
Central Government Supply Estimates 2013-14

Supplementary Estimates and New Estimates

February 2014



Central Government Supply Estimates 2013-14

Supplementary Estimates and New Estimates

for the year ending 31 March 2014

Presented to the House of Commons by Command of Her Majesty

Ordered by the House of Commons

to be printed on 12 February 2014

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CORRECTION

Correction made to page 750, paragraph 3

Change "Income arising from:"

to

"Annually Managed Expenditure:

Expenditure arising from:"

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TREASURY CHAMBERS
12 February 2014

SAJID JAVID

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 2013-14: Main Supply Estimates* (HC 1074) presented to Parliament on 18 April 2013.

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 18 April 2013 in HC 1074. 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 2013-14 in the Main Estimates, the changes sought in the Supplementary Estimates and the revised plans. It also includes new Estimates and a summary of overall expenditure in 2013-14.

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

	£ million		
	2013-14†	2013-14†	2013-14†
	Present Plans	Changes	Revised Plans
Total Resource and Capital Departmental Expenditure Limit	309,879	4,131	314,010
Total Resource and Capital Annually Managed Expenditure	142,715	29,830	172,545
Total Net Budget	452,594	33,962	486,556
Total Non-Budget Expenditure	57,962	1,224	59,186
Total Resource and Capital in Estimates	510,556	35,186	545,742
Resource to cash adjustments	-56,303	-36,006	-92,308
Total Net Cash Requirement	454,253	-819	453,434

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

7. There are 50 Supplementary Estimates for central government departments in this booklet. In addition, there are 2 Supplementary Estimates for independent bodies (the Local Government Boundary Commission and the Independent Parliamentary Standards Authority), who present their own booklets, seeking the changes set out in **Table 2**. In addition there are two new Estimates, the National Crime Agency and the Competition and Markets Authority.
8. The main aggregate for public expenditure is **Total Managed Expenditure (TME)**, which includes Departmental Expenditure Limits (DEL), for which firm four year plans were set in the 2010 Comprehensive Spending Review (Cm 7942), 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 2013* (Cm 8663) and in section 1 of HC 1074.
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 2013-14 was explained in Section 1 of HC 1074. 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 2013-14 with the forecast outturn for the first six months of the year for each Estimate.

Parliamentary procedure

13. 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.
14. 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 1074.

Format of Supplementary Estimates

15. 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 1074.

Introduction

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

Part I

17. 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

18. Part II of the Supplementary Estimate contains three 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

19. 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.
20. 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			
Department for Education			
Departmental Expenditure Limit			
Resource	53,266,962	-397,349	52,869,613
Capital	3,982,600	-1	3,982,599
Annually Managed Expenditure			
Resource	-16,385	258,893	242,508
Capital	-	-	-
Total Net Budget			
Resource	53,250,577	-138,456	53,112,121
Capital	3,982,600	-1	3,982,599
Non-Budget Expenditure	-	-	-
Net Cash Requirement	56,406,886	-353,044	56,053,842
Teachers' Pension Scheme (England and Wales)			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	10,227,675	23,077	10,250,752
Capital	-	-	-
Total Net Budget			
Resource	10,227,675	23,077	10,250,752
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	3,651,494	-206,498	3,444,996
Office for Standards In Education, Children's Services and Skills			
Departmental Expenditure Limit			
Resource	173,782	-5,600	168,182
Capital	-	4,600	4,600
Annually Managed Expenditure			
Resource	-3,000	-	-3,000
Capital	-	-	-
Total Net Budget			
Resource	170,782	-5,600	165,182
Capital	-	4,600	4,600
Non-Budget Expenditure	-	-	-
Net Cash Requirement	169,442	-1,000	168,442
Office of Qualifications and Examinations Regulation			
Departmental Expenditure Limit			
Resource	17,304	1,250	18,554
Capital	100	-	100
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	17,304	1,250	18,554
Capital	100	-	100
Non-Budget Expenditure	-	-	-
Net Cash Requirement	17,007	1,250	18,257

£'000

	Current Plans	Changes	Revised Plans
Department of Health			
Departmental Expenditure Limit			
Resource	88,849,859	469,666	89,319,525
Capital	4,437,000	7,379	4,444,379
Annually Managed Expenditure			
Resource	3,033,420	2,468,580	5,502,000
Capital	-	120,000	120,000
Total Net Budget			
Resource	91,883,279	2,938,246	94,821,525
Capital	4,437,000	127,379	4,564,379
Non-Budget Expenditure	-	-	-
Net Cash Requirement	90,789,387	1,221,046	92,010,433
National Health Service Pension Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	14,464,222	-441,222	14,023,000
Capital	-	-	-
Total Net Budget			
Resource	14,464,222	-441,222	14,023,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-1,044,854	23,837	-1,021,017
Food Standards Agency			
Departmental Expenditure Limit			
Resource	100,614	-6,034	94,580
Capital	279	4,800	5,079
Annually Managed Expenditure			
Resource	9,953	-	9,953
Capital	-	-	-
Total Net Budget			
Resource	110,567	-6,034	104,533
Capital	279	4,800	5,079
Non-Budget Expenditure	-	-	-
Net Cash Requirement	99,955	-1,834	98,121
Department for Transport			
Departmental Expenditure Limit			
Resource	4,879,019	50,643	4,929,662
Capital	8,664,016	-128,121	8,535,895
Annually Managed Expenditure			
Resource	1,554,445	-39,144	1,515,301
Capital	1	50,000	50,001
Total Net Budget			
Resource	6,433,464	11,499	6,444,963
Capital	8,664,017	-78,121	8,585,896
Non-Budget Expenditure	-	-	-
Net Cash Requirement	12,566,122	244,331	12,810,453

£'000

	Current Plans	Changes	Revised Plans
Office of Rail Regulation			
Departmental Expenditure Limit			
Resource	2	1	3
Capital	800	-	800
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	2	1	3
Capital	800	-	800
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-	2,000	2,000
Department for Communities and Local Government			
Departmental Expenditure Limit - Communities			
Resource	2,598,430	-527,338	2,071,092
Capital	4,165,342	-298,027	3,867,315
Departmental Expenditure Limit - Local Government			
Resource	16,242,863	397,564	16,640,427
Capital	-	1,000	1,000
Annually Managed Expenditure			
Resource	784,258	10,906,152	11,690,410
Capital	430,000	-400,000	30,000
Total Net Budget			
Resource	19,625,551	10,776,378	30,401,929
Capital	4,595,342	-697,027	3,898,315
Non-Budget Expenditure	-	-	-
Net Cash Requirement	25,494,966	-179,382	25,315,584
Department for Business Innovation and Skills			
Departmental Expenditure Limit			
Resource	17,726,530	5,817,091	23,543,621
Capital	2,793,500	-284,719	2,508,781
Annually Managed Expenditure			
Resource	-1,415,414	1,707,711	292,297
Capital	8,540,372	424,875	8,965,247
Total Net Budget			
Resource	16,311,116	7,524,802	23,835,918
Capital	11,333,872	140,156	11,474,028
Non-Budget Expenditure	-	-	-
Net Cash Requirement	26,335,529	-77,278	26,258,251
UK Trade & Investment			
Departmental Expenditure Limit			
Resource	149,646	8,736	158,382
Capital	2,998	-	2,998
Annually Managed Expenditure			
Resource	21	5,000	5,021
Capital	-	-	-
Total Net Budget			
Resource	149,667	13,736	163,403
Capital	2,998	-	2,998
Non-Budget Expenditure	-	-	-
Net Cash Requirement	151,154	8,736	159,890

£'000

	Current Plans	Changes	Revised Plans
Export Credits Guarantee Department			
Departmental Expenditure Limit			
Resource	22,065	-100	21,965
Capital	230	100	330
Annually Managed Expenditure			
Resource	49,337	-	49,337
Capital	294,508	-290,000	4,508
Total Net Budget			
Resource	71,402	-100	71,302
Capital	294,738	-289,900	4,838
Non-Budget Expenditure	-	-	-
Net Cash Requirement	100,231	-290,000	-189,769
Office of Fair Trading			
Departmental Expenditure Limit			
Resource	39,065	29,600	68,665
Capital	602	400	1,002
Annually Managed Expenditure			
Resource	-	1,500	1,500
Capital	-	-	-
Total Net Budget			
Resource	39,065	31,100	70,165
Capital	602	400	1,002
Non-Budget Expenditure	-	-	-
Net Cash Requirement	37,011	35,263	72,274
United Kingdom Atomic Energy Authority Pension Schemes			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	256,200	-11,550	244,650
Capital	-	-	-
Total Net Budget			
Resource	256,200	-11,550	244,650
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	195,950	15,420	211,370
Home Office			
Departmental Expenditure Limit			
Resource	11,210,828	-594,628	10,616,200
Capital	405,300	-27,230	378,070
Annually Managed Expenditure			
Resource	1,249,649	217,596	1,467,245
Capital	-	-	-
Total Net Budget			
Resource	12,460,477	-377,032	12,083,445
Capital	405,300	-27,230	378,070
Non-Budget Expenditure	-	-	-
Net Cash Requirement	12,555,040	-406,772	12,148,268

£'000

	Current Plans	Changes	Revised Plans
Charity Commission			
Departmental Expenditure Limit			
Resource	22,689	-400	22,289
Capital	325	400	725
Annually Managed Expenditure			
Resource	400	-	400
Capital	-	-	-
Total Net Budget			
Resource	23,089	-400	22,689
Capital	325	400	725
Non-Budget Expenditure	-	-	-
Net Cash Requirement	22,144	1,000	23,144
Ministry of Justice			
Departmental Expenditure Limit			
Resource	7,640,795	229,367	7,870,162
Capital	276,500	-100	276,400
Annually Managed Expenditure			
Resource	71,400	722,000	793,400
Capital	-	-	-
Total Net Budget			
Resource	7,712,195	951,367	8,663,562
Capital	276,500	-100	276,400
Non-Budget Expenditure	-	-	-
Net Cash Requirement	7,355,823	326,717	7,682,540
Ministry of Justice: Judicial Pensions Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	66,306	505,927	572,233
Capital	-	-	-
Total Net Budget			
Resource	66,306	505,927	572,233
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-45,033	86	-44,947
United Kingdom Supreme Court			
Departmental Expenditure Limit			
Resource	3,001	225	3,226
Capital	46	300	346
Annually Managed Expenditure			
Resource	1,000	-	1,000
Capital	-	-	-
Total Net Budget			
Resource	4,001	225	4,226
Capital	46	300	346
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,965	25	1,990

£'000

	Current Plans	Changes	Revised Plans
The National Archives			
Departmental Expenditure Limit			
Resource	36,463	-1,600	34,863
Capital	1,670	650	2,320
Annually Managed Expenditure			
Resource	-40	-	-40
Capital	-	-	-
Total Net Budget			
Resource	36,423	-1,600	34,823
Capital	1,670	650	2,320
Non-Budget Expenditure	-	-	-
Net Cash Requirement	32,273	-950	31,323
Crown Prosecution Service			
Departmental Expenditure Limit			
Resource	562,425	-8,136	554,289
Capital	2,260	-	2,260
Annually Managed Expenditure			
Resource	6,092	-	6,092
Capital	-	-	-
Total Net Budget			
Resource	568,517	-8,136	560,381
Capital	2,260	-	2,260
Non-Budget Expenditure	-	-	-
Net Cash Requirement	558,285	-8,136	550,149
Serious Fraud Office			
Departmental Expenditure Limit			
Resource	34,607	19,000	53,607
Capital	1,440	-	1,440
Annually Managed Expenditure			
Resource	2,000	-	2,000
Capital	-	-	-
Total Net Budget			
Resource	36,607	19,000	55,607
Capital	1,440	-	1,440
Non-Budget Expenditure	-	-	-
Net Cash Requirement	35,553	19,000	54,553
HM Procurator General and Treasury Solicitor			
Departmental Expenditure Limit			
Resource	10,488	-250	10,238
Capital	1,800	250	2,050
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	10,488	-250	10,238
Capital	1,800	250	2,050
Non-Budget Expenditure	-	-	-
Net Cash Requirement	10,662	-	10,662

£'000

	Current Plans	Changes	Revised Plans
Ministry of Defence			
Departmental Expenditure Limit			
Resource	36,075,531	1,722,884	37,798,415
Capital	9,753,970	-1,913,070	7,840,900
Annually Managed Expenditure			
Resource	2,650,621	-50,000	2,600,621
Capital	-	50,000	50,000
Total Net Budget			
Resource	38,726,152	1,672,884	40,399,036
Capital	9,753,970	-1,863,070	7,890,900
Non-Budget Expenditure	-	-	-
Net Cash Requirement	37,121,003	1,400,160	38,521,163
Armed Forces Retired Pay, Pensions etc			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	5,679,349	1	5,679,350
Capital	-	-	-
Total Net Budget			
Resource	5,679,349	1	5,679,350
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,372,162	50,000	2,422,162
Foreign and Commonwealth Office			
Departmental Expenditure Limit			
Resource	2,064,260	123,460	2,187,720
Capital	101,000	24,500	125,500
Annually Managed Expenditure			
Resource	80,000	59,500	139,500
Capital	-	-	-
Total Net Budget			
Resource	2,144,260	182,960	2,327,220
Capital	101,000	24,500	125,500
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,032,664	151,460	2,184,124
Department for International Development			
Departmental Expenditure Limit			
Resource	7,666,500	-106,612	7,559,888
Capital	1,925,000	44,442	1,969,442
Annually Managed Expenditure			
Resource	291,600	-100,076	191,524
Capital	-	-	-
Total Net Budget			
Resource	7,958,100	-206,688	7,751,412
Capital	1,925,000	44,442	1,969,442
Non-Budget Expenditure	-	-	-
Net Cash Requirement	9,472,044	35,526	9,507,570

£'000

	Current Plans	Changes	Revised Plans
Department for International Development: Overseas Superannuation			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	45,795	2,680	48,475
Capital	-	-	-
Total Net Budget			
Resource	45,795	2,680	48,475
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	84,000	6,000	90,000
Department of Energy and Climate Change			
Departmental Expenditure Limit			
Resource	2,117,975	13,379	2,131,354
Capital	2,239,965	34,545	2,274,510
Annually Managed Expenditure			
Resource	496,742	5,027,104	5,523,846
Capital	-45,000	-413,915	-458,915
Total Net Budget			
Resource	2,614,717	5,040,483	7,655,200
Capital	2,194,965	-379,370	1,815,595
Non-Budget Expenditure	-	-	-
Net Cash Requirement	4,472,452	-205,309	4,267,143
Office of Gas and Electricity Markets			
Departmental Expenditure Limit			
Resource	700	6,362	7,062
Capital	1,500	-	1,500
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	700	6,362	7,062
Capital	1,500	-	1,500
Non-Budget Expenditure	-	-	-
Net Cash Requirement	10,790	6,362	17,152
Department for Environment, Food and Rural Affairs			
Departmental Expenditure Limit			
Resource	2,121,630	-120,714	2,000,916
Capital	416,000	77,312	493,312
Annually Managed Expenditure			
Resource	-56,508	168,908	112,400
Capital	1,000	-	1,000
Total Net Budget			
Resource	2,065,122	48,194	2,113,316
Capital	417,000	77,312	494,312
Non-Budget Expenditure	10,000	265,000	275,000
Net Cash Requirement	2,355,250	145,464	2,500,714

£'000

	Current Plans	Changes	Revised Plans
Water Services Regulation Authority			
Departmental Expenditure Limit			
Resource	125	3,850	3,975
Capital	500	350	850
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	125	3,850	3,975
Capital	500	350	850
Non-Budget Expenditure	-	-	-
Net Cash Requirement	620	4,110	4,730
Department for Culture, Media and Sport			
Departmental Expenditure Limit			
Resource	1,596,974	-125,500	1,471,474
Capital	154,118	-5,615	148,503
Annually Managed Expenditure			
Resource	3,213,438	367,214	3,580,652
Capital	138,138	568	138,706
Total Net Budget			
Resource	4,810,412	241,714	5,052,126
Capital	292,256	-5,047	287,209
Non-Budget Expenditure	-	51,721	51,721
Net Cash Requirement	4,877,691	262,546	5,140,237
Department for Work and Pensions			
Departmental Expenditure Limit			
Resource	7,145,335	-355,669	6,789,666
Capital	371,730	-172,792	198,938
Annually Managed Expenditure			
Resource	72,320,090	238,371	72,558,461
Capital	-	2,360	2,360
Total Net Budget			
Resource	79,465,425	-117,298	79,348,127
Capital	371,730	-170,432	201,298
Non-Budget Expenditure	2,403,374	86,839	2,490,213
Net Cash Requirement	80,852,294	1,038,022	81,890,316
Scotland Office and Office of the Advocate General			
Departmental Expenditure Limit			
Resource	7,465	125	7,590
Capital	66	-50	16
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	7,465	125	7,590
Capital	66	-50	16
Non-Budget Expenditure	27,888,306	122,525	28,010,831
Net Cash Requirement	27,895,781	122,595	28,018,376

£'000

	Current Plans	Changes	Revised Plans
Wales Office			
Departmental Expenditure Limit			
Resource	5,981	-761	5,220
Capital	724	-	724
Annually Managed Expenditure			
Resource	-20	-2	-22
Capital	-	-	-
Total Net Budget			
Resource	5,961	-763	5,198
Capital	724	-	724
Non-Budget Expenditure	13,189,448	293,207	13,482,655
Net Cash Requirement	13,195,933	292,446	13,488,379
Northern Ireland Office			
Departmental Expenditure Limit			
Resource	27,972	-48	27,924
Capital	291	105	396
Annually Managed Expenditure			
Resource	-	1,115	1,115
Capital	-	-	-
Total Net Budget			
Resource	27,972	1,067	29,039
Capital	291	105	396
Non-Budget Expenditure	14,471,000	404,937	14,875,937
Net Cash Requirement	14,500,764	408,194	14,908,958
HM Treasury			
Departmental Expenditure Limit			
Resource	157,969	-339,496	-181,527
Capital	14,140	-18,930	-4,790
Annually Managed Expenditure			
Resource	-1,662,098	12,264,123	10,602,025
Capital	-1,488,225	-4,234,922	-5,723,147
Total Net Budget			
Resource	-1,504,129	11,924,627	10,420,498
Capital	-1,474,085	-4,253,852	-5,727,937
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-2,669,962	-5,895,725	-8,565,687
HM Revenue and Customs			
Departmental Expenditure Limit			
Resource	3,396,571	-55,459	3,341,112
Capital	185,570	45,159	230,729
Annually Managed Expenditure			
Resource	11,966,224	8,000	11,974,224
Capital	2,000	-	2,000
Total Net Budget			
Resource	15,362,795	-47,459	15,315,336
Capital	187,570	45,159	232,729
Non-Budget Expenditure	-	-	-
Net Cash Requirement	15,287,812	29,409	15,317,221

£'000

	Current Plans	Changes	Revised Plans
National Savings and Investments			
Departmental Expenditure Limit			
Resource	151,615	-1,500	150,115
Capital	215	1,500	1,715
Annually Managed Expenditure			
Resource	5,300	-	5,300
Capital	-	-	-
Total Net Budget			
Resource	156,915	-1,500	155,415
Capital	215	1,500	1,715
Non-Budget Expenditure	-	-	-
Net Cash Requirement	149,610	4,100	153,710
The Statistics Board			
Departmental Expenditure Limit			
Resource	170,138	7,700	177,838
Capital	8,600	7,300	15,900
Annually Managed Expenditure			
Resource	-5,424	4,283	-1,141
Capital	-	-	-
Total Net Budget			
Resource	164,714	11,983	176,697
Capital	8,600	7,300	15,900
Non-Budget Expenditure	-	-	-
Net Cash Requirement	170,973	15,000	185,973
Government Actuary's Department			
Departmental Expenditure Limit			
Resource	-640	-400	-1,040
Capital	126	400	526
Annually Managed Expenditure			
Resource	-114	144	30
Capital	-	-	-
Total Net Budget			
Resource	-754	-256	-1,010
Capital	126	400	526
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-721	200	-521
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

£'000

	Current Plans	Changes	Revised Plans
Cabinet Office			
Departmental Expenditure Limit			
Resource	436,761	14,928	451,689
Capital	34,500	13,203	47,703
Annually Managed Expenditure			
Resource	4,866	234	5,100
Capital	-	-	-
Total Net Budget			
Resource	441,627	15,162	456,789
Capital	34,500	13,203	47,703
Non-Budget Expenditure	-	-	-
Net Cash Requirement	453,836	63,709	517,545
Security and Intelligence Agencies			
Departmental Expenditure Limit			
Resource	2,159,150	-28,509	2,130,641
Capital	365,592	-6,342	359,250
Annually Managed Expenditure			
Resource	26,150	3,100	29,250
Capital	-	-	-
Total Net Budget			
Resource	2,185,300	-25,409	2,159,891
Capital	365,592	-6,342	359,250
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,079,238	85,995	2,165,233
Cabinet Office: Civil Superannuation			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	8,073,000	-	8,073,000
Capital	-	-	-
Total Net Budget			
Resource	8,073,000	-	8,073,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,167,000	100,000	2,267,000
Royal Mail Statutory Pension Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	1,354,920	-	1,354,920
Capital	-	-	-
Total Net Budget			
Resource	1,354,920	-	1,354,920
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,254,040	191,960	1,446,000

£'000

	Current Plans	Changes	Revised Plans
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Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England

Departmental Expenditure Limit			
Resource	33,663	-120	33,543
Capital	700	-28	672
Annually Managed Expenditure			
Resource	-400	2,100	1,700
Capital	-	-	-
Total Net Budget			
Resource	33,263	1,980	35,243
Capital	700	-28	672
Non-Budget Expenditure	-	-	-
Net Cash Requirement	32,763	-148	32,615

House of Lords

Departmental Expenditure Limit			
Resource	92,992	-1,433	91,559
Capital	16,779	-1,200	15,579
Annually Managed Expenditure			
Resource	5,380	2,445	7,825
Capital	-	-	-
Total Net Budget			
Resource	98,372	1,012	99,384
Capital	16,779	-1,200	15,579
Non-Budget Expenditure	-	-	-
Net Cash Requirement	102,956	-3,304	99,652

House of Commons: Members

Departmental Expenditure Limit			
Resource	25,277	500	25,777
Capital	100	-	100
Annually Managed Expenditure			
Resource	8,223	5,000	13,223
Capital	-	-	-
Total Net Budget			
Resource	33,500	5,500	39,000
Capital	100	-	100
Non-Budget Expenditure	-	-	-
Net Cash Requirement	24,417	500	24,917

Total (Supply Estimates Presented by HM Treasury)

Departmental Expenditure Limit			
Resource	269,041,381	6,238,675	275,280,056
Capital	40,327,994	-2,587,530	37,740,464
Annually Managed Expenditure			
Resource	134,841,038	34,328,764	169,169,802
Capital	7,872,794	-4,691,034	3,181,760
Total Net Budget			
Resource	403,882,419	40,567,439	444,449,858
Capital	48,200,788	-7,278,564	40,922,224
Non-Budget Expenditure	57,962,128	1,224,229	59,186,357
Net Cash Requirement	453,794,759	-1,316,911	452,477,848

£'000

	Current Plans	Changes	Revised Plans
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Supply Estimates presented elsewhere

Electoral Commission

Departmental Expenditure Limit

Resource	16,754	-	16,754
Capital	300	-	300

Annually Managed Expenditure

Resource	114	-	114
Capital	-	-	-

Total Net Budget

Resource	16,868	-	16,868
Capital	300	-	300

Non-Budget Expenditure	-	-	-
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Net Cash Requirement	16,145	-	16,145
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Independent Parliamentary Standards Authority

Departmental Expenditure Limit

Resource	165,332	-	165,332
Capital	1,673	-	1,673

Annually Managed Expenditure

Resource	1,000	1,300	2,300
Capital	-	-	-

Total Net Budget

Resource	166,332	1,300	167,632
Capital	1,673	-	1,673

Non-Budget Expenditure	-	-	-
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Net Cash Requirement	166,913	-	166,913
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Local Government Boundary Commission for England

Departmental Expenditure Limit

Resource	2,483	-45	2,438
Capital	50	45	95

Annually Managed Expenditure

Resource	-	-	-
Capital	-	-	-

Total Net Budget

Resource	2,483	-45	2,438
Capital	50	45	95

Non-Budget Expenditure	-	-	-
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Net Cash Requirement	2,479	-15	2,464
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House of Commons: Administration

Departmental Expenditure Limit

Resource	218,000	-	218,000
Capital	32,800	-	32,800

Annually Managed Expenditure

Resource	-	-	-
Capital	-	-	-

Total Net Budget

Resource	218,000	-	218,000
Capital	32,800	-	32,800

Non-Budget Expenditure	-	-	-
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Net Cash Requirement	203,800	-	203,800
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£'000

	Current Plans	Changes	Revised Plans
National Audit Office			
Departmental Expenditure Limit			
Resource	70,470	-	70,470
Capital	1,500	-	1,500
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	70,470	-	70,470
Capital	1,500	-	1,500
Non-Budget Expenditure	-	-	-
Net Cash Requirement	69,169	-	69,169

Total (Supply Estimates Presented elsewhere)

Departmental Expenditure Limit			
Resource	473,039	-45	472,994
Capital	36,323	45	36,368
Annually Managed Expenditure			
Resource	1,114	1,300	2,414
Capital	-	-	-
Total Net Budget			
Resource	474,153	1,255	475,408
Capital	36,323	45	36,368
Non-Budget Expenditure	-	-	-
Net Cash Requirement	458,506	-15	458,491

Grand Total

Departmental Expenditure Limit			
Resource	269,514,420	6,238,630	275,753,050
Capital	40,364,317	-2,587,485	37,776,832
Annually Managed Expenditure			
Resource	134,842,152	34,330,064	169,172,216
Capital	7,872,794	-4,691,034	3,181,760
Total Net Budget			
Resource	404,356,572	40,568,694	444,925,266
Capital	48,237,111	-7,278,519	40,958,592
Non-Budget Expenditure	57,962,128	1,224,229	59,186,357
Net Cash Requirement	454,253,265	-1,316,926	452,936,339

£'000

	Current Plans	Changes	Revised Plans
New Estimates			
Competition and Markets Authority			
Departmental Expenditure Limit			
Resource	-	1,600	1,600
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	-	1,600	1,600
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-	1,600	1,600
National Crime Agency			
Departmental Expenditure Limit			
Resource	-	442,117	442,117
Capital	-	36,600	36,600
Annually Managed Expenditure			
Resource	-	191,404	191,404
Capital	-	-	-
Total Net Budget			
Resource	-	633,521	633,521
Capital	-	36,600	36,600
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-	495,930	495,930
Total New Estimates			
Departmental Expenditure Limit			
Resource	-	443,717	443,717
Capital	-	36,600	36,600
Annually Managed Expenditure			
Resource	-	191,404	191,404
Capital	-	-	-
Total Net Budget			
Resource	-	635,121	635,121
Capital	-	36,600	36,600
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-	497,530	497,530
Grand Total Estimates in 2013-14			
Departmental Expenditure Limit			
Resource	269,514,420	6,682,347	276,196,767
Capital	40,364,317	-2,550,885	37,813,432
Annually Managed Expenditure			
Resource	134,842,152	34,521,468	169,363,620
Capital	7,872,794	-4,691,034	3,181,760
Total Net Budget			
Resource	404,356,572	41,203,815	445,560,387
Capital	48,237,111	-7,241,919	40,995,192
Non-Budget Expenditure	57,962,128	1,224,229	59,186,357
Net Cash Requirement	454,253,265	-819,396	453,433,869

Table 3 Resource Departmental Expenditure Limits 2013-14

			Revised		
	Present Total	Changes	of which Voted	of which Non-Voted	Revised Total
£'000					
Department†					
Department for Education	53,266,962	-397,349	52,869,613	-	52,869,613
Office for Standards in Education, Children's Services and Skills	173,782	-5,600	168,182	-	168,182
Office of Qualifications and Examinations Regulation	17,304	1,250	18,554	-	18,554
Department of Health	106,742,753	57,994	89,319,525	17,481,222	106,800,747
Food Standards Agency	100,614	-6,034	94,580	-	94,580
Department for Transport	4,972,008	-24,750	4,929,662	17,596	4,947,258
Office of Rail Regulation	2	1	3	-	3
DCLG - Communities	2,598,430	-527,338	2,071,092	-	2,071,092
DCLG - Local Government	16,242,863	397,564	16,640,427	-	16,640,427
Department for Business, Innovation and Skills	17,726,280	5,817,091	23,543,621	-250	23,543,371
UK Trade & Investment	149,646	8,736	158,382	-	158,382
Export Credits Guarantee Department	22,065	-100	21,965	-	21,965
Office of Fair Trading	39,065	29,600	68,665	-	68,665
Competition and Markets Authority	-	1,600	1,600	-	1,600
Home Office	11,210,828	-594,628	10,616,200	-	10,616,200
National Crime Agency	-	442,117	442,117	-	442,117
Charity Commission	22,689	-400	22,289	-	22,289
Ministry of Justice	7,778,995	232,167	7,870,162	141,000	8,011,162
United Kingdom Supreme Court	5,751	300	3,226	2,825	6,051
The National Archives	36,463	-1,600	34,863	-	34,863
Crown Prosecution Service	562,425	-8,136	554,289	-	554,289
Serious Fraud Office	34,607	19,000	53,607	-	53,607
HM Procurator General and Treasury Solicitor	10,488	-250	10,238	-	10,238
Ministry of Defence	36,075,531	1,722,884	37,798,415	-	37,798,415
Foreign and Commonwealth Office	2,064,260	123,460	2,187,720	-	2,187,720
Department for International Development	8,576,500	-106,612	7,559,888	910,000	8,469,888
Department of Energy and Climate Change	1,384,124	-200,621	2,131,354	-947,851	1,183,503
Office of Gas and Electricity Markets	700	6,362	7,062	-	7,062
Department for Environment, Food and Rural Affairs	2,121,630	-120,714	2,000,916	-	2,000,916
Water Services Regulation Authority	125	3,850	3,975	-	3,975
Department for Culture, Media and Sport	1,534,674	-125,500	1,471,474	-62,300	1,409,174
Department for Work and Pensions	7,756,714	-355,693	6,789,666	611,355	7,401,021
Scottish Government	26,443,204	-9,532	-	26,433,672	26,433,672
Scotland Office and Office of the Advocate General	7,465	125	7,590	-	7,590
Welsh Government	14,187,694	411,673	-	14,599,367	14,599,367
Wales Office	5,981	-761	5,220	-	5,220
Northern Ireland Executive	10,073,030	150,321	-	10,223,351	10,223,351
Northern Ireland Office	27,972	27	27,924	75	27,999
HM Treasury	169,969	-339,996	-181,527	11,500	-170,027
HM Revenue and Customs	3,710,184	-55,459	3,341,112	313,613	3,654,725
National Savings and Investments	151,615	-1,500	150,115	-	150,115
The Statistics Board	170,138	7,700	177,838	-	177,838
Government Actuary's Department	-640	-400	-1,040	-	-1,040
Cabinet Office	438,761	14,928	451,689	2,000	453,689
Security and Intelligence Agencies	2,159,150	-28,509	2,130,641	-	2,130,641
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	33,850	-120	33,543	187	33,730
House of Lords	92,992	-1,433	91,559	-	91,559
House of Commons: Members	25,277	500	25,777	-	25,777

Table 3 Resource Departmental Expenditure Limits 2013-14

			Revised		£'000
	Present Total	Changes	<i>of which</i> Voted	<i>of which</i> Non-Voted	Revised Total
House of Commons: Administration	218,000	-	218,000	-	218,000
National Audit Office	70,770	-	70,470	300	70,770
Electoral Commission	17,019	-	16,754	265	17,019
Independent Parliamentary Standards Authority	165,332	-	165,332	-	165,332
Local Government Boundary Commission for England	2,483	-45	2,438	-	2,438
Total	339,398,524	6,536,170	276,196,767	69,737,927	345,934,694

† The DELs above relate to individual departmental Supply Estimates: for DEL control purposes the Treasury may combine departments into groups to evaluate DEL breaches. Any such groupings can be found in the introduction to this booklet.

Table 4 Administration Budgets 2013-14

				£'000	
	Present Total	Changes	<i>of which</i> Voted	<i>of which</i> Non-Voted	Revised Total
Department					
Department for Education	379,956	-1,254	378,702	-	378,702
Office for Standards in Education, Children's Services and Skills	20,237	-	20,237	-	20,237
Office of Qualifications and Examinations Regulation	14,234	900	15,134	-	15,134
Department of Health	4,114,103	-	4,114,103	-	4,114,103
Food Standards Agency	38,916	-	38,916	-	38,916
Department for Transport	254,691	5,900	248,992	11,599	260,591
Office of Rail Regulation	2	1	3	-	3
DCLG - Communities	402,278	12,524	414,802	-	414,802
Department for Business, Innovation and Skills	714,890	-1,566	713,574	-250	713,324
UK Trade & Investment	2,000	-	2,000	-	2,000
Export Credits Guarantee Department	22,065	-100	21,965	-	21,965
Office of Fair Trading	14,332	-	14,332	-	14,332
Competition and Markets Authority	-	1,600	1,600	-	1,600
Home Office	542,899	-30,396	512,503	-	512,503
National Crime Agency	-	30,396	30,396	-	30,396
Charity Commission	22,689	-400	22,289	-	22,289
Ministry of Justice	607,459	-527	606,932	-	606,932
United Kingdom Supreme Court	1,159	-	1,159	-	1,159
The National Archives	9,619	-800	8,819	-	8,819
Crown Prosecution Service	37,470	-	37,470	-	37,470
Serious Fraud Office	7,900	-	7,900	-	7,900
HM Procurator General and Treasury Solicitor	10,488	-250	10,238	-	10,238
Ministry of Defence	2,095,592	60,000	2,155,592	-	2,155,592
Foreign and Commonwealth Office	212,998	18,900	231,898	-	231,898
Department for International Development	124,000	-400	123,600	-	123,600
Department of Energy and Climate Change	189,560	-5,200	186,560	-2,200	184,360
Office of Gas and Electricity Markets	700	6,362	7,062	-	7,062
Department for Environment, Food and Rural Affairs	622,856	-	622,856	-	622,856
Water Services Regulation Authority	125	3,850	3,975	-	3,975
Department for Culture, Media and Sport	175,350	21,833	259,483	-62,300	197,183
Department for Work and Pensions	1,276,806	-867	1,275,939	-	1,275,939
Scotland Office and Office of the Advocate General	7,110	269	7,379	-	7,379
Wales Office	5,921	-761	5,160	-	5,160
Northern Ireland Office	15,314	237	15,551	-	15,551
HM Treasury	140,938	-3,224	137,714	-	137,714
HM Revenue and Customs	879,971	300	809,784	70,487	880,271
National Savings and Investments	151,615	-1,500	150,115	-	150,115
Government Actuary's Department	-640	-400	-1,040	-	-1,040
Cabinet Office	195,365	-10,556	184,809	-	184,809
Security and Intelligence Agencies	61,600	500	62,100	-	62,100
Total	13,372,568	105,371	13,460,603	17,336	13,477,939

Table 5 Capital Departmental Expenditure Limits 2013-14

	£'000				
	Present Total	Changes	of which Voted	Revised of which Non-Voted	Revised Total
Department†					
Department for Education	3,982,600	-1	3,982,599	-	3,982,599
Office for Standards in Education, Children's Services and Skills	-	4,600	4,600	-	4,600
Office of Qualifications and Examinations Regulation	100	-	100	-	100
Department of Health	4,437,000	7,379	4,444,379	-	4,444,379
Food Standards Agency	279	4,800	5,079	-	5,079
Department for Transport	8,673,000	-128,031	8,535,895	9,074	8,544,969
Office of Rail Regulation	800	-	800	-	800
DCLG - Communities	4,165,342	-298,027	3,867,315	-	3,867,315
DCLG - Local Government	-	1,000	1,000	-	1,000
Department for Business, Innovation and Skills	2,793,500	-284,719	2,508,781	-	2,508,781
UK Trade & Investment	2,998	-	2,998	-	2,998
Export Credits Guarantee Department	230	100	330	-	330
Office of Fair Trading	602	400	1,002	-	1,002
Home Office	405,300	-27,230	378,070	-	378,070
National Crime Agency	-	36,600	36,600	-	36,600
Charity Commission	325	400	725	-	725
Ministry of Justice	276,500	-100	276,400	-	276,400
United Kingdom Supreme Court	46	300	346	-	346
The National Archives	1,670	650	2,320	-	2,320
Crown Prosecution Service	2,260	-	2,260	-	2,260
Serious Fraud Office	1,440	-	1,440	-	1,440
HM Procurator General and Treasury Solicitor	1,800	250	2,050	-	2,050
Ministry of Defence	9,753,970	-1,913,070	7,840,900	-	7,840,900
Foreign and Commonwealth Office	101,000	24,500	125,500	-	125,500
Department for International Development	1,925,000	44,442	1,969,442	-	1,969,442
Department of Energy and Climate Change	2,184,965	87,545	2,274,510	-2,000	2,272,510
Office of Gas and Electricity Markets	1,500	-	1,500	-	1,500
Department for Environment, Food and Rural Affairs	416,000	77,312	493,312	-	493,312
Water Services Regulation Authority	500	350	850	-	850
Department for Culture, Media and Sport	154,118	-5,615	148,503	-	148,503
Department for Work and Pensions	371,730	-172,792	198,938	-	198,938
Scottish Government	2,632,178	282,002	-	2,914,180	2,914,180
Scotland Office and Office of the Advocate General	66	-50	16	-	16
Welsh Government	1,304,104	30,947	-	1,335,051	1,335,051
Wales Office	724	-	724	-	724
Northern Ireland Executive	931,429	36,217	-	967,646	967,646
Northern Ireland Office	291	105	396	-	396
HM Treasury	14,140	-18,930	-4,790	-	-4,790
HM Revenue and Customs	185,570	45,159	230,729	-	230,729
National Savings and Investments	215	1,500	1,715	-	1,715
The Statistics Board	8,600	7,300	15,900	-	15,900
Government Actuary's Department	126	400	526	-	526
Cabinet Office	34,500	13,203	47,703	-	47,703
Security and Intelligence Agencies	365,592	-6,342	359,250	-	359,250
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	700	-28	672	-	672
House of Lords	16,779	-1,200	15,579	-	15,579
House of Commons: Members	100	-	100	-	100
House of Commons: Administration	32,800	-	32,800	-	32,800

Table 5 Capital Departmental Expenditure Limits 2013-14

	£'000				
	Present Total	Changes	of which Voted	Revised of which Non-Voted	Revised Total
National Audit Office	1,500	-	1,500	-	1,500
Electoral Commission	300	-	300	-	300
Independent Parliamentary Standards Authority	1,673	-	1,673	-	1,673
Local Government Boundary Commission for England	50	45	95	-	95
Total	45,186,012	-2,148,629	37,813,432	5,223,951	43,037,383

† The DELs above relate to individual departmental Supply Estimates: for DEL control purposes the Treasury may combine departments into groups to evaluate DEL breaches. Any such groupings can be found in the introduction to this booklet.

