Resources | | | | | | Capital | | |
| Administration | | | Programme | | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 397,649 | -148,231 | 249,418 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| A Judicial Pension Scheme | | | | | | | | |
| - | - | - | 397,649 | -148,231 | 249,418 | - | - | - |
| Non-voted expenditure | | | | | | | | |
| - | - | - | 109,296 | - | 109,296 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B Judicial Pension Scheme | | | | | | | | |
| - | - | - | 109,296 | - | 109,296 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 506,945 | -148,231 | 358,714 | - | - | - |
| Total for Estimate | | | | | | | | |
| - | - | - | 506,945 | -148,231 | 358,714 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | - | - | 397,649 | -148,231 | 249,418 | - | - | - |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | 109,296 | - | 109,296 | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|-----------------|-----------------|-----------------|
| Net Resource Requirement | 219,656 | 139,058 | 358,714 |
| Net Capital Requirement | - | - | - |
| Accruals to cash adjustments | -145,345 | -169,280 | -314,625 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | - | - | - |
| New provisions and adjustments to previous provisions | -272,783 | -124,021 | -396,804 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | 127,438 | -45,259 | 82,179 |
| Removal of non-voted budget items | -104,217 | -5,079 | -109,296 |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | -104,217 | -5,079 | -109,296 |
| Other adjustments | - | - | - |
| Net Cash Requirement | -29,906 | -35,301 | -65,207 |

Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

£'000

Plans

| | |
|--|----------------|
| Gross Programme Costs | 506,945 |
| <i>Of which:</i> | |
| Increases in liability | 267,704 |
| Interest on scheme liability | 129,100 |
| Other expenditure | 110,141 |
| <i>Less:</i> | |
| Contributions received | -148,231 |
| Transfers in | - |
| Other income | - |
| Net Programme Costs | 358,714 |
| Total Net Operating Costs | 358,714 |
| <i>Of which:</i> | |
| Resource DEL | - |
| Capital DEL | - |
| Resource AME | 358,714 |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the FCRA | - |
| <i>Adjustments to remove:</i> | |
| Capital in the FCRA | - |
| Non-Budget Consolidated Fund Extra Receipts in the FCRA | - |
| Other adjustments | - |
| Total Resource Budget | 358,714 |
| <i>Of which:</i> | |
| Resource DEL | - |
| Resource AME | 358,714 |
| <i>Adjustments to include:</i> | |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 358,714 |

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

| | |
|------------------------------------|------------------------|
| Voted Resource AME | -148,231 |
| <i>Of which:</i> | |
| Programme | |
| Pensions | -148,231 |
| <i>Of which:</i> | |
| A: Judicial Pension Scheme | -148,231 |
| Total Programme | <u>-148,231</u> |
| Total Voted Resource Income | <u>-148,231</u> |

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

No CFER income or receipts are expected in 2017-18.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Richard Heaton

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

In discharging these responsibilities, particular regard is given to:

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

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

Cabinet Office: Civil Superannuation

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|---|--------------------|------------|--------------------|
| There is an expected increase in current service cost and interest on the scheme liabilities. Additionally there is an increase in liabilities due to changes associated with past service costs. | 619,000,000 | | |
| Total change in Resource AME (Voted) | 619,000,000 | | 619,000,000 |
| To increase the use of provisions to enable payment of pension and other payments to members of the Principal Civil Service Pension Scheme and other schemes. | 53,950,000 | | |
| Total change in Net Cash Requirement | 53,950,000 | | 53,950,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|-------------------|-----------|-------------|
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 619,000,000 | - | 619,000,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 619,000,000 | - | 619,000,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | | |
| Net cash requirement | 53,950,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by Cabinet Office: Civil Superannuation on:

Annually Managed Expenditure:Expenditure arising from:

the superannuation of civil servants; pensions etc., and other pensions and non-recurrent payments; for other related services and related non-cash items.

