
Department for International Development

Introduction

1. This Estimate provides for expenditure by the Department for International Development (DFID) on the United Kingdom's international development programme including international climate finance (jointly with the Department of Energy and Climate Change (DECC) and the Department for Environment, Food and Rural Affairs (DEFRA)), conflict prevention and stabilisation (jointly with the Foreign and Commonwealth Office (FCO) and the Ministry of Defence (MoD)), and related administration costs and capital expenditure. The Estimate also provides for expenditure by DFID's Non Departmental Public Bodies (NDPBs), the Commonwealth Scholarship Commission (CSC) and the Independent Commission for Aid Impact (ICAI).
2. Further information on the Department's expenditure can be found in DFID's Annual Report and Accounts.

Part I

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	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	7,666,500,000	910,000,000	8,576,500,000
Capital	1,925,000,000	-	1,925,000,000
Annually Managed Expenditure			
Resource	291,600,000	-	291,600,000
Capital	-	-	-
Total Net Budget			
Resource	7,958,100,000	910,000,000	8,868,100,000
Capital	1,925,000,000	-	1,925,000,000
Non-Budget Expenditure	-		
Net cash requirement	9,472,044,000		

Amounts required in the year ending 31 March 2014 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: wealth creation (generating growth, stimulating trade and improving infrastructure); direct delivery of Millennium Development Goals (MDGs) (health and nutrition, education, water and sanitation, humanitarian assistance and food aid); governance and security (peace building, conflict prevention, stabilisation and the Conflict Pool, public financial management, human rights); climate change (mitigating and adapting to the impact of climate change); global partnerships (core funding for and capital subscriptions to multilateral organisations which provide country level and global assistance, core funding for civil society organisations and research partnerships); continued assistance to UK Overseas Territories; costs relating to investments in public corporations and shareholdings in private sector companies; spending by NDPBs (Commonwealth Scholarship Commission (CSC) on scholarships to individuals from Commonwealth countries, and the Independent Commission for Aid Impact (ICAI), an advisory NDPB which provides independent scrutiny of UK Aid in order to promote the delivery of value for money for British taxpayers and the maximisation of the impact of aid); related capital expenditure, administration costs and associated depreciation and other non-cash costs falling in DEL.

Income arising from:

Capital repayments and receipt of interest on development assistance and budget support loans; management fees relating to loan guarantees; repayments of loans given to Crown Agents; 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.

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.

Department for International Development will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
			£
Departmental Expenditure Limit			
Resource	7,666,500,000	2,593,550,000	5,072,950,000
Capital	1,925,000,000	735,750,000	1,189,250,000
Annually Managed Expenditure			
Resource	291,600,000	41,866,000	249,734,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	9,472,044,000	3,254,002,000	6,218,042,000

Part II: Subhead detail

£'000

2013-14 Plans									2012-13 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
130,569	-6,569	124,000	7,542,868	-368	7,542,500	1,942,000	-17,000	1,925,000	5,444,185	1,660,000
<i>Of which:</i>										
A Departmental Unallocated Provision										
1,393	-	1,393	97,063	-	97,063	-	-	-	-	-
B CSC (NDPB) (net) scholarship relating to developing countries										
1,932	-	1,932	35,522	-	35,522	-	-	-	21,390	-
C Wealth Creation										
-	-	-	754,407	-	754,407	274,417	-	274,417	413,357	166,188
D Climate Change										
-	-	-	457,444	-	457,444	76,550	-	76,550	276,837	74,523
E Governance and Security										
-	-	-	684,608	-	684,608	1,094	-	1,094	731,447	11,917
F Direct Delivery of Millennium Development Goals										
-	-	-	3,246,161	-	3,246,161	93,388	-	93,388	2,227,472	69,447
G Global Partnerships										
-	-	-	1,887,249	-	1,887,249	1,471,160	-	1,471,160	1,481,429	1,328,285
H Total Operating Costs										
126,788	-6,569	120,219	127,568	-368	127,200	-	-	-	245,422	-
I Central Programmes										
-	-	-	5,675	-	5,675	18,000	-17,000	1,000	3,566	7,640
J Joint Conflict Pool										
-	-	-	34,500	-	34,500	-	-	-	23,400	-
K Independent Commission for Aid Impact (NDPB) (net)										
456	-	456	3,800	-	3,800	-	-	-	3,257	-
L No Specific Pillar										
-	-	-	208,871	-	208,871	7,391	-	7,391	16,608	2,000
Non-voted expenditure										
-	-	-	910,000	-	910,000	-	-	-	757,245	-
<i>Of which:</i>										
M European Union Attributed Aid										
-	-	-	910,000	-	910,000	-	-	-	757,245	-
Total Spending in DEL										
130,569	-6,569	124,000	8,452,868	-368	8,452,500	1,942,000	-17,000	1,925,000	6,201,430	1,660,000
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	291,600	-	291,600	-	-	-	300,000	-
<i>Of which:</i>										
N Wealth Creation										
-	-	-	-1,492	-	-1,492	-	-	-	-2,087	-