Table 6 Six months' forecast outturn by department 2013-14 (voted)

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Supply Estimates presented by HM Treasury			
Department for Education			
Department Expenditure Limit			
Resource	53,266,962	27,412,893	51.46%
Capital	3,982,600	2,059,551	51.71%
Annually Managed Expenditure			
Resource	-16,385	-14,369	87.70%
Capital	-	-	-
Total Net Budget			
Resource	53,250,577	27,398,524	51.45%
Capital	3,982,600	2,059,551	51.71%
Non-Budget Expenditure			
	-	-	-
Net Cash Requirement	56,406,886	29,263,173	51.88%
Teachers' Pension Scheme (England and Wales)			
Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	10,227,675	5,094,418	49.81%
Capital	-	-	-
Total Net Budget			
Resource	10,227,675	5,094,418	49.81%
Capital	-	-	-
Non-Budget Expenditure			
	-	-	-
Net Cash Requirement	3,651,494	1,969,946	53.95%
Office for Standards In Education, Children's Services and Skills			
Department Expenditure Limit			
Resource	173,782	76,401	43.96%
Capital	-	-	-
Annually Managed Expenditure			
Resource	-3,000	-1,968	65.60%
Capital	-	-	-
Total Net Budget			
Resource	170,782	74,433	43.58%
Capital	-	-	-
Non-Budget Expenditure			
	-	-	-
Net Cash Requirement	169,442	76,115	44.92%

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Office of Qualifications and Examinations Regulation			
Department Expenditure Limit			
Resource	17,304	7,898	45.64%
Capital	100	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	17,304	7,898	45.64%
Capital	100	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	17,007	7,469	43.92%

Department of Health

Department Expenditure Limit			
Resource	88,849,859	44,527,107	50.12%
Capital	4,437,000	1,723,753	38.85%
Annually Managed Expenditure			
Resource	3,033,420	2,186,445	72.08%
Capital	-	-88,577	-
Total Net Budget			
Resource	91,883,279	46,713,552	50.84%
Capital	4,437,000	1,635,176	36.85%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	90,789,387	42,710,000	47.04%

National Health Service Pension Scheme

Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	14,464,222	7,025,472	48.57%
Capital	-	-	-
Total Net Budget			
Resource	14,464,222	7,025,472	48.57%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-1,044,854	-472,335	45.21%

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Food Standards Agency			
Department Expenditure Limit			
Resource	100,614	41,391	41.14%
Capital	279	849	304.30%
Annually Managed Expenditure			
Resource	9,953	1,100	11.05%
Capital	-	-	-
Total Net Budget			
Resource	110,567	42,491	38.43%
Capital	279	849	304.30%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	99,955	41,846	41.86%
Department for Transport			
Department Expenditure Limit			
Resource	4,879,019	2,297,401	47.09%
Capital	8,664,016	4,100,743	47.33%
Annually Managed Expenditure			
Resource	1,554,445	331,320	21.31%
Capital	1	9,018	901,800.00%
Total Net Budget			
Resource	6,433,464	2,628,721	40.86%
Capital	8,664,017	4,109,761	47.43%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	12,566,122	6,092,356	48.48%
Office of Rail Regulation			
Department Expenditure Limit			
Resource	2	-7,919	-395,950.00%
Capital	800	322	40.25%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	2	-7,919	-395,950.00%
Capital	800	322	40.25%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-	-	-

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Department for Communities and Local Government			
Department Expenditure Limit - Communities			
Resource	2,598,430	1,065,434	41.00%
Capital	4,165,342	1,918,334	46.05%
Department Expenditure Limit- Local Government			
Resource	16,242,863	9,812,029	60.41%
Capital	-	22	-
Annually Managed Expenditure			
Resource	784,258	568,744	72.52%
Capital	430,000	-	-
Total Net Budget			
Resource	19,625,551	11,446,207	58.32%
Capital	4,595,342	1,918,356	41.75%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	25,494,966	13,546,946	53.14%

Department for Business Innovation and Skills

Department Expenditure Limit			
Resource	17,726,530	10,442,913	58.91%
Capital	2,793,500	640,430	22.93%
Annually Managed Expenditure			
Resource	-1,415,414	-765,811	54.11%
Capital	8,540,372	3,302,738	38.67%
Total Net Budget			
Resource	16,311,116	9,677,102	59.33%
Capital	11,333,872	3,943,168	34.79%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	26,335,529	14,444,567	54.85%

UK Trade & Investment

Department Expenditure Limit			
Resource	149,646	54,388	36.34%
Capital	2,998	345	11.51%
Annually Managed Expenditure			
Resource	21	-	-
Capital	-	-	-
Total Net Budget			
Resource	149,667	54,388	36.34%
Capital	2,998	345	11.51%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	151,154	53,713	35.54%

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Export Credits Guarantee Department			
Department Expenditure Limit			
Resource	22,065	14,123	64.01%
Capital	230	110	47.83%
Annually Managed Expenditure			
Resource	49,337	-19,610	-39.75%
Capital	294,508	-17,813	-6.05%
Total Net Budget			
Resource	71,402	-5,487	-7.68%
Capital	294,738	-17,703	-6.01%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	100,231	-74,915	-74.74%

Office of Fair Trading

Department Expenditure Limit			
Resource	39,065	16,451	42.11%
Capital	602	356	59.14%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	39,065	16,451	42.11%
Capital	602	356	59.14%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	37,011	16,114	43.54%

United Kingdom Atomic Energy Authority Pension Schemes

Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	256,200	127,256	49.67%
Capital	-	-	-
Total Net Budget			
Resource	256,200	127,256	49.67%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	195,950	101,149	51.62%

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Home Office			
Department Expenditure Limit			
Resource	11,210,828	5,201,423	46.40%
Capital	405,300	138,272	34.12%
Annually Managed Expenditure			
Resource	1,249,649	1,308,060	104.67%
Capital	-	-	-
Total Net Budget			
Resource	12,460,477	6,509,483	52.24%
Capital	405,300	138,272	34.12%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	12,555,040	6,427,946	51.20%
Charity Commission			
Department Expenditure Limit			
Resource	22,689	9,446	41.63%
Capital	325	98	30.15%
Annually Managed Expenditure			
Resource	400	-19	-4.75%
Capital	-	-	-
Total Net Budget			
Resource	23,089	9,427	40.83%
Capital	325	98	30.15%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	22,144	9,276	41.89%
Ministry of Justice			
Department Expenditure Limit			
Resource	7,640,795	3,906,711	51.13%
Capital	276,500	72,667	26.28%
Annually Managed Expenditure			
Resource	71,400	-30,877	-43.25%
Capital	-	-	-
Total Net Budget			
Resource	7,712,195	3,875,834	50.26%
Capital	276,500	72,667	26.28%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	7,355,823	3,679,192	50.02%

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Ministry of Justice: Judicial Pensions Scheme			
Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	66,306	40,867	61.63%
Capital	-	-	-
Total Net Budget			
Resource	66,306	40,867	61.63%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-45,033	-28,709	63.75%

United Kingdom Supreme Court

Department Expenditure Limit			
Resource	3,001	838	27.92%
Capital	46	-	-
Annually Managed Expenditure			
Resource	1,000	-	-
Capital	-	-	-
Total Net Budget			
Resource	4,001	838	20.94%
Capital	46	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,965	332	16.90%

The National Archives

Department Expenditure Limit			
Resource	36,463	16,597	45.52%
Capital	1,670	242	14.49%
Annually Managed Expenditure			
Resource	-40	-36	90.00%
Capital	-	-	-
Total Net Budget			
Resource	36,423	16,561	45.47%
Capital	1,670	242	14.49%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	32,273	14,581	45.18%

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Crown Prosecution Service			
Department Expenditure Limit			
Resource	562,425	231,218	41.11%
Capital	2,260	15	0.66%
Annually Managed Expenditure			
Resource	6,092	1,272	20.88%
Capital	-	-	-
Total Net Budget			
Resource	568,517	232,490	40.89%
Capital	2,260	15	0.66%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	558,285	229,726	41.15%
Serious Fraud Office			
Department Expenditure Limit			
Resource	34,607	20,981	60.63%
Capital	1,440	242	16.81%
Annually Managed Expenditure			
Resource	2,000	-177	-8.85%
Capital	-	-	-
Total Net Budget			
Resource	36,607	20,804	56.83%
Capital	1,440	242	16.81%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	35,553	20,407	57.40%
HM Procurator General and Treasury Solicitor			
Department Expenditure Limit			
Resource	10,488	-212	-2.02%
Capital	1,800	47	2.61%
Annually Managed Expenditure			
Resource	-	-316	-
Capital	-	-	-
Total Net Budget			
Resource	10,488	-528	-5.03%
Capital	1,800	47	2.61%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	10,662	-1,254	-11.76%

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Ministry of Defence			
Department Expenditure Limit			
Resource	36,075,531	17,711,606	49.10%
Capital	9,753,970	3,321,507	34.05%
Annually Managed Expenditure			
Resource	2,650,621	987,576	37.26%
Capital	-	11,000	-
Total Net Budget			
Resource	38,726,152	18,699,182	48.29%
Capital	9,753,970	3,332,507	34.17%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	37,121,003	16,504,367	44.46%
Armed Forces Pension and Compensation Schemes			
Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	5,679,349	2,677,276	47.14%
Capital	-	-	-
Total Net Budget			
Resource	5,679,349	2,677,276	47.14%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,372,162	1,141,716	48.13%
Foreign and Commonwealth Office			
Department Expenditure Limit			
Resource	2,064,260	1,196,308	57.95%
Capital	101,000	36,876	36.51%
Annually Managed Expenditure			
Resource	80,000	37,500	46.88%
Capital	-	-	-
Total Net Budget			
Resource	2,144,260	1,233,808	57.54%
Capital	101,000	36,876	36.51%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,032,664	1,143,346	56.25%

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Department for International Development			
Department Expenditure Limit			
Resource	7,666,500	2,776,864	36.22%
Capital	1,925,000	712,611	37.02%
Annually Managed Expenditure			
Resource	291,600	-78,756	-27.01%
Capital	-	-	-
Total Net Budget			
Resource	7,958,100	2,698,108	33.90%
Capital	1,925,000	712,611	37.02%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	9,472,044	3,495,391	36.90%

Department for International Development: Overseas Superannuation

Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	45,795	2,291	5.00%
Capital	-	-	-
Total Net Budget			
Resource	45,795	2,291	5.00%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	84,000	43,793	52.13%

Department of Energy and Climate Change

Department Expenditure Limit			
Resource	2,117,975	965,996	45.61%
Capital	2,239,965	884,242	39.48%
Annually Managed Expenditure			
Resource	496,742	-111,575	-22.46%
Capital	-45,000	3,211	-7.14%
Total Net Budget			
Resource	2,614,717	854,421	32.68%
Capital	2,194,965	887,453	40.43%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	4,472,452	2,125,256	47.52%

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Office of Gas and Electricity Markets			
Department Expenditure Limit			
Resource	700	-17,053	-2,436.14%
Capital	1,500	38	2.53%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	700	-17,053	-2,436.14%
Capital	1,500	38	2.53%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	10,790	-17,548	-162.63%

Department for Environment, Food and Rural Affairs

Department Expenditure Limit			
Resource	2,121,630	857,447	40.41%
Capital	416,000	186,965	44.94%
Annually Managed Expenditure			
Resource	-56,508	-77,330	136.85%
Capital	1,000	-	-
Total Net Budget			
Resource	2,065,122	780,117	37.78%
Capital	417,000	186,965	44.84%
Non-Budget Expenditure	10,000	-337	-3.37%
Net Cash Requirement	2,355,250	892,039	37.87%

Water Services Regulation Authority

Department Expenditure Limit			
Resource	125	-208	-166.40%
Capital	500	104	20.80%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	125	-208	-166.40%
Capital	500	104	20.80%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	620	-504	-81.29%

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Department for Culture, Media and Sport			
Department Expenditure Limit			
Resource	1,596,974	660,600	41.37%
Capital	154,118	156,770	101.72%
Annually Managed Expenditure			
Resource	3,213,438	1,863,828	58.00%
Capital	138,138	66,306	48.00%
Total Net Budget			
Resource	4,810,412	2,524,428	52.48%
Capital	292,256	223,076	76.33%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	4,877,691	2,439,959	50.02%

Department for Work and Pensions

Department Expenditure Limit			
Resource	7,145,335	3,361,488	47.04%
Capital	371,730	80,033	21.53%
Annually Managed Expenditure			
Resource	72,320,090	36,110,617	49.93%
Capital	-	-	-
Total Net Budget			
Resource	79,465,425	39,472,105	49.67%
Capital	371,730	80,033	21.53%
Non-Budget Expenditure	2,403,374	-	-
Net Cash Requirement	80,852,294	39,694,861	49.10%

Scotland Office and Office of the Advocate General

Department Expenditure Limit			
Resource	7,465	3,634	48.68%
Capital	66	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	7,465	3,634	48.68%
Capital	66	-	-
Non-Budget Expenditure	27,888,306	13,303,700	47.70%
Net Cash Requirement	27,895,781	13,307,334	47.70%

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Wales Office			
Department Expenditure Limit			
Resource	5,981	1,870	31.27%
Capital	724	-	-
Annually Managed Expenditure			
Resource	-20	-	-
Capital	-	-	-
Total Net Budget			
Resource	5,961	1,870	31.37%
Capital	724	-	-
Non-Budget Expenditure	13,189,448	6,899,100	52.31%
Net Cash Requirement	13,195,933	6,900,936	52.30%
Northern Ireland Office			
Department Expenditure Limit			
Resource	27,972	11,939	42.68%
Capital	291	48	16.49%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	27,972	11,939	42.68%
Capital	291	48	16.49%
Non-Budget Expenditure	14,471,000	7,250,382	50.10%
Net Cash Requirement	14,500,764	7,261,568	50.08%
HM Treasury			
Department Expenditure Limit			
Resource	157,969	60,757	38.46%
Capital	14,140	-4,507	-31.87%
Annually Managed Expenditure			
Resource	-1,662,098	-3,147,047	189.34%
Capital	-1,488,225	-4,327,088	290.75%
Total Net Budget			
Resource	-1,504,129	-3,086,290	205.19%
Capital	-1,474,085	-4,331,595	293.85%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-2,669,962	-6,492,103	243.15%

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
HM Revenue and Customs			
Department Expenditure Limit			
Resource	3,396,571	1,629,336	47.97%
Capital	185,570	92,259	49.72%
Annually Managed Expenditure			
Resource	11,966,224	5,794,520	48.42%
Capital	2,000	117	5.85%
Total Net Budget			
Resource	15,362,795	7,423,856	48.32%
Capital	187,570	92,376	49.25%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	15,287,812	7,411,414	48.48%
National Savings and Investments			
Department Expenditure Limit			
Resource	151,615	73,126	48.23%
Capital	215	35	16.28%
Annually Managed Expenditure			
Resource	5,300	83	1.57%
Capital	-	-	-
Total Net Budget			
Resource	156,915	73,209	46.66%
Capital	215	35	16.28%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	149,610	80,725	53.96%
The Statistics Board			
Department Expenditure Limit			
Resource	170,138	74,458	43.76%
Capital	8,600	5,595	65.06%
Annually Managed Expenditure			
Resource	-5,424	-1,066	19.65%
Capital	-	-	-
Total Net Budget			
Resource	164,714	73,392	44.56%
Capital	8,600	5,595	65.06%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	170,973	75,042	43.89%

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Government Actuary's Department			
Department Expenditure Limit			
Resource	-640	-14	2.19%
Capital	126	54	42.86%
Annually Managed Expenditure			
Resource	-114	-86	75.44%
Capital	-	-	-
Total Net Budget			
Resource	-754	-100	13.26%
Capital	126	54	42.86%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-721	-146	20.25%
Crown Estate Office			
Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	2,365	1,414	59.79%
Capital	-	-	-
Total Net Budget			
Resource	2,365	1,414	59.79%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,357	1,414	59.99%
Cabinet Office			
Department Expenditure Limit			
Resource	436,761	166,784	38.19%
Capital	34,500	4,879	14.14%
Annually Managed Expenditure			
Resource	4,866	-471	-9.68%
Capital	-	-	-
Total Net Budget			
Resource	441,627	166,313	37.66%
Capital	34,500	4,879	14.14%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	453,836	167,648	36.94%

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Security and Intelligence Agencies			
Department Expenditure Limit			
Resource	2,159,150	993,978	46.04%
Capital	365,592	127,543	34.89%
Annually Managed Expenditure			
Resource	26,150	7,140	27.30%
Capital	-	-	-
Total Net Budget			
Resource	2,185,300	1,001,118	45.81%
Capital	365,592	127,543	34.89%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,079,238	966,280	46.47%

Cabinet Office: Civil Superannuation

Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	8,073,000	4,251,282	52.66%
Capital	-	-	-
Total Net Budget			
Resource	8,073,000	4,251,282	52.66%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,167,000	1,312,461	60.57%

Royal Mail Statutory Pension Scheme

Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	1,354,920	677,454	50.00%
Capital	-	-	-
Total Net Budget			
Resource	1,354,920	677,454	50.00%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,254,040	616,395	49.15%

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England			
Department Expenditure Limit			
Resource	33,663	15,402	45.75%
Capital	700	63	9.00%
Annually Managed Expenditure			
Resource	-400	-27	6.75%
Capital	-	-	-
Total Net Budget			
Resource	33,263	15,375	46.22%
Capital	700	63	9.00%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	32,763	14,767	45.07%

House of Lords

Department Expenditure Limit			
Resource	92,992	37,149	39.95%
Capital	16,779	4,136	24.65%
Annually Managed Expenditure			
Resource	5,380	2,690	50.00%
Capital	-	-	-
Total Net Budget			
Resource	98,372	39,839	40.50%
Capital	16,779	4,136	24.65%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	102,956	42,025	40.82%

House of Commons: Members

Department Expenditure Limit			
Resource	25,277	12,630	49.97%
Capital	100	48	48.00%
Annually Managed Expenditure			
Resource	8,223	4,110	49.98%
Capital	-	-	-
Total Net Budget			
Resource	33,500	16,740	49.97%
Capital	100	48	48.00%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	24,417	12,198	49.96%

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Total (Supply Estimates presented by HM Treasury)			
Department Expenditure Limit			
Resource	269,041,381	135,741,609	50.45%
Capital	40,327,994	16,265,697	40.33%
Annually Managed Expenditure			
Resource	134,841,038	64,853,194	48.10%
Capital	7,872,794	-1,041,088	-13.22%
Total Net Budget			
Resource	403,882,419	200,594,803	49.67%
Capital	48,200,788	15,224,609	31.59%
Non-Budget Expenditure	57,962,128	27,452,845	47.36%
Net Cash Requirement	453,794,759	217,268,275	47.88%

Supply Estimates presented elsewhere

House of Commons: Administration

Department Expenditure Limit			
Resource	218,000	108,984	49.99%
Capital	32,800	16,398	49.99%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	218,000	108,984	49.99%
Capital	32,800	16,398	49.99%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	203,800	101,886	49.99%

National Audit Office

Department Expenditure Limit			
Resource	70,470	30,698	43.56%
Capital	1,500	241	16.07%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	70,470	30,698	43.56%
Capital	1,500	241	16.07%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	69,169	28,633	41.40%

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Electoral Commission			
Department Expenditure Limit			
Resource	16,754	8,033	47.95%
Capital	300	56	18.67%
Annually Managed Expenditure			
Resource	114	27	23.68%
Capital	-	-	-
Total Net Budget			
Resource	16,868	8,060	47.78%
Capital	300	56	18.67%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	16,145	7,625	47.23%

Independent Parliamentary Standards Authority

Department Expenditure Limit			
Resource	165,332	79,072	47.83%
Capital	1,673	85	5.08%
Annually Managed Expenditure			
Resource	1,000	-	-
Capital	-	-	-
Total Net Budget			
Resource	166,332	79,072	47.54%
Capital	1,673	85	5.08%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	166,913	78,723	47.16%

Local Government Boundary Commission for England

Department Expenditure Limit			
Resource	2,483	1,131	45.55%
Capital	50	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	2,483	1,131	45.55%
Capital	50	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,479	1,101	44.41%

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Total (Supply Estimates presented elsewhere)			
Department Expenditure Limit			
Resource	473,039	227,918	48.18%
Capital	36,323	16,780	46.20%
Annually Managed Expenditure			
Resource	1,114	27	2.42%
Capital	-	-	-
Total Net Budget			
Resource	474,153	227,945	48.07%
Capital	36,323	16,780	46.20%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	458,506	217,968	47.54%

Grand Total

Department Expenditure Limit			
Resource	269,514,420	135,969,527	50.45%
Capital	40,364,317	16,282,477	40.34%
Annually Managed Expenditure			
Resource	134,842,152	64,853,221	48.10%
Capital	7,872,794	-1,041,088	-13.22%
Total Net Budget			
Resource	404,356,572	200,822,748	49.66%
Capital	48,237,111	15,241,389	31.60%
Non-Budget Expenditure	57,962,128	27,452,845	47.36%
Net Cash Requirement	454,253,265	217,486,243	47.88%

Section 2.

Individual Supplementary Estimates

Department for Education

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 transfer to the Office of Qualifications and Examinations Regulation for A level qualifications in Maths and English		-900,000	
(Section A) A transfer to the Department of Business, Innovation and Skills for ERASMUS (European Education)		-90,000	
(Section A) A transfer to the Cabinet Office for Youth Policy		-126,000	
(Section A) A transfer to the Department for Culture, Media and Sport for Child Internet Safety		-138,000	
(Section A) A decrease in net administration spend for Activities to Support all Functions		-5,997,000	
(Section A) An increase in net programme spend for Activities to Support all Functions	492,000		
(Section A) A decrease in net programme spend for Budget Exchange		-6,482,000	
(Section B) A transfer to the Department of Business, Innovation and Skills for ERASMUS (European Education)		-3,000,000	
(Section B) An increase in net programme spend for School Infrastructure and Funding of Education	18,450,000		
(Section B) A decrease in net programme spend for Budget Exchange		-12,741,000	
(Section C) A transfer from the Department for Communities and Local Government for World War 1 education	224,000		
(Section C) A transfer to the Office of Qualifications and Examinations Regulation for A level qualifications in Maths and English		-350,000	
(Section C) A transfer to the Welsh Assembly for the Higher Education Funding Council for Wales		-168,000	
(Section C) A decrease in net programme spend for Education Standards, Curriculum and Qualifications		-166,902,000	
(Section C) Decrease in net programme spend for Budget Exchange		-3,250,000	

(Section D) A transfer to the Cabinet Office for Youth Policy		-466,000	
(Section D) A transfer to the Department of Health for nursery milk for 2 year olds		-465,000	
(Section D) A transfer from the Department for Communities and Local Government for the Early Intervention Foundation	323,000		
(Section D) A decrease in net programme spend for Children, Young People and Families		-32,720,000	
(Section D) Decrease in net programme spend for Budget Exchange		-86,928,000	
(Section F) An increase in net administration spend for Standards and Testing Agency	123,000		
(Section F) An increase in net programme spend for Standards and Testing Agency	3,300,000		
(Section F) Decrease in net programme spend for Budget Exchange		-3,359,000	
(Section G) A decrease in net administration spend for National College for Teaching and Leadership		-2,086,000	
(Section G) An increase in net programme spend for National College for Teaching and Leadership	42,758,000		
(Section G) Decrease in net programme spend for Budget Exchange		-76,596,000	
(Section H) An increase in net programme spend for Education Funding Agency	7,960,000		
(Section H) A transfer from the Department of Business, Innovation and Skills for 19+ continuing learners in sixth form colleges	4,807,000		
(Section H) A transfer from the Department of Business, Innovation and Skills for AGE 16-19	3,000,000		
(Section H) An increase in net programme spend for Education Funding Agency	23,167,000		
(Section H) Decrease in net programme spend for Budget Exchange		-210,644,000	
(Section I) An increase in net programme spend for Academies	111,455,000		
Total change in Resource DEL (Voted)	216,059,000	-613,408,000	-397,349,000
(Section J) A decrease in provision for the maintenance and utilisation of provisions		-6,338,000	
(Section K) A decrease in provision for the maintenance and utilisation of provisions		-881,000	
(Section L) A decrease in provision for the maintenance and utilisation of provisions		-2,100,000	
(Section M) An increase in provision for Academy Depreciation	15,000,000		
(Section M) An increase in provision for Academy pension costs	250,000,000		
(Section M) An increase in provision for the maintenance and utilisation of provisions	3,212,000		
Total change in Resource AME (Voted)	268,212,000	-9,319,000	258,893,000

(Section A) Net effect of movements within the control total.	-1,000	
Total change in Capital DEL (Voted)	-1,000	-1,000
Revisions to the Net Cash Requirement reflect the changes to resources and capital as set out above and changes required in working capital for the Departments Arms Length Bodies	-353,044,000	
Total change in Net Cash Requirement	-353,044,000	-353,044,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource † ††	-397,349,000	-	-397,349,000
Capital	-1,000	-	-1,000
Annually Managed Expenditure			
Resource	258,893,000	-	258,893,000
Capital	-	-	-
Total Net Budget			
Resource	-138,456,000	-	-138,456,000
Capital	-1,000	-	-1,000
Non-Budget Expenditure	-		
Net cash requirement † ††	-353,044,000		

Supplementary amounts required in the year ending 31 March 2014 for expenditure by Department for Education on:

Departmental Expenditure Limit:Expenditure arising from:

Capital, recurrent payments and loans and associated non cash items in support of the Department's objectives for primary, secondary, tertiary and international education; children's services, including Early Years and Sure Start; Young Peoples services and welfare; curriculum; qualifications and the inspection regime; workforce development and reform; and pension costs for voluntary services overseas (VSO) participants. Expenditure covers both the Department itself, its Executive Agencies and Arms Length Bodies (ALBs), the Children and Family Court Advisory and Support Service, the Children's Commissioner and expenditure associated with Academy activities; together with residual costs from ALBs being closed; loans to educational establishments. Expenditure also covers administration costs and associated non cash items, for the Department, its Executive Agencies and ALBs, and for administration of the Teachers' Pension Scheme.

Income arising from:

Contributions towards and receipts from the three National Executives, other Government Departments and other sources (including the EC) in connection with a range of educational, training, youth support, children and family programmes and initiatives in UK and overseas; Early Intervention Foundation receipts. Income associated with Academy activities. Income also derives from sales of products and publications; rent, sales receipts and profits from surplus Departmental or former ALB properties, equipment or other assets (including some repayment of proceeds of sale), rental income from properties at the European School at Culham and repayments of grant overpaid in previous years. Receipts associated with the closure of departmental ALB's. General administration receipts, including from Teachers TV, recoveries from services provided to Sure Start, international receipts, Schools Standards Fund receipts and Music Manifesto Champion. Recovery of salaries and associated costs for seconded staff.

Annually Managed Expenditure:Expenditure arising from:

Take up and maintenance of Departmental, Executive Agencies and ALB's provisions and associated non cash items. Impairments, tax and pension costs for the Department, it's ALB's and Executive Agencies.

Department for Education will account for this Estimate.

† The functions of the management and administration of the 'Cross-government youth strategy and policy co-ordination' were transferred to the Cabinet Office on 1 April 2013. 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 decreased by £592,000;
- b) the net cash requirement is decreased by £592,000.

†† The function for the management and administration of 'Child Internet Safety' policy was transferred to the Department for Culture, Media and Sport on 22 July 2013. 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 decreased by £138,000;
- b) the net cash requirement is decreased by £138,000.

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								
379,956	52,887,006	-1,254	-396,095	378,702	52,490,911	3,982,600	-1	3,982,599
<i>Of which:</i>								
A Activities to Support all Functions								
270,896	40,615	-7,251	-5,990	263,645	34,625	14,970	-8,841	6,129
B School Infrastructure and Funding of Education (Department)								
-	174,185	-	2,709	-	176,894	301,297	-221,214	80,083
C Education Standards, Curriculum and Qualifications (Department)								
-	353,564	-	-170,446	-	183,118	-	-	-
D Children's Services and Departmental Strategy (Department)								
-	435,355	-	-120,256	-	315,099	-	-	-
F Standards and Testing Agency								
5,570	39,947	123	-59	5,693	39,888	-	-	-
G National College and Training Agency								
25,790	490,664	-2,086	-33,838	23,704	456,826	665	-665	-
H Education Funding Agency - Excluding Academies								
64,854	38,089,193	7,960	-179,670	72,814	37,909,523	3,356,134	100,439	3,456,573
I Academies (Net)								
-	13,149,053	-	111,455	-	13,260,508	308,954	130,860	439,814
Departmental Unallocated Provision								
-	-	-	-	-	-	580	-580	-
Total Spending in DEL								
		-1,254	-396,095			-1		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-16,385	-	258,893	-	242,508	-	-	-
<i>Of which:</i>								
J Activities to Support all Functions (Department)								
-	-16,385	-	-6,338	-	-22,723	-	-	-
K Activities to Support all Functions (NDPB) (net)								
-	-	-	-881	-	-881	-	-	-
L Executive Agencies								
-	-	-	-2,100	-	-2,100	-	-	-
M Academies (Net)								
-	-	-	268,212	-	268,212	-	-	-
Total Spending in AME								
		-	258,893			-		

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Total for Estimate								
		-1,254	-137,202					-1
<i>Of which:</i>								
Voted Expenditure		-1,254	-137,202					-1
Non Voted Expenditure		-	-					-

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	56,406,886	-353,044	56,053,842

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								
384,557	-5,855	378,702	52,612,055	-121,144	52,490,911	3,982,599	-	3,982,599
<i>Of which:</i>								
A Activities to Support all Functions								
269,500	-5,855	263,645	34,625	-	34,625	6,129	-	6,129
B School Infrastructure and Funding of Education (Department)								
-	-	-	177,229	-335	176,894	80,083	-	80,083
C Education Standards, Curriculum and Qualifications (Department)								
-	-	-	230,168	-47,050	183,118	-	-	-
D Children's Services and Departmental Strategy (Department)								
-	-	-	315,099	-	315,099	-	-	-
E Children's Services and Departmental Strategy (NDPB) (Net)								
12,846	-	12,846	114,430	-	114,430	-	-	-
F Standards and Testing Agency								
5,693	-	5,693	41,287	-1,399	39,888	-	-	-
G National College for Teaching and Leadership								
23,704	-	23,704	461,302	-4,476	456,826	-	-	-
H Education Funding Agency - Excluding Academies								
72,814	-	72,814	37,977,407	-67,884	37,909,523	3,456,573	-	3,456,573
I Academies (Net)								
-	-	-	13,260,508	-	13,260,508	439,814	-	439,814
Total Spending in DEL								
384,557	-5,855	378,702	52,612,055	-121,144	52,490,911	3,982,599	-	3,982,599
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	242,508	-	242,508	-	-	-
<i>Of which:</i>								
J Activities to Support all Functions (Department)								
-	-	-	-22,723	-	-22,723	-	-	-
K Activities to Support all Functions (NDPB) (net)								
-	-	-	-881	-	-881	-	-	-
L Executive Agencies								
-	-	-	-2,100	-	-2,100	-	-	-
M Academies (Net)								
-	-	-	268,212	-	268,212	-	-	-
Total Spending in AME								
-	-	-	242,508	-	242,508	-	-	-

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Total for Estimate								
384,557	-5,855	378,702	52,854,563	-121,144	52,733,419	3,982,599	-	3,982,599
<i>Of which:</i>								
Voted Expenditure								
384,557	-5,855	378,702	52,854,563	-121,144	52,733,419	3,982,599	-	3,982,599
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	53,250,577	-138,456	53,112,121
Net Capital Requirement	3,982,600	-1	3,982,599
Accruals to cash adjustments	-826,291	-214,587	-1,040,878
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-26,080	-2,715	-28,795
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-580	580	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-450	-50	-500
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-13,604,883	-509,646	-14,114,529
Add cash grant-in-aid	12,789,317	288,806	13,078,123
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	16,385	8,438	24,823
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	56,406,886	-353,044	56,053,842

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

£'000

	Revised Plans
Gross Administration Costs	378,372
<i>Less:</i>	
Administration DEL Income	-5,855
Net Administration Costs	372,517
Gross Programme Costs	56,377,804
<i>Less:</i>	
Programme DEL Income	-121,144
Programme AME Income	-
Non-budget income	-
Net Programme Costs	56,256,660
Total Net Operating Costs	56,629,177
<i>Of which:</i>	
Resource DEL	52,842,906
Capital DEL	3,517,056
Resource AME	269,215
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	-3,517,056
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	53,112,121
<i>Of which:</i>	
Resource DEL	52,869,613
Resource AME	242,508
<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)	53,112,121

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL	-126,999
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-1,309
<i>Of which:</i>	
A Activities to Support all Functions	-1,309
Other Grants	-443
<i>Of which:</i>	
A Activities to Support all Functions	-443
Other Income	-4,103
<i>Of which:</i>	
A Activities to Support all Functions	-4,103
Total Administration	<u>-5,855</u>
Programme	
Sales of Goods and Services	-6,739
<i>Of which:</i>	
C Education Standards, Curriculum and Qualifications (Department)	-50
F Standards and Testing Agency	-1,399
G National College for Teaching and Leadership	-3,290
H Education Funding Agency - Excluding Academies	-2,000
Interest and Dividends	-25
<i>Of which:</i>	
B School Infrastructure and Funding of Education (Department)	-25
Other Grants	-114,070
<i>Of which:</i>	
C Education Standards, Curriculum and Qualifications (Department)	-47,000
G National College for Teaching and Leadership	-1,186
H Education Funding Agency - Excluding Academies	-65,884
Other Income	-310
<i>Of which:</i>	
B School Infrastructure and Funding of Education (Department)	-310
Total Programme	<u>-121,144</u>
Total Voted Resource Income	<u>-126,999</u>

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

No CFER income or receipts are expected in 2013-14.

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: Mr Chris Wormald

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:

Mr Anthony Douglas	Children and Family Court Advisory and Support Service
Dr Maggie Atkinson	Children's Commissioner

Academy Accounting Officers:

The Head Teacher of each Academy is designated as the Accounting Officer.

Federation Academy (Groups) Accounting Officers

The CEO of each Federation Academy (Academy Group) is designated as Accounting Officer. An individual Head Teacher of an Academy within a Federation is accountable to the Accounting Officer (CEO) of the Federation Academy (Academy Group).

Mr 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), 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
Section E, K	Children and Family Court Advisory and Support Service	124,142	-	124,439
Section E, K	Children's Commissioner	2,253	-	2,271
Section I, M	Academies †	13,548,320	439,814	12,951,413
Total		13,674,715	439,814	13,078,123

† Academies are classified to central government as Arms Length Bodies and are not themselves Non Departmental Public Bodies. The Education Funding Agency has responsibility for financing Academy spend, although the individual Academies are responsible for their own income and expenditure.

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Non-statutory	
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.	2,100,000
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. It is important that the senior staff likely to be running the school once it is opened, are involved and take forward the development of the potential Free School prior to opening. These staff 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.	863
Liabilities that arise from Commercial/ EPC staff who have been made redundant and may seek redress through an Employment Tribunal.	59
Free School Norwich. The contingent liability that would arise from the re-instatement cost of the school building to its original condition.	110
Guarantee provided to Tottenham Hotspur Property Company in relation to a commercial lease arrangement for an Academy Trust site.	12,500
Indemnity provided to Kent County Council for any unforeseen liability to the contractor in respect of contamination, defect or asbestos presence at the Duke of York Royal Military school site.	5,000
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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
East London UTC - indemnity for one year to Tottenham Hotspur Property Co Ltd cover the cost of a fully serviced lease.	467
A guarantee to Local Government Pension Scheme (LGPS) to meet the pension deficit if an Academy Trust closes.	6,500
East London UTC - indemnity for one year to cover the cost of the design & build contract should the project be terminated before the contract is completed.	5,300
Tottenham UTC - indemnity to cover the cost of the 35 year lease.	16,500

Teachers' Pension Scheme (England & 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) Increase due to changes in Current Service costs, Interest on Scheme Liability due to reduction in income and increases in Other Benefits payable.	18,588,000		
(Section A) Changes in forecast receipts due to lower contributions and tiered contributions.	4,489,000		
Total change in Resource AME (Voted)	23,077,000		23,077,000
Revisions to the net cash requirement reflect the changes to resources as set out above and changes required in working capital for the payment of benefits.		-206,498,000	
Total change in Net Cash Requirement		-206,498,000	-206,498,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	23,077,000	-	23,077,000
Capital	-	-	-
Total Net Budget			
Resource	23,077,000	-	23,077,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	-206,498,000		

Supplementary amounts required in the year ending 31 March 2014 for expenditure by Teachers' Pension Scheme (England & 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; 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 teacher's scheme members in reimbursement of the cost of premature retirement compensation payments on their behalf by Capita.

Teachers' Pension Scheme (England & 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								
-	10,227,675	-	23,077	-	10,250,752	-	-	-
<i>Of which:</i>								
A Pensions and associated payments								
-	10,227,675	-	23,077	-	10,250,752	-	-	-
Total Spending in AME								
		-	23,077					
Total for Estimate								
		-	23,077					
<i>Of which:</i>								
Voted Expenditure								
		-	23,077					
Non Voted Expenditure								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	3,651,494	-206,498	3,444,996

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Resources		Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	15,734,528	-5,483,776	10,250,752	-	-	-
<i>Of which:</i>								
A Pensions and associated payments								
-	-	-	15,734,528	-5,483,776	10,250,752	-	-	-
Total Spending in AME								
-	-	-	15,734,528	-5,483,776	10,250,752	-	-	-
Total for Estimate								
-	-	-	15,734,528	-5,483,776	10,250,752	-	-	-
<i>Of which:</i>								
Voted Expenditure								
-	-	-	15,734,528	-5,483,776	10,250,752	-	-	-
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	10,227,675	23,077	10,250,752
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-6,576,181	-229,575	-6,805,756
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-15,713,692	-15,836	-15,729,528
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	16,767	8,444	25,211
Increase (-) / Decrease (+) in creditors	-24,409	373	-24,036
Use of provisions	9,145,153	-222,556	8,922,597
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	3,651,494	-206,498	3,444,996

Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

£'000

	Revised Plans
Gross Programme Costs	15,734,528
<i>Of which:</i>	
Increases in liability	7,248,933
Interest on scheme liability	8,480,595
Other expenditure	5,000
<i>Less:</i>	
Contributions received	-5,440,541
Transfers in	-42,672
Other income	-563
Net Programme Costs	10,250,752
Total Net Operating Costs	10,250,752
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	10,250,752
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	10,250,752
<i>Of which:</i>	
Resource DEL	-
Resource AME	10,250,752
<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)	10,250,752

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource AME	-5,483,776
<i>Of which:</i>	
Programme	
Pensions	-5,483,776
<i>Of which:</i>	
A Pensions and associated payments	-5,483,776
Total Programme	<u>-5,483,776</u>
Total Voted Resource Income	<u>-5,483,776</u>

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

No CFER income or receipts are expected in 2013-14.

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: Mr Chris Wormald

Mr 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.

Part III: Note K - Contingent Liabilities

Nature of liability**£'000**

As in existing provision

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		-4,600,000	
Transfer of Resource DEL to 2014-15, surrendered through Budget Exchange		-1,000,000	
Total change in Resource DEL (Voted)	0	-5,600,000	-5,600,000
Transfer of Resource DEL to Capital DEL to allow Ofsted to invest in capital assets	4,600,000		
Total change in Capital DEL (Voted)	4,600,000	0	4,600,000
Transfer of Resource DEL to 2014-15, surrendered through Budget Exchange		-1,000,000	
Total change in Net Cash Requirement	0	-1,000,000	-1,000,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-5,600,000	-	-5,600,000
Capital	4,600,000	-	4,600,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	-5,600,000	-	-5,600,000
Capital	4,600,000	-	4,600,000
Non-Budget Expenditure	-		
Net cash requirement	-1,000,000		

Supplementary amounts required in the year ending 31 March 2014 for expenditure by Office for Standards in Education, Children's Services and Skills on:

Departmental Expenditure Limit:Expenditure arising from:

Serving the interests of children, young people, parents, adult learners, employers and the wider community in England by promoting improvement in quality of education, skills and young peoples care through independent inspection, regulation and reporting.

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: miscellaneous asset sales and recoveries, property charges made to minor occupiers, charges for training of inspectors other than Ofsted staff (including training materials and licences).

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 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								
20,237	153,545	-	-5,600	20,237	147,945	-	4,600	4,600
<i>Of which:</i>								
A Administration and Inspection								
20,237	153,545	-	-5,600	20,237	147,945	-	4,600	4,600
Total Spending in DEL								
		-	-5,600			4,600		
Total for Estimate								
		-	-5,600			4,600		
<i>Of which:</i>								
Voted Expenditure								
		-	-5,600			4,600		
Non Voted Expenditure								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	169,442	-1,000	168,442

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								
20,237	-	20,237	162,445	-14,500	147,945	4,600	-	4,600
<i>Of which:</i>								
A Administration and Inspection								
20,237	-	20,237	162,445	-14,500	147,945	4,600	-	4,600
Total Spending in DEL								
20,237	-	20,237	162,445	-14,500	147,945	4,600	-	4,600
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	-3,000	-	-3,000	-	-	-
<i>Of which:</i>								
B Activities to Support All Functions								
-	-	-	-3,000	-	-3,000	-	-	-
Total Spending in AME								
-	-	-	-3,000	-	-3,000	-	-	-
Total for Estimate								
20,237	-	20,237	159,445	-14,500	144,945	4,600	-	4,600
<i>Of which:</i>								
Voted Expenditure								
20,237	-	20,237	159,445	-14,500	144,945	4,600	-	4,600
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	170,782	-5,600	165,182
Net Capital Requirement	-	4,600	4,600
Accruals to cash adjustments	-1,340	-	-1,340
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-4,268	-	-4,268
New provisions and adjustments to previous provisions	-2,000	-	-2,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-72	-	-72
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	5,000	-	5,000
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	169,442	-1,000	168,442

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

£'000

Revised
Plans

Gross Administration Costs	20,237
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	20,237
Gross Programme Costs	159,445
<i>Less:</i>	
Programme DEL Income	-14,500
Programme AME Income	-
Non-budget income	-
Net Programme Costs	144,945
Total Net Operating Costs	165,182
<i>Of which:</i>	
Resource DEL	163,182
Capital DEL	-
Resource AME	2,000
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	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	165,182
<i>Of which:</i>	
Resource DEL	168,182
Resource AME	-3,000
<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)	165,182

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-14,500***Of which:*

Programme

Sales of Goods and Services

-14,500

Of which:

A Administration and Inspection

-14,500

Total Programme

-14,500

Total Voted Resource Income

-14,500

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

No CFER income or receipts are expected in 2013-14.

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 Michael Wilshaw

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

In discharging these responsibilities, particular regard is given to:

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

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

Office of Qualifications and Examinations Regulation

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Budget cover transfer from the Department for Education for the reform of GCSEs and A levels	1,250,000		
Total change in Resource DEL (Voted)	1,250,000		1,250,000
Cash required to undertake GCSE and A level reform	1,250,000		
Total change in Net Cash Requirement	1,250,000		1,250,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	1,250,000	-	1,250,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	1,250,000	-	1,250,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	1,250,000		

Supplementary amounts required in the year ending 31 March 2014 for expenditure by Office of Qualifications and Examinations Regulation on:

Departmental Expenditure Limit:Expenditure arising from:

Ofqual undertaking its duty as a regulator of qualifications, exams and assessments to secure the standard of qualifications (including through comparison with international qualifications). To promote: both the standard of regulated assessments and their implementation, public confidence in qualifications and assessment arrangements, awareness and understanding of regulated qualifications.

To secure efficiency and value for money.

Income arising from:

The Department for Employment and Learning Northern Ireland to reimburse Ofqual's Belfast office expenses; the devolved administrations in Northern Ireland and Wales to contribute towards expenditure on regulatory work.