Income arising from:

charges received from departments and others on account of the cost of pension cover provided for their staff. Periodical contributions for widows', widowers', and dependants' benefits. Other superannuation contributions, transfer values and bulk transfer receipts.

Cabinet Office will account for this Estimate.

Part II: Changes Proposed

£'000

| Net Resources | | | | | | Net Capital | | |
|---|-----------|---------|---------|---------|------------|-------------|---------|---------|
| Present | | Changes | | Revised | | Present | Changes | Revised |
| Admin | Prog | Admin | Prog | Admin | Prog | 7 | 8 | 9 |
| 1 | 2 | 3 | 4 | 5 | 6 | | | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 9,382,666 | - | 619,000 | - | 10,001,666 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| A Civil superannuation | | | | | | | | |
| - | 9,382,666 | - | 619,000 | - | 10,001,666 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | - | 619,000 | | | | - | |
| Total for Estimate | | | | | | | | |
| | | - | 619,000 | | | | - | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | - | 619,000 | | | | - | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | | - | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|---------------|------------------|
| Net Cash Requirement | 2,462,818 | 53,950 | 2,516,768 |

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

| Resources | | | | | | Capital | | |
|---|--------|-----|------------|------------|------------|---------|--------|-----|
| Administration | | | Programme | | | Gross | Income | Net |
| Gross | Income | Net | Gross | Income | Net | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 13,824,060 | -3,822,394 | 10,001,666 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| A Civil superannuation | | | | | | | | |
| - | - | - | 13,824,060 | -3,822,394 | 10,001,666 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 13,824,060 | -3,822,394 | 10,001,666 | - | - | - |
| Total for Estimate | | | | | | | | |
| - | - | - | 13,824,060 | -3,822,394 | 10,001,666 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | - | - | 13,824,060 | -3,822,394 | 10,001,666 | - | - | - |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|-------------------|-----------------|-------------------|
| Net Resource Requirement | 9,382,666 | 619,000 | 10,001,666 |
| Net Capital Requirement | - | - | - |
| Accruals to cash adjustments | -6,919,848 | -565,050 | -7,484,898 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | - | - | - |
| New provisions and adjustments to previous provisions | -13,043,760 | -765,050 | -13,808,810 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | 6,123,912 | 200,000 | 6,323,912 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 2,462,818 | 53,950 | 2,516,768 |

Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

£'000

Revised
Plans

| | |
|--|-------------------|
| Gross Programme Costs | 13,824,060 |
| <i>Of which:</i> | |
| Increases in liability | 7,082,810 |
| Interest on scheme liability | 6,726,000 |
| Other expenditure | 15,250 |
| <i>Less:</i> | |
| Contributions received | -3,579,387 |
| Transfers in | -183,000 |
| Other income | -60,007 |
| Net Programme Costs | 10,001,666 |
| Total Net Operating Costs | 10,001,666 |
| <i>Of which:</i> | |
| Resource DEL | - |
| Capital DEL | - |
| Resource AME | 10,001,666 |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the FCRA | - |
| <i>Adjustments to remove:</i> | |
| Capital in the FCRA | - |
| Non-Budget Consolidated Fund Extra Receipts in the FCRA | - |
| Other adjustments | - |
| Total Resource Budget | 10,001,666 |
| <i>Of which:</i> | |
| Resource DEL | - |
| Resource AME | 10,001,666 |
| <i>Adjustments to include:</i> | |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 10,001,666 |

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource AME**-3,822,394***Of which:*

Programme

Pensions

-3,822,394

Of which:

A Civil superannuation

-3,822,394

Total Programme

-3,822,394

Total Voted Resource Income

-3,822,394

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

No CFER income or receipts are expected in 2017-18.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: John Manzoni

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

In discharging these responsibilities, particular regard is given to:

