
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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TREASURY CHAMBERS
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)

	Current Plans	Changes	Revised Plans
£'000			
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
			<i>of which</i> Voted	<i>of which</i> 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%

£ '000

	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%

	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%

	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%

£ '000

	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%

£ '000

	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	7	8	9
1	2	3	4	5	6			
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	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									
1,554,146	-	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 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								
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	<u>-91,672</u>
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	<u>-741</u>
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	<u>-95,709</u>
Total Voted Resource Income	<u>-96,450</u>
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	<u>-27,412</u>
Total Voted Capital Income	<u>-27,412</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: 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 -100,000Total Administration -100,000

Programme

Sales of Goods and Services -214,220*Of which:*A: Administration and programme expenditure -200,000C: British Council -14,220Other Income -7,502*Of which:*E: Conflict Prevention Programme expenditure -7,502Total Programme -221,722

Total Voted Resource Income **-321,722**

Voted Capital DEL **-26,250**

Of which:

Programme

Sales of Assets -26,250*Of which:*A: Administration and programme expenditure -26,250Total Programme -26,250

Total Voted Capital Income **-26,250**

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

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

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

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

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
A	Commonwealth and Scholarship Commission	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 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
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		Net		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

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								
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 1	Income 2	Net 3	Gross 4	Income 5	Net 6	Gross 7	Income 8	Net 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				
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			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 (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

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

Office of Qualifications and Examinations Regulation

Introduction

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		
xl.ii. Increase in Government as Shareholder (ALB) net (Section R) reflecting movement of resources between sections	5,522,000		
xl.iii. Switch from Capital to Resource DEL for Government as Shareholder (ALB) net (Section R)	2,069,000		
xl. iv. Transfer in of funding from Ministry of Housing, Communities and Local Government for Cornwall and Isles of Scilly (Section R)	257,000		
xl. v. Recognition of additional expenditure for the Nuclear Decommissioning Authority (Section S) offset by increase in Non-Voted DEL CFER	196,000,000		
xl. vi. Neutral exchange of Programme and Admin DEL for Nuclear Decommissioning Authority to reflect expenditure profiles (Section S)	3,000,000	-3,000,000	
xl. vii. Switch from Resource to Capital DEL for Nuclear Decommissioning Authority (Section S)		-60,000,000	
xl. viii. 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
xxxi. 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 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
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		Changes	Revised
1	2	3	4	5	6	7	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							
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		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				
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	-207,441
Total Voted Resource Income	-2,512,330
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	-230,541
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	-20,000
Total Voted Capital Income	-250,541

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
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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		Resources		Programme				
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	-920
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	-90,761
Total Voted Resource Income	-91,681

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	7	8	9
1	2	3	4	5	6			
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 1	Income 2	Net 3	Gross 4	Income 5	Net 6	Gross 7	Income 8	Net 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
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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 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											
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
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-1,000
<i>Of which:</i>	
A Administration Costs in HQ and on Central Services	-1,000
Total Administration	<u>-1,000</u>
 Programme	
Sales of Goods and Services	-61,000
<i>Of which:</i>	
B Crown Prosecutions and Legal Services	-61,000
Total Programme	<u>-61,000</u>
 Total Voted Resource Income	 <u>-62,000</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: Alison Saunders

Additional Accounting Officers: Lesley Longstone for sections A, B and C

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

In discharging these responsibilities, particular regard is given to:

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

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

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

Serious Fraud Office

Introduction

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			Gross	Income	Net
Gross	Income		Gross	Income	Net			
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 1	Income 2	Net 3	Gross 4	Income 5	Net 6	Gross 7	Income 8	Net 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
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-3,579
<i>Of which:</i>	
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	<u>-3,579</u>
Programme	
EU Grants Received	-2,215,130
<i>Of which:</i>	
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
<i>Of which:</i>	
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
<i>Of which:</i>	
F: Countryside and rural services	-12
Other Grants	-22
<i>Of which:</i>	
A: Food and farming	-10
B: Improve the environment	-12
Total Programme	<u>-2,366,793</u>
Voted Resource AME	-100,000
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-100,000
<i>Of which:</i>	
M: Improve the environment	-100,000
Total Programme	<u>-100,000</u>
Total Voted Resource Income	<u>-2,470,372</u>

Part III: Note B - Analysis of Departmental Income

£'000**Revised
Plans**

Voted Capital DEL**-7,000***Of which:*

Programme

Sales of Assets

-7,000

Of which:

G: Departmental operating costs

-7,000

Total Programme

-7,000**Total Voted Capital Income**

-7,000

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-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 (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
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		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								
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		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	<u>-76,725</u>
Programme	
Sales of Goods and Services	-133,183
<i>Of which:</i>	
A: HMRC Administration	-88,883
B: VOA Administration	-44,300
Total Programme	<u>-133,183</u>
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	<u>-4,000</u>
Total Voted Resource Income	<u>-213,908</u>
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	<u>-22,911</u>
Total Voted Capital Income	<u>-22,911</u>

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

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

£'000

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

Detailed description of CFER sources

£'000

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

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: 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

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			
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							10,078,132	
		19,144	24,865,420					
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	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								
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: 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	-5,625
 Programme	
Sales of Goods and Services	-111
<i>Of which:</i>	
A Northern Ireland Office	-111
Total Programme	-111
 Total Voted Resource Income	-5,736

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

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

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

Competition and Markets Authority

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
"(Competition Promotion)" Contingency funding Resource DEL to support services under section A of the Estimate, 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	7	8	9
1	2	3	4	5	6			
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 (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

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		Net		Programme				
Gross	Income	Gross	Income	Gross	Income	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
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-155
<i>Of which:</i>	
A United Kingdom Supreme Court	-155
Total Administration	<u>-155</u>
Programme	
Sales of Goods and Services	-8,132
<i>Of which:</i>	
A United Kingdom Supreme Court	-8,132
Total Programme	<u>-8,132</u>
Total Voted Resource Income	<u>-8,287</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: 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 (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

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	7	8	9
1	2	3	4	5	6			
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

						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 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	-40,699
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	-70,010
Total Voted Resource Income	-110,709
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	-40,474
Total Voted Capital Income	-40,474

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*Of which:*

Programme

Other Income

-2,457

Of which:

A: Administration

-2,457

Total Programme

-2,457**Total Voted Resource Income**

-2,457

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

Of which:

Programme

Sales of Goods and Services

-4,885

Of which:

A: Administration

-4,843

B: Works Services

-42

Total Programme

-4,885

Total Voted Resource Income

-4,885

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 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
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 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
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
1	2	3	4	5	6	7	8	9
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	7	8	9
1	2	3	4	5	6			
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

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