Office of Qualifications and Examinations Regulation 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 Departmental Expenditure Limits (DEL)								
Voted Expenditure								
14,234	3,070	900	350	15,134	3,420	100	-	100
<i>Of which:</i>								
A Regulation of qualifications and statutory assessments								
14,234	3,070	900	350	15,134	3,420	-	-	-
Total Spending in DEL								
		900	350					-
Total for Estimate								
		900	350					-
<i>Of which:</i>								
Voted Expenditure								
		900	350					-
Non Voted Expenditure								
		-	-					-

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	17,007	1,250	18,257

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Resources		Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
15,674	-540	15,134	3,420	-	3,420	100	-	100
<i>Of which:</i>								
A Regulation of qualifications and statutory assessments								
15,674	-540	15,134	3,420	-	3,420	-	-	-
B Additions								
-	-	-	-	-	-	100	-	100
Total Spending in DEL								
15,674	-540	15,134	3,420	-	3,420	100	-	100
Total for Estimate								
15,674	-540	15,134	3,420	-	3,420	100	-	100
<i>Of which:</i>								
Voted Expenditure								
15,674	-540	15,134	3,420	-	3,420	100	-	100
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	17,304	1,250	18,554
Net Capital Requirement	100	-	100
Accruals to cash adjustments	-397	-	-397
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-947	-	-947
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-50	-	-50
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	200	-	200
Increase (-) / Decrease (+) in creditors	400	-	400
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	17,007	1,250	18,257

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

£'000

Revised
Plans

Gross Administration Costs	15,674
<i>Less:</i>	
Administration DEL Income	-540
Net Administration Costs	15,134
Gross Programme Costs	3,420
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	3,420
Total Net Operating Costs	18,554
<i>Of which:</i>	
Resource DEL	18,554
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	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	18,554
<i>Of which:</i>	
Resource DEL	18,554
Resource AME	-
<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)	18,554

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-540***Of which:*

Administration

Other Income

-540

Of which:

A Regulation of qualifications and statutory assessments

-540

Total Administration

-540**Total Voted Resource Income**

-540

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

No CFER income or receipts are expected in 2013-14.

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: Glenys Stacey

Glenys Stacey 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 of Health

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) - Movement between voted DEL and non-Voted DEL to reflect the latest forecast of National Insurance Contributions from HM Revenue and Customs.	411,672,000		
(Section D) - Transfers from Ministry of Justice for prison healthcare, from Department for Education for nursery milk for 2 year olds, offset by a transfer to the Cabinet Office for Kids Company.	58,994,000	-1,000,000	
Total change in Resource DEL (Voted)	470,666,000	-1,000,000	469,666,000
(Section J) - Movement between voted DEL and non-Voted DEL to reflect the latest forecast of National Insurance Contributions from HM Revenue and Customs.		-411,672,000	
Total change in Resource DEL (Non-Voted)		-411,672,000	-411,672,000
(Section L) This increase is to reflect the latest forecast of provisions and impairments in line with previous years.	500,000,000		
(Section M) This increase is to reflect the latest forecast of provisions and impairments in line with previous years.	600,000,000		
(Section O) This increase is to correct the forecast that was made at the start of the year.	1,368,580,000		
Total change in Resource AME (Voted)	2,468,580,000		2,468,580,000

(Section B) transfer from Department for Communities and Local Government to provide financing for surplus land for housing.	4,408,000	
(Section C) transfer from Department for Communities and Local Government to provide financing for surplus land for housing.	2,971,000	
Total change in Capital DEL (Voted)	7,379,000	7,379,000
(Section N) expenditure associated with Plasma Resources UK.	120,000,000	
Total change in Capital AME (Voted)	120,000,000	120,000,000
In addition to the DEL and AME controls listed above there have been movements of existing provision between Estimate sections. These are explained in more detail in the Estimates Memorandum.		
Revision to the net cash requirement reflecting changes in resources and capital set out above, reduced National Insurance contributions, an increase in grant in aid funding and change in the level of debtors and creditors.	1,221,046,000	
Total change in Net Cash Requirement	1,221,046,000	1,221,046,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	469,666,000	-411,672,000	57,994,000
Capital	7,379,000	-	7,379,000
Annually Managed Expenditure			
Resource	2,468,580,000	-	2,468,580,000
Capital	120,000,000	-	120,000,000
Total Net Budget			
Resource	2,938,246,000	-411,672,000	2,526,574,000
Capital	127,379,000	-	127,379,000
Non-Budget Expenditure	-		
Net cash requirement	1,221,046,000		

Supplementary amounts required in the year ending 31 March 2014 for expenditure by Department of Health 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 Trusts, NHS Foundation Trusts, 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, Healthy Start programme, health promotion activities (including funding through the Department for Culture, Media and Sport); expenditure related to the medical treatment given to people from the United Kingdom in the European Economic Area and other countries; expenditure with the Home Office in relation to the inspection of laboratories payments and subscriptions to international organisations and International and commercial facilitation relating to healthcare.
 Associated depreciation and any other non cash costs.

* Expenditure on a Breast implant Registry

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; rebates and discounts from manufacturers under the pharmaceutical price regulation scheme and purchasing and supply agency arrangements.

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

Social exclusion programmes and agenda for change programme.

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.

Compensation income including the National Programme for IT.

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

Licence fees and royalties, sales of publications, contributions by members of the public, insurance claims. Other European Economic Area countries for NHS treatment of their residents. 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 received from the sale of capital assets. Income received from the disposal of financial assets.

Income collected on behalf of health innovation and education clusters.

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 Trusts, NHS Foundation Trusts, Special Health Authorities, Executive Non Departmental Public Bodies and Public Health England.

* Transactions in connection with the sale of Plasma Resources UK

Department of Health 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								
4,114,103	84,735,756	-	469,666	4,114,103	85,205,422	4,437,000	7,379	4,444,379
<i>Of which:</i>								
A NHS Commissioning Board (NHS England) net expenditure								
2,016,406	11,703,645	-	2,668,109	2,016,406	14,371,754	200,000	-	200,000
B NHS Trusts net expenditure								
-	28,398,288	-	-763,821	-	27,634,467	1,318,270	4,408	1,322,678
C NHS Foundation Trusts net expenditure								
-	32,171,479	-	2,332,697	-	34,504,176	1,579,842	252,971	1,832,813
D DH Programme and Admin expenditure								
1,077,200	3,712,674	-	-1,299,477	1,077,200	2,413,197	1,100,219	-290,000	810,219
F Public Health England (Executive Agency)								
162,378	277,790	-	482,157	162,378	759,947	58,283	40,000	98,283
G Health Education England								
86,406	4,797,723	-	-3,457,274	86,406	1,340,449	2,425	-	2,425
H Special Health Authorities expenditure								
203,961	1,176,534	-	455,895	203,961	1,632,429	22,431	-	22,431
I Non Departmental Public Bodies net expenditure								
348,080	55,645	-	51,380	348,080	107,025	25,775	-	25,775
Non Voted Expenditure								
-	17,892,894	-	-411,672	-	17,481,222	-	-	-
<i>Of which:</i>								
J NHS Commissioning Board (NHS England) financed from NI Contributions								
-	17,892,894	-	-411,672	-	17,481,222	-	-	-
Total Spending in DEL								
		- 57,994				7,379		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	3,033,420	-	2,468,580	-	5,502,000	-	120,000	120,000
<i>Of which:</i>								
L NHS Trusts net expenditure								
-	200,000	-	500,000	-	700,000	-	-	-
M NHS Foundation Trusts net expenditure								
-	200,000	-	600,000	-	800,000	-	-	-
N DH Programme and Admin expenditure								
-	121,624	-	-	-	121,624	-	120,000	120,000

Part II: Changes Proposed

£'000

						Net Capital		
Present		Net Resources		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
O Special Health Authorities expenditure								
-	2,211,796	-	1,368,580	-	3,580,376	-	-	-
Total Spending in AME								
		-	2,468,580				120,000	
Total for Estimate								
		-	2,526,574				127,379	
<i>Of which:</i>								
Voted Expenditure								
		-	2,938,246				127,379	
Non Voted Expenditure								
		-	-411,672				-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	90,789,387	1,221,046	92,010,433

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									
4,161,103	-47,000	4,114,103	85,550,294	-344,872	85,205,422	4,710,117	-265,738	4,444,379	
<i>Of which:</i>									
A NHS Commissioning Board (NHS England) net expenditure									
2,016,406	-	2,016,406	14,371,754	-	14,371,754	200,000	-	200,000	
B NHS Trusts net expenditure									
-	-	-	27,634,467	-	27,634,467	1,322,678	-	1,322,678	
C NHS Foundation Trusts net expenditure									
-	-	-	34,504,176	-	34,504,176	1,832,813	-	1,832,813	
D DH Programme and Admin expenditure									
1,099,200	-22,000	1,077,200	2,568,069	-154,872	2,413,197	1,075,957	-265,738	810,219	
E Local Authorities									
219,672	-	219,672	2,441,978	-	2,441,978	129,755	-	129,755	
F Public Health England (Executive Agency)									
165,378	-3,000	162,378	919,947	-160,000	759,947	98,283	-	98,283	
G Health Education England									
86,406	-	86,406	1,340,449	-	1,340,449	2,425	-	2,425	
H Special Health Authorities expenditure									
225,961	-22,000	203,961	1,662,429	-30,000	1,632,429	22,431	-	22,431	
I Non Departmental Public Bodies net expenditure									
348,080	-	348,080	107,025	-	107,025	25,775	-	25,775	
Non-voted expenditure									
-	-	-	17,481,222	-	17,481,222	-	-	-	
<i>Of which:</i>									
J Commissioning Board (NHS England) financed from NI Contributions									
-	-	-	17,481,222	-	17,481,222	-	-	-	
Total Spending in DEL									
4,161,103	-47,000	4,114,103	103,031,516	-344,872	102,686,644	4,710,117	-265,738	4,444,379	
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
-	-	-	5,502,000	-	5,502,000	120,000	-	120,000	
<i>Of which:</i>									
K NHS Commissioning Board (NHS England) net expenditure									
-	-	-	300,000	-	300,000	-	-	-	
L NHS Trusts net expenditure									
-	-	-	700,000	-	700,000	-	-	-	
M NHS Foundation Trusts net expenditure									
-	-	-	800,000	-	800,000	-	-	-	

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
N DH Programme and Admin expenditure								
-	-	-	121,624	-	121,624	120,000	-	120,000
O Special Health Authorities expenditure								
-	-	-	3,580,376	-	3,580,376	-	-	-
Total Spending in AME								
-	-	-	5,502,000	-	5,502,000	120,000	-	120,000
Total for Estimate								
4,161,103	-47,000	4,114,103	108,533,516	-344,872	108,188,644	4,830,117	-265,738	4,564,379
<i>Of which:</i>								
Voted Expenditure								
4,161,103	-47,000	4,114,103	91,052,294	-344,872	90,707,422	4,830,117	-265,738	4,564,379
Non Voted Expenditure								
-	-	-	17,481,222	-	17,481,222	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	109,776,173	2,526,574	112,302,747
Net Capital Requirement	4,437,000	127,379	4,564,379
Accruals to cash adjustments	-5,530,892	-1,844,579	-7,375,471
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,024,124	-	-1,024,124
New provisions and adjustments to previous provisions	-4,209,624	-1,385,376	-5,595,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-78,517,430	-5,645,744	-84,163,174
Add cash grant-in-aid	76,193,082	5,045,745	81,238,827
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	151,000	100,000	251,000
Use of provisions	1,876,204	40,796	1,917,000
Removal of non-voted budget items	-17,892,894	411,672	-17,481,222
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-17,892,894	411,672	-17,481,222
Net Cash Requirement	90,789,387	1,221,046	92,010,433

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

£'000

	Revised Plans
Gross Administration Costs	4,161,103
<i>Less:</i>	
Administration DEL Income	-47,000
Net Administration Costs	4,114,103
Gross Programme Costs	108,678,178
<i>Less:</i>	
Programme DEL Income	-344,872
Programme AME Income	-
Non-budget income	-
Net Programme Costs	108,333,306
Total Net Operating Costs	112,447,409
<i>Of which:</i>	
Resource DEL	104,381,930
Capital DEL	144,662
Resource AME	7,920,817
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	-144,662
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	112,302,747
<i>Of which:</i>	
Resource DEL	106,800,747
Resource AME	5,502,000
<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)	112,302,747

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL	-391,872
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-47,000
<i>Of which:</i>	
D DH Programme and Admin expenditure	-22,000
F Public Health England (Executive Agency)	-3,000
H Special Health Authorities expenditure	-22,000
Total Administration	<u>-47,000</u>
Programme	
Sales of Goods and Services	-334,872
<i>Of which:</i>	
D DH Programme and Admin expenditure	-144,872
F Public Health England (Executive Agency)	-160,000
H Special Health Authorities expenditure	-30,000
Other Income	-10,000
<i>Of which:</i>	
D DH Programme and Admin expenditure	-10,000
Total Programme	<u>-344,872</u>
Total Voted Resource Income	<u>-391,872</u>
Voted Capital DEL	-265,738
<i>Of which:</i>	
Programme	
Sales of Assets	-265,738
<i>Of which:</i>	
D DH Programme and Admin expenditure	-265,738
Total Programme	<u>-265,738</u>
Total Voted Capital Income	<u>-265,738</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)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (outside the SoCNE)	-	-	-60,000	-60,000	-60,000	-60,000
Total	-	-	-60,000	-60,000	-60,000	-60,000

Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Plasma Resources UK	-	-	-60,000	-60,000	-60,000	-60,000
Total	-	-	-60,000	-60,000	-60,000	-60,000

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: Miss Una O'Brien

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:

Sir David Nicholson	NHS Commissioning Board (known as NHS England)
Harry Cayton	Professional Standards Authority for Health and Social Care
David Behan	Care Quality Commission
Sir Andrew Dillon	National Institute for Health and Care Excellence
Peter Thompson	Human Fertilisation and Embryology Authority
Dr Alan Clamp	Human Tissue Authority
David Bennett	Monitor
Alan Perkins	Health and Social Care Information Centre

Special Health Authority Accounting Officers:

Nick Scholte	NHS Business Services Authority
Ian Cumming	Health Education England
Catherine Dixon	NHS Litigation Authority
David Flory	NHS Trust Development Authority
Janet Wisely	Health Research Authority

NHS Trusts Accountable Officers

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

NHS Foundation Trusts 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)

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

Miss Una O'Brien 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
Section I	Care Quality Commission		101,611	13,471	100,068
Section I	Monitor		58,045	4,041	62,041
Section I	Human Fertilisation and Embryology Authority		900	988	1,888
Section I	Human Tissue Authority		2,500	135	2,635
Section I	National Institute for Health and Care Excellence		87,805	449	87,525
Section I	Health and Social Care Information Centre		201,744	6,466	171,640
Section I	Professional Standards Authority for Health and Social Care		2,500	225	2,725
Total†			455,105	25,775	428,522

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

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 D	Expenditure on a Breast Implant Registry	95

Part III: Notes K and L

There are no changes to Notes K - Contingent Liabilities, and L - International Subscriptions

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 contribution income	-54,286,000		
Reduction in expenditure due to changes in projected scheme liability and Current Service Cost Percentage		-386,936,000	
Total change in Resource AME (Voted)	-54,286,000	-386,936,000	-441,222,000
Increase in contribution income	-54,286,000		
Increase in pension benefit payments	4,140,000		
Change in Debtors / Creditors	73,983,000		
Total change in Net Cash Requirement	23,837,000		23,837,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	-441,222,000	-	-441,222,000
Capital	-	-	-
Total Net Budget			
Resource	-441,222,000	-	-441,222,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	23,837,000		

Supplementary amounts required in the year ending 31 March 2014 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.

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.

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								
-	14,464,222	-	-441,222	-	14,023,000	-	-	-
<i>Of which:</i>								
A Pensions								
-	14,464,222	-	-441,222	-	14,023,000	-	-	-
Total Spending in AME								
		-	-441,222					-
Total for Estimate								
		-	-441,222					-
<i>Of which:</i>								
Voted Expenditure								
		-	-441,222					-
Non Voted Expenditure								
		-	-					-

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	-1,044,854	23,837	-1,021,017

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								
-	-	-	23,760,000	-9,737,000	14,023,000	-	-	-
<i>Of which:</i>								
A Pensions								
-	-	-	23,760,000	-9,737,000	14,023,000	-	-	-
Total Spending in AME								
-	-	-	23,760,000	-9,737,000	14,023,000	-	-	-
Total for Estimate								
-	-	-	23,760,000	-9,737,000	14,023,000	-	-	-
<i>Of which:</i>								
Voted Expenditure								
-	-	-	23,760,000	-9,737,000	14,023,000	-	-	-
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	14,464,222	-441,222	14,023,000
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-15,509,076	465,059	-15,044,017
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-24,146,936	386,936	-23,760,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-63,000	73,983	10,983
Increase (-) / Decrease (+) in creditors	-10,000	-	-10,000
Use of provisions	8,710,860	4,140	8,715,000
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	-1,044,854	23,837	-1,021,017

Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

£'000

	Revised Plans
Gross Programme Costs	23,760,000
<i>Of which:</i>	
Increases in liability	12,010,000
Interest on scheme liability	11,750,000
Other expenditure	-
<i>Less:</i>	
Contributions received	-9,560,000
Transfers in	-65,000
Other income	-112,000
Net Programme Costs	14,023,000
Total Net Operating Costs	14,023,000
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	14,023,000
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	14,023,000
<i>Of which:</i>	
Resource DEL	-
Resource AME	14,023,000
<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)	14,023,000

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource AME	-9,737,000
<i>Of which:</i>	
Programme	
Pensions	-9,737,000
<i>Of which:</i>	
A Pensions	-9,737,000
Total Programme	<u>-9,737,000</u>
Total Voted Resource Income	<u>-9,737,000</u>

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

No CFER income or receipts are expected in 2013-14.

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: Nick Scholte

Nick Scholte 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) Switch from Resource DEL to Capital DEL to fund investment in the FSA's IT infrastructure and Accommodation review as part of the Transformation Programme.		-4,800,000	
(Section A) Budget Exchange from Resource DEL - programme in 13/14 to 14/15.		-1,234,000	
Total change in Resource DEL (Voted)		-6,034,000	-6,034,000
(Section A) Switch from Resource DEL to Capital DEL to fund investment in the FSA's IT infrastructure and Accommodation review as part of the Transformation Programme.	4,800,000		
(Section A) Increase to Capital Income limit to allow for income generated from the disposal of fixed assets.	300,000	-300,000	
Total change in Capital DEL (Voted)	5,100,000	-300,000	4,800,000
(Section A) Budget Exchange from Resource DEL - programme in 13/14 to 14/15.		-1,234,000	
Increase to depreciation limits funded by both Admin and Programme RDEL switch.		-600,000	
Total change in Net Cash Requirement		-1,834,000	-1,834,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-6,034,000	-	-6,034,000
Capital	4,800,000	-	4,800,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	-6,034,000	-	-6,034,000
Capital	4,800,000	-	4,800,000
Non-Budget Expenditure	-		
Net cash requirement	-1,834,000		

Supplementary amounts required in the year ending 31 March 2014 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; 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; and sub-letting of accommodation and associated services.

* Disposal of fixed assets 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								
38,916	61,698	-	-6,034	38,916	55,664	279	4,800	5,079
<i>Of which:</i>								
A Food Standards Agency Westminster (DEL)								
38,916	61,698	-	-6,034	38,916	55,664	279	4,800	5,079
Total Spending in DEL								
		-	-6,034				4,800	
Total for Estimate								
		-	-6,034				4,800	
<i>Of which:</i>								
Voted Expenditure								
		-	-6,034				4,800	
Non Voted Expenditure								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	99,955	-1,834	98,121

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								
43,720	-4,804	38,916	89,093	-33,429	55,664	5,379	-300	5,079
<i>Of which:</i>								
A Food Standards Agency Westminster (DEL)								
43,720	-4,804	38,916	89,093	-33,429	55,664	5,379	-300	5,079
Total Spending in DEL								
43,720	-4,804	38,916	89,093	-33,429	55,664	5,379	-300	5,079
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	9,953	-	9,953	-	-	-
<i>Of which:</i>								
B Food Standards Agency Westminster (AME)								
-	-	-	9,953	-	9,953	-	-	-
Total Spending in AME								
-	-	-	9,953	-	9,953	-	-	-
Total for Estimate								
43,720	-4,804	38,916	99,046	-33,429	65,617	5,379	-300	5,079
<i>Of which:</i>								
Voted Expenditure								
43,720	-4,804	38,916	99,046	-33,429	65,617	5,379	-300	5,079
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	110,567	-6,034	104,533
Net Capital Requirement	279	4,800	5,079
Accruals to cash adjustments	-10,891	-600	-11,491
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-810	-600	-1,410
New provisions and adjustments to previous provisions	-13,174	-	-13,174
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-128	-	-128
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	3,221	-	3,221
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	99,955	-1,834	98,121

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

£'000

Revised
Plans

Gross Administration Costs	43,697
<i>Less:</i>	
Administration DEL Income	-4,804
Net Administration Costs	38,893
Gross Programme Costs	99,069
<i>Less:</i>	
Programme DEL Income	-33,429
Programme AME Income	-
Non-budget income	-
Net Programme Costs	65,640
Total Net Operating Costs	104,533
<i>Of which:</i>	
Resource DEL	91,359
Capital DEL	-
Resource AME	13,174
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	104,533
<i>Of which:</i>	
Resource DEL	94,580
Resource AME	9,953
<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)	104,533

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-38,233***Of which:*

Administration

Sales of Goods and Services

-4,804

Of which:

A Food Standards Agency Westminster (DEL)

-4,804

Total Administration

-4,804

Programme

Sales of Goods and Services

-33,429

Of which:

A Food Standards Agency Westminster (DEL)

-33,429

Total Programme

-33,429

Total Voted Resource Income**-38,233****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 2013-14.

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: Catherine Brown

Catherine Brown 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 Transport

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Resource Administration DEL			
Movements between Sections to align with Mid Year Review			
Transfer from Highways Agency to Central Administration (Sections C and O)	1,582,000	-1,582,000	
Transfer from Funding for ALBs to Central Administration (Sections E and O)	60,000	-60,000	
Transfers between Voted and Non-voted areas			
Transfer from Highways Agency (Voted) to Funding for ALBs (Non-voted) (Sections C and S)		-118,000	
Transfer from Central Administration (Voted) to Funding for ALBs (Non-voted) (Sections O and S)		-1,200,000	
Switch of savings from Resource Administration DEL ring-fenced depreciation to Resource Programme DEL ring-fenced depreciation			
Transfer from Central Administration (Voted) to Funding for ALBs (Non-voted) (Sections O and S)		-5,000,000	
Increased expenditure fully offset by an increase in receipts			
Increase in expenditure for Central Administration (Section O), fully offset by income for funding of ALBs (Section E)	1,438,000	-1,438,000	

Increase in expenditure for Central Administration (Section O), fully offset by income in same Section	4,155,000	-4,155,000
Increase in expenditure for Maritime & Coastguard Agency (Section L), fully offset by income in same Section	2,380,000	-2,380,000
Approved switch of savings from Resource Programme DEL to Resource Administration DEL		
Transfer from Local Authority Transport to Central Administration (Sections B and O)	10,900,000	
Resource Programme DEL		
Approved switch of savings from Resource Programme DEL to Resource Administration DEL		
Transfer from Local Authority Transport to Central Administration (Sections B and O)		-10,900,000
Movements between Sections to align with Mid Year Review		
Transfer from Sustainable Travel to Tolled Crossings (Sections G and A)	927,000	-927,000
Transfer from Motoring Agencies to Local Authority Transport (Sections M and B)	5,000,000	-5,000,000
Transfer from High Speed Two to Local Authority Transport (Sections R and B)	2,178,000	-2,178,000
Transfer from Network Rail to Aviation, Maritime, Security and Safety (Sections D and K)	523,000	-523,000
Transfer from Network Rail to Science, research and support functions (Sections D and N)	375,000	-375,000
Transfer from Funding for ALBs to Maritime and Coastguard Agency (Sections E and L)	20,317,000	-20,317,000
Transfer from Other Railways to Aviation, Maritime, Security and Safety (Sections F and K)	1,444,000	-1,444,000
Transfer from Other Railways to Motor Agencies (Sections F and M)	8,688,000	-8,688,000

Transfer from Other Railways to Science, research and support functions (Sections F and N)	3,541,000	-3,541,000
Transfer from Other Railways to Support for Passenger Rail Services (Sections F and Q)	19,432,000	-19,432,000
Transfer from Other Railways to High Speed Two (Sections F and R)	5,468,000	-5,468,000
Transfer from Central Administration to Other Railways (Sections O and F)	3,145,000	-3,145,000
Transfer from Sustainable Travel to Central Administration (Sections G and O)	2,331,000	-2,331,000
Transfer from Sustainable Travel to Support for Passenger Rail Services (Sections G and Q)	2,235,000	-2,235,000
Transfer from Bus Subsidies and Concessionary Fares to Central Administration (Sections H and O)	237,000	-237,000
Transfer from GLA Transport Grants to Central Administration (Sections I and O)	1,000	-1,000
Transfer from Aviation, Maritime, Security and Safety to Central Administration (Sections K and O)	26,576,000	-26,576,000
Transfer from Aviation, Maritime, Security and Safety to Science, research and support functions (Sections K and N)	4,100,000	-4,100,000
Transfer from Support for Passenger Rail Services to Aviation, Maritime, Security and Safety (Sections Q and K)	10,364,000	-10,364,000
Transfer from Motor Agencies to Maritime and Coastguard Agency (Sections M and L)	14,412,000	-14,412,000
Transfer from High Speed Two to Maritime and Coastguard Agency (Sections R and L)	5,760,000	-5,760,000
Transfer from Central Administration to Maritime and Coastguard Agency (Sections O and L)	500,000	-500,000
Transfer from Motor Agencies to Central Administration (Sections M and O)	12,971,000	-12,971,000

Transfer from Science, research and support functions to Central Administration (Sections N and O)	8,206,000	-8,206,000
Transfer from Departmental Unallocated Provision to Central Administration (Sections P and O)	974,000	-974,000
Transfer from High Speed Two to Central Administration (Sections R and O)	152,000	-152,000
Transfer from Central Administration to Support for Passenger Rail Services (Sections O and Q)	6,409,000	-6,409,000
Increased expenditure fully offset by an increase in receipts		
Increase in expenditure for Network Rail (Section D), fully offset by income in same Section	898,000	-898,000
Increase in expenditure for Central Administration (Section O), fully offset by income for Funding of ALBs (Section E)	4,025,000	-4,025,000
Increase in expenditure for Maritime and Coastguard Agency (Section L), fully offset by income for funding of ALBs (Section E)	1,503,000	-1,503,000
Increase in expenditure for Central Administration (Section O), fully offset by income for Sustainable Travel (Section G)	402,000	-402,000
Increase in expenditure for Central Administration (Section O), fully offset by income for Aviation, Maritime, Security and Safety (Section K)	6,773,000	-6,773,000
Increase in expenditure for Science, research and support functions (Section N), fully offset by income in same Section	279,000	-279,000
Increase in expenditure for Central Administration (Section O), fully offset by income in same Section	1,904,000	-1,904,000
Major movement between non-ring fenced to ring-fenced		

Part of surrender agreement underspend on cash to cover non-cash pressure on Highways Agency (Section C)	60,000,000	-60,000,000	
Transfers between Voted and Non-voted areas			
Transfer to Local Authority Transport from Funding of ALBs (Sections B and S)	72,425,000		
Transfer to Central Administration from Funding of ALBs (Sections O and S)	8,403,000		
Transfer to Support for Passenger Rail Services from Funding of ALBs (Sections Q and S)	883,000		
Transfers from / to Other Government Departments			
Transfer from The Department for Communities and Local Government (DCLG) to Central Administration (Section O)	1,500,000		
Transfer from The Home Office to Aviation, Maritime, Security and Safety (Section K)	150,000		
Agreed control (budget) total increase / reduction			
Agreed reduction on funding of ALBs (Section E)		-399,000	
Agreed uplift for Rail Fares RPI x0% on Support for Passenger Rail Services (Sections Q)	7,000,000		
Agreed reduction due to surrender of underspend - part taken from Aviation, maritime, security and safety (Section K)		-31,800,000	
Agreed reduction due to surrender of underspend - part taken from Central Administration (Section O)		-1,200,000	
Adjustment on Other Railways (Section F)		-1,000	
Total change in Resource DEL (Voted)	352,926,000	-302,283,000	50,643,000

Resource Administration DEL

Funding for ALBs (Section S) from Highways Agency (Section C) and Central Administration (Section O)	1,318,000	
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Resource Programme DEL**Switches of savings from Resource Programme DEL to Resource Programme DEL ring-fenced depreciation**

Funding for ALBs (Section S)	8,295,000	-8,295,000
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Switch of savings from Resource Administration DEL ring-fenced depreciation to Resource Programme DEL ring-fenced depreciation

Transfer from Central Administration (Voted) to Funding for ALBs (Non-voted) (Sections O and S)	5,000,000	
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Movements between Sections to align with Mid Year Review

Transfer to Central Administration from Funding of ALBs (Sections O and S)		-8,403,000
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Transfer to Support for Passenger Rail Services from Funding of ALBs (Sections Q and S)		-883,000
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Increased expenditure fully offset by an increase in appropriation-in-aid receipts

Transfer to Local Authority Transport from Funding of ALBs (Sections B and S)		-72,425,000
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Increase in expenditure for Funding of ALBs (Section S), fully offset by income in same Section	1,162,000	-1,162,000
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Total change in Resource DEL (Non-Voted)	15,775,000	-91,168,000	-75,393,000
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Resource AME**Movements between Sections to align with Mid Year Review**

Transfer from Motor Agencies to Highways Agency (Sections Y and T)	2,300,000	-2,300,000
Transfer from Central Administration to Highways Agency (Sections Z and T)	94,000	-94,000
Transfer from Central Administration to Other Railways (Sections Z and U)	34,131,000	-34,131,000
Transfer from Central Administration to GLA Transport Grants (Sections Z and V)	1,000	-1,000
Transfer from Central Administration to Aviation, maritime, security and safety (Sections Z and W)	50,000	-50,000
Transfer from Central Administration to Maritime & Coastguard Agency (Sections Z and X)	1,700,000	-1,700,000

Removal of a Section

Renewable Transport Fuels Obligation (formerly Section Y) as agreed with Treasury	336,553,000	-336,553,000
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Agreed Control (Budget) Total Increase / Reduction

Surrender of budget from Highways Agency (Section T)		-37,550,000
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Transfers between Voted and Non-voted areas

Transfer from Funding of ALBs to Highways Agency (Sections AB and T)	106,000	
Transfer from Central Administration to Funding of ALBs (Sections Z and AB)		-1,700,000

Total change in Resource AME (Voted)	374,935,000	-414,079,000	-39,144,000
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Transfers between Voted and Non-voted areas

Transfer from Funding of ALBs to Highways Agency (Sections AB and T)		-106,000
--	--	----------

Transfer from Central Administration to Funding of ALBs (Sections Z and AB)	1,700,000		
Total change in Resource AME (Non-Voted)	1,700,000	-106,000	1,594,000
Capital DEL			
Movements between sections to align with Mid Year Review			
Transfer from Highways Agency to Local Authority Transport (Sections C and B)	2,844,000	-2,844,000	
Transfer from Highways Agency to Funding for ALBs (Sections C and E)	6,245,000	-6,245,000	
Transfer from Highways Agency to Other Railways (Sections C and F)	6,600,000	-6,600,000	
Transfer from Highways Agency to Sustainable Travel (Sections C and G)	25,753,000	-25,753,000	
Transfer from Highways Agency to GLA Transport Grants (Sections C and I)	83,835,000	-83,835,000	
Transfer from Highways Agency to Aviation, Maritime, Security and Safety (Sections C and K)	3,652,000	-3,652,000	
Transfer from Highways Agency to Maritime and Coastguard Agency (Sections C and L)	14,400,000	-14,400,000	
Transfer from Highways Agency to Motor Agencies (Sections C and M)	2,000	-2,000	
Transfer from Highways Agency to High Speed Two (Sections C and R)	10,000,000	-10,000,000	
Transfer from Other Railways to Highways Agency (Sections F and C)	1,006,000	-1,006,000	
Transfer from Highways Agency to Science, research and support functions (Sections C and N)	2,751,000	-2,751,000	
Transfer from Departmental Unallocated Provision to Highways Agency (Sections P and C)	100,000,000	-100,000,000	

Transfer from Science, research and support functions to Funding for ALBs (Sections N and E)	2,020,000	-2,020,000
Transfer from Funding for ALBs to Motor Agencies (Sections E and M)	100,000	-100,000
Transfer from Motor Agencies to Aviation, Maritime, Security and Safety (Sections M and K)	11,239,000	-11,239,000
Transfer from Science, research and support functions to Central Administration (Sections N and O)	387,000	-387,000
Increased expenditure fully offset by an increase in receipts		
Increase in expenditure for Local Authority Transport (Section B), fully offset by income for Tolled crossings (Section A)	2,811,000	-2,811,000
Increase in expenditure for GLA Transport Grants (Section I), fully offset by income for Motor Agencies (Section M)	33,165,000	-33,165,000
Transfers from / to other government departments		
Transfer to The Department for Business, Innovation & Skills (BiS) from Other Railways (Section F)		-281,000
Transfer from The Home Office to Aviation, Maritime, Security and Safety (Section K)	250,000	
Agreed control (budget) total increase / reduction		
Agreed reduction due to surrender of underspend - taken from Highways Agency (Section C)		-128,000,000

Transfers between Voted and Non-voted areas

From Highways Agency to Funding of ALBs (Sections C and S)

-90,000

Total change in Capital DEL (Voted)**307,060,000****-435,181,000****-128,121,000****Movements between Sections to align with Mid Year Review**

From section C, Highways Agency, to Section S Funding of ALBs (net)

90,000

Total change in Capital DEL (Non-Voted)**90,000****90,000****Agreed Control (Budget) Total Increase / Reduction**

Agreed uplift on High Speed Two (Section AA) relating to setting up of provisions

50,000,000

Total change in Capital AME (Voted)**50,000,000****50,000,000**

Revisions to the Net Cash Requirement reflects the changes to resources and capital as set out above

58,846,000

Agreed adjustment to working capital to reflect payments made by the Finance Companies for London & Continental Railways and Channel Tunnel Rail Link

185,485,000

Total change in Net Cash Requirement**244,331,000****244,331,000**

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	50,643,000	-75,393,000	-24,750,000
Capital	-128,121,000	90,000	-128,031,000
Annually Managed Expenditure			
Resource	-39,144,000	1,594,000	-37,550,000
Capital	50,000,000	-	50,000,000
Total Net Budget			
Resource	11,499,000	-73,799,000	-62,300,000
Capital	-78,121,000	90,000	-78,031,000
Non-Budget Expenditure	-		
Net cash requirement	244,331,000		

Supplementary amounts required in the year ending 31 March 2014 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; 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.

Income arising from:

sales of assets; loan repayments; 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.

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. Fuel levy funded expenditure in respect of Renewable Transport Fuel Obligation activities. Interest payments to external bodies.

Income arising from:

fuel levies in respect of Renewable Transport Fuel Obligation activities. Dividends and interest receivable.

Department for Transport 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								
244,410	4,634,609	4,582	46,061	248,992	4,680,670	8,664,016	-128,121	8,535,895
<i>Of which:</i>								
A Tolled Crossings								
-	-99,729	-	927	-	-98,802	-1,722	-2,811	-4,533
B Local Authority Transport								
-	227,338	-	68,703	-	296,041	1,668,220	5,655	1,673,875
C Highways Agency								
67,154	1,875,404	-1,700	-	65,454	1,875,404	1,607,956	-183,166	1,424,790
D Network Rail								
-	-225,606	-	-898	-	-226,504	3,442,214	-	3,442,214
E Funding of ALBs (net)								
11,405	237,182	-1,498	-26,244	9,907	210,938	15,200	8,165	23,365
F Other railways								
-	272,942	-	-35,427	-	237,515	157,253	5,313	162,566
G Sustainable Travel								
-	150,651	-	-5,895	-	144,756	210,563	25,753	236,316
H Bus Subsidies & Concessionary Fares								
-	316,155	-	-237	-	315,918	20,000	-	20,000
I GLA transport grants								
-	1,988,489	-	-1	-	1,988,488	184,000	117,000	301,000
K Aviation, Maritime, Security and Safety								
-	85,597	-	-56,768	-	28,829	-1,408	15,141	13,733
L Maritime and Coastguard Agency								
10,062	107,857	-	42,492	10,062	150,349	9,688	14,400	24,088
M Motoring Agencies								
-	203,523	-	-23,695	-	179,828	21,102	-44,302	-23,200
N Science, research and support functions								
-	61,391	-	-190	-	61,201	5,455	344	5,799
O Central Administration								
155,789	17,686	7,780	61,295	163,569	78,981	2,719	387	3,106
P Departmental Unallocated Provision								
-	975	-	-974	-	1	100,000	-100,000	-
Q Support for Passenger Rail Services								
-	-598,946	-	25,595	-	-573,351	-	-	-
R High Speed Two								
-	13,700	-	-2,622	-	11,078	100,000	10,000	110,000
Non Voted Expenditure								
10,281	82,708	1,318	-76,711	11,599	5,997	8,984	90	9,074
<i>Of which:</i>								
S Funding of ALBs (net)								
10,281	82,708	1,318	-76,711	11,599	5,997	8,984	90	9,074

Total Spending in DEL						
		5,900	-30,650			
				-128,031		
Spending in Annually Managed Expenditure (AME)						
Voted Expenditure						
-	1,554,445	-	-39,144	-	1,515,301	1 50,000 50,001
<i>Of which:</i>						
T Highways Agency						
-	1,006,722	-	-35,050	-	971,672	1 - 1
U Other Railways						
-	275,466	-	34,131	-	309,597	- - -
V GLA transport grants						
-	-9	-	1	-	-8	- - -
W Aviation, Maritime, Security and Safety						
-	-	-	50	-	50	- - -
X Maritime and Coastguard Agency						
-	2,700	-	1,700	-	4,400	- - -
Y Motoring Agencies						
-	-26,200	-	-2,300	-	-28,500	- - -
Z Central Administration						
-	295,766	-	-37,676	-	258,090	- - -
AA High Speed Two						
-	-	-	-	-	-	- 50,000 50,000
Non Voted Expenditure						
-	-426	-	1,594	-	1,168	- - -
<i>Of which:</i>						
AB Funding of ALBs (net)						
-	-426	-	1,594	-	1,168	- - -
Total Spending in AME						
		-	-37,550			
				50,000		
Total for Estimate						
		5,900	-68,200			
				-78,031		
<i>Of which:</i>						
Voted Expenditure						
		4,582	6,917			
				-78,121		
Non Voted Expenditure						
		1,318	-75,117			
				90		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	12,566,122	244,331	12,810,453

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	268,124	-19,132	248,992	7,089,416	-2,408,746	4,680,670	8,656,193	-120,298	8,535,895
<i>Of which:</i>									
A Tolled Crossings	-	-	-	666	-99,468	-98,802	-	-4,533	-4,533
B Local Authority Transport	-	-	-	296,041	-	296,041	1,673,875	-	1,673,875
C Highways Agency	67,641	-2,187	65,454	1,935,589	-60,185	1,875,404	1,448,190	-23,400	1,424,790
D Network Rail	-	-	-	-	-226,504	-226,504	3,442,214	-	3,442,214
E Funding of ALBs (net)	9,907	-	9,907	210,938	-	210,938	23,365	-	23,365
F Other railways	-	-	-	541,739	-304,224	237,515	162,566	-	162,566
G Sustainable Travel	-	-	-	145,296	-540	144,756	286,576	-50,260	236,316
H Bus Subsidies & Concessionary Fares	-	-	-	315,918	-	315,918	20,000	-	20,000
I GLA transport grants	-	-	-	1,988,488	-	1,988,488	301,000	-	301,000
J Crossrail	-	-	-	-	-	-	1,122,776	-	1,122,776
K Aviation, Maritime, Security and Safety	-	-	-	105,383	-76,554	28,829	13,733	-	13,733
L Maritime and Coastguard Agency	12,960	-2,898	10,062	162,649	-12,300	150,349	24,563	-475	24,088
M Motoring Agencies	-	-	-	576,442	-396,614	179,828	18,430	-41,630	-23,200
N Science, research and support functions	-	-	-	61,480	-279	61,201	5,799	-	5,799
O Central Administration	177,616	-14,047	163,569	81,555	-2,574	78,981	3,106	-	3,106
P Departmental Unallocated Provision	-	-	-	1	-	1	-	-	-
Q Support for Passenger Rail Services	-	-	-	656,153	-1,229,504	-573,351	-	-	-
R High Speed Two	-	-	-	11,078	-	11,078	110,000	-	110,000

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									
	11,599	-	11,599	5,997	-	5,997	9,074	-	9,074
<i>Of which:</i>									
S Funding of ALBs (net)									
	11,599	-	11,599	5,997	-	5,997	9,074	-	9,074
Total Spending in DEL									
	279,723	-19,132	260,591	7,095,413	-2,408,746	4,686,667	8,665,267	-120,298	8,544,969
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
	-	-	-	1,734,267	-218,966	1,515,301	50,001	-	50,001
<i>Of which:</i>									
T Highways Agency									
	-	-	-	971,672	-	971,672	1	-	1
U Other Railways									
	-	-	-	528,563	-218,966	309,597	-	-	-
V GLA transport grants									
	-	-	-	-8	-	-8	-	-	-
W Aviation, Maritime, Security and Safety									
	-	-	-	50	-	50	-	-	-
X Maritime and Coastguard Agency									
	-	-	-	4,400	-	4,400	-	-	-
Y Motoring Agencies									
	-	-	-	-28,500	-	-28,500	-	-	-
Z Central Administration									
	-	-	-	258,090	-	258,090	-	-	-
AA High Speed Two									
	-	-	-	-	-	-	50,000	-	50,000
Non-voted expenditure									
	-	-	-	1,168	-	1,168	-	-	-
<i>Of which:</i>									
AB Funding of ALBs (net)									
	-	-	-	1,168	-	1,168	-	-	-
Total Spending in AME									
	-	-	-	1,735,435	-218,966	1,516,469	50,001	-	50,001
Total for Estimate									
	279,723	-19,132	260,591	8,830,848	-2,627,712	6,203,136	8,715,268	-120,298	8,594,970
<i>Of which:</i>									
Voted Expenditure									
	268,124	-19,132	248,992	8,823,683	-2,627,712	6,195,971	8,706,194	-120,298	8,585,896
Non Voted Expenditure									
	11,599	-	11,599	7,165	-	7,165	9,074	-	9,074

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	6,526,027	-62,300	6,463,727
Net Capital Requirement	8,673,001	-78,031	8,594,970
Accruals to cash adjustments	-2,531,359	310,953	-2,220,406
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,237,981	-23,631	-2,261,612
New provisions and adjustments to previous provisions	-300,066	-23,300	-323,366
Departmental Unallocated Provision	-100,975	100,974	-1
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	50,112	-725	49,387
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-224,604	-26,656	-251,260
Add cash grant-in-aid	258,449	9,556	268,005
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	185,485	185,485
Use of provisions	23,706	89,250	112,956
Removal of non-voted budget items	-101,547	73,709	-27,838
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-101,547	73,709	-27,838
Net Cash Requirement	12,566,122	244,331	12,810,453

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

£'000

Revised
Plans

Gross Administration Costs	277,541
<i>Less:</i>	
Administration DEL Income	-19,132
Net Administration Costs	258,409
Gross Programme Costs	15,955,217
<i>Less:</i>	
Programme DEL Income	-2,469,046
Programme AME Income	-218,966
Non-budget income	-100,702
Net Programme Costs	13,166,503
Total Net Operating Costs	13,424,912
<i>Of which:</i>	
Resource DEL	4,904,579
Capital DEL	7,061,888
Resource AME	1,559,147
Capital AME	-
Non-budget	-100,702
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	1
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-7,061,888
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	100,702
Other adjustments	-
Total Resource Budget	6,463,727
<i>Of which:</i>	
Resource DEL	4,947,258
Resource AME	1,516,469
<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)	6,463,727

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL	-2,427,878
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-15,280
<i>Of which:</i>	
C Highways Agency	-2,187
L Maritime and Coastguard Agency	-2,898
O Central Administration	-10,195
Other Income	-3,852
<i>Of which:</i>	
O Central Administration	-3,852
Total Administration	<u>-19,132</u>
Programme	
EU Grants Received	-43,855
<i>Of which:</i>	
K Aviation, Maritime, Security and Safety	-43,855
Sales of Goods and Services	-1,031,717
<i>Of which:</i>	
A Tolled Crossings	-91,866
C Highways Agency	-39,185
D Network Rail	-226,504
F Other railways	-266,706
G Sustainable Travel	-400
K Aviation, Maritime, Security and Safety	-1,147
L Maritime and Coastguard Agency	-12,300
M Motoring Agencies	-392,628
N Science, research and support functions	-279
O Central Administration	-702
Interest and Dividends	-63,042
<i>Of which:</i>	
A Tolled Crossings	-7,602
C Highways Agency	-21,000
F Other railways	-12
G Sustainable Travel	-138
K Aviation, Maritime, Security and Safety	-30,304
M Motoring Agencies	-3,986
Other Income	-1,270,132
<i>Of which:</i>	
F Other railways	-37,506
G Sustainable Travel	-2
K Aviation, Maritime, Security and Safety	-1,248
O Central Administration	-1,872
Q Support for Passenger Rail Services	-1,229,504
Total Programme	<u>-2,408,746</u>

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

£'000

	Revised Plans
Voted Resource AME	-218,966
<i>Of which:</i>	
Programme	
Interest and Dividends	-218,966
<i>Of which:</i>	
U Other Railways	-218,966
Total Programme	-218,966
Total Voted Resource Income	-2,646,844
Voted Capital DEL	-120,298
<i>Of which:</i>	
Programme	
Sales of Assets	-13,475
<i>Of which:</i>	
C Highways Agency	-13,000
L Maritime and Coastguard Agency	-475
EU Grants Received	-49,900
<i>Of which:</i>	
G Sustainable Travel	-49,900
Other Grants	-10,400
<i>Of which:</i>	
C Highways Agency	-10,400
Repayments	-46,523
<i>Of which:</i>	
A Tolled Crossings	-4,533
G Sustainable Travel	-360
M Motoring Agencies	-41,630
Total Programme	-120,298
Total Voted Capital Income	-120,298

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		Changes		Revised	
	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)	-84,864	-84,864	-15,838	-15,838	-100,702	-100,702
Non-budget amounts collectable on behalf of the Consolidated Fund (outside of the SoCNE)	-	-	-12,000	-12,000	-12,000	-12,000
Total	-84,864	-84,864	-27,838	-27,838	-112,702	-112,702

Detailed description of CFER sources

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Driver and Vehicle Licensing Agency	-84,864	-84,864	-15,838	-15,838	-100,702	-100,702
Highways Agency			-12,000	-12,000	-12,000	-12,000
Total	-84,864	-84,864	-27,838	-27,838	-112,702	-112,702

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

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:

Andrew Figgures, Chief Executive Officer	British Transport Police Authority
Alison Munro, Chief Executive Officer	High Speed Two Ltd
David Sidebottom, interim Chief Executive Officer	Passenger Focus
Michael Holden, Chief Executive Officer	Directly Operated Railways
David Armstrong, Financial Controller	Air Travel Trust Fund
Captain Ian McNaught, Executive Chairman	Trinity House
Yvonne Shields, Chief Executive	Commissioners of Irish Lights
Roger Lockwood	Northern Lighthouse Board

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.