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

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

Royal Mail Statutory Pension Scheme

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|---|-------------------|------------|-------------------|
| To increase the past service cost due to changes to Guaranteed Minimum Pension indexation and equalisation. | 33,000,000 | | |
| Total change in Resource AME (Voted) | 33,000,000 | | 33,000,000 |
| To increase the cash requirement due to a potential increase in retirements and lump sum payments. | 30,000,000 | | |
| Total change in Net Cash Requirement | 30,000,000 | | 30,000,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|-------------------|-----------|------------|
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 33,000,000 | - | 33,000,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 33,000,000 | - | 33,000,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | | |
| Net cash requirement | 30,000,000 | | |

Supplementary amounts required in the year ending 31 March 2018 for expenditure by Royal Mail Statutory Pension Scheme on:

Annually Managed Expenditure:Expenditure arising from:

Payment of pensions etc to members of the Royal Mail Statutory Pension Scheme, related expenditure and non-cash items.

Cabinet Office will account for this Estimate.

Part II: Changes Proposed

£'000

| Present | | Net Resources Changes | | Revised | | Net Capital | | |
|---|-----------|--------------------------|--------|---------|-----------|-------------|---------|---------|
| Admin | Prog | Admin | Prog | Admin | Prog | Present | Changes | Revised |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 1,300,000 | - | 33,000 | - | 1,333,000 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| A RMSPS Pension Scheme | | | | | | | | |
| - | 1,300,000 | - | 33,000 | - | 1,333,000 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | - | 33,000 | | | | | |
| Total for Estimate | | | | | | | | |
| | | - | 33,000 | | | | | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | - | 33,000 | | | | | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | | | |
| £'000 | | | | | | | | |

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|---------------|------------------|
| Net Cash Requirement | 1,370,000 | 30,000 | 1,400,000 |

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

| Resources | | | | | | Capital | | |
|---|--------|-----|-----------|--------|-----------|---------|--------|-----|
| Administration | | | Programme | | | Gross | Income | Net |
| Gross | Income | Net | Gross | Income | Net | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 1,333,000 | - | 1,333,000 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| A RMSPS Pension Scheme | | | | | | | | |
| - | - | - | 1,333,000 | - | 1,333,000 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 1,333,000 | - | 1,333,000 | - | - | - |
| Total for Estimate | | | | | | | | |
| - | - | - | 1,333,000 | - | 1,333,000 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | - | - | 1,333,000 | - | 1,333,000 | - | - | - |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|---------------|------------------|
| Net Resource Requirement | 1,300,000 | 33,000 | 1,333,000 |
| Net Capital Requirement | - | - | - |
| Accruals to cash adjustments | 70,000 | -3,000 | 67,000 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | - | - | - |
| New provisions and adjustments to previous provisions | -1,300,000 | -33,000 | -1,333,000 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | 1,370,000 | 30,000 | 1,400,000 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 1,370,000 | 30,000 | 1,400,000 |

Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

£'000

Plans

| | |
|--|------------------|
| Gross Programme Costs | 1,333,000 |
| <i>Of which:</i> | |
| Increases in liability | 33,000 |
| Interest on scheme liability | 1,300,000 |
| Other expenditure | - |
| <i>Less:</i> | |
| Contributions received | - |
| Transfers in | - |
| Other income | - |
| Net Programme Costs | 1,333,000 |
| Total Net Operating Costs | 1,333,000 |
| <i>Of which:</i> | |
| Resource DEL | - |
| Capital DEL | - |
| Resource AME | 1,333,000 |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the FCRA | - |
| <i>Adjustments to remove:</i> | |
| Capital in the FCRA | - |
| Non-Budget Consolidated Fund Extra Receipts in the FCRA | - |
| Other adjustments | - |
| Total Resource Budget | 1,333,000 |
| <i>Of which:</i> | |
| Resource DEL | - |
| Resource AME | 1,333,000 |
| <i>Adjustments to include:</i> | |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 1,333,000 |

Part III: Note B - Analysis of Departmental Income

No income is expected in 2017-18.

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

No CFER income or receipts are expected in 2017-18.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: John Manzoni

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

In discharging these responsibilities, particular regard is given to:

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

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

HM Treasury contacts

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