Part II: Subhead detail

£'000

2013-14 Plans									2012-13 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
O Direct Delivery of Millennium Development Goals										
-	-	-	269,035	-	269,035	-	-	-	272,243	-
P Total Operating Costs										
-	-	-	-3,743	-	-3,743	-	-	-	-3,743	-
Q Central Programmes										
-	-	-	27,800	-	27,800	-	-	-	33,587	-
Total Spending in AME										
-	-	-	291,600	-	291,600	-	-	-	300,000	-
Total for Estimate										
130,569	-6,569	124,000	8,744,468	-368	8,744,100	1,942,000	-17,000	1,925,000	6,501,430	1,660,000
<i>Of which:</i>										
Voted Expenditure										
130,569	-6,569	124,000	7,834,468	-368	7,834,100	1,942,000	-17,000	1,925,000	5,744,185	1,660,000
Non Voted Expenditure										
-	-	-	910,000	-	910,000	-	-	-	757,245	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	8,868,100	6,501,430	6,227,492
Net Capital Requirement	1,925,000	1,660,000	1,645,907
Accruals to cash adjustments	-411,056	-329,480	-54,478
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-21,000	-29,200	-16,460
New provisions and adjustments to previous provisions	-379,975	-341,344	-94,501
Departmental Unallocated Provision	-98,456	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-28,500	-35,280	-36,018
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-41,710	-24,647	-20,893
Add cash grant-in-aid	41,710	24,647	21,045
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	116,875	76,344	92,349
Removal of non-voted budget items	-910,000	-757,245	-934,125
<i>Of which:</i>			
Consolidated Fund Standing Services	-910,000	-757,245	-934,125
Other adjustments	-	-	-
Net Cash Requirement	9,472,044	7,074,705	6,884,796

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	125,433	138,036	125,869
<i>Less:</i>			
Administration DEL Income	-6,569	-8,079	-6,452
Net Administration Costs	118,864	129,957	119,417
Gross Programme Costs	9,665,148	7,269,196	6,830,141
<i>Less:</i>			
Programme DEL Income	-368	-46,753	-1,716
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	9,664,780	7,222,443	6,828,425
Total Net Operating Costs	9,783,644	7,352,400	6,947,842
<i>Of which:</i>			
Resource DEL	7,451,169	5,367,841	5,157,058
Capital DEL	1,924,000	1,608,215	1,654,475
Resource AME	408,475	376,344	136,309
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	98,456	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-1,924,000	-1,608,215	-1,654,475
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	910,000	757,245	934,125
Total Resource Budget	8,868,100	6,501,430	6,227,492
<i>Of which:</i>			
Resource DEL	8,576,500	6,201,430	6,183,532
Resource AME	291,600	300,000	43,960
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	8,868,100	6,501,430	6,227,492

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-6,937	-10,687	-8,168
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-6,569	-8,079	-
<i>Of which:</i>			
Section H: Total Operating Costs	-6,569	-8,079	-
Other Income	-	-	-6,452
<i>Of which:</i>			
Section H: Total Operating Costs	-	-	-6,452
Total Administration	-6,569	-8,079	-6,452
Programme			
Sales of Goods and Services	-368	-2,608	-
<i>Of which:</i>			
Section H: Total Operating Costs	-368	-608	-
Section I: Central Programmes	-	-2,000	-
Interest and Dividends	-	-	-928
<i>Of which:</i>			
Section I: Central Programmes	-	-	-928
Other Income	-	-	-788
<i>Of which:</i>			
Section C: Wealth Creation	-	-	-3
Section D: Climate Change	-	-	-4
Section E: Governance and Security	-	-	-3
Section G: Global Partnerships	-	-	-160
Section H: Total Operating Costs	-	-	-317
Section I: Central Programmes	-	-	-248
Section J: Joint Conflict Pool	-	-	-53
Total Programme	-368	-2,608	-1,716
Total Voted Resource Income	-6,937	-10,687	-8,168
Voted Capital DEL	-17,000	-64,145	-25,882
<i>Of which:</i>			
Programme			
Other Grants	-	-44,145	-
<i>Of which:</i>			
Section I: Central Programmes	-	-44,145	-
Repayments	-17,000	-20,000	-25,882
<i>Of which:</i>			
Section I: Central Programmes	-17,000	-20,000	-25,882
Total Programme	-17,000	-64,145	-25,882
Total Voted Capital Income	-17,000	-64,145	-25,882

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

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

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Mark Lowcock

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

ALB/NDPB Accounting Officers:

Professor Tim Unwin Commonwealth Scholarship Commission

Mark Lowcock 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), and with their Ministers, together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal/Additional Accounting Officer and the NDPB Accounting Officer(s) is set out in writing.

Part III: Note E - Non-Departmental Public Bodies

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
B	Commonwealth Scholarship Commission	37,454	0	37,454
K	Independent Commission for Aid Impact	4,256	0	4,256
Total		41,710	0	41,710

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Callable element of capital subscription: International Bank for Reconstruction and Development	5,682,576
Callable element of capital subscription: other International Financial Institutions	6,066,412
UK national guarantee of EIB lending to UK overseas territories	136
UK national guarantee of EIB lending for non UK overseas territories	116,724
Contributions to international financial institutions - promissory notes still to be deposited	1,923,680