Part III: Note D - Explanation of Accounting Officer responsibilities

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
E	HS2 Ltd	243,680	6,087	257,000
E	British Transport Police Authority	2,542	11,033	3,575
E	Passenger Focus	4,930	0	6,201
E	Air Trust Travel Fund	-26,976	0	0
E	Directly Operated Railways	754	0	3,400
E	London & Continental Railways	-4,025	6,245	0
S	Trinity House	3,542	5,407	0
S	Northern Lighthouse Board	4,359	2,720	0
S	Commissioners of Irish Lights	9,696	947	0
AB	Northern Lighthouse Board	1,700	0	0
AB	Commissioners of Irish Lights	-532	0	0
Total		239,670	32,439	270,176

Part III: Note F - Accounting Policy changes

IAS 19 'Employee benefits' was amended in 2011 and is applicable to accounting periods beginning on or after 1 January 2013. The impact of the changes will therefore occur in our audits of 2013-14 accounts.

The Estimated effect on prior year is £50m for Department for Transport Rail pensions and £4m for British Transport Police pensions.

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
O	Government Office Programme Expenditure	850
N	Payment to MET Office for Light Detection and Ranging (LIDAR) Network	3,000

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	Unquantifiable
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 Agency: possible obligations in relation to land and property acquisitions	137,270
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.	5,439,897
Railways Act 2005: Network Rail - Long Term Contingent Support Facility	4,000,000
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.	23,000
Non-statutory liabilities	
Reinstatement of International Maritime Organisation (IMO) building, and abatement of rent, if IMO building destroyed; and rehousing of IMO during rebuilding	68,100
Possible Highways Agency obligations in relation to engineering and construction services	4,500
Highways Agency third party claims	10,737
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	Unquantifiable
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	Unquantifiable
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

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

Nature of liability	£'000
	31,900,000
Network Rail Debt Issuance Programme (DIP) - Financial Indemnity provided for holders of debt raised under NR's DIP against any cash shortfall at NR to meet debt service payments	
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)	3,428,000
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	3,634,300
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.	216,000
Indemnities issued to businesses at Rail privatisation and transferred from BRBR on abolition	1,285,700
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	400
	28,900
Other contingent liabilities, including legal claims	

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
DEL K	International Civil Aviation Organisation	3,397
DEL L	International Maritime Organisation	1,543

Office of Rail Regulation

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section C ORR is undertaking preparatory work in respect of monitoring the Highways Agency in managing the Strategic Road Network in England.	100,000	-99,000	
Total change in Resource DEL (Voted)	100,000	-99,000	1,000
Associated changes in budgets, provisions and creditors	2,000,000		
Total change in Net Cash Requirement	2,000,000	-	2,000,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	1,000	-	1,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	1,000	-	1,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	2,000,000		

Supplementary amounts required in the year ending 31 March 2014 for expenditure by Office of Rail Regulation on:

Departmental Expenditure Limit:Expenditure arising from:

- 1) 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,
- 2) The regulation of access to railways,
- 3) The promotion of rail services, efficiencies and economy for those providing railway services,
- 4) Protecting the interests of railway services and railway users.

* 5) Preparatory work in respect of monitoring the Highways Agency and any successor body in managing the Strategic Road Network in England and any further work to the monitoring of the Highways Agency and any successor body in managing the Strategic Road Network in England.

Income arising from:

- 1) Regulatory licences, concession agreements, levies,
- 2) Charges for courses and officers loaned to other organisations,
- 3) Income from publications and library services,
- 4) Travel costs from the European Community,
- 5) Income from High Speed 1 Limited; Channel Tunnel Intergovernmental Commission; Channel Tunnel Authority,
- 6) Income from recovery actions in connection with the successful legal cases. Charges for administrative services and other activities to other government departments.

* Income from charges for rental and other services, executive and non-executive non-departmental public bodies.

7) Income in respect of monitoring the Highways Agency and any successor body in managing the Strategic Road Network in England.

Office of Rail 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	2	-	1	-	3	-	800	-	800
<i>Of which:</i>									
C Other Regulation, admin and other expenditure	-	-	1	-	1	-	-	-	-
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	2,000

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
30,060	-30,057	3	-	-	-	800	-	800
<i>Of which:</i>								
A Economic regulation, admin, associated capital and other expenditure								
13,831	-13,830	1	-	-	-	800	-	800
B Safety Regulation, admin and other expenditure								
16,129	-16,128	1	-	-	-	-	-	-
C Other Regulation, admin and other expenditure								
100	-99	1	-	-	-	-	-	-
Total Spending in DEL								
30,060	-30,057	3	-	-	-	800	-	800
Total for Estimate								
30,060	-30,057	3	-	-	-	800	-	800
<i>Of which:</i>								
Voted Expenditure								
30,060	-30,057	3	-	-	-	800	-	800
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	2	1	3
Net Capital Requirement	800	-	800
Accruals to cash adjustments	-802	1,999	1,197
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-700	-	-700
New provisions and adjustments to previous provisions	-60	-46	-106
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-60	-	-60
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	18	1,915	1,933
Use of provisions	-	130	130
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	-	2,000	2,000

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

£'000

Plans

Gross Administration Costs	30,060
<i>Less:</i>	
Administration DEL Income	-30,057
Net Administration Costs	3
Gross Programme Costs	-
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	-
Total Net Operating Costs	3
<i>Of which:</i>	
Resource DEL	3
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	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	3
<i>Of which:</i>	
Resource DEL	3
Resource AME	-
<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)	3

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-30,057***Of which:*

Administration

Other Income

-99

Of which:

C Other Regulation, admin and other expenditure

-99

Taxation

-29,958

Of which:

A Economic regulation, admin, associated capital and other expenditure

-13,830

B Safety Regulation, admin and other expenditure

-16,128

Total Administration

-30,057

Total Voted Resource Income

-30,057

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

No CFER income or receipts are expected in 2013-14.

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 Price
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Richard Price 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 L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
A DEL	European Policy Forum	8
A DEL	CERRE	15
A DEL	Lutherpendragon	6

Department for 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
(Section C) The use of Budget Exchange for DCLG - Communities budgets to meet the Regional Growth Fund reprofile		-20,000,000	
(Section C) The use of Budget Exchange for DCLG - Communities budgets to meet the Regional Growth Fund reprofile		-60,000,000	
(Section C) The use of Budget Exchange for DCLG - Communities budgets to meet the Cities Deal reprofile		-10,000,000	
(Section B, C) The use of Budget Exchange for DCLG - Communities budgets to meet the Regional Growth Fund and Housing Programmes reprofile		-315,821,000	
(Section F) The use of Budget Exchange for DCLG - Communities budgets to meet the Administration reprofile		-20,000,000	
(Section B, C) DCLG - Communities spending policy transfer from Resource to Capital for budget management purposes		-78,613,000	
(Section F, H) DCLG - Communities exceptional inter-period flexibility	28,000,000		
(Section C) Transfer from the Reserve to DCLG - Communities for Coastal Communities Fund	21,700,000		
(Section B) Surrender to HM Treasury from DCLG - Communities for equal pay Capitalisation		-8,919,000	
(Section A) Surrender to HM Treasury from DCLG - Communities for the City of London Business Rates		-10,538,000	
(Section C) Transfer from the Department for Business, Innovation and Skills to DCLG - Communities for Local Enterprise Partnerships core funding	5,608,000		
(Section B) Transfer from DCLG - Communities to DCLG - Local Government for the New Homes Bonus Adjustment grant		-81,661,000	

(Section A) Transfer from DCLG - Communities to the Cabinet Office for the kids company programme	-1,400,000
(Section B) Transfer from DCLG - Communities to the Ministry of Justice for the Social Housing Fraud Act due to the impact on the Justice system	-180,000
(Section A) Transfer from DCLG - Communities to the Department for Business, Innovation and Skills for the Post Office Ltd community initiative fund	-91,000
(Section E) Transfer from the Department for Business, Innovation and Skills to DCLG - Communities for Ordnance Survey dividends	3,950,000
(Section C) Transfer from the Department for Business, Innovation and Skills to DCLG - Communities for the Regional Growth Fund Management Information system	30,000
(Section C) Transfer from DCLG - Communities to the Department for Business, Innovation and Skills for the Regional Growth Fund evaluation	-149,000
(Section C) Transfer from DCLG - Communities to the Department for Business, Innovation and Skills for the Regional Growth Fund communications	-370,000
(Section H) Transfer from DCLG - Communities to the Department for Transport for Public Sector Land	-1,500,000
(Section A) Transfer from DCLG - Communities to the Department for Education for the early intervention programme	-323,000
(Section A) Transfer from DCLG - Communities to the Department for Culture, Media and Sport for the integration programme	-136,000
(Section A) Transfer from DCLG - Communities to the Department for Education for the World War I remembrance fund	-224,000
(Section F) Transfer from DCLG - Communities to the Cabinet Office for the Space for Growth fund	-50,000
(Section A) Transfer from Ministry of Defence to DCLG - Communities fire strike contribution	621,000
(Section A) Transfer from the Department for Culture, Media and Sport to DCLG - Communities for Fire programmes	450,000

(Section G) Transfer from DCLG - Local Government to DCLG - Communities for the transfer of the Valuation Tribunal Service and the Commission for Local Administration in England bodies	23,258,000		
(Section K) Transfer from the Reserve to DCLG - Local Government for Council Tax Freeze Grant for 2013-14	181,263,000		
(Section M) Transfer from the Reserve to DCLG - Local Government to meet costs around Council Tax Support Data Sharing which were delayed from 2012-13	11,000,000		
(Section K) Transfer from the Reserve to DCLG - Local Government for Small Business Rates Relief Grant	205,000,000		
(Section M) Surrender to HM Treasury from DCLG - Local Government for equal pay Capitalisation		-11,941,000	
(Section M) Surrender to HM Treasury from DCLG - Local Government for Capital over spend repayment		-1,141,000	
(Section M) Surrender to HM Treasury from DCLG - Local Government for NNDR collection costs		-84,000,000	
(Section M) DCLG - Local Government spending policy reclassification from AME to DEL for Safety Net on Account shortfall.	38,000,000		
(Section M) Transfer to DCLG - Local Government from DCLG - Communities for the New Homes Bonus Adjustment grant	81,661,000		
(Section K) Transfer to DCLG - Communities from DCLG - Local Government for the transfer of the Valuation Tribunal Service and the Commission for Local Administration in England bodies		-23,258,000	
Total change in Resource DEL (Voted)	600,541,000	-730,315,000	-129,774,000
(Section P) Transfer from HM Treasury to DCLG - Communities for ERDF unrealised losses and write-offs provision	8,100,000		
(Section N) Transfer from HM Treasury to DCLG - Communities for Fire pension superannuation costs	18,922,000		
(Section O) Transfer from DCLG - Communities to HM Treasury in respect of the unused provisions for the Planning Inspectorate		-961,000	
(Section Q) Transfer from DCLG - Communities to HM Treasury in respect of the unused provisions for central Administration		-13,196,000	

(Section O) Transfer from HM Treasury to DCLG - Communities for potential impairments of assets arising from key Housing programmes	85,000,000		
(Section S) Transfer from HM Treasury to DCLG - Communities for the Valuation Tribunal Service pensions	2,400,000		
(Section S) Transfer from HM Treasury to DCLG - Communities for Commission for Local Administration in England pensions	3,000,000		
(Section O) Transfer from HM Treasury to DCLG - Communities for The Housing Ombudsman pensions	395,000		
(Section V) Reclassification of local share to DCLG - Local Government	10,851,030,000		
(Section R) DCLG - Local Government spending policy reclassification from AME to DEL for Safety Net on Account shortfall		-38,000,000	
(Section V) Surrender to HM Treasury from DCLG - Communities for the City of London Business Rate Retention Tariffs.		-10,538,000	
Total change in Resource AME (Voted)	10,968,847,000	-62,695,000	10,906,152,000
(Section C) The use of Budget Exchange for DCLG - Communities budgets to meet the Regional Growth Fund reprofile		-40,000,000	
(Section C) The use of Budget Exchange for DCLG - Communities budgets to meet the Regional Growth Fund reprofile		-30,000,000	
(Section B & C) DCLG - Communities spending policy transfer from Resource to Capital to meet the Regional Growth Fund and Housing Programmes reprofile	77,633,000		
(Section C) Transfer from the Department for Business, Innovation and Skills to DCLG - Communities to meet the Regional Growth Fund reprofile	68,000,000		
(Section B) The use of Budget Exchange for DCLG - Communities for asset disposals		-111,645,000	
(Section H) Surrender to HM Treasury from DCLG - Communities for the Get Britain Building programme		-70,000,000	
(Section H) Surrender to HM Treasury from DCLG - Communities for Enterprise Zones Financial Transactions		-12,516,000	
(Section H) Transfer from DCLG - Communities to the Department of Health for Public Sector Land		-7,379,000	

(Section H) Transfer from DCLG - Communities to the Ministry of Defence for Public Sector Land		-2,100,000	
(Section A) Transfer from the Department for Culture, Media and Sport to DCLG - Communities for the additional Olympic Stadium funding	8,000,000		
(Section A) Transfer from the Reserve to DCLG - Communities for the additional Olympic Stadium funding	9,000,000		
(Section H) The use of Budget Exchange for DCLG - Communities for Get Britain Building Financial Transactions		-17,000,000	
(Section H) The use of Budget Exchange for DCLG - Communities for Help to Buy Financial Transactions		-120,000,000	
(Section H) The use of Budget Exchange for DCLG - Communities for Build to Rent Financial Transactions		-50,000,000	
(Section G) Transfer from DCLG - Local Government to DCLG - Communities for the transfer of the Valuation Tribunal Service and the Commission for Local Administration in England bodies	980,000		
(Section F) Transfer to DCLG - Local Government from DCLG Communities for budget management purposes		-1,000,000	
(Section K) Transfer from DCLG - Communities to DCLG - Local Government for budget management purposes	1,000,000		
Total change in Capital DEL (Voted)	164,613,000	-461,640,000	-297,027,000
(Section O) Transfer from DCLG - Communities to HM Treasury in respect for the unused budget for Stock Transfers		-400,000,000	
Total change in Capital AME (Voted)	0	-400,000,000	-400,000,000
Revisions to the net cash requirement reflect not only the changes to Resource and Capital as set out above but also adjustments to our non-cash items as set out in the Part II Resource to cash reconciliation table.		-179,382,000	
Total change in Net Cash Requirement	0	-179,382,000	-179,382,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit - DCLG Communities			
Resource	-527,338,000	-	-527,338,000
Capital	-298,027,000	-	-298,027,000
Departmental Expenditure Limit - DCLG Local Govt.			
Resource	397,564,000	-	397,564,000
Capital	1,000,000	-	1,000,000
Annually Managed Expenditure			
Resource	10,906,152,000	-	10,906,152,000
Capital	-400,000,000	-	-400,000,000
Total Net Budget			
Resource	10,776,378,000	-	10,776,378,000
Capital	-697,027,000	-	-697,027,000
Non-Budget Expenditure		-	
Net cash requirement	-179,382,000		

Supplementary amounts required in the year ending 31 March 2014 for expenditure by Department for Communities and Local Government on:

Departmental Expenditure Limit - DCLG Communities:Expenditure arising from:

responsibility for the fire and rescue services, FiReBuy, the Fire Service College trading fund; decentralising power to citizens and communities and promoting the Big Society, including support to local areas and the voluntary and community sector to improve social and community action, and increase empowerment to local communities; promoting race, gender and faith equality; tackling extremism and promoting sustainable, cohesive and integrated communities;

responsibility for housing to buy and rent; tenant empowerment; homelessness, rough sleepers and supporting people to stay in their homes; building standards; support for homeowners; planning; Planning Inspectorate; encouraging action at neighbourhood level; promoting local environmental improvement including architecture;

responsibility for regeneration, commercial property, Enterprise Zones, and economic growth at the local level; Regional Growth Fund; European Regional Development Fund and Interregional assistance (INTERREG); Olympics and Olympic Park legacy; Iron Bridge Gorge and other land stabilisation; zero carbon and climate change;

responsibility for Local Services Support Grant; tackling Troubled Families; Weekly Waste Support Scheme; general support for Local Authorities; supporting the implementation of the new rights included within the Localism Act 2011;

analytical services; research, monitoring, statistics, advice and consultancies; geographical and statistical data; mapping data and services; the Queen Elizabeth II Conference Centre trading fund; personal injury compensation claims by ex-employees (including those employed by predecessor departments); subscriptions and contributions to international organisations;

administration of the Department for Communities and Local Government, its NDPBs 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;

net spending by NDPBs (Homes and Communities Agency, Leasehold Advisory Service, London Thames Gateway Development Corporation, Thurrock Development Corporation, West Northamptonshire Development Corporation, Building Regulations Advisory Committee); payments to other Government Departments in support of DCLG policy; and associated depreciation and any other non-cash costs falling in DEL.

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; expenditure related to a financial guarantee 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.

*European Regional Development Fund and Interregional assistance (INTERREG), including provision for recognition of ineligible expenditure, write-offs and financial corrections as part of a consequence of running the programme;

*net spending by NDPBs (including The Valuation Tribunal Service and The Housing Ombudsman); other public bodies not classified as NDPBs (the Commission for Local Administration in England);

*Expenditure relating to any of the above areas through the creation of liabilities and expenditure related to a financial guarantee or similar financial instrument given by the department;

*financial support to Local Authorities; transitional relief; emergency assistance; improvement, transformation and efficiency; intervention action and capacity building in local authorities; new homes bonus adjustment grant.

Income arising from:

responsibility for the fire and emergency services; inspections by the Crown Property Inspection Group; Fire Service College trading fund;

recovered grants relating to housing, commercial property and regeneration programmes; the Planning Inspectorate;

the European Union; former Single Regeneration Budget programme receipts;

research and administrative services, fee paying enquiries, dissemination and sales of information, royalties; the loan, hire and storage of equipment; seminars, patent rights, conferences and publications (in print and non-print media); sponsorship, including contributions from co-sponsors towards the cost of research, surveys and publicity; the Queen Elizabeth II Conference Centre trading fund; donations; the disposal of land, buildings, water stores, plant, equipment, machinery, vehicles and capital assets; recoveries of seconded staff salaries; receipts for the use of accommodation; rental income and receipts from property and land; legal claims, including extra-contractual claims for defective work, awards of court costs and out of court settlements;

receipts (including fees and charges for services) from Local Authorities and other Government Departments including agencies, non-departmental public bodies and overseas governments. Receipts relating to the Olympic Park.

Return of funds provided as financial transactions in earlier periods where assigned to equivalent policy aims, whether interest, dividend or return of advance.

Gains, when made, from exchange rate contracts.

Departmental Expenditure Limit - DCLG Local Govt:

Expenditure arising from:

financial support to Local Authorities, including revenue support grant and business rates retention; transitional relief; council tax freeze, localising council tax support, council tax benefit - new burdens, emergency assistance, elected mayors; 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; payments to the Valuation Office Agency for rating and valuation services; Audit Commission disbanding costs; GLA General Grant; Private Finance Initiative Special Grant; GLA community right to build.

net spending by NDPBs (Commission for Local Administration, Valuation Tribunals); and associated depreciation and any other non-cash costs falling in DEL.

*small business rates relief grant, new homes bonus adjustment grant

Annually Managed Expenditure:

Expenditure arising from:

fire superannuation; Housing Revenue Account subsidy; 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.

net spending of NDPBs (Homes & Communities Agency, London Thames Gateway Development Corporation, Thurrock Development Corporation).

*provisions and impairments

*net spending of NDPBs (including Leasehold Advisory Service, West Northamptonshire Development Corporation, The Valuation Tribunal Service and The Housing Ombudsman); other public bodies not classified as NDPBs (the Commission for Local Administration in England).

*movements arising from pension schemes of NDPBs (Homes & Communities Agency, Leasehold Advisory Service, West Northamptonshire Development Corporation, The Valuation Tribunal Service, The Housing Ombudsman); other public bodies not classified as NDPBs (the Commission for Local Administration in England).

Department for Communities and Local Government 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 DEL - DCLG Communities								
Voted expenditure								
402,278	2,196,152	12,524	-539,862	414,802	1,656,290	4,165,342	-298,027	3,867,315
<i>of which:</i>								
A Localism								
-	391,609	-	-32,691	-	358,918	888,835	42,358	931,193
B Neighbourhoods								
39,881	995,937	2,003	-113,599	41,884	882,338	1,339,912	-1,110,570	229,342
C Local Economies, Regeneration and European Programmes								
-	446,233	-	-226,891	-	219,342	198,832	339,817	538,649
D Troubled Families								
-	136,000	-	5,677	-	141,677	-	-	-
E Research, Data & Trading Funds								
-	50,450	-	-7,549	-	42,901	-	-	-
F DCLG Staff, Building and Infrastructure Costs								
273,973	3,000	-18,163	-1,313	255,810	1,687	5,500	-1,745	3,755
G Localism (NDPB)(Net)								
-	-	21,522	-	21,522	-	-	980	980
H Neighbourhoods (NDPB)(Net)								
88,424	-2,790	7,162	14,567	95,586	11,777	1,782,462	462,181	2,244,643
I Local Economies, Regeneration and European Programmes (NDPB)(Net)								
-	-3,071	-	721	-	-2,350	-109,515	28,268	-81,247
Departmental Unallocated Provision								
-	178,784	-	-178,784	-	-	59,316	-59,316	-
Total Spending in DEL - DCLG Communities								
		12,524	-539,862				-298,027	
Spending in DEL - DCLG Local Govt								
Voted expenditure								
-	16,242,863	-	397,564	-	16,640,427	-	1,000	1,000
<i>of which:</i>								
K Other Grants and Payments								
-	612,282	-	386,019	-	998,301	-	1,000	1,000
M Business Rates Retention								
-	265,149	-	32,075	-	297,224	-	-	-
Local Government (NDPB)(Net)								
-	20,530	-	-20,530	-	-	-	-	-
Total Spending in DEL - DCLG Local Govt								
		-	397,564				1,000	

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 Annually Managed Expenditure (AME)								
Voted expenditure								
-	784,258	-	10,906,152	-	11,690,410	430,000	-400,000	30,000
<i>of which:</i>								
N Localism								
-	382,873	-	18,922	-	401,795	-	-	-
O Neighbourhoods								
-	28,661	-	89,039	-	117,700	430,000	-400,000	30,000
P Research, Data and Trading Funds								
-	-	-	8,100	-	8,100	-	-	-
Q DCLG Staff, Building and Infrastructure Costs								
-	-7,814	-	-13,196	-	-21,010	-	-	-
R Non-Domestic Rates Outturn Adjustments								
-	300,000	-	-38,000	-	262,000	-	-	-
S Localism (NDPB)(net)								
-	-	-	5,400	-	5,400	-	-	-
T Neighbourhoods (NDPB)(Net)								
-	45,000	-	-4,605	-	40,395	-	-	-
V Business Rates Retention - AME								
-	10,538	-	10,840,492	-	10,851,030	-	-	-
Total Spending in AME								
		-	10,906,152			-400,000		
Total for Estimate								
		12,524	10,763,854			-697,027		
<i>of which:</i>								
Voted expenditure								
		12,524	10,763,854			-697,027		
Non-voted expenditure								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	25,494,966	-179,382	25,315,584

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 DEL - DCLG Communities								
Voted expenditure								
454,139	-39,337	414,802	1,897,680	-241,390	1,656,290	4,071,056	-203,741	3,867,315
<i>of which:</i>								
A Localism								
-	-	-	386,531	-27,613	358,918	931,193	-	931,193
B Neighbourhoods								
56,423	-14,539	41,884	882,755	-417	882,338	243,233	-13,891	229,342
C Local Economies, Regeneration and European Programmes								
-	-	-	409,192	-189,850	219,342	728,499	-189,850	538,649
D Troubled Families								
-	-	-	161,677	-20,000	141,677	-	-	-
E Research, Data & Trading Funds								
-	-	-	45,361	-2,460	42,901	-	-	-
F DCLG Staff, Building and Infrastructure Costs								
280,608	-24,798	255,810	2,737	-1,050	1,687	3,755	-	3,755
G Localism (NDPB)(Net)								
21,522	-	21,522	-	-	-	980	-	980
H Neighbourhoods (NDPB)(Net)								
95,586	-	95,586	11,777	-	11,777	2,244,643	-	2,244,643
I Local Economies, Regeneration and European Programmes (NDPB)(Net)								
-	-	-	-2,350	-	-2,350	-81,247	-	-81,247
Total Spending in DEL - DCLG Communities								
454,139	-39,337	414,802	1,897,680	-241,390	1,656,290	4,071,056	-203,741	3,867,315
Spending in DEL - DCLG Local Govt								
Voted expenditure								
-	-	-	16,640,427	-	16,640,427	1,000	-	1,000
<i>of which:</i>								
J Revenue Support Grant								
-	-	-	15,200,902	-	15,200,902	-	-	-
K Other Grants and Payments								
-	-	-	998,301	-	998,301	1,000	-	1,000
L Valuation Services								
-	-	-	144,000	-	144,000	-	-	-
M Business Rates Retention								
-	-	-	297,224	-	297,224	-	-	-
Total Spending in DEL - DCLG Local Govt								
-	-	-	16,640,427	-	16,640,427	1,000	-	1,000

Part II: Revised subhead detail including additional provision

£'000

Revised Plans									
Resources						Capital			
Administration		Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	
1	2	3	4	5	6	7	8	9	
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
-	-	-	14,982,849	-3,292,439	11,690,410	30,000	-	30,000	
<i>of which:</i>									
N Localism									
-	-	-	401,795	-	401,795	-	-	-	
O Neighbourhoods									
-	-	-	117,700	-	117,700	30,000	-	30,000	
P Research, Data and Trading Funds									
-	-	-	8,100	-	8,100	-	-	-	
Q DCLG Staff, Building and Infrastructure Costs									
-	-	-	-21,010	-	-21,010	-	-	-	
R Non-Domestic Rates Outturn Adjustments									
-	-	-	262,000	-	262,000	-	-	-	
S Localism (NDPB)(net)									
-	-	-	5,400	-	5,400	-	-	-	
T Neighbourhoods (NDPB)(Net)									
-	-	-	40,395	-	40,395	-	-	-	
U Local Economies, Regeneration and European Programmes (NDPB)(Net)									
-	-	-	25,000	-	25,000	-	-	-	
V Business Rates Retention									
-	-	-	14,143,469	-3,292,439	10,851,030	-	-	-	
Total Spending in AME									
-	-	-	14,982,849	-3,292,439	11,690,410	30,000	-	30,000	
Total for Estimate									
454,139	-39,337	414,802	33,520,956	-3,533,829	29,987,127	4,102,056	-203,741	3,898,315	
<i>of which:</i>									
Voted Expenditure									
454,139	-39,337	414,802	33,520,956	-3,533,829	29,987,127	4,102,056	-203,741	3,898,315	
Non Voted Expenditure									
-	-	-	-	-	-	-	-	-	

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	19,625,551	10,776,378	30,401,929
Net Capital Requirement	4,595,342	-697,027	3,898,315
Accruals to cash adjustments	1,274,073	-10,258,733	-8,984,660
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-33,578	-85,276	-118,854
New provisions and adjustments to previous provisions	-22,003	-18,243	-40,246
Departmental Unallocated Provision	-238,100	238,100	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-20,000	-1,488	-21,488
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-1,860,399	-501,307	-2,361,706
Add cash grant-in-aid	2,402,215	3,721	2,405,936
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	300,000	-300,000	-
Increase (+) / Decrease (-) in debtors	931,663	-551,663	380,000
Increase (-) / Decrease (+) in creditors	-187,725	-9,061,877	-9,249,602
Use of provisions	2,000	19,300	21,300
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	25,494,966	-179,382	25,315,584

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

£'000

Revised
Plans

Gross Administration Costs	434,839
<i>Less:</i>	
Administration DEL (DCLG Communities) Income	-39,337
Administration DEL (DCLG Local Govt) Income	-
Net Administration Costs	395,502
Gross Programme Costs	36,432,921
<i>Less:</i>	
Programme DEL (DCLG Communities) Income	-445,131
Programme DEL (DCLG Local Govt) Income	-
Programme AME Income	-3,292,439
Non-budget income	-157,500
Net Programme Costs	32,537,851
Total Net Operating Costs	32,933,353
<i>Of which:</i>	
Resource DEL (DCLG Communities)	2,049,792
Resource DEL (DCLG Local Govt)	16,640,427
Capital DEL (DCLG Communities)	2,657,924
Capital DEL (DCLG Local Govt)	1,000
Resource AME	11,711,710
Capital AME	30,000
Non-budget	-157,500
<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	-2,531,424
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	157,500
Other adjustments	-157,500
Total Resource Budget	30,401,929
<i>Of which:</i>	
Resource DEL (DCLG Local Govt)	16,640,427
Resource DEL (DCLG Communities)	2,071,092
Resource AME	11,690,410
<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)	30,401,929

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL - DCLG Communities

-280,727*Of which:*

Administration

Sales of Goods and Services

-39,337

Of which:

B: Neighbourhoods

-14,539

F: DCLG Staff, Building and Infrastructure Costs

-24,798

Total Administration

-39,337

Programme

EU Grants Received

-189,850

Of which:

C: Local Economies, Regeneration and European Programmes

-189,850

Sales of Goods and Services

-2,127

Of which:

B: Neighbourhoods

-417

E: Research, Data & Trading Funds

-660

F: DCLG Staff, Building and Infrastructure Costs

-1,050

Interest and Dividends

-1,800

Of which:

E: Research, Data & Trading Funds

-1,800

Other Grants

-20,000

Of which:

D: Troubled Families

-20,000

Other Income

-27,613

Of which:

A: Localism

-27,613

Total Programme

-241,390

Voted Resource AME

-3,292,439*Of which:*

Programme

Other Grants

-3,292,439

Of which:

M: Business Rates Retention

-3,292,439

Total Programme

-3,292,439

Total Voted Resource Income

-3,573,166

Voted Capital DEL - DCLG Communities	-203,741
<i>Of which:</i>	
Programme	
EU Grants Received	-189,850
<i>Of which:</i>	
C: Local Economies, Regeneration and European Programmes	-189,850
Other Grants	-13,891
<i>Of which:</i>	
Q: Neighbourhoods	-13,891
Total Programme	<u>-203,741</u>
Total Voted Capital Income	<u>-203,741</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		Changes		Revised	
	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)	-100,000	100,000	-57,500	-57,500	-157,500	-157,500
Total	-100,000	100,000	-57,500	-57,500	-157,500	-157,500

Detailed description of CFER sources

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Capital Pooled Housing Receipts	-100,000	-100,000	-57,500	-57,500	-157,500	-157,500
Total	-100,000	-100,000	-57,500	-57,500	-157,500	-157,500

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 Bob Kerslake

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:

Andy Rose	Homes and Communities Agency
Mike Biles	The Housing Ombudsman
Anthony Essien	The Leasehold Advisory Service
David Rossington	West Northamptonshire Development Corporation
Heather Lees	Commission for Local Administration in England
Antonio Masella	Valuation Tribunal Service

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

In discharging these responsibilities, particular regard is given to:

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

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

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

Part III: Note E - Non-Departmental Public Bodies

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
H, I, T, U	Homes & Communities Agency	164,100	2,148,721	2,363,296
H	Leasehold Advisory Commission	1,068	-	1,068
H	West Northamptonshire Development Corporation	3,820	14,500	19,200
H, T	The Housing Ombudsman	1,420	175	839
G, S	Commission for Local Administration in England	16,568	220	13,392
G, S	Valuation Tribunal Service	10,354	760	8,141
Total		197,330	2,164,376	2,405,936

The Resource budgets include depreciation

Part III: Note F - Accounting Policy changes

IAS 19, Employee Benefits, was amended for accounting periods beginning on or after 1 January 2013 so for most central government Departments from 2013/14. The main impact of the change for this Department relates to funded pension schemes. Interest on scheme assets and liabilities is now calculated and accounted for on a net basis, previously they were calculated and accounted for separately. The impact of this change is judged to be immaterial and therefore no prior period adjustment is required. Expected returns on scheme assets were previously accounted for as Capital AME with interest on scheme liabilities accounted for as Resource AME. Following the change the net interest charge is accounted for as Resource AME.

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
STATUTORY	
Statutory Contingent Liability taken on under the provisions of the Banking Act 2009 in respect of Homeowners Support Scheme.	993
Claim for repair or repurchase of defective RTB homes sold by local authorities between 1980 and 1985.	250 to 750
NON STATUTORY	
The Department has around 230 cases managed by Treasury Solicitors with associated potential adverse costs	574
The Department has made a commitment to fund pension deficits on certain Arms Length Bodies. The timing and value of these payments, should they arise, are difficult to predict. The most significant element would relate to the Audit Commission Pension Scheme. A Crown Guarantee has been provided to the scheme Trustees to avoid early crystallisation of the liabilities as a result of the weakening of the employer covenant in the context of the Audit Commission's forthcoming closure.	Unquantifiable
Potential liability for restitution claims in respect of local property enquiry searches.	Unquantifiable
Potential liabilities to the European Commission arising from current European legislation.	Unquantifiable
The Mayor is now charging the Community Infrastructure Levy across London in order to raise funds for the Abbeywood Spur of Crossrail between 2012/13 & 2018/19. There are two agreements in place (one between HMT and DCLG (2007) and one between DfT and TfL (2008)) that set out the circumstances in which the Government could be asked to make up any CIL funding shortfall.	Unquantifiable
Potential liability arising from the Newbuy scheme to underwrite a percentage of mortgage lending risk on new build homes. Parliament has capped the liability that the Department can enter into at £1 billion.	Unquantifiable
Financial Guarantee for the Affordable Homes Sector.	Unquantifiable
The Department's arms length bodies and executive agency's have recognised contingent liabilities in relation to high court challenges, assets, land and property for which the Department will be liable if they crystallise and exceed the financial capacity of the arms length body.	Unquantifiable

Department for Business, Innovation and Skills

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<u>Reserve Claims</u>			
(Section A) Non-cash related to research councils	5,500,000		
(Section B) Energy Industries Compensation Scheme	25,000,000		
(Section B) Roll-forward of 2012-13 underspend	4,000,000		
(Section D) 2010 Uplift Agreement	270,000,000		
(Section D) Non-cash relating to revised forecasts for Student Loans	5,455,000,000		
(Section G) Royal Mail sale transaction costs	32,600,000		
(Section G) Royal Mail Pension Scheme Asset costs	31,400,000		
<u>Machinery of Government changes</u>			
<u>Administration costs</u>			
(Section F) Transfer to HM Treasury for consumer and credit activity		-56,000	
<u>Transfers of budgetary cover to/from other government departments</u>			
<u>Administration costs</u>			
(Section F) Transfer to establish new Competition and Markets Authority Estimate		-1,600,000	
(Section F) Transfer from the Department for Education and Skills for EU Education and Youth Programmes (Erasmus+)	90,000		

Programme costs

(Section A) Transfer from the Department for Education and Skills for EU Education and Youth Programmes (Erasmus+)	3,000,000	
(Section A) Transfer to the Department for Communities and Local Government for Ordnance Survey excess dividends		-3,950,000
(Section B) Transfer to the Department for Communities and Local Government for management information		-30,000
(Section B) Transfer to the Department for Communities and Local Government for the Local Enterprise Partnerships Capacity Fund		-5,608,000
(Section B) Transfer to the Cabinet Office for Space for Growth		-50,000
(Section C) Transfer from Department for Communities and Local Government for Regional Growth Fund evaluation and communications	519,000	
(Section E) Transfer to Ministry of Justice for National Offender Management Service		-1,734,000
(Section G) Transfer from Department for Communities and Local Government for Post Office Community Enterprise	91,000	
(Section G) Transfer from Department for Work and Pensions for Youth Contract/Start Up Loans New Enterprise Allowance	10,750,000	
(Section G) Transfer to Cabinet Office for Open Data User Group		-3,500,000
(Section G) Transfer from Security and Intelligence Agencies for National Cyber Security	2,476,000	
(Section I) Transfer from Department for Culture, Media and Sport for visual effects competition aka Industrial Light and Magic	1,000,000	
(Section L) Transfer from Skills Funding Agency to Department for Education for 16-18 programmes		-3,000,000

(Section L) Transfer from Skills Funding Agency to Department for Education for 13-14 academic year costs of 19+ continuing learners in 6th form colleges		-4,807,000	
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Offsetting increases in expenditure and income

Administration costs

(Sections E and L) Reduction in expected contributions to Skills Funding Agency from other Government Departments	6,156,000	-6,156,000	
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Programme costs

(Sections E and L) Reduced contributions from other Government Departments towards Skills Funding Agency	89,718,000	-89,718,000	
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(Sections L and E) Increased contributions from other Departments towards UK Commission for Employment and Skills	800,000	-800,000	
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(Section E) Increase in contributions from other Government Departments for JISC (Joint Information Systems Committee) and Vocational Education	2,153,000	-2,153,000	
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Total change in Resource DEL (Voted)	5,940,253,000	-123,162,000	5,817,091,000
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(Section P) Revised forecasts for nuclear decommissioning provisions	1,255,000		
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(Section Q) Reduction in Launch Investments provisions		-1,200,000	
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(Section Q) Reduction in Enterprise Finance Guarantee provisions		-53,306,000	
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(Section Q) Reduction in Small Firms Loan Guarantee Scheme provisions (SFLGS)		-4,191,000	
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(Section Q) Increase in UK Innovation Fund provisions	1,541,000		
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(Section Q) Revised forecasts for Ex-Regional Development Agency provisions		-35,162,000	
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(Section Q) Reduction in British Shipbuilders provisions		-1,334,000	
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(Section Q) Reduction in National Measurement Office provisions		-10,117,000
(Section Q) Increase in European Space Agency/European Patent Office Pension Refunds	20,000	
(Section R) Revised forecast for Insolvency Service provisions		-1,864,000
(Section R) Revised forecast for Paternity Pay	48,800,000	
(Section S) Increase in costs of student loan debt sale	15,877,000	
(Section S) Increase in student loans provisions	495,613,000	
(Section S) Increase in higher education provisions	1,210,000,000	
(Section U) Revised forecasts for central provisions	8,885,000	
(Section V) Revised forecast for URENCO dividend		-76,006,000
(Section V) Reduction in Post Office Limited Interest received on Loans	2,000,000	
(Section V) Royal Mail Loan Interest	24,234,000	
(Section W) Revised forecasts for Medical Research Council provisions		-9,366,000
(Section W) Revised forecasts for Science and Technology Facilities Council provisions	175,000	
(Section W) Revised forecasts for United Kingdom Atomic Energy Authority provisions		-403,000
(Section X) Revised forecasts for National Endowment for Science, Technology and the Arts	1,698,000	
(Section X) Revised forecasts for Technology Strategy Board provisions		-500,000
(Section Y) Reduction in Advisory, Conciliatory and Arbitration Service provisions		-1,698,000
(Section Y) Revised forecasts for Competition Commission provisions		-70,000
(Section Y) Revised forecasts for Competition Service provisions		-493,000

(Section Y) Revised forecasts for Financial Reporting Council provisions	13,000		
(Section Z) Revised forecast for Higher Education Funding Council for England	30,000,000		
(Section Z) Revised forecasts for Student Loans Company	1,792,000		
(Section AA) Revised forecasts for Construction Industry Training Board		-4,261,000	
(Section AA) Revised forecasts for Engineering Construction Industry Training Board	200,000		
(Section AA) Revised forecasts for Skills Funding Agency	26,571,000		
(Section AA) Revised forecasts for Learning and Skills Improvement Service		-3,665,000	
(Section AB) Royal Mail asset sale costs (Fundco)	34,303,000		
(Section AB) Revised forecast for Green Investment Bank provisions	8,370,000		
Total change in Resource AME (Voted)	1,911,347,000	-203,636,000	1,707,711,000
(Section AE) National Loan Fund Early Repayment Premium	107,945,000		
(Section AE) Royal Mail interest Payable and Receivable - Facility D	2,026,000	-2,026,000	
Total change in Resource AME (Non-Voted)	109,971,000	-2,026,000	107,945,000
<u>Reserve Claims</u>			
(Section A) UK Space Agency	10,000,000		
(Section A) Science & Research (Spectrum)	50,000,000		
(Section A) Research Partnership Investment Fund (Spectrum)	25,000,000		
(Section B) Budget 2013 - Uplift to start up loans	7,500,000		
(Section D) Higher Education	25,000,000		

(Section G) Royal Mail Employee shares	287,000,000		
(Section J) IT costs related to the establishment of the Competition and Markets Authority (CMA)	2,000,000		
(Section K) Higher Education Funding Council for England	50,000,000		
(Section K) Student Loans Company	15,500,000		
(Section L) Skills Funding Agency	40,000,000		
(Section B) Business Bank Start-up Loans	12,000,000		
<u>Budget Exchange</u>			
(Section B) Finance Business Partnership		-25,000,000	
(Section B) Business Bank		-31,000,000	
(Section N) Green Investment Bank		-680,000,000	
<u>Transfers of budgetary cover to/from other government departments</u>			
(Section B) Transfer from the Department for Transport for the National Skills Academy for Railway Engineering	281,000		
(Section B) Transfer to the Ministry of Defence for Metalysis		-5,000,000	
(Section C) Transfer to the Department for Communities and Local Government for the Regional Growth Fund		-68,000,000	
<u>Movements between sections</u>			
(Sections E and L) Reallocation from Skills Funding Agency to JISC (Joint Information Systems Committee) and Technology Strategy Board	8,000,000	-8,000,000	
(Section H and Section A) Increased receipts from Department of Health to fund Medical Research Council	112,000,000	-112,000,000	
Total change in Capital DEL (Voted)	644,281,000	-929,000,000	-284,719,000
(Section S) Proceeds & impacts of Mortgage-style Student Loans sale		-129,371,000	

(Section S) Increase in net student loans payments	1,339,529,000		
(Section V) Royal Mail Pension Assets (Fundco)	66,285,000		
(Section V) Reduction in Post Office Limited Working Capital Loans net movements		-750,000,000	
(Section V) Reduction in Royal Mail Shareholder Loan		-56,702,000	
(Section AA) Revised forecasts for Construction Industry Training Board	-6,716,000		
(Section AA) Revised forecasts for Engineering Construction Industry Training Board		-150,000	
(Section AA) Revised forecasts for Skills Funding Agency		-38,000,000	
Total change in Capital AME (Voted)	1,399,098,000	-974,223,000	424,875,000
(Section AE) Royal Mail Shareholder Loan Repayment		-472,521,000	
(Section AE) Royal Mail Share Sale proceeds		-1,970,474,000	
Total change in Capital AME (Non-Voted)		-2,442,995,000	-2,442,995,000
Impact on Cash Requirement of changes noted above		-77,278,000	
Total change in Net Cash Requirement		-77,278,000	-77,278,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource † ††	5,817,091,000	-	5,817,091,000
Capital	-284,719,000	-	-284,719,000
Annually Managed Expenditure			
Resource	1,707,711,000	107,945,000	1,815,656,000
Capital	424,875,000	-2,442,995,000	-2,018,120,000
Total Net Budget			
Resource	7,524,802,000	107,945,000	7,632,747,000
Capital	140,156,000	-2,442,995,000	-2,302,839,000
Non-Budget Expenditure	-		
Net cash requirement †	-77,278,000		

Supplementary amounts required in the year ending 31 March 2014 for expenditure by Department for Business, Innovation and Skills on:

Departmental Expenditure Limit:Expenditure arising from:

The promotion of enterprise, innovation and increased productivity delivered through the portfolios of innovation, 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 "Business Bank", and other similar intervention mechanisms.

The management of a programme of asset sales.

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.

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 to international organisations to fulfil international treaty obligations.

Funding organisations supporting BIS objectives, including Non-Departmental Public Bodies and the Department's executive agencies.

Helping to build a competitive economy by creating opportunities for everyone to develop their learning and skills through further, higher and other education provision and initiatives for young people and adults; providing research and related initiatives at institutions delivering higher education; training, skills, enterprise, assessment and advice and guidance provision for young people 13 and over, adults and employers and related initiatives.

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; reimbursement of fees for qualifying European Union students; post graduate awards; mandatory student awards; childcare and transport support and loans.

Education-related expenditure covers 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 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.

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

Making payments to Local Authorities in respect of Local Area Agreements and New Burdens responsibilities; funding administration costs including a share of the costs of UK Trade & Investment, the expenses of the Office of Manpower Economics and other partner organisations.

Providing financial assistance to Land Registry, Ordnance Survey and the Meteorological Office.

Non cash items associated with the above activities.

* Providing financial assistance to Companies House.

The department will enter into 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.

Activities of the Shareholder Executive.

Income arising from:

Contributions from other Government Departments and the Devolved Administrations supplying resources which BIS will use to fund Partner Organisations, Contributions from other Government Departments and the Devolved Administrations to fund programmes with common objectives, particularly education programmes and international programmes. Miscellaneous receipts from other Government Departments.

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

Receipts from the Office of Gas and Electricity Markets to cover the costs of Consumer Focus.

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 Meteorological Office, UK Intellectual Property Office and Companies House. Income from investments, such as the NESTA Trust. Repayments of grants overpaid in previous years. Receipts from financial investments made by the Green Investment Bank and the Business Bank.

Receipts from a programme of asset sales.

European Fast Stream receipts; 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 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 from BIS properties including 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 Land Registry, Ordnance Survey and the Meteorological Office, the Learning and Skills Improvement Service, the Wave Hub, MRC Technology, the Ufi Charitable Trust, and subsidiaries and shares in joint ventures of the Research Councils, the Regional Development Agencies and other partner organisations, the public weather service and mapping services.

General administration receipts, including: the recovery of salaries and associated costs for seconded staff; receipts from the disposal of surplus assets; charges for accommodation; sale of goods and services; and interest from bank accounts and exchange rate gains and losses.

* Activities of the Shareholder Executive.

Annually Managed Expenditure:

Expenditure arising from:

Bad debts, impairments and provisions in relation to BIS and Partner Organisations.

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 employment relations programmes and measures to promote a skilled and flexible labour market; support for education, innovation and research activity; miscellaneous programmes. Payment of corporation tax.

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

The Redundancy Payments Service.

The provision of repayable credit facilities for Royal Mail and Post Office Ltd; contributions to Partner Organisations' pension schemes, such as the Research Councils' Pension Scheme, and the provision of Paternity Pay.

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, and of the NESTA Trust.

Other non cash items.

* Activities of the Shareholder Executive.

Income arising from:

Receipt of interest on loans and loan repayments from Royal Mail and Post Office Ltd; repayment of principal on student loans; receipts of, and levies from, the Construction Industry Training Board and the Engineering Construction Industry Training Board; repayments of student loans and receipts in respect of the charitable National Endowment for Science, Technology and the Arts NESTA Trust.

Receipts from Land Registry, Ordnance Survey and the Meteorological Office.

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

* Activities of the Shareholder Executive.

Department for Business, Innovation and Skills will account for this Estimate.

† Policy responsibility for consumer credit transferred to HM Treasury on 13 November 2013.

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 reduced by £56,000; and
- b) the net cash requirement is reduced by £56,000.

†† £1,600,000 has been advanced from the Contingencies Fund to provide cash in respect of £1,600,000 resource DEL spending supporting the new service provided for under section F of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2014.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	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								
715,140	17,011,390	-1,566	5,818,657	713,574	22,830,047	2,793,500	-284,719	2,508,781
<i>Of which:</i>								
A Science and Research								
1,996	484,593	-	4,550	1,996	489,143	92,831	-27,000	65,831
B Innovation, Enterprise and Business								
2,210	487,225	-	23,312	2,210	510,537	563,334	-41,219	522,115
C Market Frameworks								
2,275	86,414	-	519	2,275	86,933	113,240	-68,000	45,240
D Higher Education								
-	4,466,298	-	5,725,000	-	10,191,298	-	25,000	25,000
E Further Education								
-6,156	-672,528	6,156	87,184	-	-585,344	-	8,000	8,000
F Capability								
354,161	42,446	-1,566	-	352,595	42,446	4,900	-	4,900
G Government as Shareholder								
-	352,240	-	73,817	-	426,057	75,545	287,000	362,545
H Science and Research (NDPB) net								
107,379	4,467,636	-	-	107,379	4,467,636	461,479	112,000	573,479
I Innovation, Enterprise and Business (NDPB) net								
22,311	306,558	-	1,000	22,311	307,558	61,985	-	61,985
J Market Frameworks (NDPB) net								
16,720	79,061	-	-	16,720	79,061	5,340	2,000	7,340
K Higher Education (NDPB) net								
62,343	2,941,966	-	-	62,343	2,941,966	3,846	65,500	69,346
L Further Education (NDPB) net								
145,160	3,942,481	-6,156	-96,725	139,004	3,845,756	410,000	32,000	442,000
N Government as Shareholder (NDPB) net								
6,741	27,000	-	-	6,741	27,000	1,000,000	-680,000	320,000
Total Spending in DEL								
		-1,566	5,818,657			-284,719		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-1,415,414	-	1,707,711	-	292,297	8,540,372	424,875	8,965,247
<i>Of which:</i>								
P Science and Research								
-	40,150	-	1,255	-	41,405	-	-	-
Q Innovation, Enterprise and Business								
-	-38,688	-	-103,749	-	-142,437	-	-	-
R Market Frameworks								
-	60,596	-	46,936	-	107,532	-	-	-

Part II: Changes Proposed

£'000

	Present		Net Resources Changes		Revised		Net Capital		
	Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	Present 7	Changes 8	Revised 9
S Higher Education	-	-1,360,218	-	1,721,490	-	361,272	7,585,520	1,210,158	8,795,678
U Capability	-	-40,127	-	8,885	-	-31,242	-	-	-
V Government as Shareholder	-	-56,452	-	-49,772	-	-106,224	806,702	-740,417	66,285
W Science and Research (NDPB) net	-	1,364	-	-9,594	-	-8,230	-	-	-
X Innovation, Enterprise and Business (NDPB) net	-	-	-	1,198	-	1,198	-	-	-
Y Market Frameworks (NDPB) net	-	-162	-	-2,248	-	-2,410	-	-	-
Z Higher Education (NDPB) net	-	-20,270	-	31,792	-	11,522	-	-	-
AA Further Education (NDPB) net	-	1,023	-	18,845	-	19,868	148,150	-44,866	103,284
AB Government as Shareholder (NDPB) net	-	-2,750	-	42,673	-	39,923	-	-	-
Non Voted Expenditure	-	370,200	-	107,945	-	478,145	-	-2,442,995	-2,442,995
<i>Of which:</i>									
AE Government as Shareholder	-	-	-	107,945	-	107,945	-	-2,442,995	-2,442,995
Total Spending in AME			-	1,815,656				-2,018,120	
Total for Estimate			-1,566	7,634,313				-2,302,839	
<i>Of which:</i>									
Voted Expenditure			-1,566	7,526,368				140,156	
Non Voted Expenditure			-	107,945				-2,442,995	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	26,335,529	-77,278	26,258,251

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								
731,805	-18,231	713,574	23,800,097	-970,050	22,830,047	2,945,336	-436,555	2,508,781
<i>Of which:</i>								
A Science and Research								
1,996	-	1,996	492,115	-2,972	489,143	177,831	-112,000	65,831
B Innovation, Enterprise and Business								
2,210	-	2,210	540,238	-29,701	510,537	745,715	-223,600	522,115
C Market Frameworks								
4,275	-2,000	2,275	255,333	-168,400	86,933	145,240	-100,000	45,240
D Higher Education								
-	-	-	10,191,298	-	10,191,298	25,000	-	25,000
E Further Education								
-	-	-	165,410	-750,754	-585,344	8,000	-	8,000
F Capability								
368,826	-16,231	352,595	48,429	-5,983	42,446	4,900	-	4,900
G Government as Shareholder								
-	-	-	438,297	-12,240	426,057	363,500	-955	362,545
H Science and Research (NDPB) net								
107,379	-	107,379	4,467,636	-	4,467,636	573,479	-	573,479
I Innovation, Enterprise and Business (NDPB) net								
22,311	-	22,311	307,558	-	307,558	61,985	-	61,985
J Market Frameworks (NDPB) net								
16,720	-	16,720	79,061	-	79,061	7,340	-	7,340
K Higher Education (NDPB) net								
62,343	-	62,343	2,941,966	-	2,941,966	69,346	-	69,346
L Further Education (NDPB) net								
139,004	-	139,004	3,845,756	-	3,845,756	442,000	-	442,000
M Capability (NDPB) Net								
-	-	-	-	-	-	1,000	-	1,000
N Government as Shareholder (NDPB) net								
6,741	-	6,741	27,000	-	27,000	320,000	-	320,000
Non-voted expenditure								
-	-250	-250	-	-	-	-	-	-
<i>Of which:</i>								
O Capability								
-	-250	-250	-	-	-	-	-	-
Total Spending in DEL								
731,805	-18,481	713,324	23,800,097	-970,050	22,830,047	2,945,336	-436,555	2,508,781

Part II: Revised subhead detail including additional provision

£'000

						Revised Plans		
						Capital		
Administration			Resources					
			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								
-	-	-	1,373,582	-1,081,285	292,297	17,465,569	-8,500,322	8,965,247
<i>Of which:</i>								
P Science and Research								
-	-	-	41,405	-	41,405	-	-	-
Q Innovation, Enterprise and Business								
-	-	-	-142,437	-	-142,437	-	-	-
R Market Frameworks								
-	-	-	107,532	-	107,532	-	-	-
S Higher Education								
-	-	-	1,336,272	-975,000	361,272	10,296,000	-1,500,322	8,795,678
T Further Education								
-	-	-	20	-	20	-	-	-
U Capability								
-	-	-	-31,181	-61	-31,242	-	-	-
V Government as Shareholder								
-	-	-	-	-106,224	-106,224	7,066,285	-7,000,000	66,285
W Science and Research (NDPB) net								
-	-	-	-8,230	-	-8,230	-	-	-
X Innovation, Enterprise and Business (NDPB) net								
-	-	-	1,198	-	1,198	-	-	-
Y Market Frameworks (NDPB) net								
-	-	-	-2,410	-	-2,410	-	-	-
Z Higher Education (NDPB) net								
-	-	-	11,522	-	11,522	-	-	-
AA Further Education (NDPB) net								
-	-	-	19,868	-	19,868	103,284	-	103,284
AB Government as Shareholder (NDPB) net								
-	-	-	39,923	-	39,923	-	-	-
AC Capability (NDPB) Net								
-	-	-	100	-	100	-	-	-
Non-voted expenditure								
-	-	-	480,171	-2,026	478,145	600,000	-3,042,995	-2,442,995
<i>Of which:</i>								
AD Market Frameworks								
-	-	-	370,200	-	370,200	-	-	-
AE Government as Shareholder								
-	-	-	109,971	-2,026	107,945	600,000	-3,042,995	-2,442,995
Total Spending in AME								
-	-	-	1,853,753	-1,083,311	770,442	18,065,569	-11,543,317	6,522,252

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								
731,805	-18,481	713,324	25,653,850	-2,053,361	23,600,489	21,010,905	-11,979,872	9,031,033
<i>Of which:</i>								
Voted Expenditure								
731,805	-18,231	713,574	25,173,679	-2,051,335	23,122,344	20,410,905	-8,936,877	11,474,028
Non Voted Expenditure								
-	-250	-250	480,171	-2,026	478,145	600,000	-3,042,995	-2,442,995

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	16,681,066	7,632,747	24,313,813
Net Capital Requirement	11,333,872	-2,302,839	9,031,033
Accruals to cash adjustments	-1,309,459	-7,742,236	-9,051,695
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,608,096	-5,796,633	-8,404,729
New provisions and adjustments to previous provisions	356,961	-1,561,864	-1,204,903
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-500	-	-500
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-14,196,261	532,581	-13,663,680
Add cash grant-in-aid	14,809,476	-916,320	13,893,156
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	225,000	-	225,000
Use of provisions	103,961	-	103,961
Removal of non-voted budget items	-369,950	2,335,050	1,965,100
<i>Of which:</i>			
Consolidated Fund Standing Services	-	300,000	300,000
Other adjustments	-369,950	2,035,050	1,665,100
Net Cash Requirement	26,335,529	-77,278	26,258,251

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

£'000

	Revised Plans
Gross Administration Costs	715,773
<i>Less:</i>	
Administration DEL Income	-18,481
Net Administration Costs	697,292
Gross Programme Costs	27,659,253
<i>Less:</i>	
Programme DEL Income	-1,214,650
Programme AME Income	-1,083,311
Non-budget income	-
Net Programme Costs	25,361,292
Total Net Operating Costs	26,058,584
<i>Of which:</i>	
Resource DEL	23,419,123
Capital DEL	1,714,634
Resource AME	924,827
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	-1,714,634
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-30,137
Total Resource Budget	24,313,813
<i>Of which:</i>	
Resource DEL	23,543,371
Resource AME	770,442
<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)	24,313,813

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL	-988,281
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-7,953
<i>Of which:</i>	
F Capability	-7,953
Other Grants	-8,278
<i>Of which:</i>	
F Capability	-8,278
Taxation	-2,000
<i>Of which:</i>	
C Market Frameworks	-2,000
Total Administration	<u>-18,231</u>
Programme	
Sales of Goods and Services	-188,910
<i>Of which:</i>	
A Science and Research	-2,910
B Innovation, Enterprise and Business	-1,700
C Market Frameworks	-154,300
E Further Education	-30,000
Interest and Dividends	-12,240
<i>Of which:</i>	
G Government as Shareholder	-12,240
Other Grants	-720,816
<i>Of which:</i>	
A Science and Research	-62
E Further Education	-720,754
Other Income	-21,283
<i>Of which:</i>	
B Innovation, Enterprise and Business	-15,300
F Capability	-5,983
Taxation	-26,801
<i>Of which:</i>	
B Innovation, Enterprise and Business	-12,701
C Market Frameworks	-14,100
Total Programme	<u>-970,050</u>

Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
Voted Resource AME	-1,081,285
<i>Of which:</i>	
Programme	
Interest and Dividends	-1,081,224
<i>Of which:</i>	
S Higher Education	-975,000
V Government as Shareholder	-106,224
Pensions	-61
<i>Of which:</i>	
U Capability	-61
Total Programme	<u>-1,081,285</u>
Total Voted Resource Income	<u>-2,069,566</u>
Voted Capital DEL	-436,555
<i>Of which:</i>	
Programme	
Other Grants	-244,600
<i>Of which:</i>	
A Science and Research	-112,000
B Innovation, Enterprise and Business	-32,600
C Market Frameworks	-100,000
Other Income	-191,000
<i>Of which:</i>	
B Innovation, Enterprise and Business	-191,000
Repayments	-955
<i>Of which:</i>	
G Government as Shareholder	-955
Total Programme	<u>-436,555</u>
Voted Capital AME	-8,500,322
<i>Of which:</i>	
Programme	
Repayments	-8,500,322
<i>Of which:</i>	
S Higher Education	-1,500,322
V Government as Shareholder	-7,000,000
Total Programme	<u>-8,500,322</u>
Total Voted Capital Income	<u>-8,936,877</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)	-	-	-1,970,474	1,970,474	-1,970,474	1,970,474
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-	-	-1,970,474	1,970,474	-1,970,474	1,970,474

Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Annually Managed Expenditure						
Royal Mail share sale proceeds	-	-	-1,970,474	1,970,474	-1,970,474	1,970,474
Total	-	-	-1,970,474	1,970,474	-1,970,474	1,970,474

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 Donnelly

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:

Anne Sharp	Advisory Conciliation & Arbitration Service (ACAS)
Rick Rylance	Arts and Humanities Research Council (AHRC)
Jackie Hunter	Biotechnology & Biological Sciences Research Council
Martin Donnelly	BIS (Postal Services Act 2011) Company Limited
Geraldine Swanton	British Hallmarking Council
Keith Morgan	Capital for Enterprise Ltd
David Saunders	Competition Commission
Charles Dhanowa OBE	Competition Service
William Burton	Construction Industry Training Board
Stephen Dunmore	Consumer Focus
Professor Paul Boyle	Economic & Social Research Council
Prof David Delpy	Engineering & Physical Sciences Research Council
David Edwards	Engineering Construction Industry Training Board (ECITB)
Iain Smith	Film Industry Training Board
Stephen Haddrill	Financial Reporting Council Limited
Madeline Atkins	Higher Education Funding Council for England (HEFCE)
Barbara Spicer	Learning and Skills Improvement Service
Sir John Savill	Medical Research Council
Professor Duncan Wingham	Natural Environment Research Council
Geoff Mulgan	NESTA Trust
Professor Les Ebdon	Office for Fair Access (OFFA)
Prof John Womersley	Science and Technology Facilities Council
Barbara Spicer	Skills Funding Agency
Mick Laverty	Student Loans Company
Iain Gray	Technology Strategy Board (TSB)
Steve Cowley	UK Atomic Energy Authority
Michael Davis	UK Commission for Employment and Skills (plus 23 SSCs)
Shaun Kingsbury	UK Green Investment Bank plc

Martin Donnelly 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
H	Arts and Humanities Research Council	98,522	-	104,945
H	Biotechnology and Biological Sciences Research Council	361,571	61,700	473,004
H	Economic and Social Research Council	153,486	24,000	211,176
H	Engineering and Physical Sciences Research Council	756,150	81,500	893,437
H	Medical Research Council	608,645	149,000	768,020
H	Natural Environment Research Council	339,129	27,800	360,853
H	Science and Technology Facilities Council	456,397	94,930	518,143
H	Research Council collaborative projects	107,170	569	-
H	Higher Education Funding Council for England (HEFCE) - Science	1,685,689	133,980	1,936,659
H	United Kingdom Atomic Energy Authority	8,256	-	5,500
I	Technology Strategy Board	326,343	58,105	507,436
I	Capital for Enterprise	3,526	3,880	2,340
J	Market Frameworks miscellaneous	6,005	3,880	-
J	ACAS (Advisory, Conciliation and Arbitration Service)	49,230	1,100	47,145
J	Consumer Focus	17,113	10	8,912
J	Competition Service	3,904	-	3,876
J	Competition Commission	19,329	2,350	22,428
K	Higher Education Funding Council for England (HEFCE) - Education	2,933,609	50,790	3,117,408
K	Office for Fair Access to Higher Education	2,085	-	1,300
K	Student Loans Company	68,615	18,556	145,250
L	Skills Funding Agency	3,917,007	441,871	4,356,676
L	UK Commission for Employment and Skills	67,753	129	61,648
M	UK Shared Business Services Ltd	-	1,000	-
N	Green Investment Bank	33,741	320,000	347,000
W	Biotechnology and Biological Sciences Research Council	1,450	-	-
W	Economic and Social Research Council	-	-	-
W	Engineering and Physical Sciences Research Council	-585	-	-
W	Medical Research Council	-10,766	-	-
W	Natural Environment Research Council	-792	-	-
W	Arts and Humanities Research Council	-979	-	-
W	Science and Technology Facilities Council	-506	-	-

Part III: Note E - Non-Departmental Public Bodies

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
W	United Kingdom Atomic Energy Authority	3,948	-	-
X	Technology Strategy Board	-500	-	-
X	National Endowment for Science, Technology and the Arts	1,698	-	-
Y	ACAS (Advisory, Conciliation and Arbitration Service)	-1,476	-	-
Y	Competition Service	-488	-	-
Y	Consumer Focus	-459	-	-
Y	Financial Reporting Council	13	-	-
Z	Higher Education Funding Council for England (HEFCE) - Education	9,000	-	-
Z	Student Loans Company	2,522	-	-
AA	Skills Funding Agency	24,232	91,000	-
AA	Learning and Skills Improvement Service	-3,665	-	-
AA	Construction Industry Training Board	-4,169	12,184	-
AA	Engineering Construction Industry Training Board	3,470	100	-
AB	BIS (Postal Services Act 2011) Company	34,303	-	-
AB	Green Investment Bank	5,620	-	-
AC	UK Shared Business Services Ltd (UK SBS)	100	-	-
Total		12,085,246	1,578,434	13,893,156

Part III: Note F - Accounting Policy changes

In 2012-13 the Department had an outturn of -£59,625,000 against other I&E - Expected Return On Funded Pension Scheme Assets. Under the IAS19 amendments, this has been reclassified from Capital AME to Resource AME.

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
C4-DEL	Trade Policy: other resource expenditure	1,200
C4-DEL	Trade Policy: international subscriptions	6,529

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
The following liabilities fell to be met from the Department's Estimate:	
Statutory Liabilities Charged to Resource Estimates:	
European Patent Office: 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
Home Shipbuilding Credit Guarantee Scheme.	1,604
A guarantee has been given to the Financial Reporting Council that if the amount held in the Legal Costs Fund falls below £1 million in any year, an additional grant will be made to cover legal costs subsequently incurred in that year.	Unquantifiable
Any liabilities imposed by section 9, British Aerospace Act 1980.	Unquantifiable
Callable capital subscription for the Common Fund for Commodities.	1,960
Paid in capital subscription for the Common Fund for Commodities.	2,240
The 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.	Unquantifiable
Indemnities given to the UK Atomic Energy Authority by the Secretary of State to cover certain indemnities given by the Authority to carriers and British Nuclear Fuels Limited against certain claims for damage caused by nuclear matter in the course of carriage.	Unquantifiable
Indemnities equivalent to those given to civil servants under the Civil Service Management Code have been given to persons appointed to the Board of the Office of Fair Trading, including the Chairman.	Unquantifiable
Indemnities given to Bankers of the Insolvency Services 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 BIS with access to data from the Police National Computer (PNC). BIS has indemnified the police against any liabilities which they might incur as a result of providing that access.	Unquantifiable
The UK Space Agency has a potential liability in regards licence costs under the Space Waste Act. This is likely to be minimal but is unquantifiable at time of reporting.	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Non-Statutory Liabilities Charged to Resource Estimates:	
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 function.	Unquantifiable
Post Office Limited: the department has since October 2003 made available to Post Office Limited a revolving loan facility of up to £1.15 billion. This is to help the company fund its working capital cash requirements in branch to the extent that they are connected with the provision of services of general economic interest. The package was agreed against the background of the migration of State benefits payments to a system of direct payment, alongside a Government commitment that benefit recipients will still be able to collect their benefit, in cash and in full, from Post Office branches. Post Office Ltd began utilising this facility on 1 December 2003. The facility matures on 31 March 2016 subject to state aid clearance.	1,150,000
A contingent liability in respect of risk associated with the Department assuming responsibility for uplifts in pension contributions for the UK Atomic Energy Authority's non-actives.	Unquantifiable
The Department is responsible for a liability to pay rent in respect of a lease in the event that the current tenant defaults.	2,040
Incidents/Accidents Insurance claims for exposure to ionising radiation pursued outside the existing UKAEA insurance scheme.	Unquantifiable
Outstanding claims under the Enemy Property Claim Scheme are still being considered.	Unquantifiable
There is a possibility that other liabilities exist in relation to nationalised, and former nationalised, industries that, if they crystallised, may fall to the Department.	Unquantifiable
Science and Technology Funding Council is responsible for Institut Laue Langevin staff related commitments and costs associated with reprocessing fuel elements.	12,000
Science and Technology Funding Council is liable for the decommissioning costs associated with the dismantling of the European Synchrotron Radiation Facility (ESRF).	2,000
Indemnities have been given to the Directors appointed by the Department to Enrichment Holdings Limited, Enrichment Investments Limited and Urenco Limited against personal liability following any legal action against the Company.	Unquantifiable
NMO is responsible for the disposal of all radioactive waste arising from scientific projects undertaken at the National Physical Laboratory. The contingent liability is unquantifiable.	Unquantifiable
The NMO also has a contingent liability for the decontamination of land and buildings on the Teddington estate where costs may be higher than those provided for. The contingent liability is unquantifiable	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>The UK Space Agency is involved with the ExoMars project, which is led by the European Space Agency (ESA) and, due to various viability and funding issues surrounding the project, it is not clear what future action is to be taken. This may result in cost implications for the UK Space Agency but this is unquantifiable at the reporting date.</p>	Unquantifiable
<p>The Council collaborates with a number of other international partners in the funding, management and operation of technical facilities which are not owned by STFC. In the event of a decision to withdraw from any of these arrangements, it is likely that STFC would assist in the search for a replacement partner to ensure that technical commitments were met. The most significant international collaborations are in respect of CERN and ESO. For both of these facilities there is the possibility that STFC would be obliged to contribute to decommissioning costs arising from a decision taken to discontinue operations. The decision to decommission is not wholly within STFC's control. The contingent liability is unquantifiable.</p>	Unquantifiable

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
A4 - DEL	UK Space Agency	193,721
C4 - DEL	World Trade Organisation	6,529
F4 - DEL	External Legal Fees	120
D4 - DEL	EUI Bursaries	811
D4 - DEL	EUI Subscriptions	4,089
H4 - DEL	Biotechnology and Biological Sciences Council	12,000
H4 - DEL	Science and Technology Facilities Council	150,000
H7 - DEL	Science and Technology Facilities Council	92,230

UK Trade & Investment

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 due to Budget Exchange to cover the timing of financial pressures on Resource DEL budgets now due in 2014-15.		-3,264,000	
(Section A) Increase due to Budget Transfer from the Cabinet Office to fund Great campaign activities.	12,000,000		
Total change in Resource DEL (Voted)	12,000,000	-3,264,000	8,736,000
(Section B) Increase to Resource AME to cover potential provisions.	5,000,000		
Total change in Resource AME (Voted)	5,000,000		5,000,000
Increase to net cash requirement due to additional Resource DEL funding from the Cabinet Office for GREAT campaign offset by reduced Resource DEL due to Budget Exchange.	8,736,000		
Total change in Net Cash Requirement	8,736,000		8,736,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	8,736,000	-	8,736,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	5,000,000	-	5,000,000
Capital	-	-	-
Total Net Budget			
Resource	13,736,000	-	13,736,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	8,736,000		

Supplementary amounts required in the year ending 31 March 2014 for expenditure by UK Trade & Investment on:

Departmental Expenditure Limit:Expenditure arising from:

Trade development and promotion, inward investment, including grants, associated capital and other related expenditure and non-cash items.

Income arising from:

The sale of goods and services relating to trade development and promotion and inward investment; asset sales; insurance claims; recovery of costs incurred on behalf of others; recovery of overpayments.

Annually Managed Expenditure:Expenditure arising from:

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

UK Trade & Investment 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								
2,000	147,646	-	8,736	2,000	156,382	2,998	-	2,998
<i>Of which:</i>								
A Trade development and promotion and inward investment								
2,000	147,646	-	8,736	2,000	156,382	2,998	-	2,998
Total Spending in DEL								
		-	8,736				-	
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	21	-	5,000	-	5,021	-	-	-
<i>Of which:</i>								
B Trade development and promotion and inward investment								
-	21	-	5,000	-	5,021	-	-	-
Total Spending in AME								
		-	5,000				-	
Total for Estimate								
		-	13,736				-	
<i>Of which:</i>								
Voted Expenditure								
		-	13,736				-	
Non Voted Expenditure								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	151,154	8,736	159,890

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								
2,000	-	2,000	173,923	-17,541	156,382	2,998	-	2,998
<i>Of which:</i>								
A Trade development and promotion and inward investment								
2,000	-	2,000	173,923	-17,541	156,382	2,998	-	2,998
Total Spending in DEL								
2,000	-	2,000	173,923	-17,541	156,382	2,998	-	2,998
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	5,021	-	5,021	-	-	-
<i>Of which:</i>								
B Trade development and promotion and inward investment								
-	-	-	5,021	-	5,021	-	-	-
Total Spending in AME								
-	-	-	5,021	-	5,021	-	-	-
Total for Estimate								
2,000	-	2,000	178,944	-17,541	161,403	2,998	-	2,998
<i>Of which:</i>								
Voted Expenditure								
2,000	-	2,000	178,944	-17,541	161,403	2,998	-	2,998
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	149,667	13,736	163,403
Net Capital Requirement	2,998	-	2,998
Accruals to cash adjustments	-1,511	-5,000	-6,511
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,011	-	-2,011
New provisions and adjustments to previous provisions	-	-5,000	-5,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	500	-	500
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	151,154	8,736	159,890

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

£'000

Revised
Plans

Gross Administration Costs	2,000
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	2,000
Gross Programme Costs	178,944
<i>Less:</i>	
Programme DEL Income	-17,541
Programme AME Income	-
Non-budget income	-
Net Programme Costs	161,403
Total Net Operating Costs	163,403
<i>Of which:</i>	
Resource DEL	158,382
Capital DEL	-
Resource AME	5,021
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	163,403
<i>Of which:</i>	
Resource DEL	158,382
Resource AME	5,021
<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)	163,403

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-17,541***Of which:*

Programme

Sales of Goods and Services

-17,541

Of which:

A Trade development and promotion and inward investment

-17,541

Total Programme

-17,541

Total Voted Resource Income

-17,541

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

No CFER income or receipts are expected in 2013-14.

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: Crispin Simon

Crispin Simon 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.

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) A Resource to Capital DEL transfer is required to meet additional Capital spending		-100,000	
Total change in Resource DEL (Voted)		-100,000	-100,000
(Section A) Capital spending requirement associated with improving IT resilience, funded by a Resource DEL transfer	100,000		
Total change in Capital DEL (Voted)	100,000		100,000
(Section E) Revised drawdown activity of Direct Lending.		-290,000,000	
Total change in Capital AME (Voted)		-290,000,000	-290,000,000
(Section E) Reduction in cash requirement corresponding to revised drawdown of Direct Lending		-290,000,000	
Total change in Net Cash Requirement		-290,000,000	-290,000,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-100,000	-	-100,000
Capital	100,000	-	100,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-290,000,000	-	-290,000,000
Total Net Budget			
Resource	-100,000	-	-100,000
Capital	-289,900,000	-	-289,900,000
Non-Budget Expenditure	-		
Net cash requirement	-290,000,000		

Supplementary amounts required in the year ending 31 March 2014 for expenditure by Export Credits Guarantee Department on:

Departmental Expenditure Limit:Expenditure arising from:

The running of ECGD's operational activities (operating costs of the Department).

Income arising from:

The sub-let of surplus office space and some underwriting activity.

Annually Managed Expenditure:Expenditure arising from:

Arrangements made by ECGD in connection with exports of goods and services and overseas investments and expenditure arising from the creation of and increase in provisions related to ECGD's operational activities.

Income arising from:

Arrangements made by ECGD in connection with exports of goods and services and overseas investors from the UK 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								
22,065	-	-100	-	21,965	-	230	100	330
<i>Of which:</i>								
A Export Credit Guarantees and Investments								
22,065	-	-100	-	21,965	-	230	100	330
Total Spending in DEL								
		-100	-			100		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	49,337	-	-	-	49,337	294,508	-290,000	4,508
<i>Of which:</i>								
E Direct Lending								
-	-	-	-	-	-	320,000	-290,000	30,000
Total Spending in AME								
		-	-			-290,000		
Total for Estimate								
		-100	-			-289,900		
<i>Of which:</i>								
Voted Expenditure								
		-100	-			-289,900		
Non Voted Expenditure								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	100,231	-290,000	-189,769

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								
34,911	-12,946	21,965	-	-	-	330	-	330
<i>Of which:</i>								
A Export Credit Guarantees and Investments								
34,911	-12,946	21,965	-	-	-	330	-	330
Total Spending in DEL								
34,911	-12,946	21,965	-	-	-	330	-	330
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	210,925	-161,588	49,337	30,000	-25,492	4,508
<i>Of which:</i>								
B Export Credits								
-	-	-	202,580	-151,686	50,894	-	-	-
C Fixed Rate Export Finance / Export Finance Assistance								
-	-	-	7,000	-719	6,281	-	-	-
D GEFCO Loans and Interest Equalisation								
-	-	-	1,345	-9,183	-7,838	-	-25,492	-25,492
E Direct Lending								
-	-	-	-	-	-	30,000	-	30,000
Total Spending in AME								
-	-	-	210,925	-161,588	49,337	30,000	-25,492	4,508
Total for Estimate								
34,911	-12,946	21,965	210,925	-161,588	49,337	30,330	-25,492	4,838
<i>Of which:</i>								
Voted Expenditure								
34,911	-12,946	21,965	210,925	-161,588	49,337	30,330	-25,492	4,838
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	71,402	-100	71,302
Net Capital Requirement	294,738	-289,900	4,838
Accruals to cash adjustments	-265,909	-	-265,909
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-800	-	-800
New provisions and adjustments to previous provisions	-165,549	-	-165,549
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-35,518	-	-35,518
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	17,657	-	17,657
Increase (-) / Decrease (+) in creditors	-81,699	-	-81,699
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	100,231	-290,000	-189,769

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

£'000

Revised
Plans

Gross Administration Costs	34,911
<i>Less:</i>	
Administration DEL Income	-12,946
Net Administration Costs	21,965
Gross Programme Costs	210,925
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-161,588
Non-budget income	-
Net Programme Costs	49,337
Total Net Operating Costs	71,302
<i>Of which:</i>	
Resource DEL	21,965
Capital DEL	-
Resource AME	49,337
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	71,302
<i>Of which:</i>	
Resource DEL	21,965
Resource AME	49,337
<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)	71,302

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL	-12,946
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-11,799
<i>Of which:</i>	
A Export Credit Guarantees and Investments	-11,799
Other Income	-1,147
<i>Of which:</i>	
A Export Credit Guarantees and Investments	-1,147
Total Administration	<u>-12,946</u>
Voted Resource AME	-161,588
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-151,686
<i>Of which:</i>	
B Export Credits	-151,686
Interest and Dividends	-9,902
<i>Of which:</i>	
C Fixed Rate Export Finance / Export Finance Assistance	-719
D GEFCO Loans and Interest Equalisation	-9,183
Total Programme	<u>-161,588</u>
Total Voted Resource Income	<u>-174,534</u>
Voted Capital AME	-25,492
<i>Of which:</i>	
Programme	
Repayments	-25,492
<i>Of which:</i>	
D GEFCO Loans and Interest Equalisation	-25,492
Total Programme	<u>-25,492</u>
Total Voted Capital Income	<u>-25,492</u>

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

No CFER income or receipts are expected in 2013-14.

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 Godfrey

David Godfrey 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 Fair Trading

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. Reserve funding relating to payment to the FCA to cover Credit licence rebates.	30,000,000		
ii. Attribution of income to Administration to cover various costs.	1,087,000	-1,087,000	
iii. Transfer to CDEL to cover IT costs in the OFT.		-400,000	
Total change in Resource DEL (Voted)	31,087,000	-1,487,000	29,600,000
i. Increase in the level of provisions to cover voluntary redundancies and exits, and early retirement future commitments.	1,500,000		
Total change in Resource AME (Voted)	1,500,000		1,500,000
i. Transfer from RDEL to cover increased IT costs in the OFT.	400,000		
Total change in Capital DEL (Voted)	400,000		400,000
i. Revisions to the net cash requirement reflect changes to resources and capital as set out above.	30,000,000		
ii. Increase in Accruals to cash adjustment in respect of decrease in creditors	5,000,000		
iii. Increase in Accruals to cash adjustment in respect of depreciation	263,000		
Total change in Net Cash Requirement	35,263,000		35,263,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource †	29,600,000	-	29,600,000
Capital	400,000	-	400,000
Annually Managed Expenditure			
Resource	1,500,000	-	1,500,000
Capital	-	-	-
Total Net Budget			
Resource	31,100,000	-	31,100,000
Capital	400,000	-	400,000
Non-Budget Expenditure	-		
Net cash requirement ††	35,263,000		

Supplementary amounts required in the year ending 31 March 2014 for expenditure by Office of Fair Trading on:

Departmental Expenditure Limit:Expenditure arising from:

Advancing and safeguarding the economic interests of UK consumers; enforcing competition and consumer law, including payment for information; analysing and monitoring markets; merger control; licensing and supervision work in the consumer credit and estate agency markets, including anti-money laundering supervision; advocacy; information, education and advice; administrative and operational costs; associated depreciation and any other non-cash items falling in DEL.

* Payment made to the FCA to cover credit licence rebates and the transfer of income to the FCA to cover licences applied for but not actioned.

Income arising from:

Recovery of legal costs, fees for common services provided to other departments, contributions from other departments towards the costs of market studies, recoveries of VAT, recoveries of salaries of staff on loan or seconded to outside bodies, sale of plant and machinery, Consumer credit Licence fees, Anti Money Laundering fees, BIS funding for CMA transition costs, payments from Home Office under the recovered assets incentivisation scheme, payments for information and publications, private telephone calls, vending machines, postal and bank charge recoveries and income from short-term office space rental.

Annually Managed Expenditure:Expenditure arising from:

* Provisions and other non-cash items.

Office of Fair Trading will account for this Estimate.

† £30,000,000 has been advanced from the Contingencies Fund to provide cash in respect of £30,000,000 resource DEL spending supporting the service under section A of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2014.

†† £5,000,000 has been advanced from the Contingencies Fund to provide for a deficient net cash requirement. A corresponding amount is required to enable repayment to be made to the Fund by 31 March 2014. There are no implications for resources/capital supporting the services provided for in the 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								
14,332	24,733	-	29,600	14,332	54,333	602	400	1,002
<i>Of which:</i>								
A Administration								
14,332	24,733	-	29,600	14,332	54,333	602	400	1,002
Total Spending in DEL								
		-		29,600		400		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-	-	1,500	-	1,500	-	-	-
<i>Of which:</i>								
B Provisions In AME								
-	-	-	1,500	-	1,500	-	-	-
Total Spending in AME								
		-		1,500		-		
Total for Estimate								
		-		31,100		400		
<i>Of which:</i>								
Voted Expenditure								
		-		31,100		400		
Non Voted Expenditure								
		-		-		-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	37,011	35,263	72,274

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	Gross	Income	Net	
1	2	3	4	5	6	7	8	9	
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
17,332	-3,000	14,332	66,460	-12,127	54,333	1,002	-	1,002	
<i>Of which:</i>									
A Administration									
17,332	-3,000	14,332	66,460	-12,127	54,333	1,002	-	1,002	
Total Spending in DEL									
17,332	-3,000	14,332	66,460	-12,127	54,333	1,002	-	1,002	
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
-	-	-	1,500	-	1,500	-	-	-	
<i>Of which:</i>									
B Provisions In AME									
-	-	-	1,500	-	1,500	-	-	-	
Total Spending in AME									
-	-	-	1,500	-	1,500	-	-	-	
Total for Estimate									
17,332	-3,000	14,332	67,960	-12,127	55,833	1,002	-	1,002	
<i>Of which:</i>									
Voted Expenditure									
17,332	-3,000	14,332	67,960	-12,127	55,833	1,002	-	1,002	
Non Voted Expenditure									
-	-	-	-	-	-	-	-	-	

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	39,065	31,100	70,165
Net Capital Requirement	602	400	1,002
Accruals to cash adjustments	-2,656	3,763	1,107
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,656	263	-2,393
New provisions and adjustments to previous provisions	-	-1,500	-1,500
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	5,000	5,000
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	37,011	35,263	72,274

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

£'000

Revised
Plans

Gross Administration Costs	17,332
<i>Less:</i>	
Administration DEL Income	-3,000
Net Administration Costs	14,332
Gross Programme Costs	67,960
<i>Less:</i>	
Programme DEL Income	-12,127
Programme AME Income	-
Non-budget income	-
Net Programme Costs	55,833
Total Net Operating Costs	70,165
<i>Of which:</i>	
Resource DEL	68,665
Capital DEL	-
Resource AME	1,500
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	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	70,165
<i>Of which:</i>	
Resource DEL	68,665
Resource AME	1,500
<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)	70,165

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-15,127***Of which:*

Administration

Sales of Goods and Services

-3,000

Of which:

A Administration

-3,000

Total Administration

-3,000

Programme

Sales of Goods and Services

-12,127

Of which:

A Administration

-12,127

Total Programme

-12,127

Total Voted Resource Income**-15,127**

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

No CFER income or receipts are expected in 2013-14.

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: Clive Maxwell

Clive Maxwell 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.

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
(Section A) A reduction in non-cash costs of £10,270,000 mainly interest on scheme liabilities, and a £1,280,000 increase in receipts of employers' and employees' contributions		-11,550,000	
Total change in Resource AME (Voted)		-11,550,000	-11,550,000
(Section A) An increase in payments against provisions of £16,700,000 offset by a £1,280,000 increase in receipts of employers' and employees' contributions	16,700,000	-1,280,000	
Total change in Net Cash Requirement	16,700,000	-1,280,000	15,420,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	-11,550,000	-	-11,550,000
Capital	-	-	-
Total Net Budget			
Resource	-11,550,000	-	-11,550,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	15,420,000		

Supplementary amounts required in the year ending 31 March 2014 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, Innovation and Skills 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								
-	256,200	-	-11,550	-	244,650	-	-	-
<i>Of which:</i>								
A Pensions, transfer values, repayments of contributions								
-	256,200	-	-11,550	-	244,650	-	-	-
Total Spending in AME								
		-	-11,550					
Total for Estimate								
		-	-11,550					
<i>Of which:</i>								
Voted Expenditure								
		-	-11,550					
Non Voted Expenditure								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	195,950	15,420	211,370

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								
-	-	-	272,280	-27,630	244,650	-	-	-
<i>Of which:</i>								
A Pensions, transfer values, repayments of contributions								
-	-	-	272,280	-27,630	244,650	-	-	-
Total Spending in AME								
-	-	-	272,280	-27,630	244,650	-	-	-
Total for Estimate								
-	-	-	272,280	-27,630	244,650	-	-	-
<i>Of which:</i>								
Voted Expenditure								
-	-	-	272,280	-27,630	244,650	-	-	-
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	256,200	-11,550	244,650
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-60,250	26,970	-33,280
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-282,550	10,270	-272,280
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	222,300	16,700	239,000
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	195,950	15,420	211,370

Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

£'000

	Revised Plans
Gross Programme Costs	272,280
<i>Of which:</i>	
Increases in liability	39,480
Interest on scheme liability	232,800
Other expenditure	-
<i>Less:</i>	
Contributions received	-25,650
Transfers in	-1,980
Other income	-
Net Programme Costs	244,650
Total Net Operating Costs	244,650
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	244,650
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	244,650
<i>Of which:</i>	
Resource DEL	-
Resource AME	244,650
<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)	244,650

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource AME	-27,630
<i>Of which:</i>	
Programme	
Pensions	-27,630
<i>Of which:</i>	
A Pensions, transfer values, repayments of contributions	-27,630
Total Programme	<u>-27,630</u>
Total Voted Resource Income	<u>-27,630</u>

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

No CFER income or receipts are expected in 2013-14.

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 Donnelly

Martin Donnelly 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.

Home Office

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Exchange:			
Re-allocate budget from the DUP to 2014-15 for transformation and staff exits, Riot Damage Act and NATO Policing costs.		-105,000,000	
Transfers to and from other Government departments:			
(Section C) Programme to the Foreign and Commonwealth Office for the Returns and Reintegration Fund.		-3,000,000	
(Section B) Programme to the Ministry Of Justice to cover the cost of dealing with Regulation of Investigatory Powers Act applications.		-110,000	
(Section D) Programme to the Ministry of Justice to cover the non pay costs of the UK Visas and Immigration appeals and litigation team.		-2,980,000	
(Section B) Programme to the Department for Transport to help fund the operating costs of explosive trace detection equipment.		-150,000	
Programme to the Cabinet Office for the Counter Fraud Checking Service:			
(Section B)		-24,000	
(Section J)		-38,000	
Programme from the Security and Intelligence Agencies to strengthen national cyber security.			
(Section B)	18,101,000		
(Section J)	3,710,000		
Programme from the Department for International Development to the DUP for overseas development assistance related funding.	10,000,000		

Switches:

Switch programme DEL from the DUP to AME to help meet the forecast cost of Police superannuation (Section M). The increase is shown in the 'Total change in Resource AME (Voted)' section below. -65,000,000

Switch programme DEL from the DUP to capital (Section A) for the Police Innovation Fund. The increase is shown in the 'Total change in Capital DEL (Voted)' section below. -8,000,000

Machinery of Government transfer:

The functions of criminal and financial investigations and the Serious Organised Crime Agency transferred to the newly created National Crime Agency on 7th October 2013. The resources transferred are as follows:

Admin:		
(Section B)		-2,308,000
(Section J)		-28,088,000
Programme:		
(Section B)		-18,755,000
(Section J)		-372,986,000
(DUP)		-20,000,000

Neutral transfers to reflect the latest budget allocations for the new Home Office organisational structure:

Crime and Policing Group (Section A):	488,602,000	-126,967,000
Office for Security and Counter Terrorism (Section B):	9,249,000	-38,448,000
Immigration Enforcement (Section C):	443,455,000	-550,000
UK Visas and Immigration (Section D):	45,116,000	-295,341,000
International and Immigration Policy (Section E):	36,567,000	-966,000
Border Force (Section F):	27,883,000	-57,517,000
HM Passport Office (Section G):	2,802,000	-51,411,000
Enablers (Section H):	521,835,000	-292,908,000
Arms Length Bodies (Net) (Section I):	4,630,000	-5,427,000
National Fraud Authority (Section J):	148,000	-451,000
UK Border Agency		-800,357,000
DUP	324,120,000	-234,064,000

Total change in Resource DEL (Voted)	1,936,218,000	-2,530,846,000	-594,628,000
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AME changes:

(Section L): Increase in AME to cover estimated provisions and other non cash costs across the Home Office.	100,000,000
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(Section P): Increase in AME to help meet the forecast cost of Police superannuation.	70,000,000
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Switches:

(Section M): Switch programme DEL to AME to help meet the forecast cost of Police superannuation. The reduction is shown in the 'Total change in Resource DEL (Voted)' section above. 65,000,000

Machinery of Government transfer:

(Section M): The functions of criminal and financial investigations and the Serious Organised Crime Agency transferred to the newly created National Crime Agency on 7th October 2013. This included an element of Police superannuation: -17,404,000

Neutral transfers to reflect the latest budget allocations for the new Home Office organisational structure:

AME charges (Section L): 8,546,000 -8,150,000
Police Superannuation (Section M): -396,000

Total change in Resource AME (Voted)	243,546,000	-25,950,000	217,596,000
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Transfers to and from other Government departments:

(Section B): Return of National Security Council capital to the Security and Intelligence Agencies. -300,000

(Section B) Programme to the Department for Transport to fund explosive trace detection equipment. -250,000

(Section B) Programme from the Security and Intelligence Agencies to strengthen national cyber security. 1,920,000

Switches:

Switch programme DEL from the DUP to capital (Section A) for the Police Innovation Fund. The reduction is shown in the 'Total change in Resource DEL (Voted)' section above. 8,000,000

Machinery of Government transfer:

The functions of criminal and financial investigations and the Serious Organised Crime Agency transferred to the newly created National Crime Agency on 7th October 2013. The resources transferred are as follows:

(Section I): -31,600,000
(DUP): -5,000,000

Neutral transfers to reflect the latest budget allocations for the new Home Office organisational structure:

Crime and Policing Group (Section A):	9,698,000	-17,740,000	
Office for Security and Counter Terrorism (Section B):	4,673,000	-11,821,000	
Immigration Enforcement (Section C):	13,060,000	-9,781,000	
UK Visas and Immigration (Section D):	8,083,000	-1,224,000	
International and Immigration Policy (Section E):	9,300,000	-	
Border Force (Section F):	3,852,000	-1,800,000	
HM Passport Office (Section G):	2,270,000	-16,788,000	
Enablers (Section H):	55,913,000	-13,605,000	
Arms Length Bodies (Net) (Section I):	24,371,000		
UK Border Agency		-63,461,000	
DUP	59,959,000	-54,959,000	
Total change in Capital DEL (Voted)	201,099,000	-228,329,000	-27,230,000
Revisions to the net cash requirement reflect the change to resources and capital as set out above.		-406,772,000	
Total change in Net Cash Requirement	0	-406,772,000	-406,772,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource † ††	-594,628,000	-	-594,628,000
Capital †	-27,230,000	-	-27,230,000
Annually Managed Expenditure			
Resource †	217,596,000	-	217,596,000
Capital	-	-	-
Total Net Budget			
Resource	-377,032,000	-	-377,032,000
Capital	-27,230,000	-	-27,230,000
Non-Budget Expenditure	-		
Net cash requirement †	-406,772,000		

Supplementary amounts required in the year ending 31 March 2014 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.

Identity management; passports.

Emergency planning; counter-terrorism and intelligence.

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

Safeguarding children and vulnerable adults; registration of forensic practitioners; grants to, and other expenditure on behalf of associated entities.

National Fraud Authority: Administration, investigation, prosecution, cyber crime and other non-cash items.

Net spending by Arms Length Bodies (Serious Organised Crime Agency, National Policing Improvement Agency, Independent Police Complaints Commission, Security Industry Authority, Disclosure and Barring Service, Office of the Immigration Service Commissioner, College of Policing). 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.

Counter-terrorism work, and intelligence.

Cyber crime.

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

Safeguarding children and vulnerable people.

Contributions towards grant programmes from third parties, other Government departments and the Devolved Administrations; 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.

† The functions of criminal and financial investigation and the Serious Organised Crime Agency transferred from the Home Office to the newly created National Crime Agency on 7th October 2013. Within the overall changes sought in this Estimate, the specific changes relating to this machinery of government transfer are:

- a) net resource DEL is decreased by £442,137,000;
- b) net capital DEL is decreased by £36,600,000;
- c) net resource AME is decreased by £17,404,000 and
- d) the net cash requirement is decreased by £458,590,000.

†† £198,700,000 has been advanced from the Contingencies Fund to provide cash in respect of £198,700,000 resource DEL spending supporting the new service provided for under section I of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2014.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	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								
542,899	10,667,929	-30,396	-564,232	512,503	10,103,697	405,300	-27,230	378,070
<i>Of which:</i>								
A Crime and Policing Group								
46,240	7,985,282	50,284	311,351	96,524	8,296,633	111,152	-42	111,110
B Office for Security and Counter Terrorism								
53,643	681,273	5,916	-38,361	59,559	642,912	65,627	-5,778	59,849
C Immigration Enforcement								
-	-	9,111	430,794	9,111	430,794	-	3,279	3,279
D UK Visas & Immigration								
-	-	16,526	-269,731	16,526	-269,731	-	6,859	6,859
E International & Immigration Policy								
-	-	23,574	12,027	23,574	12,027	-	9,300	9,300
F Border Force								
10,992	574,172	-5,532	-24,102	5,460	550,070	53,848	2,052	55,900
G HM Passport Office								
3,184	1,068	-	-48,609	3,184	-47,541	31,730	-14,518	17,212
H Enablers								
168,006	281,907	100,955	127,972	268,961	409,879	21,962	42,308	64,270
I Arms Length Bodies (Net)								
58,255	438,455	-29,479	-372,392	28,776	66,063	57,520	-7,229	50,291
J National Fraud Authority								
1,279	8,770	-451	3,820	828	12,590	-	-	-
UK Border Agency								
165,462	634,895	-165,462	-634,895	-	-	63,461	-63,461	-
DUP								
35,838	62,106	-35,838	-62,106	-	-	-	-	-
Total Spending in DEL								
		-30,396	-564,232			-27,230		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	1,249,649	-	217,596	-	1,467,245	-	-	-
<i>Of which:</i>								
L AME Charges								
-	1,253	-	100,396	-	101,649	-	-	-
M Police Superannuation								
-	1,248,396	-	117,200	-	1,365,596	-	-	-
Total Spending in AME								
		-	217,596			-		

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Total for Estimate								
		-30,396	-346,636				-27,230	
<i>Of which:</i>								
Voted Expenditure		-30,396	-346,636				-27,230	
Non Voted Expenditure		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	12,555,040	-406,772	12,148,268

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								
596,792	-84,289	512,503	11,868,352	-1,764,655	10,103,697	381,070	-3,000	378,070
<i>Of which:</i>								
A Crime and Policing Group								
100,364	-3,840	96,524	8,297,647	-1,014	8,296,633	113,110	-2,000	111,110
B Office for Security and Counter Terrorism								
59,559	-	59,559	807,410	-164,498	642,912	59,849	-	59,849
C Immigration Enforcement								
9,111	-	9,111	436,587	-5,793	430,794	3,279	-	3,279
D UK Visas & Immigration								
16,526	-	16,526	784,243	-1,053,974	-269,731	6,859	-	6,859
E International & Immigration Policy								
23,574	-	23,574	12,607	-580	12,027	9,300	-	9,300
F Border Force								
6,430	-970	5,460	554,132	-4,062	550,070	55,900	-	55,900
G HM Passport Office								
64,780	-61,596	3,184	344,130	-391,671	-47,541	17,212	-	17,212
H Enablers								
286,844	-17,883	268,961	552,942	-143,063	409,879	65,270	-1,000	64,270
I Arms Length Bodies (Net)								
28,776	-	28,776	66,063	-	66,063	50,291	-	50,291
J National Fraud Authority								
828	-	828	12,590	-	12,590	-	-	-
K European Solidarity Mechanism (Net)								
-	-	-	1	-	1	-	-	-
Total Spending in DEL								
596,792	-84,289	512,503	11,868,352	-1,764,655	10,103,697	381,070	-3,000	378,070

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								
-	-	-	1,467,245	-	1,467,245	-	-	-
<i>Of which:</i>								
L AME Charges								
-	-	-	101,649	-	101,649	-	-	-
M Police Superannuation								
-	-	-	1,365,596	-	1,365,596	-	-	-
Total Spending in AME								
-	-	-	1,467,245	-	1,467,245	-	-	-
Total for Estimate								
596,792	-84,289	512,503	13,335,597	-1,764,655	11,570,942	381,070	-3,000	378,070
<i>Of which:</i>								
Voted Expenditure								
596,792	-84,289	512,503	13,335,597	-1,764,655	11,570,942	381,070	-3,000	378,070
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	12,460,477	-377,032	12,083,445
Net Capital Requirement	405,300	-27,230	378,070
Accruals to cash adjustments	-310,737	-2,510	-313,247
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-179,146	-46,259	-225,405
New provisions and adjustments to previous provisions	2,029	-106,719	-104,690
Departmental Unallocated Provision	-97,944	97,944	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-595	-108	-703
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-554,230	409,100	-145,130
Add cash grant-in-aid	515,928	-363,211	152,717
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	3,221	6,743	9,964
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	12,555,040	-406,772	12,148,268

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

£'000

Revised
Plans

Gross Administration Costs	495,668
<i>Less:</i>	
Administration DEL Income	-84,289
Net Administration Costs	411,379
Gross Programme Costs	13,610,268
<i>Less:</i>	
Programme DEL Income	-1,764,655
Programme AME Income	-
Non-budget income	-70,292
Net Programme Costs	11,775,321
Total Net Operating Costs	12,186,700
<i>Of which:</i>	
Resource DEL	10,500,651
Capital DEL	187,600
Resource AME	1,477,209
Capital AME	-
Non-budget	21,240
<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	-187,600
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	70,292
Other adjustments	14,053
Total Resource Budget	12,083,445
<i>Of which:</i>	
Resource DEL	10,616,200
Resource AME	1,467,245
<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)	12,083,445

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL

-1,848,944

Of which:

Administration

Sales of Goods and Services

-2,429

Of which:

F: Border Force

-43

H: Enablers

-2,386

Other Grants

-13,235

Of which:

A: Crime and Policing Group

-1,910

G: HM Passport Office

-3,470

H: Enablers

-7,855

Other Income

-8,252

Of which:

A: Crime and Policing Group

-610

H: Enablers

-7,642

Taxation

-60,373

Of which:

A: Crime and Policing Group

-1,320

F: Border Force

-927

G: HM Passport Office

-58,126

Total Administration

-84,289

Programme

EU Grants Received

-42,192

Of which:

C: Immigration Enforcement

-1,200

H: Enablers

-40,992

Sales of Goods and Services

-1,204,168

Of which:

B: Office for Security and Counter Terrorism

-165

C: Immigration Enforcement

-312

D: UK Visas & Immigration

-1,052,724

E: International & Immigration Policy

-580

F: Border Force

-2,335

G: HM Passport Office

-46,546

H: Enablers

-101,506

Other Grants

-15,675

Of which:

A: Crime and Policing Group

-945

B: Office for Security and Counter Terrorism

-12,333

G: HM Passport Office

-1,109

H: Enablers

-1,288

Other Income	-4,111
<i>Of which:</i>	
A: Crime and Policing Group	-69
C: Immigration Enforcement	-1,281
D: UK Visas & Immigration	-1,250
G: HM Passport Office	-2,234
H: Enablers	723
Taxation	-498,509
<i>Of which:</i>	
B: Office for Security and Counter Terrorism	-152,000
C: Immigration Enforcement	-3,000
F: Border Force	-1,727
G: HM Passport Office	-341,782
Total Programme	<u>-1,764,655</u>
 Total Voted Resource Income	 <u>-1,848,944</u>
 Voted Capital DEL	 -3,000
<i>Of which:</i>	
Programme	
Sales of Assets	-3,000
<i>Of which:</i>	
A: Crime and Policing Group	-2,000
H: Enablers	-1,000
Total Programme	<u>-3,000</u>
 Total Voted Capital Income	 <u>-3,000</u>

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

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

£'000

	Present		Changes		Revised	
	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)	-68,634	-66,000	-1,658	-4,292	-70,292	-70,292
Total	-68,634	-66,000	-1,658	-4,292	-70,292	-70,292

Detailed description of CFER sources

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Consular premium	-68,634	-66,000	-	-2,634	-68,634	-68,634
Animal license fees	-	-	-1,658	-1,658	-1,658	-1,658
Total	-68,634	-66,000	-1,658	-4,292	-70,292	-70,292

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

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:

Amanda Kelly	Independent Police Complaints Commission
Suzanne McCarthy	Office of the Immigration Services Commissioner
Bill Butler	Security Industry Authority
Adrienne Kelbie	Disclosure & Barring Service
Alex Marshall	College of Policing

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

In discharging these responsibilities, particular regard is given to:

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

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

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

Part III: Note E - Non-Departmental Public Bodies

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
I	College of Policing	52,976	8,920	56,344
I	Disclosure and Barring Service (DBS)	-1,099	35,200	33,380
I	Independent Police Complaints Commission	39,015	4,421	41,746
I	Independent Safeguarding Authority	-	-	16,000
I	Office of the Immigration Services Commissioner	3,998	-	3,998
I	Security Industry Authority	-51	1,750	1,249
Total		94,839	50,291	152,717

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
H	DEMOS: mapping integration - grant	45

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 39 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 UK Border Agency (UKBA) in their use of vehicles operating airside while transporting immigration officers between airside locations.	52,000
Indemnity provided to British Airports Authority (BAA) in respect of damage or injury caused to third parties from negligence of Home Office staff in their use of vehicles operating airside. (Minute dated 19 November 2008)	50,000
The Home Office Central London Accommodation (HOCLAS) Project for redundancy costs incurred in the relocation of Home Office accommodation to Marsham Street. (Minute dated 23 January 2002)	1,000
Potential costs incurred if the Sirius IT contract was terminated.	12,000
Indemnity in respect of rolling out the Airwave contract in the London Underground (amount capped per incident). (Minute dated 15 Oct 2009)	100,000
Claims arising from the Simplifying Passenger Travel Interest Group (SPT) not exceeding £5m. (Minute dated 8 July 2008)	5,000
Indemnity granted in relation to Cyclamen programme. (Minute dated 17 July 2009)	8,742
Indemnity to cover independent returning officers for PCC elections. (Minute dated 17 July 2012)	3,000
Indemnity arising from Riot Damage Costs. (Minute dated 21 May 2012)	156,500

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% to any resulting costs eg, redundancy payment or property cost.

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.

UKBA New Detection Technology in Belgium and Eire (Minute dated 10 September 2003)

All NDT equipment is loaned by the United Kingdom Immigration Service to recipients:

- Zeebrugge: Heartbeat equipment and building. Zeebrugge: One Passive Millimetric Wave Imager Truck;

UKBA New Detection Technology in Belgium, Holland and Germany (Minute dated 18 December 2003)

All NDT equipment is loaned by the United Kingdom Immigration Service to recipients:

- Zeebrugge: Further heartbeat equipment and building;
- Ostend and Zeebrugge: Heartbeat equipment and shelters;
- Vlissingen: Heartbeat equipment and shelters.

UKBA New Detection Technology in France (Minute dated 18 December 2003)

All NDT equipment is loaned by the United Kingdom Immigration Service to recipients
Action with UK and French Memorandum of Understanding

- i) Calais: heartbeat equipment and building and Passive Millimetric Wave Imager trucks.
- ii) Coquelles: heartbeat detection unit at the Euro tunnel operated in the juxtaposed control zone by the UKIS. Passive Millimetric Wave Imager trucks

Action since English/French convention signed 24 November 2003:

- i) Calais: Heartbeat equipment and two buildings in juxtaposed control zone commenced Spring 2004.
- ii) Dunkerque: Heartbeat building commenced Summer 2005. Heartbeat equipment and building operated by the UKIS in the juxtaposed control zone and commenced operation in Spring 2004.
- iii) St. Malo: CO2 probes to be operated by French operators.

UKBA New Detection Technology in France and Austria (Minute dated 16 March 2004)

All NDT equipment is loaned by the United Kingdom Immigration service to recipients.

- Coquelles: Shelter for and heartbeat detection equipment which is under control of, and operated by, the United Kingdom Immigration Service in the juxtaposed control zone;

UKBA New Detection Technology in Europe (Minute dated 2 July 2004)

Indemnity in respect of the deployment and/or demonstration of New Detection Technology by the United Kingdom Immigration Service 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; those North African and Middle Eastern countries with which OSCE has special relationships (Algeria, Egypt, Israel, Jordan, Morocco & 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.

Serious Organised Crime Squad (Minute dated 11 October 2011)

Indemnities issued to third parties for the use of their facilities for firearms training, with the maximum exposure limited to £50m

CIFAS – Fraud Protection Service (Minute dated 23 November 2011)

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

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

The UK Border Agency use of Foreign & Commonwealth Office (FCO) premises

Commitment to conditional support provided to the FCO against all third party claims arising out of, or in connection with, the agency's occupation of the premises.

Chief Inspector of UKBA

As part of the secondment of the Chief constable of Tayside Police to the position of the independent Chief Inspector of UKBA, a contingent liability associated with pension entitlements falling to the Home Office was created.

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 £400k from Revenue to Capital to allow expenditure on Capital systems, supporting future years reduction in funding.		-400,000	
Total change in Resource DEL (Voted)	0	-400,000	-400,000
Increase in expenditure and income to cover projects funded by other Departments.	340,000	-340,000	
Total change in Resource DEL (Non-Voted)	340,000	-340,000	0
Transfer £400k from Revenue to Capital to allow expenditure on Capital systems, supporting future years reduction in funding.	400,000		
Total change in Capital DEL (Voted)	400,000	0	400,000
Increase of £1m in net cash requirement due to larger than expected accruals in 2012/13, and a reduction in 2013/14.	1,000,000		
Total change in Net Cash Requirement	1,000,000	0	1,000,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-400,000	-	-400,000
Capital	400,000	-	400,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	-400,000	-	-400,000
Capital	400,000	-	400,000
Non-Budget Expenditure	-		
Net cash requirement	1,000,000		

Supplementary amounts required in the year ending 31 March 2014 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

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								
22,689	-	-400	-	22,289	-	325	400	725
<i>Of which:</i>								
A Giving the public confidence in the integrity of charity								
22,689	-	-400	-	22,289	-	325	400	725
Total Spending in DEL								
		-400	-				400	
Total for Estimate								
		-400	-				400	
<i>Of which:</i>								
Voted Expenditure								
		-400	-				400	
Non Voted Expenditure								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	22,144	1,000	23,144

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Resources		Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
23,729	-1,440	22,289	-	-	-	725	-	725
<i>Of which:</i>								
A Giving the public confidence in the integrity of charity								
23,729	-1,440	22,289	-	-	-	725	-	725
Total Spending in DEL								
23,729	-1,440	22,289	-	-	-	725	-	725
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	400	-	400	-	-	-
<i>Of which:</i>								
B Provisions within AME								
-	-	-	400	-	400	-	-	-
Total Spending in AME								
-	-	-	400	-	400	-	-	-
Total for Estimate								
23,729	-1,440	22,289	400	-	400	725	-	725
<i>Of which:</i>								
Voted Expenditure								
23,729	-1,440	22,289	400	-	400	725	-	725
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	23,089	-400	22,689
Net Capital Requirement	325	400	725
Accruals to cash adjustments	-1,270	1,000	-270
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-800	-	-800
New provisions and adjustments to previous provisions	-450	-	-450
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-70	-	-70
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<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	50	-	50
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	22,144	1,000	23,144

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

£'000

Revised
Plans

Gross Administration Costs	23,679
<i>Less:</i>	
Administration DEL Income	-1,440
Net Administration Costs	22,239
Gross Programme Costs	450
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	450
Total Net Operating Costs	22,689
<i>Of which:</i>	
Resource DEL	22,239
Capital DEL	-
Resource AME	450
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	22,689
<i>Of which:</i>	
Resource DEL	22,289
Resource AME	400
<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)	22,689

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-1,440***Of which:*

Administration

Sales of Goods and Services

-1,440

Of which:

A: Giving the public confidence in the integrity of charity

-1,440

Total Administration

-1,440

Total Voted Resource Income**-1,440**

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

No CFER income or receipts are expected in 2013-14.

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: Sam Younger

Sam Younger 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

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Additional funding for general pressures within the Ministry of Justice.	213,000,000		
(Section A) Additional funding in relation to Voluntary Early Departure and Modernisation Schemes.	70,000,000		
(Section C) Transfer from Department for Work and Pensions (DWP) to HM Courts and Tribunals Service (HMCTS) in relation to additional costs incurred in the Social Security Tribunal.	3,139,000		
(Section C) Transfer from Home Office to HMCTS in relation to additional costs incurred in the Asylum and Immigration Tribunal.	2,980,000		
(Section B) Transfer from Department for Business, Innovation and Skills (DBIS) to National Offender Management Service (NOMS) in relation to Education Costs of Prisoners.	1,734,000		
(Section A) Transfer of funding from HM Revenue & Customs in relation to the Taking Control of Goods Project.	250,000		
(Section C) Transfer of Funding from Department for Communities and Local Government (DCLG) to HMCTS in relation to the Social Housing Fraud Bill.	180,000		
(Section C) Transfer from Home Office to HMCTS in relation to Magistrate Approval of Regulation of Investigatory Powers Act (RIPA).	110,000		
(Section A) Transfer to Scotland Office for scheduled audit days.		-15,000	
(Section A) Transfer to Scottish Government in relation to Administrative Justice and Tribunal Council (AJTC) costs.		-29,000	
(Section A) Transfer to Welsh Assembly Government in relation to AJTC costs.		-42,000	
(Section A) Reduction in Overall Budget.		-170,000	
(Section A) Transfer to Cabinet Office in relation to Costs of Carlton Gardens.		-441,000	

(Section C to Section Q), Increase in non-voted Judicial Salaries.		-2,800,000
(Section B) NOMS to Department of Health (DoH) in relation to Health Costs of Prisoners.		-58,529,000
(Section A to Section B) Voluntary Early Departure and Modernisation Funding for NOMS.	80,000,000	-80,000,000
(Section O to Section N) reprofiling spend of LAA fund between Criminal and Civil Legal Aid.	22,000,000	-22,000,000
(Section A to Section E) Oakhill and SERCO Contracts.	18,800,000	-18,800,000
(Section E to Section B) Reroll of Ashfield from YOI to Adult Prison.	14,927,000	-14,927,000
(Section A to section B) Additional Information Technology (ICT) funding for NOMS.	12,000,000	-12,000,000
(Section A to Section B) Contractors Escort Funding.	11,000,000	-11,000,000
(Section N to Section A) Budget Reductions Allocated to business groups as a result of Budget 2012-13.	10,000,000	-10,000,000
(Section D to Section A) Transfer of funding.	5,000,000	-5,000,000
(Section C to Section A) Budget Reductions Allocated to business groups as a result of Budget 2012-13.	5,000,000	-5,000,000
(Section A to Section E) Voluntary Early Departure Schemes and Modernisation funding for Youth Justice Board (YJB).	5,000,000	-5,000,000
(Section A to Section C) Voluntary Early departure Schemes and Modernisation funding in HMCTS.	5,000,000	-5,000,000
(Section A to Section C) ICT funding for various projects in HMCTS.	3,011,000	-3,011,000
(Section A to Section P) Additional Funding for Central Funds.	3,000,000	-3,000,000
(Section C to Section A) Notional Costs funding no longer required by HMCTS.	2,500,000	-2,500,000
(Section A to Section E) Additional Funding for YJB.	1,950,000	-1,950,000
(Section A to Section M) Voluntary early departure scheme and modernisation funding for Legal Aid Agency (LAA).	1,200,000	-1,200,000
(Section A to Section M) Legal Aid Transformation project.	1,200,000	-1,200,000
(Section M to Section A) Transfer of Depreciation funding.	1,000,000	-1,000,000
(Section B to Section A) Funding for Transforming Rehabilitation Payment by Results Pilots.	906,000	-906,000
(Section C to Section O) Housing Court Possession Duty Scheme.	875,000	-875,000
(Section M to Section A) Legal Aid Pensions.	731,000	-731,000

(Section A to Section C) Sustainable Development Resource Projects.	663,000	-663,000	
(Section A to Section C) Audit days funding.	640,000	-640,000	
(Section D to Section A) Transfer of depreciation funding from Office of the Public Guardian (OPG).	600,000	-600,000	
(Section A to Section M) ICT costs for ATIA project.	511,000	-511,000	
(Section A to Section C) ICT funding for various projects in HMCTS.	470,000	-470,000	
(Section A to Section G) Depreciation Funding for Parole Board.	336,000	-336,000	
(Section A to Section H) Voluntary Early Departure Scheme and Modernisation Funding for Parole Board.	300,000	-300,000	
(Section A to Section B) Transfer of Research funding for CAST (Centre for Applied Science and Technology).	273,000	-273,000	
(Section C to Section A) Judicial Office Employment Tribunals Training.	185,000	-185,000	
(Section B to Section A) Business Rates funding for Ashfield transferred to estates.	178,000	-178,000	
(Section C to Section G) Judge Sitting days for Parole Board.	124,000	-124,000	
(Section I to Section A) Reduce Depreciation funding for Judicial Appointments Commission (JAC).	100,000	-100,000	
(Section A to Section B) Transfer of staff costs.	89,000	-89,000	
(Section M to Section A) Transfer of staff costs.	55,000	-55,000	
(Section A to Section D) Audit Fees Funding.	52,000	-52,000	
Section A to Section E) Staff Costs relating to Transforming Youth Justice.	49,000	-49,000	
(Section A to Section B) Transfer of Staff costs.	25,000	-25,000	
(Section C to Section A) Transfer of Staff Costs.	7,000	-7,000	
(Section A to Section C) Funding for DARTS Project.	3,000	-3,000	
Total change in Resource DEL (Voted)	501,153,000	-271,786,000	229,367,000
(To Section Q from Section C), Increase in non-voted Judicial Salaries.	2,800,000		
Total change in Resource DEL (Non-Voted)	2,800,000	0	2,800,000
(Section R) Pay claims provision in relation to the O'Brien case.	423,000,000		
(Section U) Impairment Provision for HMCTS estate.	75,000,000		
(Section R) Impairment Provision for Prison estate.	75,000,000		
(Section S) Re: Impact of IAS 19 on Probation Pension Scheme.	60,000,000		

(Section R) Judicial Long Service Award provision in relation to the O'Brien case.	49,000,000		
(Section R) Interest provision in relation to the O'Brien case.	40,000,000		
(Section R to Section S) Triennial Review of Local Government Pension Scheme (LGPS).	20,000,000	-20,000,000	
(Section R to Section S) Admin costs of Pension Scheme changes under Transforming Rehabilitation.	5,000,000	-5,000,000	
(Section F to Section A) Reduction to unwinding of discount rate change due to PES changes to discount factor.	423,000	-423,000	
Total change in Resource AME (Voted)	747,423,000	-25,423,000	722,000,000
(Section A) Transfer of Capital to Supreme Court.		-100,000	
(Section B to Section A) Reduction in Capital Funding for NOMS.	6,900,000	-6,900,000	
(Section A to Section E) Additional Capital Funding for YJB.	4,000,000	-4,000,000	
(Section D to Section A) Reduction in Capital Funding for OPG.	1,000,000	-1,000,000	
(Section M to Section A) Reduction in Capital Funding for LAA.	6,500,000	-6,500,000	
(Section A to Section H) Additional Capital Funding for Criminal Cases Review Commission (CCRC).	235,000	-235,000	
(Section A to Section I) Additional Capital Funding for JAC.	600,000	-600,000	
(Section A to Section J) Additional Capital Funding for Information Commissioner's Office (ICO).	850,000	-850,000	
Total change in Capital DEL (Voted)	20,085,000	-20,185,000	-100,000
Change in net cash requirement as a result of the above changes.	226,717,000		
Increase in Working Capital due to paying down creditors.	100,000,000		
Total change in Net Cash Requirement	326,717,000	0	326,717,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	229,367,000	2,800,000	232,167,000
Capital	-100,000	-	-100,000
Annually Managed Expenditure			
Resource	722,000,000	-	722,000,000
Capital	-	-	-
Total Net Budget			
Resource	951,367,000	2,800,000	954,167,000
Capital	-100,000	-	-100,000
Non-Budget Expenditure	-		
Net cash requirement	326,717,000		

Supplementary amounts required in the year ending 31 March 2014 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; administration of the Judicial pension scheme; costs of operating the Office of the Information Commissioner and the Judicial Appointments Commission; costs of operating the Legal Services Board and the Office of Legal Complaints and the associated Levy. Payment of grant and grant in aid and the related expenditure for organisations promoting Ministry of Justice objectives including executive and advisory NDPBs; Wider Markets Initiatives; payments and grants to Local Authorities, loan charge payments to Local Authorities, payments to other government departments and associated depreciation and any other non-cash costs falling in DEL.

HM Courts and Tribunals Service; Court of Protection; the Office of the Public Guardian; Office of the Accountant General, Official Solicitor and Public Trustee; The Legal Aid Agency and Director of Casework as created by Legal Aid Sentencing and Punishment of Offenders Act 2011 ; costs paid from central funds; the Administrative Justice and Tribunals Council. Re-imbusement of Lord Lieutenants' expenses; costs in relation to judicial training, The Judicial Office which includes the Judicial College, the Civil Justice Council, the Family Justice Council and the Office for Judicial Complaints, costs in relation to continued liaison with the Supreme Court. Criminal Injuries Compensation Authority, Criminal Cases Review Commission, Victims Commissioner, Judicial Appointments Commission Ombudsman, Law Commission, compensation payments for victims of overseas terrorism; administration of and payments in respect of pleural plaques. Joint initiatives in the Criminal Justice System and other legal services.

Human rights workshops and surveys; promotion of information rights, citizen and youth engagement. Conduct of MoJ's European and international business in the justice and home affairs field and the management of the UK's relationship with the Crown Dependencies. UK payments to the Hague Conference on Private International Law. Judicial Exchange programmes; sponsorship of the British Institute of International and Comparative Law and bilateral training projects with other national governments. 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 the July 2005 bombings inquest; payments in respect of public inquiries.

Criminal policy and programmes including, administration of the National Offender Management Service, payments to Probation Trusts, payments in respect of the Electronic Monitoring and Prison Escort and Custody Service (PECS), payments to providers in respect of Payment by Results (Pbr) Programmes, Her Majesty's Inspectorate of Prisons, Her Majesty's Inspectorate of Probation, Prisons & Probation Services Ombudsman. The prevention and treatment of drug abuse; counter terrorism and intelligence; secure accommodation placements, public and private prisons, Prison Service College, the Parole Board, Youth Justice Board, grants to 'prisoners abroad', welfare to work schemes.

Income arising from:

Civil Court fee income; fine income, tribunals fee income from Asylum and Immigration Tribunals, netting off and receipts retained in accordance with the fine incentive scheme; receipts relating to the asset recovery incentive scheme; receipts under the victims surcharge; pre-1990 loan charges debt payments; receipts retained in relation to the costs of enforcement of fines. Fees charged by the Public Trustee, recoveries by the Official Solicitor, fees charged by the Office of the Public Guardian and Court of Protection; recoveries from the Debt Management Office for the cost of administering funds in court; contributions paid by legally aided defendants in the higher courts; Receipts in relation to legal aid contributions received from assisted clients, receipts in relation to costs and damages received, including recoveries via the statutory charge, by the legal fund in relation to assisted clients; Grants from other third parties received to the legal aid fund, receipts in relation to the use of Deputy District Judges as prison adjudicators.

Recoveries from the National Insurance Fund for the cost of Social Security Commissioners, income from National Insurance Fund received by HM Courts and Tribunals Service, receipts in relation to tribunals received by HM Courts and Tribunals Service ; receipts in relation to the Scottish Criminal Injuries Compensation Appeals Panel remitted to the HM Courts and Tribunals Service.

Receipts relating to the Office of the Information Commissioner for data protection notification fee income exceeding data protection related expenditure and receipts in relation to civil monetary penalties imposed for data protection breaches. Fees charged for Subject Access Requests under the Data Protection Act. Receipts in relation to Legal Services Complaints Commission; receipts in relation to Claims Management Regulation; recovery from the investment managers for the cost of administering the Commons Investment Schemes, recoveries for research and recommendation work undertaken by the Law Commission. Payments from other departments for legal services and other recoveries associated with the work of the MoJ.

Share of gross profits from prison shops and from services purchased by staff etc from the activities of prison industries and farms from the supply of inmate labour and from other goods and services. Income in relation to Prisoners' earnings. Receipts in relation to Probation Trusts income; receipts from the Youth Justice Board; Receipts from agricultural subsidies, from advertisements in the Prison Service News and from the sale of waste.

Receipts in respect of judicial superannuation contributions and receipts from the Judicial Pensions supply estimate to fund administrative costs. Receipts from the European Commission, receipts from Royal Licences; receipts in relation to the devolution Service Level Agreement; receipts in relation to the Territorial Offices; receipts in respect of the Crown Office fees. European fast stream receipts from the Cabinet Office, subsidies under the welfare for work programmes; contributions towards grant programmes and training services; payments from health authorities, receipts in relation to the Scottish Executive, Northern Ireland Executive and the Welsh Assembly Government, Payments from the Skills Funding Agency, the Heritage Lottery Fund and Sport England.

Receipts under the New Deal Scheme and receipts from Wider Markets Initiatives. Receipts from other government departments, 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.

* Contributions from prisoners in relation to damage to property.

Annually Managed Expenditure:

Expenditure arising from:

Corporation tax, Pensions, provisions for the Criminal Injuries Compensation Authority, Central Funds and Legal Aid; other areas of the MoJ business, including arms length bodies; impairment of land and buildings; and provisions and other non-cash costs falling in AME.

Ministry of Justice 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								
607,459	7,033,336	-527	229,894	606,932	7,263,230	276,500	-100	276,400
<i>Of which:</i>								
A Policy, Corporate Services and Associated Offices								
320,387	443,513	3,152	181,224	323,539	624,737	211,549	6,365	217,914
B National Offender Management Service								
122,170	3,261,353	626	51,477	122,796	3,312,830	38,000	-6,900	31,100
C HM Courts and Tribunals Service								
32,000	983,414	-5,057	87,106	26,943	1,070,520	-	-	-
D Office of The Public Guardian								
-	-4,043	-	-5,618	-	-9,661	6,051	-1,000	5,051
E Youth Justice Board (Net)								
14,796	295,704	-896	-81,151	13,900	214,553	-	4,000	4,000
F Criminal Injuries Compensation Authority (net)								
14,885	157,815	-300	300	14,585	158,115	900	-	900
G Parole Board (net)								
1,137	9,063	-152	2,514	985	11,577	-	-	-
H Criminal Cases Review Commission (Net)								
1,034	4,306	-19	98	1,015	4,404	-	235	235
I Judicial Appointments Commission (Net)								
700	4,211	-69	69	631	4,280	-	600	600
J Information Commissioners Office (Net)								
3,150	-	1,063	-	4,213	-	-	850	850
K Office of Legal Complaints								
-	-	-	-	-	-	-	2,100	2,100
L Legal Services Board								
-	-	-	-	-	-	-	150	150
M Legal Aid Agency - Administration								
97,200	-	1,125	-	98,325	-	20,000	-6,500	13,500
N Legal Aid Agency - Fund : Criminal								
-	941,000	-	12,000	-	953,000	-	-	-
O Legal Aid Agency - Fund : Civil								
-	887,000	-	-21,125	-	865,875	-	-	-
P Legal Aid Agency - Central Funds								
-	-	-	53,000	-	53,000	-	-	-
Central Funds								
-	50,000	-	-50,000	-	-	-	-	-
Non Voted Expenditure								
-	138,200	-	2,800	-	141,000	-	-	-
<i>Of which:</i>								
Q Higher Judiciary Judicial Salaries								
-	138,200	-	2,800	-	141,000	-	-	-
Total Spending in DEL								
		-527	232,694			-100		

Part II: Changes Proposed

£'000

						Net Capital		
Present		Net Resources Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	71,400	-	722,000	-	793,400	-	-	-
<i>Of which:</i>								
R Policy, Corporate Services and Associated Offices								
-	48,105	-	541,241	-	589,346	-	-	-
S National Offender Management HQ								
-	59,900	-	85,000	-	144,900	-	-	-
T Criminal Injuries Compensation Authority (net)								
-	-26,500	-	-723	-	-27,223	-	-	-
U HM Courts and Tribunals Service								
-	-9,518	-	96,000	-	86,482	-	-	-
V Criminal Cases Review Commission (Net)								
-	-79	-	482	-	403	-	-	-
Total Spending in AME								
			-	722,000				
Total for Estimate								
			-527	954,694				
<i>Of which:</i>								
Voted Expenditure								
			-527	951,894				
Non Voted Expenditure								
			-	2,800				

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	7,355,823	326,717	7,682,540

Part II: Revised subhead detail including additional provision

£'000

						Revised Plans		
Administration			Resources			Capital		
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								
634,633	-27,701	606,932	8,486,701	-1,223,471	7,263,230	361,400	-85,000	276,400
<i>Of which:</i>								
A Policy, Corporate Services and Associated Offices								
345,061	-21,522	323,539	837,215	-212,478	624,737	302,914	-85,000	217,914
B National Offender Management Service								
127,555	-4,759	122,796	3,681,677	-368,847	3,312,830	31,100	-	31,100
C HM Courts and Tribunals Service								
27,543	-600	26,943	1,671,050	-600,530	1,070,520	-	-	-
D Office of The Public Guardian								
-	-	-	31,955	-41,616	-9,661	5,051	-	5,051
E Youth Justice Board (Net)								
13,900	-	13,900	214,553	-	214,553	4,000	-	4,000
F Criminal Injuries Compensation Authority (net)								
14,585	-	14,585	158,115	-	158,115	900	-	900
G Parole Board (net)								
985	-	985	11,577	-	11,577	-	-	-
H Criminal Cases Review Commission (Net)								
1,015	-	1,015	4,404	-	4,404	235	-	235
I Judicial Appointments Commission (Net)								
631	-	631	4,280	-	4,280	600	-	600
J Information Commissioners Office (Net)								
4,213	-	4,213	-	-	-	850	-	850
K Office of Legal Complaints								
-	-	-	-	-	-	2,100	-	2,100
L Legal Services Board								
-	-	-	-	-	-	150	-	150
M Legal Aid Agency - Administration								
99,145	-820	98,325	-	-	-	13,500	-	13,500
N Legal Aid Agency - Fund : Criminal								
-	-	-	953,000	-	953,000	-	-	-
O Legal Aid Agency - Fund : Civil								
-	-	-	865,875	-	865,875	-	-	-
P Legal Aid Agency - Central Funds								
-	-	-	53,000	-	53,000	-	-	-
Non-voted expenditure								
-	-	-	141,000	-	141,000	-	-	-
<i>Of which:</i>								
Q Higher Judiciary Judicial Salaries								
-	-	-	141,000	-	141,000	-	-	-
Total Spending in DEL								
634,633	-27,701	606,932	8,627,701	-1,223,471	7,404,230	361,400	-85,000	276,400

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
Voted expenditure								
-	-	-	793,400	-	793,400	-	-	-
<i>Of which:</i>								
R Policy, Corporate Services and Associated Offices								
-	-	-	589,346	-	589,346	-	-	-
S National Offender Management HQ								
-	-	-	144,900	-	144,900	-	-	-
T Criminal Injuries Compensation Authority (net)								
-	-	-	-27,223	-	-27,223	-	-	-
U HM Courts and Tribunals Service								
-	-	-	86,482	-	86,482	-	-	-
V Criminal Cases Review Commission (Net)								
-	-	-	403	-	403	-	-	-
W Information Commissioners Office (Net)								
-	-	-	-8	-	-8	-	-	-
X Legal Aid Agency - Administration								
-	-	-	-500	-	-500	-	-	-
Total Spending in AME								
-	-	-	793,400	-	793,400	-	-	-
Total for Estimate								
634,633	-27,701	606,932	9,421,101	-1,223,471	8,197,630	361,400	-85,000	276,400
<i>Of which:</i>								
Voted Expenditure								
634,633	-27,701	606,932	9,280,101	-1,223,471	8,056,630	361,400	-85,000	276,400
Non Voted Expenditure								
-	-	-	141,000	-	141,000	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	7,850,395	954,167	8,804,562
Net Capital Requirement	276,500	-100	276,400
Accruals to cash adjustments	-632,872	-624,550	-1,257,422
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-559,610	5,478	-554,132
New provisions and adjustments to previous provisions	-2,148,357	-713,315	-2,861,672
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-481,114	70,549	-410,565
Add cash grant-in-aid	505,839	-78,336	427,503
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	100,000	100,000
Use of provisions	2,050,370	-8,926	2,041,444
Removal of non-voted budget items	-138,200	-2,800	-141,000
<i>Of which:</i>			
Consolidated Fund Standing Services	-138,200	-2,800	-141,000
Other adjustments	-	-	-
Net Cash Requirement	7,355,823	326,717	7,682,540

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

£'000

Revised
Plans

Gross Administration Costs	631,529
<i>Less:</i>	
Administration DEL Income	-27,701
Net Administration Costs	603,828
Gross Programme Costs	9,424,205
<i>Less:</i>	
Programme DEL Income	-1,223,471
Programme AME Income	-
Non-budget income	-
Net Programme Costs	8,200,734
Total Net Operating Costs	8,804,562
<i>Of which:</i>	
Resource DEL	5,795,231
Capital DEL	-
Resource AME	3,009,331
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	8,804,562
<i>Of which:</i>	
Resource DEL	8,011,162
Resource AME	793,400
<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)	8,804,562

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL **-1,251,172**
Of which:

Administration

Sales of Goods and Services

-27,701

Of which:

A: Policy, Corporate Services and Associated Offices

-21,522

B: National Offender Management Service

-4,759

C: HM Courts and Tribunals Service

-600

M: Legal Aid Agency - Administration

-820

Total Administration

-27,701

Programme

Sales of Goods and Services

-1,223,471

Of which:

A; Policy, Corporate Services and Associated Offices

-212,478

B: National Offender Management Service

-368,847

C: HM Courts and Tribunals Service

-600,530

D: Office of The Public Guardian

-41,616

Total Programme

-1,223,471

Total Voted Resource Income **-1,251,172**

Voted Capital DEL **-85,000**
Of which:

Programme

Sales of Assets

-85,000

Of which:

A: Policy, Corporate Services and Associated Offices

-85,000

Total Programme

-85,000

Total Voted Capital Income **-85,000**

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

No CFER income or receipts are expected in 2013-14.

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: Dame Ursula Brennan DCB

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:

Karen Kneller, Chief Executive	Criminal Cases Review Commission
Carole Oatway, Chief Executive	Criminal Injuries Compensation Authority
Christopher Graham, Information Commissioner	Information Commissioner's Office
Nigel Reeder, Chief Executive	Judicial Appointments Commission
Chris Kenny	Legal Services Board
Adam Sampson, Chief Ombudsman	Office of Legal Complaints
Claire Bassett, Chief Executive	Parole Board
Lin Hinnigan, Chief Executive	Youth Justice Board

Dame Ursula Brennan DCB 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), 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
H	Criminal Cases Review Commission	5,822	235	5,413
F	Criminal Injuries Compensation Authority	145,777	900	171,900
J	Information Commissioner's Office	4,205	850	4,000
I	Judicial Appointments Commission	4,911	600	5,511
L	Legal Services Board	-	150	-
K	Office of Legal Complaints	-	2,100	-
G	Parole Board	12,562	-	12,226
E	Youth Justice Board	228,453	4,000	228,453
Total		401,730	8,835	427,503

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
An Indemnity of up to £50m, in respect of any one accident, has been given to the British Airports Authority (BAA). This is in respect of damage or injury caused to third parties arising out of the negligence of HM Prison Service in their use of vehicles.	50,000
The Ministry of Justice has indemnified the members of the central Council of Magistrates' Courts Committees to the tune of £0.56m against future legal action against them as individuals. Potential future exposure is actually expected to be limited to £0.	560
As at 31 December 2010 a contingent liability of £0.997m was reported in relation to individuals who have made a claim against the department for personal injury. This is currently made up of about 90 individuals representing employees and clients.	997
As at 31 December 2010 a contingent liability claim in the sum of £1.706m in regards to a dilapidation claim by the South East Region in relation to Cambridge County Court.	1,706
HMCTS (Formally HMCS) legal claims: HMCTS is involved in a number of legal cases largely relating to ex-gratia and compensation claims. The estimated cost of settlement for HMCTS is £3.9m.	3,900
HMCTS (formally HMCS) property transfer: The result of the July 2005 High Court challenge meant that HMCTS has not been able to gain control of a number of properties intended to come within the 31 March 2005 Property Transfer Scheme. HMCTS faces a contingent accommodation liability for the properties that it is yet to gain control of. If HMCTS is not able to effect a transfer of ownership and control of these properties, it faces potential accommodation obligations to the parties who ultimately own the property rights and will control the underlying economic benefits. Based on the value of the properties at 31 March 2007, it is estimated that HMCTS could be exposed to additional costs of up to £0.3m per annum with a total maximum contingent liability since 1st April 2005 of £2.3m.	2,300
NOMS legal claims: Claims for injury to staff, prisoners and the public amounting to £19.8m have been lodged, where the likelihood of a liability arising is possible but not likely. Where staff have transferred location under the public expense transfer scheme, requiring a house sale, the agency is liable for the difference between the market value and actual sale price. This is currently a contingent liability as it is not quantifiable.	Unquantifiable
The Prisons service would be liable to meet any uninsured costs incurred by the privately managed prisons.	Unquantifiable
The National Probation Service has reported the Provision of Indemnity to members of the thirty five local area Probation Trusts to maintain the same status of indemnity that was provided by local authorities. The government has agreed that an individual trust member should be indemnified against legal damages and costs arising from advice given, or actions done, honestly and in good faith in the execution of his or her board functions, except where the member has acted recklessly. (Minute of 6th June 2005).	Unquantifiable
Mubarek Inquiry team Indemnity in relation to any legal action taken against the chairman or members of the Independent Inquiry into the death of Zahid Mubarek at the Feltham Young Offenders Institution. (Minute 10th March 2006).	Unquantifiable

Pay Deals – Equal Pay and Age Discrimination: The MoJ is involved in five test tribunal cases relating to claims regarding age discrimination. The MoJ has also responded to a class action grievance on grounds of equal pay.	Unquantifiable
Rating Appeal for 102 Petty France; Legal action in train.	Unquantifiable
Age discrimination - five test tribunal cases have been lodged and are currently stayed behind another case. Costs include both compensation & harmonising existing conditions. The MoJ has also responded to a class action grievance on grounds of equal pay.	Unquantifiable
A judicial review is being sought in regard to the loss of UK voting rights as a result of the claimant living abroad for over 15 years.	Unquantifiable
Employment Tribunals - MoJ is currently defending a number of Employment Tribunal claims at various stages.	Unquantifiable
Public Participation Directive - European Commission has referred the UK to the European Court of Justice (ECJ) for non-compliance in transposing the Public Participation Directive correctly into domestic legislation.	Unquantifiable
Other European Court of Human Rights claims: MoJ is currently engaged in four other cases at the ECoHR, some of which may involve possible financial liability and others which are unquantifiable. These cases represent several topics including;	Unquantifiable
Headquarters legal claims: There are around 50 outstanding legal claims against MoJ, some of which involve possible financial liabilities. Cases where it is probable that MoJ will incur future costs have been included within provisions.	Unquantifiable
<u>These legal claims include four Judicial Reviews challenging:</u>	
Refusal to pay compensation for miscarriages of justice;	
Refusal to disclose personal details in alleged breach of article 3 of the ECoHR;	
Alleged breach of section 1 and section 6 of the Human Rights Act; and	
Abolition of the criminal legal aid committal fee in alleged breach of article 6 of the ECoHR.	
Personal searches fees: There is a large group application for a declaration that local authorities acted unlawfully in collecting fees for personal searches. MoJ together with Department for Environment, Food and Rural Affairs (DEFRA) and Department for Communities and Local Government (DCLG) may incur a possible financial liability.	Unquantifiable
Data Protection Act: There are two claims against MoJ for alleged failure to comply with the Data Protection Act.	Unquantifiable
Accommodation obligations: As part of the court closure initiative, HM Courts and Tribunals Service (HMCTS) may terminate a number of leases prior to their expiry dates. The expected cost of these terminations, should they occur, is £1.2m (2011–12: £1.2m).	Unquantifiable
Criminal Injuries Compensation: On occasion, compensation cases at appeal stage may go to judicial review and these could potentially have an impact on the CICA's future liabilities. These cases are not included within the provision due to the fact that the determination of whether an obligation exists will only be confirmed by the occurrence or non-occurrence of one or more uncertain and unquantifiable future events that are not wholly within the control of The Criminal Injuries Compensation Authority (CICA). There were 28 active cases as at 31 March 2012.	Unquantifiable

<p>Payment by Results schemes: New contracts were awarded for Payment by Results (PbR) schemes at HMP Doncaster and HMP Peterborough. The contract stipulates a mechanism by which an additional payment or claw back would be payable to or from the contractor. The first cohort of offenders at HMP Doncaster runs from 1 October 2011 to 30 September 2012. The period over which the offenders' re-offending will be monitored runs for 18 months from 30 September until 31 March 2014. The first cohort of offenders at HMP Peterborough runs from 9 September 2010 to 9 September 2012. The period over which the offenders' re-offending will be monitored runs for 12 months from 9 September until 9 September 2013. NOMS considers that at 31 March 2012 any potential liability arising from the success of the scheme, in conjunction with its timing, is uncertain.</p>	Unquantifiable
<p>London Probation Trust (LPT) considers that it is not liable to pay corporation tax on its activities for 2011-12 nor in previous years. This is contrary to HM Revenue and Customs (HMRC) advice and LPT is currently in discussion with HMRC and NOMS. The Trust has therefore included a contingent liability in respect of corporation tax. The value of any liability is still to be determined.</p>	Unquantifiable
<p>Devon & Cornwall - The Trust is aware of an Employment Tribunal case being brought by former members of staff. The Trust has taken legal advice as to the likelihood of these actions being successful. The Trust considers that due to the uncertain nature of the timing, outcome and costs involved no provision is to be made in the accounts. The Trust intends to defend these actions and legal advice is that the probability of success is in excess of 60% but should the Trust be unsuccessful the costs could be in the region of £70k.</p>	Unquantifiable
<p>Northamptonshire - The Trust is a member of the East and West Midlands Probation Training Consortium which is due to cease in March 2013. Northamptonshire Probation Trust (NPT) represents a 5.37% share of the consortium and total costs and liabilities are not fully quantified at this stage to enable a provision for full winding up costs to be made. However, NPT have included a severance provision for NPT staff affected based on anticipated costs to fall due to the Trust. NPT have received notification of two potential claims, one for which a legal costs provision has been established. The Trust have also been involved in ongoing discussions regarding the second potential case for which further legal costs have been provided for. No further provisions have been made as at the time of the accounts, there is not a reliable estimate for these.</p>	Unquantifiable
<p>Surrey & Sussex - On 31 March 2001 West Sussex Probation Committee (WSPC) amalgamated with the East Sussex Probation Committee (ESPC) to form the Sussex Probation Board (SPB). As a result West Sussex Probation Board employees transferred their pension benefits to the East Sussex County Council (ESCC) Pension Scheme with effect from 31 March 2001. Under the Pension Regulations at the time liabilities attributable to active and deferred pensioner members remained with the Old Fund in West Sussex County Council (WSCC). Since 2001 the Sussex Probation Board has ceased to contribute to the West Sussex Pension Scheme and during 2005 a bulk transfer of assets was made from the West Sussex Scheme to the East Sussex Scheme.</p>	Unquantifiable
<p>In 2009 the Government issued a consultation in respect of draft proposals to amend the Local Government (Benefits, Membership and Contributions) Regulations 2007 and the Local Government Pension Scheme (Administration) Regulations 2008 to comply with the Fair Deal for Staff Pensions for staff transferring from the Learning and Skills Council to Local Education Authorities on 1 April 2010, and to manage the transfer of assets and liabilities in administering authorities affected by the merger of Probation Boards to Probation Trusts.</p>	

As a result of the above it is possible that Sussex Probation Board had an obligation arising from the amalgamation of West Sussex Probation Committee and East Sussex Probation Committee to form the Sussex Probation Board in relation to the active and deferred pensioner members that remained with the Fund at West Sussex County Council. For the reason SPB is disclosing this as a contingent liability.

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
Reduction in Voted element of Current services Costs		-800,000	
Provisions for Pay and Pension claims in relation to the O'Brien case	509,000,000		
Increase in Contributions received		-2,273,000	
Total change in Resource AME (Voted)	509,000,000	-3,073,000	505,927,000
Reduction in Non Voted element of Current services Costs		-1,200,000	
Total change in Resource AME (Non-Voted)	0	-1,200,000	-1,200,000
Change in net cash requirement as a result of the above changes	86,000		
Total change in Net Cash Requirement	86,000	0	86,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	505,927,000	-1,200,000	504,727,000
Capital	-	-	-
Total Net Budget			
Resource	505,927,000	-1,200,000	504,727,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	86,000		

Supplementary amounts required in the year ending 31 March 2014 for expenditure by Ministry of Justice: Judicial Pensions Scheme on:

Annually Managed Expenditure:Expenditure arising from:

Pensions etc, in respect of members of Judicial Pensions 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

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								
-	66,306	-	505,927	-	572,233	-	-	-
<i>Of which:</i>								
A Judicial Pension Scheme								
-	66,306	-	505,927	-	572,233	-	-	-
Non Voted Expenditure								
-	83,400	-	-1,200	-	82,200	-	-	-
<i>Of which:</i>								
B Judicial Pension Scheme								
-	83,400	-	-1,200	-	82,200	-	-	-
Total Spending in AME								
			-	504,727				
Total for Estimate								
			-	504,727				
<i>Of which:</i>								
Voted Expenditure								
		-	505,927					
Non Voted Expenditure								
		-	-1,200					

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	-45,033	86	-44,947

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								
-	-	-	668,200	-95,967	572,233	-	-	-
<i>Of which:</i>								
A Judicial Pension Scheme								
-	-	-	668,200	-95,967	572,233	-	-	-
Non-voted expenditure								
-	-	-	82,200	-	82,200	-	-	-
<i>Of which:</i>								
B Judicial Pension Scheme								
-	-	-	82,200	-	82,200	-	-	-
Total Spending in AME								
-	-	-	750,400	-95,967	654,433	-	-	-
Total for Estimate								
-	-	-	750,400	-95,967	654,433	-	-	-
<i>Of which:</i>								
Voted Expenditure								
-	-	-	668,200	-95,967	572,233	-	-	-
Non Voted Expenditure								
-	-	-	82,200	-	82,200	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	149,706	504,727	654,433
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-111,339	-505,841	-617,180
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-159,600	-508,200	-667,800
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	48,261	2,359	50,620
Removal of non-voted budget items	-83,400	1,200	-82,200
<i>Of which:</i>			
Consolidated Fund Standing Services	-83,400	1,200	-82,200
Other adjustments	-	-	-
Net Cash Requirement	-45,033	86	-44,947

Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

	£'000
	Revised Plans
Gross Programme Costs	750,400
<i>Of which:</i>	
Increases in liability	563,800
Interest on scheme liability	104,000
Other expenditure	82,600
<i>Less:</i>	
Contributions received	-95,967
Transfers in	-
Other income	-
Net Programme Costs	654,433
Total Net Operating Costs	654,433
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	654,433
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	654,433
<i>Of which:</i>	
Resource DEL	-
Resource AME	654,433
<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)	654,433

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource AME	-95,967
<i>Of which:</i>	
Programme	
Pensions	-95,967
<i>Of which:</i>	
A: Judicial Pension Scheme	-95,967
Total Programme	<u>-95,967</u>
Total Voted Resource Income	<u>-95,967</u>

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

No CFER income or receipts are expected in 2013-14.

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: Dame Ursula Brennan

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.

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
Section A			
Reallocation to Non Voted Spend in respect of Judicial Salaries		-75,000	
Reallocation to Capital Spend		-200,000	
Increase in Non Cash to cover impairment of Asset	500,000		
Total change in Resource DEL (Voted)	500,000	-275,000	225,000
Section B			
Reallocation from Voted Spend in respect of Judicial Salaries	75,000		
Total change in Resource DEL (Non-Voted)	75,000	0	75,000
Section A			
Reallocation from Admin Voted Spend to Capital	200,000		
Budget Transfer from MoJ	100,000		
Total change in Capital DEL (Voted)	300,000	0	300,000
Effect of Reallocation to Non Voted Spend in respect of Judicial salaries		-75,000	
Effect of Capital Budget Transfer from MoJ	100,000		
Total change in Net Cash Requirement	100,000	-75,000	25,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	225,000	75,000	300,000
Capital	300,000	-	300,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	225,000	75,000	300,000
Capital	300,000	-	300,000
Non-Budget Expenditure	-		
Net cash requirement	25,000		

Supplementary amounts required in the year ending 31 March 2014 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; 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; 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		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								
1,159	1,842	-	225	1,159	2,067	46	300	346
<i>Of which:</i>								
A United Kingdom Supreme Court								
1,159	1,842	-	225	1,159	2,067	46	300	346
Non Voted Expenditure								
-	2,750	-	75	-	2,825	-	-	-
<i>Of which:</i>								
B UK Supreme Court Non-Voted								
-	2,750	-	75	-	2,825	-	-	-
Total Spending in DEL								
		-	300				300	
Total for Estimate								
		-	300				300	
<i>Of which:</i>								
Voted Expenditure								
		-	225				300	
Non Voted Expenditure								
		-	75				-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	1,965	25	1,990

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Administration			Resources			Capital		
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								
1,294	-135	1,159	9,109	-7,042	2,067	346	-	346
<i>Of which:</i>								
A United Kingdom Supreme Court								
1,294	-135	1,159	9,109	-7,042	2,067	346	-	346
Non-voted expenditure								
-	-	-	2,825	-	2,825	-	-	-
<i>Of which:</i>								
B UK Supreme Court Non-Voted								
-	-	-	2,825	-	2,825	-	-	-
Total Spending in DEL								
1,294	-135	1,159	11,934	-7,042	4,892	346	-	346
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								
1,294	-135	1,159	12,934	-7,042	5,892	346	-	346
<i>Of which:</i>								
Voted Expenditure								
1,294	-135	1,159	10,109	-7,042	3,067	346	-	346
Non Voted Expenditure								
-	-	-	2,825	-	2,825	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	6,751	300	7,051
Net Capital Requirement	46	300	346
Accruals to cash adjustments	-2,082	-500	-2,582
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,041	-500	-2,541
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-41	-	-41
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<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	-2,750	-75	-2,825
<i>Of which:</i>			
Consolidated Fund Standing Services	-2,750	-75	-2,825
Other adjustments	-	-	-
Net Cash Requirement	1,965	25	1,990

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

£'000

Revised
Plans

Gross Administration Costs	1,294
<i>Less:</i>	
Administration DEL Income	-135
Net Administration Costs	1,159
Gross Programme Costs	12,934
<i>Less:</i>	
Programme DEL Income	-7,042
Programme AME Income	-
Non-budget income	-
Net Programme Costs	5,892
Total Net Operating Costs	7,051
<i>Of which:</i>	
Resource DEL	6,051
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	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	7,051
<i>Of which:</i>	
Resource DEL	6,051
Resource AME	1,000
<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)	7,051

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-7,177***Of which:*

Administration

Sales of Goods and Services

-135

Of which:

A United Kingdom Supreme Court

-135

Total Administration

-135

Programme

Sales of Goods and Services

-7,042

Of which:

A United Kingdom Supreme Court

-7,042

Total Programme

-7,042

Total Voted Resource Income**-7,177**

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

No CFER income or receipts are expected in 2013-14.

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: Jenny Rowe

Jenny Rowe 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.

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 movements from Resource DEL to Capital DEL to allow Capital projects to progress, in current and next year		-650,000	
(Section A): Reduction in Administration RDEL and increase in Programme RDEL	150,000	-150,000	
(Section A): Increase in programme RDEL expenditure and reduction for increased Programme RDEL income	1,200,000	-1,200,000	
(Section A): Reduction in Programme RDEL for Budget Exchange transfer to 2014-15		-950,000	
Total change in Resource DEL (Voted)	1,350,000	-2,950,000	-1,600,000
(Section A): To reflect movements from Resource DEL to Capital DEL to allow Capital projects to progress, in current and next year	650,000		
Total change in Capital DEL (Voted)	650,000	0	650,000
(Section A): To reflect reduction due to Budget Exchange to next year		-950,000	
Total change in Net Cash Requirement	0	-950,000	-950,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-1,600,000	-	-1,600,000
Capital	650,000	-	650,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	-1,600,000	-	-1,600,000
Capital	650,000	-	650,000
Non-Budget Expenditure	-		
Net cash requirement	-950,000		

Supplementary amounts required in the year ending 31 March 2014 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:

early retirement provisions for staff and other AME non-cash items.

The National Archives 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								
9,619	26,844	-800	-800	8,819	26,044	1,670	650	2,320
<i>Of which:</i>								
A The National Archives (DEL)								
9,619	26,844	-800	-800	8,819	26,044	1,670	650	2,320
Total Spending in DEL								
		-800	-800				650	
Total for Estimate								
		-800	-800				650	
<i>Of which:</i>								
Voted Expenditure								
		-800	-800				650	
Non Voted Expenditure								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	32,273	-950	31,323

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Resources		Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
8,969	-150	8,819	36,894	-10,850	26,044	2,320	-	2,320
<i>Of which:</i>								
A The National Archives (DEL)								
8,969	-150	8,819	36,894	-10,850	26,044	2,320	-	2,320
Total Spending in DEL								
8,969	-150	8,819	36,894	-10,850	26,044	2,320	-	2,320
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	-40	-	-40	-	-	-
<i>Of which:</i>								
B The National Archives (AME)								
-	-	-	-40	-	-40	-	-	-
Total Spending in AME								
-	-	-	-40	-	-40	-	-	-
Total for Estimate								
8,969	-150	8,819	36,854	-10,850	26,004	2,320	-	2,320
<i>Of which:</i>								
Voted Expenditure								
8,969	-150	8,819	36,854	-10,850	26,004	2,320	-	2,320
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	36,423	-1,600	34,823
Net Capital Requirement	1,670	650	2,320
Accruals to cash adjustments	-5,820	-	-5,820
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-5,800	-	-5,800
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-60	-	-60
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	40	-	40
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	32,273	-950	31,323

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

£'000

Revised
Plans

Gross Administration Costs	8,969
<i>Less:</i>	
Administration DEL Income	-150
Net Administration Costs	8,819
Gross Programme Costs	36,854
<i>Less:</i>	
Programme DEL Income	-10,850
Programme AME Income	-
Non-budget income	-
Net Programme Costs	26,004
Total Net Operating Costs	34,823
<i>Of which:</i>	
Resource DEL	34,823
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	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	34,823
<i>Of which:</i>	
Resource DEL	34,863
Resource AME	-40
<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)	34,823

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-11,000***Of which:*

Administration

Sales of Goods and Services

-150

Of which:

A The National Archives (DEL)

-150

Total Administration

-150

Programme

Sales of Goods and Services

-10,850

Of which:

A The National Archives (DEL)

-10,850

Total Programme

-10,850

Total Voted Resource Income**-11,000**

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

No CFER income or receipts are expected in 2013-14.

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: Clem Brohier

Clem Brohier 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.

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)" Resource requirement for the National Cyber Security Programme, CPS receive part of the fund from the Security and Intelligence Agencies.	1,864,000		
"(Section B)" Transfer budget from 2012-13 to 2013-14 to allow CPS better manage budgetary pressure in latter year.		-10,000,000	
Total change in Resource DEL (Voted)	1,864,000	-10,000,000	-8,136,000
Revision to the net cash requirement reflect the changes to resource DEL as set out above	1,864,000	-10,000,000	
Total change in Net Cash Requirement	1,864,000	-10,000,000	-8,136,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-8,136,000	-	-8,136,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	-8,136,000	-	-8,136,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	-8,136,000		

Supplementary amounts required in the year ending 31 March 2014 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; 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

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 Departmental Expenditure Limits (DEL)								
Voted Expenditure								
37,470	524,955	-	-8,136	37,470	516,819	2,260	-	2,260
<i>Of which:</i>								
B Crown Prosecutions and Legal Services								
-	524,955	-	-8,136	-	516,819	2,260	-	2,260
Total Spending in DEL								
		-	-8,136					-
Total for Estimate								
		-	-8,136					-
<i>Of which:</i>								
Voted Expenditure								
		-	-8,136					-
Non Voted Expenditure								
		-	-					-
£'000								

	Present Plans	Changes	Revised Plans
Net Cash Requirement	558,285	-8,136	550,149

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								
38,070	-600	37,470	575,855	-59,036	516,819	2,260	-	2,260
<i>Of which:</i>								
A Administration Costs in HQ and on Central Services								
38,070	-600	37,470	-	-	-	-	-	-
B Crown Prosecutions and Legal Services								
-	-	-	575,855	-59,036	516,819	2,260	-	2,260
Total Spending in DEL								
38,070	-600	37,470	575,855	-59,036	516,819	2,260	-	2,260
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	6,092	-	6,092	-	-	-
<i>Of which:</i>								
C CPS voted AME charges								
-	-	-	6,092	-	6,092	-	-	-
Total Spending in AME								
-	-	-	6,092	-	6,092	-	-	-
Total for Estimate								
38,070	-600	37,470	581,947	-59,036	522,911	2,260	-	2,260
<i>Of which:</i>								
Voted Expenditure								
38,070	-600	37,470	581,947	-59,036	522,911	2,260	-	2,260
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	568,517	-8,136	560,381
Net Capital Requirement	2,260	-	2,260
Accruals to cash adjustments	-12,492	-	-12,492
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-6,400	-	-6,400
New provisions and adjustments to previous provisions	-5,333	-	-5,333
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-3,000	-	-3,000
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	2,241	-	2,241
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	558,285	-8,136	550,149

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

£'000

Revised
Plans

Gross Administration Costs	38,070
<i>Less:</i>	
Administration DEL Income	-600
Net Administration Costs	37,470
Gross Programme Costs	580,861
<i>Less:</i>	
Programme DEL Income	-59,036
Programme AME Income	-
Non-budget income	-
Net Programme Costs	521,825
Total Net Operating Costs	559,295
<i>Of which:</i>	
Resource DEL	523,582
Capital DEL	-
Resource AME	8,333
Capital AME	-
Non-budget	27,380
<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	1,086
Total Resource Budget	560,381
<i>Of which:</i>	
Resource DEL	554,289
Resource AME	6,092
<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)	560,381

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-59,636***Of which:*

Administration

Sales of Goods and Services

-600

Of which:

A Administration Costs in HQ and on Central Services

-600

Total Administration

-600

Programme

Sales of Goods and Services

-59,036

Of which:

B Crown Prosecutions and Legal Services

-59,036

Total Programme

-59,036

Total Voted Resource Income**-59,636**

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

No CFER income or receipts are expected in 2013-14.

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

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

In discharging these responsibilities, particular regard is given to:

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

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

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 A Subhead Section A4			
Reserve Claim to increase Resource Del for 2013-14	16,882,000		
Section A Subhead Section A5			
To decrease income so that there is an overall increase in the Resource Del through a Reserve Claim for 2013-14	2,118,000		
Total change in Resource DEL (Voted)	19,000,000	0	19,000,000
 Claim from Reserve	 19,000,000		
Total change in Net Cash Requirement	19,000,000	0	19,000,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource †	19,000,000	-	19,000,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	19,000,000	-	19,000,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement †	19,000,000		

Supplementary amounts required in the year ending 31 March 2014 for expenditure by Serious Fraud Office on:

Departmental Expenditure Limit:Expenditure arising from:

administration of The Serious Fraud Office (SFO) offices; capital costs and operational costs incurred including costs of staff, 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, and associated non-cash costs falling in DEL

Income arising from:

recovery of income awarded to the SFO in court, and the Asset Recovery Incentivisation Scheme; and receipts for services provided by the SFO.

Annually Managed Expenditure:Expenditure arising from:

increases to and utilisation of provisions including early departure, staff severance and accommodation related costs; and provisions and other non-cash costs falling in AME

Serious Fraud Office will account for this Estimate.

† £11m has been advanced from the Contingencies Fund to provide cash in respect of £19m 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 by 31 March 2014

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								
7,900	26,707	-	19,000	7,900	45,707	1,440	-	1,440
<i>Of which:</i>								
A Investigations and Prosecution								
7,900	26,707	-	19,000	7,900	45,707	1,440	-	1,440
Total Spending in DEL								
		-	19,000					
Total for Estimate								
		-	19,000					
<i>Of which:</i>								
Voted Expenditure								
		-	19,000					
Non Voted Expenditure								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	35,553	19,000	54,553

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Resources		Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
7,900	-	7,900	46,089	-382	45,707	1,440	-	1,440
<i>Of which:</i>								
A Investigations and Prosecution								
7,900	-	7,900	46,089	-382	45,707	1,440	-	1,440
Total Spending in DEL								
7,900	-	7,900	46,089	-382	45,707	1,440	-	1,440
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	2,000	-	2,000	-	-	-
<i>Of which:</i>								
B New Provisions and Adjustment to existing provisions								
-	-	-	2,000	-	2,000	-	-	-
Total Spending in AME								
-	-	-	2,000	-	2,000	-	-	-
Total for Estimate								
7,900	-	7,900	48,089	-382	47,707	1,440	-	1,440
<i>Of which:</i>								
Voted Expenditure								
7,900	-	7,900	48,089	-382	47,707	1,440	-	1,440
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	36,607	19,000	55,607
Net Capital Requirement	1,440	-	1,440
Accruals to cash adjustments	-2,494	-	-2,494
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,870	-	-1,870
New provisions and adjustments to previous provisions	-2,000	-	-2,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,376	-	1,376
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	35,553	19,000	54,553

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

£'000

Revised
Plans

Gross Administration Costs	7,900
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	7,900
Gross Programme Costs	43,369
<i>Less:</i>	
Programme DEL Income	-382
Programme AME Income	-
Non-budget income	-
Net Programme Costs	42,987
Total Net Operating Costs	50,887
<i>Of which:</i>	
Resource DEL	53,607
Capital DEL	-
Resource AME	2,000
Capital AME	-
Non-budget	-4,720
<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	4,720
Total Resource Budget	55,607
<i>Of which:</i>	
Resource DEL	53,607
Resource AME	2,000
<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)	55,607

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-382***Of which:*

Programme

Sales of Goods and Services

-382

Of which:

A Investigations and Prosecution

-382

Total Programme

-382**Total Voted Resource Income**

-382

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

No CFER income or receipts are expected in 2013-14.

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

David Green 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.

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
<u>Transfer from resource to capital</u>			
Additional capital required to meet capital expenditure requirements for 2013-14		-250,000	
Total change in Resource DEL (Voted)	0	-250,000	-250,000
<u>Transfer from resource to capital</u>			
Additional capital required to meet capital expenditure requirements for 2013-14	250,000		
Total change in Capital DEL (Voted)	250,000	0	250,000
Total change in Net Cash Requirement	0	0	0

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-250,000	-	-250,000
Capital	250,000	-	250,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	-250,000	-	-250,000
Capital	250,000	-	250,000
Non-Budget Expenditure	-		
Net cash requirement	-		

Supplementary amounts required in the year ending 31 March 2014 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 Treasury Solicitor's Department Agency, 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 through 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 and other administrative income.

HM Procurator General and Treasury Solicitor 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								
10,488	-	-250	-	10,238	-	1,800	250	2,050
<i>Of which:</i>								
A TSD Administration								
2,829	-	-250	-	2,579	-	1,700	250	1,950
Total Spending in DEL								
		-250	-				250	
Total for Estimate								
		-250	-				250	
<i>Of which:</i>								
Voted Expenditure								
		-250	-				250	
Non Voted Expenditure								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	10,662	-	10,662

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Administration			Resources			Capital		
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								
154,238	-144,000	10,238	-	-	-	2,050	-	2,050
<i>Of which:</i>								
A TSD Administration								
146,479	-143,900	2,579	-	-	-	1,950	-	1,950
B AGO Administration								
4,577	-100	4,477	-	-	-	100	-	100
C CPSI Administration								
3,182	-	3,182	-	-	-	-	-	-
Total Spending in DEL								
154,238	-144,000	10,238	-	-	-	2,050	-	2,050
Total for Estimate								
154,238	-144,000	10,238	-	-	-	2,050	-	2,050
<i>Of which:</i>								
Voted Expenditure								
154,238	-144,000	10,238	-	-	-	2,050	-	2,050
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	10,488	-250	10,238
Net Capital Requirement	1,800	250	2,050
Accruals to cash adjustments	-1,626	-	-1,626
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,500	-	-2,500
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-126	-	-126
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<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	10,662	-	10,662

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

£'000

Revised
Plans

Gross Administration Costs	154,238
<i>Less:</i>	
Administration DEL Income	-144,000
Net Administration Costs	10,238
Gross Programme Costs	-
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	-
Total Net Operating Costs	10,238
<i>Of which:</i>	
Resource DEL	10,238
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	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	10,238
<i>Of which:</i>	
Resource DEL	10,238
Resource AME	-
<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)	10,238

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-144,000***Of which:*

Administration

Sales of Goods and Services

-103,564

Of which:

A TSD Administration

-103,564

Other Income

-40,436

Of which:

A TSD Administration

-40,336

B AGO Administration

-100

Total Administration

-144,000

Total Voted Resource Income

-144,000

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

No CFER income or receipts are expected in 2013-14.

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 Paul Jenkins KCB QC
Other Accounting Officers:	Michael Fuller, HM Crown Prosecution Service Inspectorate

Sir Paul Jenkins KCB 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 (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, and with their Ministers, 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.

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. Switch from SUME CDEL To RDEL (Sections A,C, F)	1,200,000,000		
ii. RDEL Budget Exchange 2013/14 Surrender carried forward to 2014/15 (Section E)		-100,000,000	
iii. Additional Depreciation (Section H)	1,000,000,000		
iv. Transfer out to Dept of Energy & Climate Change: 2012/13: Re: Fuel contingency plans (Sections A, B)		-328,000	
v. Transfer out to Dept of Energy & Climate Change: 2013/14: Re: Fuel contingency plans (Sections A)		-990,000	
vi. Transfer out to Security & Intelligence Agencies: Re: CYBER (Section F)		-1,348,000	
vii. Transfer out to Dept of Culture, Media & Sport Re: Ofcom Costs (Section F)		-1,631,000	
viii. Transfer out to Dept of Communities & Local Govt: Re: Fire Brigade support during industrial action (Sections A,B)		-621,000	
ix. Transfer out to Security & Intelligence Agencies Re: Critical Capabilities Pool (Section V)		-4,650,000	
x. Transfer out to Foreign & Commonwealth Office Re: Conflict Pools (Section AC)		-5,160,000	
xi. Transfer out Dept for International Development Re: Conflict Pools (Section AC)		-2,250,000	
xii. Transfer out to Security & Intelligence Agencies Re: Equipment support costs (Section E)		-2,800,000	

xiii. Transfer in from Dept for International Development: Re Operations Funding (Section Q)	233,000		
xiv. Transfer in from Foreign & Commonwealth Office Re: Conflict Pools (Section AC)	2,779,000		
xv. Reduction in Operational funding as a result of lower forecasts (Sections Q, U, V)		-360,350,000	
xvi Adjustment to Administration Control Regime RDEL Programme to Admin (Sections B, O)	60,000,000	-60,000,000	
Total change in Resource DEL (Voted)	2,263,012,000	-540,128,000	1,722,884,000
i. Switch from Resource AME Provision to Capitalised AME Provision (Section AF)		-50,000,000	
Total change in Resource AME (Voted)		-50,000,000	-50,000,000
i. Switch from SUME CDEL to RDEL (Section J)		-1,200,000,000	
ii. CDEL (Fiscal) Budget Exchange Surrender 2013/14 to be carried forward to 2015/16 (Section K)		-700,000,000	
iii. Transfer in from Security & Intelligence Agencies Re: CYBER (Section K)	16,596,000		
iv. Transfer in from Dept for Communities & Local Govt Re: Land Investment Fund (Section K)	2,100,000		
v. Transfer in from Dept for Business Innovation & Skills: Re: DSTL Investment (Section K)	5,000,000		
vi. Transfer in from Securities & Intelligence Agencies Re: Global Threat Reduction Fund (Section K)	1,004,000		
vii. Transfer out to Securities & Intelligence Agencies Re: Equipment (Section K)		-2,700,000	
viii. Transfer out to Dept of Culture Media & Sport: Re: Ofcom costs (Section K)		-70,000	
ix. Reduction in Operational funding as a result of lower forecasts (Sections Z, AA)		-35,000,000	
Total change in Capital DEL (Voted)	24,700,000	-1,937,770,000	-1,913,070,000

i. Switch from Resource AME Provisions to Capitalised Provisions (Section AC)	50,000,000	
Total change in Capital AME (Voted)	50,000,000	50,000,000
i. Additional Cash required at Supplementary Estimates	1,400,160,000	
Total change in Net Cash Requirement	1,400,160,000	1,400,160,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	1,722,884,000	-	1,722,884,000
Capital	-1,913,070,000	-	-1,913,070,000
Annually Managed Expenditure			
Resource	-50,000,000	-	-50,000,000
Capital	50,000,000	-	50,000,000
Total Net Budget			
Resource	1,672,884,000	-	1,672,884,000
Capital	-1,863,070,000	-	-1,863,070,000
Non-Budget Expenditure	-		
Net cash requirement	1,400,160,000		

Supplementary amounts required in the year ending 31 March 2014 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. Defence Estates and business infrastructure. To support Ministers and Parliament. Strategic management and corporate services.

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.

Land and buildings works services. Services provided by other Government Departments. Sundry services, subscriptions, grants and other payments including those abroad via assistance to Foreign and Commonwealth Governments for defence-related purposes. UK youth community projects. Set-up costs and loans to Trading Funds. Spending by defence-related Arms 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. Dividends and loan repayments from Trading Funds. 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:

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

Ministry of Defence will account for this Estimate.

Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
2,095,592	33,979,939	60,000	1,662,884	2,155,592	35,642,823	9,753,970	-1,913,070	7,840,900
<i>Of which:</i>								
A Provision of Defence Capability Service Personnel Costs								
-	8,675,056	-	463,506	-	9,138,562	-	-	-
B Provision of Defence Capability Civilian Personnel Costs								
-	195,884	-	-22,080	-	173,804	-	-	-
C Provision of Defence Capability Infrastructure costs								
-	3,980,557	-	500,010	-	4,480,567	-	-	-
D Provision of Defence Capability Inventory Consumption								
-	1,706,542	-	20,405	-	1,726,947	-	-	-
E Provision of Defence Capability Equipment Support Costs								
-	6,034,902	-	-101,802	-	5,933,100	-	-	-
F Provision of Defence Capability Other Costs and Services								
-	1,607,297	-	356,023	-	1,963,320	-	-	-
G Provision of Defence Capability Receipts and other Income								
-	-1,060,808	-	-154,573	-	-1,215,381	-	-	-
H Provision of Defence Capability Depreciation and Impairments Costs								
-	8,966,464	-	1,000,000	-	9,966,464	-	-	-
I Provision of Defence Capability Cash Release of Provisions Costs								
-	207,150	-	3,543	-	210,693	-	-	-
J Provision of Defence Capability Capital Single Use Military Equipment								
-	-	-	-	-	-	5,719,000	-1,200,000	4,519,000
K Provision of Defence Capability Other Capital (Fiscal)								
-	-	-	-	-	-	3,879,511	-678,179	3,201,332
N Provision of Defence Capability Research and Development Costs								
-	986,423	-	-22,483	-	963,940	-	-	-
O Provision of Defence Capability Administration Civilian Personnel Costs								
2,072,325	-	60,000	-	2,132,325	-	-	-	-
Q Operations Service Personnel Staff Cost								
-	175,102	-	-30,000	-	145,102	-	-	-
R Operations and Peacekeeping Civilian Personnel Staff Costs								
-	19,471	-	810	-	20,281	-	-	-
S Operations Infrastructure Costs								
-	128,488	-	16,500	-	144,988	-	-	-
T Operations Inventory Consumption								
-	419,071	-	36,414	-	455,485	-	-	-
U Operations Equipment Support Costs								
-	620,256	-	-196,500	-	423,756	-	-	-
V Operations Other Costs and Services								
-	447,212	-	-216,414	-	230,798	-	-	-
Z Operations Capital Single Use Military Equipment								
-	-	-	-	-	-	160,773	-15,000	145,773
AA Operations Other Capital (Fiscal)								
-	-	-	-	-	-	164,669	-20,000	144,669

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			
AB Operations Research and Development Costs								
-	-	-	25,000	-	25,000	-	-	-
AC Conflict Pools Resource Costs								
-	61,000	-	-5,208	-	55,792	-	-	-
AD Non Departmental Public Bodies Costs								
-	209,404	-	-10,267	-	199,137	2,699	109	2,808
Total Spending in DEL								
		60,000	1,662,884				-1,913,070	
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	2,650,621	-	-50,000	-	2,600,621	-	50,000	50,000
<i>Of which:</i>								
AF Provision of Defence Capability Provisions Costs								
-	466,201	-	-46,457	-	419,744	-	50,000	50,000
AG Provision of Defence Cash Release of Provisions Costs								
-	-207,150	-	-3,543	-	-210,693	-	-	-
Total Spending in AME								
		-	-50,000				50,000	
Total for Estimate								
		60,000	1,612,884				-1,863,070	
<i>Of which:</i>								
Voted Expenditure		60,000	1,612,884				-1,863,070	
Non Voted Expenditure		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	37,121,003	1,400,160	38,521,163

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								
2,155,592	-	2,155,592	36,882,986	-1,240,163	35,642,823	8,002,037	-161,137	7,840,900
<i>Of which:</i>								
A Provision of Defence Capability Service Personnel Costs								
-	-	-	9,138,562	-	9,138,562	-	-	-
B Provision of Defence Capability Civilian Personnel Costs								
-	-	-	173,804	-	173,804	-	-	-
C Provision of Defence Capability Infrastructure costs								
-	-	-	4,480,567	-	4,480,567	-	-	-
D Provision of Defence Capability Inventory Consumption								
-	-	-	1,726,947	-	1,726,947	-	-	-
E Provision of Defence Capability Equipment Support Costs								
-	-	-	5,933,100	-	5,933,100	-	-	-
F Provision of Defence Capability Other Costs and Services								
-	-	-	1,963,320	-	1,963,320	-	-	-
G Provision of Defence Capability Receipts and other Income								
-	-	-	-	-1,215,381	-1,215,381	-	-	-
H Provision of Defence Capability Depreciation and Impairments Costs								
-	-	-	9,966,464	-	9,966,464	-	-	-
I Provision of Defence Capability Cash Release of Provisions Costs								
-	-	-	210,693	-	210,693	-	-	-
J Provision of Defence Capability Capital Single Use Military Equipment								
-	-	-	-	-	-	4,519,000	-	4,519,000
K Provision of Defence Capability Other Capital (Fiscal)								
-	-	-	-	-	-	3,201,332	-	3,201,332
L Provision of Defence Capability Fiscal Assets / Estate Disposal								
-	-	-	-	-	-	-	-161,137	-161,137
M Provision of Defence Capability New Loans and Loan Repayment								
-	-	-	-	-	-	-11,545	-	-11,545
N Provision of Defence Capability Research and Development Costs								
-	-	-	963,940	-	963,940	-	-	-
O Provision of Defence Capability Administration Civilian Personnel Costs								
2,132,325	-	2,132,325	-	-	-	-	-	-
P Provision of Defence Capability Administration Other Costs and Services								
23,267	-	23,267	-	-	-	-	-	-
Q Operations Service Personnel Staff Cost								
-	-	-	145,102	-	145,102	-	-	-
R Operations and Peacekeeping Civilian Personnel Staff Costs								
-	-	-	20,281	-	20,281	-	-	-
S Operations Infrastructure Costs								
-	-	-	144,988	-	144,988	-	-	-

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									
-	-	-	455,485	-	455,485	-	-	-	
U Operations Equipment Support Costs									
-	-	-	423,756	-	423,756	-	-	-	
V Operations Other Costs and Services									
-	-	-	230,798	-	230,798	-	-	-	
W Operations Receipts and other Income									
-	-	-	-	-24,782	-24,782	-	-	-	
X Operations Depreciation and Impairment Costs									
-	-	-	621,267	-	621,267	-	-	-	
Y Operations Cash Release of Provisions Costs									
-	-	-	3,983	-	3,983	-	-	-	
Z Operations Capital Single Use Military Equipment									
-	-	-	-	-	-	145,773	-	145,773	
AA Operations Other Capital (Fiscal)									
-	-	-	-	-	-	144,669	-	144,669	
AB Operations Research and Development Costs									
-	-	-	25,000	-	25,000	-	-	-	
AC Conflict Pools Resource Costs									
-	-	-	55,792	-	55,792	-	-	-	
AD Non Departmental Public Bodies Costs									
-	-	-	199,137	-	199,137	2,808	-	2,808	
Total Spending in DEL									
2,155,592	-	2,155,592	36,882,986	-1,240,163	35,642,823	8,002,037	-161,137	7,840,900	
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
-	-	-	2,600,621	-	2,600,621	50,000	-	50,000	
<i>Of which:</i>									
AE Provision of Defence Capability Depreciation and Impairment Costs									
-	-	-	1,213,828	-	1,213,828	-	-	-	
AF Provision of Defence Capability Provisions Costs									
-	-	-	419,744	-	419,744	50,000	-	50,000	
AG Provision of Defence Cash Release of Provisions Costs									
-	-	-	-210,693	-	-210,693	-	-	-	
AH Movement On Fair Value of Financial Instruments									
-	-	-	277,456	-	277,456	-	-	-	
AI Operations Provisions									
-	-	-	7,500	-	7,500	-	-	-	
AJ Operations Cash Release of Provisions Costs									
-	-	-	-3,983	-	-3,983	-	-	-	

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
AK War Pensions Benefits Programme costs								
-	-	-	896,769	-	896,769	-	-	-
Total Spending in AME								
-	-	-	2,600,621	-	2,600,621	50,000	-	50,000
Total for Estimate								
2,155,592	-	2,155,592	39,483,607	-1,240,163	38,243,444	8,052,037	-161,137	7,890,900
<i>Of which:</i>								
Voted Expenditure								
2,155,592	-	2,155,592	39,483,607	-1,240,163	38,243,444	8,052,037	-161,137	7,890,900
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	38,726,152	1,672,884	40,399,036
Net Capital Requirement	9,753,970	-1,863,070	7,890,900
Accruals to cash adjustments	-11,359,119	1,590,346	-9,768,773
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-11,079,015	-1,000,000	-12,079,015
New provisions and adjustments to previous provisions	-473,701	46,457	-427,244
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-212,103	10,158	-201,945
Add cash grant-in-aid	194,567	-10,158	184,409
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	710,280	710,280
Increase (+) / Decrease (-) in debtors	-	604,881	604,881
Increase (-) / Decrease (+) in creditors	-	1,275,185	1,275,185
Use of provisions	211,133	-46,457	164,676
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	37,121,003	1,400,160	38,521,163

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

£'000

	Revised Plans
Gross Administration Costs	2,155,592
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	2,155,592
Gross Programme Costs	36,662,588
<i>Less:</i>	
Programme DEL Income	-1,240,163
Programme AME Income	-
Non-budget income	-
Net Programme Costs	35,422,425
Total Net Operating Costs	37,578,017
<i>Of which:</i>	
Resource DEL	34,762,720
Capital DEL	-
Resource AME	2,815,297
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	2,821,019
Total Resource Budget	40,399,036
<i>Of which:</i>	
Resource DEL	37,798,415
Resource AME	2,600,621
<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)	40,399,036

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL

-1,240,163

Of which:

Programme

Sales of Goods and Services

-998,163

Of which:

G Provision of Defence Capability Receipts and other Income

-973,381

W Operations Receipts and other Income

-24,782

Other Income

-242,000

Of which:

G Provision of Defence Capability Receipts and other Income

-242,000

Total Programme

-1,240,163

Total Voted Resource Income

-1,240,163

Voted Capital DEL

-161,137

Of which:

Programme

Sales of Assets

-161,137

Of which:

L Provision of Defence Capability Fiscal Assets / Estate Disposal

-161,137

Total Programme

-161,137

Total Voted Capital Income

-161,137

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

No CFER income or receipts are expected in 2013-14.

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 Thompson

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:

Major General APN Currie CB	Royal Hospital, Chelsea
Dr Dominic Tweddle	National Museum of the Royal Navy
Mrs Janice Murray	National Army Museum
AVM P D Luker CB OBE AFC	Council of Reserve and Cadet Forces Association
Peter Dye OBE	Royal Air Force Museum
Alan Pateman-Jones	Commonwealth War Graves Commission

Jonathan Thompson 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), 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
AD-DEL	Commonwealth War Graves Commission	49,206	0	49,206
AD-DEL	Council for Reserve Forces & Cadets Association	104,265	2,182	104,239
AD-DEL	National Army Museum	8,034		6,140
AD-DEL	National Museum of the Royal Navy	3,303	517	3,820
AD-DEL	Royal Air Force Museum	9,309	109	9,418
AD-DEL	Royal Hospital, Chelsea	25,020		11,586
Total		199,137	2,808	184,409

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
F-DEL	Care Bed Support to Royal British Legion, Scotland	14
F-DEL	The Coming Home Centre - Cathcart Old Parish Church	107
F-DEL	Supported Transitional Accommodation for Veterans - Bellrock Close, Glasgow - Scottish Veterans Residence	233
F-DEL	Houses For Heroes Scotland - Building Communities within Communities	1,940
F-DEL	Veterans First Point, Scotland - Veterans First Point	1,280
F-DEL	Re-settlement and employment for homeless Veterans in Wales	976
F-DEL	Listen in Supporting Family and Carers of Veterans in North Wales - CAIS	435
F-DEL	Change Step "All Wales Veteran Peer Mentoring Service" CAIS	498

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
A Reduction in SCAPE receipts with an associated reduction in expenditure.	18,000,000	-17,999,000	
Total change in Resource AME (Voted)	18,000,000	-17,999,000	1,000
i. To increase the net cash requirement for forecast commitments for transfers out, reduced SCAPE receipts and changes in payables and receivables movements.	50,000,000		
Total change in Net Cash Requirement	50,000,000	-	50,000,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	1,000	-	1,000
Capital	-	-	-
Total Net Budget			
Resource	1,000	-	1,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement †	50,000,000		

Supplementary amounts required in the year ending 31 March 2014 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.

The **Ministry of Defence** will account for this Estimate.

† £ 50,000,000 has been advanced from the Contingencies Fund to provide for a deficient net cash requirement. A corresponding amount is required to enable repayment to be made to the Fund by 31 March 2014. There are no implications for resources/capital supporting these services provided for in the 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								
-	5,679,349	-	1	-	5,679,350	-	-	-
<i>Of which:</i>								
A Retired pay, pensions and other payments to ex-service personnel								
-	5,679,349	-	1	-	5,679,350	-	-	-
Total Spending in AME								
		-	1					
Total for Estimate								
		-	1					
<i>Of which:</i>								
Voted Expenditure								
		-	1					
Non Voted Expenditure								
		-	-					
£'000								

	Present Plans	Changes	Revised Plans
Net Cash Requirement	2,372,162	50,000	2,422,162

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								
-	-	-	7,633,622	-1,954,272	5,679,350	-	-	-
<i>Of which:</i>								
A Retired pay, pensions and other payments to ex-service personnel								
-	-	-	7,633,622	-1,954,272	5,679,350	-	-	-
Total Spending in AME								
-	-	-	7,633,622	-1,954,272	5,679,350	-	-	-
Total for Estimate								
-	-	-	7,633,622	-1,954,272	5,679,350	-	-	-
<i>Of which:</i>								
Voted Expenditure								
-	-	-	7,633,622	-1,954,272	5,679,350	-	-	-
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	5,679,349	1	5,679,350
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-3,307,187	49,999	-3,257,188
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-7,651,621	17,999	-7,633,622
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-1,817	-	-1,817
Increase (-) / Decrease (+) in creditors	-21,915	12,000	-9,915
Use of provisions	4,368,166	20,000	4,388,166
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	2,372,162	50,000	2,422,162

Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

£'000

Plans

Gross Programme Costs	7,633,622
<i>Of which:</i>	
Increases in liability	2,771,456
Interest on scheme liability	4,862,166
Other expenditure	-
<i>Less:</i>	
Contributions received	-1,953,893
Transfers in	-379
Other income	-
Net Programme Costs	5,679,350
Total Net Operating Costs	5,679,350
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	5,679,350
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	5,679,350
<i>Of which:</i>	
Resource DEL	-
Resource AME	5,679,350
<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)	5,679,350

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource AME	-1,954,272
<i>Of which:</i>	
Programme	
Pensions	-1,954,272
<i>Of which:</i>	
A Retired pay, pensions and other payments to ex-service personnel	-1,954,272
Total Programme	<u>-1,954,272</u>
Total Voted Resource Income	<u>-1,954,272</u>

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

No CFER income or receipts are expected in 2013-14.

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: Jonathon Thompson

Jonathon Thompson 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.

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) Take up of Departmental Unallocated Provision into Administration Expenditure	10,000,000		
(Section A) A claim on the Resource Reserve (Programme) in respect of Consular Premiums.	39,828,000		
(Section B) A claim on the Resource Reserve (Programme) in respect of International Subscriptions.	36,100,000		
(Section A) A claim on the Resource Reserve (Administration) in respect of the Mau Mau legal settlement.	18,900,000		
(Section A) A benefit to the Resource Reserve (programme) in respect of The Foreign Currency Mechanism.		-17,308,000	
(Section A) A claim on the Resource Reserve (Programme) in respect of income tax for Locally Engaged Staff.	10,000,000		
(Section A) A claim on the Resource Reserve (Programme) in respect of The Emergency Disaster Relief Fund.	345,000		
(Section A) A payment from the Resource Reserve (Programme) in respect of Waterloo monument restoration.	550,000		
(Section H) A transfer from DFID (Programme) in respect of Conflict Prevention work.	29,605,000		
(Section A) A transfer to the Security Intelligence Agencies (programme) for expansion and capability.		-12,159,000	
(Section A) A transfer from DFID (programme) for work in the Middle East and North Africa.	8,800,000		
(Section H) A transfer from MoD (Programme) in respect of Conflict Prevention work.	5,160,000		
(Section A) A transfer from DFID (programme) for work in respect of Official Development Assistance.	4,842,000		

Introduction

(Section A) A transfer from DFID (programme) for migration work.	4,200,000		
(Section A) A transfer from Home Office (programme) for migration work.	3,000,000		
(Section H) A transfer to DFID (Programme) in respect of Conflict Pool resources not required for 2013/14.		-3,000,000	
(Section H) A transfer to MoD (Programme) in respect of Conflict Prevention work.		-2,779,000	
(Section A) A transfer from the Security and Intelligence Agencies in respect of Cyber Security.	1,626,000		
(Section D) A transfer to British Council for their education marketing activities in India, China and Brazil as part of the GREAT Britain campaign as agreed by the GREAT Programme Board and approved by ERG in March 2013.	1,000,000		
(Section H) A transfer to the Security Intelligence Agencies (programme) for expansion and capability.		-400,000	
(Section A) A transfer from DFID (programme) for reform and transition work in Burma.	150,000		
(Section I) A switch to Peacekeeping (programme) of Conflict Prevention funds (Section H).	4,000,000	-4,000,000	
(Section I) A switch of Peacekeeping savings (programme) to non-cash depreciation (section A) with the remaining cash returned to the Resource Reserve.		-25,000,000	
(Section A) A switch from Peacekeeping (Section I) to non-cash in respect of depreciation.	20,000,000		
Decrease in Departmental Unallocated Provision shown in 2013-14 Main Estimates.		-10,000,000	
Total change in Resource DEL (Voted)	198,106,000	-74,646,000	123,460,000
(Section J) An increase in non-cash AME in respect of fluctuations in the value of forward foreign exchange contracts.	46,000,000		
(Section K) An increase in AME in respect of reimbursement of certain duties, taxes and licence fees.	13,500,000		
Total change in Resource AME (Voted)	59,500,000	0	59,500,000

Introduction

(Section A) A claim on the Capital Reserve (Programme) in respect of receipts foregone.	23,000,000		
(Section A) A transfer from DFID (Capital) for works in Anguilla.	1,500,000		
(Section A) A reduction in non-operating receipts fully offset by a reduction in capital expenditure.	35,000,000	-35,000,000	
Total change in Capital DEL (Voted)	59,500,000	-35,000,000	24,500,000
The increase to the Net Cash Requirement reflects the above changes	151,460,000		
Total change in Net Cash Requirement	151,460,000	0	151,460,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	123,460,000	-	123,460,000
Capital	24,500,000	-	24,500,000
Annually Managed Expenditure			
Resource	59,500,000	-	59,500,000
Capital	-	-	-
Total Net Budget			
Resource	182,960,000	-	182,960,000
Capital	24,500,000	-	24,500,000
Non-Budget Expenditure	-		
Net cash requirement	151,460,000		

Supplementary amounts required in the year ending 31 March 2014 for expenditure by Foreign and Commonwealth Office on:

Departmental Expenditure Limit:Expenditure arising from:

administration of UK Trade and Investment, Wilton Park Executive Agency, net expenditure of NDPBs, 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 BBC World Service for broadcasting, the British Council. Conflict prevention, early warning, crisis management, conflict resolution/peacemaking, 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.

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

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								
212,998	1,851,262	18,900	104,560	231,898	1,955,822	101,000	24,500	125,500
<i>Of which:</i>								
A Administration and programme expenditure								
202,998	738,373	28,900	63,874	231,898	802,247	60,000	24,500	84,500
B Programme and international organisation grants								
-	211,500	-	36,100	-	247,600	20,000	-	20,000
D British Council								
-	157,000	-	1,000	-	158,000	-	-	-
H Conflict Prevention Programme expenditure								
-	135,000	-	24,586	-	159,586	-	-	-
I Peacekeeping								
-	352,000	-	-21,000	-	331,000	-	-	-
Departmental Unallocated Provision								
10,000	-	-10,000	-	-	-	-	-	-
Total Spending in DEL								
		18,900	104,560			24,500		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	80,000	-	59,500	-	139,500	-	-	-
<i>Of which:</i>								
J AME Programme								
-	50,000	-	46,000	-	96,000	-	-	-
K Reimbursement of certain duties taxes and licence fees								
-	25,000	-	13,500	-	38,500	-	-	-
Total Spending in AME								
		-	59,500			-		
Total for Estimate								
		18,900	164,060			24,500		
<i>Of which:</i>								
Voted Expenditure								
		18,900	164,060			24,500		
Non Voted Expenditure								
		-	-			-		
£'000								
		Present Plans	Changes			Revised Plans		
Net Cash Requirement		2,032,664	151,460			2,184,124		

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								
311,898	-80,000	231,898	2,127,822	-172,000	1,955,822	180,500	-55,000	125,500
<i>Of which:</i>								
A Administration and programme expenditure								
311,898	-80,000	231,898	974,247	-172,000	802,247	139,500	-55,000	84,500
B Programme and international organisation grants								
-	-	-	247,600	-	247,600	20,000	-	20,000
C BBC World Service Broadcasting								
-	-	-	251,596	-	251,596	-	-	-
D British Council								
-	-	-	158,000	-	158,000	-	-	-
E BBC World Service - Capital								
-	-	-	-	-	-	16,000	-	16,000
F British Council - Capital grant								
-	-	-	-	-	-	5,000	-	5,000
G Net Funding for NDPBs								
-	-	-	5,793	-	5,793	-	-	-
H Conflict Prevention Programme expenditure								
-	-	-	159,586	-	159,586	-	-	-
I Peacekeeping								
-	-	-	331,000	-	331,000	-	-	-
Total Spending in DEL								
311,898	-80,000	231,898	2,127,822	-172,000	1,955,822	180,500	-55,000	125,500
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	139,500	-	139,500	-	-	-
<i>Of which:</i>								
J AME Programme								
-	-	-	96,000	-	96,000	-	-	-
K Reimbursement of certain duties taxes and licence fees								
-	-	-	38,500	-	38,500	-	-	-
L BBC World Service Broadcasting								
-	-	-	5,000	-	5,000	-	-	-
Total Spending in AME								
-	-	-	139,500	-	139,500	-	-	-
Total for Estimate								
311,898	-80,000	231,898	2,267,322	-172,000	2,095,322	180,500	-55,000	125,500
<i>Of which:</i>								
Voted Expenditure								
311,898	-80,000	231,898	2,267,322	-172,000	2,095,322	180,500	-55,000	125,500
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	2,144,260	182,960	2,327,220
Net Capital Requirement	101,000	24,500	125,500
Accruals to cash adjustments	-212,596	-56,000	-268,596
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-167,977	-20,000	-187,977
New provisions and adjustments to previous provisions	-20,000	-	-20,000
Departmental Unallocated Provision	-10,000	10,000	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-46,000	-46,000
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-278,389	-	-278,389
Add cash grant-in-aid	243,770	-	243,770
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	20,000	-	20,000
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	2,032,664	151,460	2,184,124

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

£'000

Revised
Plans

Gross Administration Costs	291,898
<i>Less:</i>	
Administration DEL Income	-80,000
Net Administration Costs	211,898
Gross Programme Costs	2,312,322
<i>Less:</i>	
Programme DEL Income	-172,000
Programme AME Income	-
Non-budget income	-
Net Programme Costs	2,140,322
Total Net Operating Costs	2,352,220
<i>Of which:</i>	
Resource DEL	2,167,720
Capital DEL	25,000
Resource AME	159,500
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	-25,000
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	2,327,220
<i>Of which:</i>	
Resource DEL	2,187,720
Resource AME	139,500
<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)	2,327,220

Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
Voted Resource DEL	-252,000
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-80,000
<i>Of which:</i>	
A: Administration and programme expenditure	-80,000
Total Administration	-80,000
Programme	
Sales of Goods and Services	-172,000
<i>Of which:</i>	
A: Administration and programme expenditure	-172,000
Total Programme	-172,000
Total Voted Resource Income	-252,000
Voted Capital DEL	-55,000
<i>Of which:</i>	
Programme	
Sales of Assets	-55,000
<i>Of which:</i>	
A: Administration and programme expenditure	-55,000
Total Programme	-55,000
Total Voted Capital Income	-55,000

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

No CFER income or receipts are expected in 2013-14.

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 Fraser

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:

Peter Horrocks	BBC World Service
Dr. John Hughes	Marshall Aid Commemoration Commission
Richard Pascoe	Great Britain China Centre
Linda Duffield	Westminster Foundation for Democracy

Simon Fraser 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), 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
C,E	BBC World Service	256,596	16,000	238,000
G	Westminster Foundation for Democracy	3,518	-	3,500
G	Marshall Aid Commemoration Commission	2,000	-	2,000
G	Great Britain China Centre	275	-	270
Total		262,389	16,000	243,770

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.	15,630

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
B - DEL	UN Regular Budget	87,300
B - DEL	Commonwealth Secretariat	5,300
B - DEL	OECD	11,400
B - DEL	Western European Union	1,100
B - DEL	North Atlantic Treaty Organisation (NATO) Civil Budget	19,900
B - DEL	North Atlantic Treaty Organisation (NATO) HQ Project	15,000
B - DEL	Council of Europe	26,800
B - DEL	OSCE	4,600

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
Departmental Unallocated Provision - Transfer of Programme Official Development Assistance (ODA) budget to Foreign and Commonwealth Office (FCO) to support political reform and transition in Burma		-150,000	
Departmental Unallocated Provision - Transfer of Programme Official Development Assistance (ODA) budget to Foreign and Commonwealth Office (FCO) for Arab Partnership		-8,800,000	
Departmental Unallocated Provision - Transfer of Programme Official Development Assistance (ODA) budget to Foreign and Commonwealth Office (FCO) for the Returns and Reintegration Fund		-4,200,000	
Departmental Unallocated Provision - Transfer of Programme Official Development Assistance (ODA) budget to Foreign and Commonwealth Office (FCO) to support Building Stability Overseas		-4,842,000	
Departmental Unallocated Provision - Transfer of Programme Official Development Assistance (ODA) budget to Ministry of Defence (MoD) for Afghanistan Programmes		-233,000	
Departmental Unallocated Provision - Transfer of Programme Official Development Assistance (ODA) budget to Department of Energy and Climate Change (DECC) for International Atomic Energy Agency (IAEA)		-2,900,000	
Departmental Unallocated Provision - Transfer of Programme Official Development Assistance (ODA) budget to HM Revenue & Customs (HMRC) to establish tax capacity building unit to support DFID programmes.		-890,000	
Departmental Unallocated Provision - Transfer to Home Office as per settlement letter condition to fund Official Development Assistance (ODA) eligible activities.		-10,000,000	

Introduction

Departmental Unallocated Provision - Conflict pool transfer to Foreign and Commonwealth Office (FCO)		-22,105,000	
Departmental Unallocated Provision - Budget swap from RDEL to CDEL		-35,000,000	
Receipt of programme Official Development Assistance (ODA) budget from The Department for Culture, Media and Sport surrendered as unspent	700,000		
Section C - Transfer of Programme Official Development Assistance (ODA) to the Department of Energy & Climate Change to support the South African Carbon Capture and Storage Project		-10,078,000	
Section C - Transfer of Programme Official Development Assistance (ODA) to the Department of Energy & Climate Change to support Monitoring, Evaluation and Due Diligence		-307,000	
Section C - Transfer of Programme Official Development Assistance (ODA) to the Department of Energy & Climate Change to support the development of the "2050 Calculator".		-557,000	
Section J - Conflict Pool Transfer to Foreign and Commonwealth Office		-7,500,000	
Section J - Return of Conflict Pool resources not required for 2013/14	5,000,000		
Section J - Budget exchange of conflict pool resources not required in 2013/14		-5,000,000	
Section J - Receipt of funding from the Ministry of Defence (MoD) to support the Conflict Pool	250,000		
Total change in Resource DEL (Voted)	5,950,000	-112,562,000	-106,612,000
Section N - Change to Provision Utilisation		-930,000	
Section N - Change to requirement for increases in provision		-110,000,000	
Section O - Change to Provision Utilisation	304,000		
Section P - Change to Provision Utilisation	2,000,000		
Section P - Change to requirement for increases in provision	8,550,000		
Total change in Resource AME (Voted)	10,854,000	-110,930,000	-100,076,000

Introduction

Departmental Unallocated Provision - Transfer of Programme Official Development Assistance (ODA) budget to Foreign and Commonwealth Office (FCO) to support the Government of Anguilla capital development fund

-1,500,000

Departmental Unallocated Provision - Budget swap from RDEL to CDEL

35,000,000

Section C - Receipt from Department of Energy and Climate Change

10,942,000

Total change in Capital DEL (Voted)

45,942,000

-1,500,000

44,442,000

Revision to the net cash requirement to reflect the changes to resources as set out above

35,526,000

Total change in Net Cash Requirement

35,526,000

0

35,526,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-106,612,000	-	-106,612,000
Capital	44,442,000	-	44,442,000
Annually Managed Expenditure			
Resource	-100,076,000	-	-100,076,000
Capital	-	-	-
Total Net Budget			
Resource	-206,688,000	-	-206,688,000
Capital	44,442,000	-	44,442,000
Non-Budget Expenditure	-		
Net cash requirement	35,526,000		

Supplementary 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.

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								
124,000	7,542,500	-400	-106,212	123,600	7,436,288	1,925,000	44,442	1,969,442
<i>Of which:</i>								
A Departmental Unallocated Provision								
1,393	97,063	-	-58,563	1,393	38,500	-	-	-
C Wealth Creation								
-	754,407	-	-56,439	-	697,968	274,417	134,627	409,044
D Climate Change								
-	457,444	-	-152,089	-	305,355	76,550	30,911	107,461
E Governance and Security								
-	684,608	-	-20,686	-	663,922	1,094	9,177	10,271
F Direct Delivery of Millennium Development Goals								
-	3,246,161	-	1,131,452	-	4,377,613	93,388	-30,781	62,607
G Global Partnerships								
-	1,887,249	-	-729,766	-	1,157,483	1,471,160	-92,101	1,379,059
H Total Operating Costs								
120,219	127,200	-400	-	119,819	127,200	-	-	-
I Central Programmes								
-	5,675	-	-4,000	-	1,675	1,000	-	1,000
J Joint Conflict Pool								
-	34,500	-	-7,250	-	27,250	-	-	-
No Specific Pillar								
-	208,871	-	-208,871	-	-	7,391	-7,391	-
Total Spending in DEL								
		-400	-106,212			44,442		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	291,600	-	-100,076	-	191,524	-	-	-
<i>Of which:</i>								
N Direct Delivery of Millennium Development Goals								
-	269,035	-	-110,930	-	158,105	-	-	-
O Total Operating Costs								
-	-3,743	-	304	-	-3,439	-	-	-
P Central Programmes								
-	27,800	-	10,550	-	38,350	-	-	-
Total Spending in AME								
		-	-100,076			-		

Part II: Changes Proposed

£'000

Total for Estimate

-400 -206,288

44,442

*Of which:***Voted Expenditure**

-400 -206,288

44,442

Non Voted Expenditure

- -

-

£'000

	Present Plans	Changes	Revised Plans
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Net Cash Requirement	9,472,044	35,526	9,507,570
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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								
130,169	-6,569	123,600	7,436,656	-368	7,436,288	1,986,442	-17,000	1,969,442
<i>Of which:</i>								
A Departmental Unallocated Provision								
1,393	-	1,393	38,500	-	38,500	-	-	-
B CSC (NDPB) (net) scholarship relating to developing countries								
1,932	-	1,932	35,522	-	35,522	-	-	-
C Wealth Creation								
-	-	-	697,968	-	697,968	409,044	-	409,044
D Climate Change								
-	-	-	305,355	-	305,355	107,461	-	107,461
E Governance and Security								
-	-	-	663,922	-	663,922	10,271	-	10,271
F Direct Delivery of Millennium Development Goals								
-	-	-	4,377,613	-	4,377,613	62,607	-	62,607
G Global Partnerships								
-	-	-	1,157,483	-	1,157,483	1,379,059	-	1,379,059
H Total Operating Costs								
126,388	-6,569	119,819	127,568	-368	127,200	-	-	-
I Central Programmes								
-	-	-	1,675	-	1,675	18,000	-17,000	1,000
J Joint Conflict Pool								
-	-	-	27,250	-	27,250	-	-	-
K Independent Commission for Aid Impact (NDPB) (net)								
456	-	456	3,800	-	3,800	-	-	-
Non-voted expenditure								
-	-	-	910,000	-	910,000	-	-	-
<i>Of which:</i>								
L European Union Attributed Aid								
-	-	-	910,000	-	910,000	-	-	-
Total Spending in DEL								
130,169	-6,569	123,600	8,346,656	-368	8,346,288	1,986,442	-17,000	1,969,442

Part II: Revised subhead detail including additional provision

£'000

Spending in Annually Managed Expenditure (AME)**Voted expenditure**

-	-	-	191,524	-	191,524	-	-	-
<i>Of which:</i>								
M Wealth Creation								
-	-	-	-1,492	-	-1,492	-	-	-
N Direct Delivery of Millennium Development Goals								
-	-	-	158,105	-	158,105	-	-	-
O Total Operating Costs								
-	-	-	-3,439	-	-3,439	-	-	-
P Central Programmes								
-	-	-	38,350	-	38,350	-	-	-
Total Spending in AME								
-	-	-	191,524	-	191,524	-	-	-

Total for Estimate

130,169	-6,569	123,600	8,538,180	-368	8,537,812	1,986,442	-17,000	1,969,442
<i>Of which:</i>								
Voted Expenditure								
130,169	-6,569	123,600	7,628,180	-368	7,627,812	1,986,442	-17,000	1,969,442
Non Voted Expenditure								
-	-	-	910,000	-	910,000	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	8,868,100	-206,688	8,661,412
Net Capital Requirement	1,925,000	44,442	1,969,442
Accruals to cash adjustments	-411,056	197,772	-213,284
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-21,000	-	-21,000
New provisions and adjustments to previous provisions	-379,975	111,450	-268,525
Departmental Unallocated Provision	-98,456	100,000	1,544
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-28,500	-10,000	-38,500
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-41,710	-	-41,710
Add cash grant-in-aid	41,710	-	41,710
<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	-3,678	113,197
Removal of non-voted budget items	-910,000	-	-910,000
<i>Of which:</i>			
Consolidated Fund Standing Services	-910,000	-	-910,000
Other adjustments	-	-	-
Net Cash Requirement	9,472,044	35,526	9,507,570

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

£'000

	Revised Plans
Gross Administration Costs	125,337
<i>Less:</i>	
Administration DEL Income	-6,569
Net Administration Costs	118,768
Gross Programme Costs	9,602,998
<i>Less:</i>	
Programme DEL Income	-368
Programme AME Income	-
Non-budget income	-
Net Programme Costs	9,602,630
Total Net Operating Costs	9,721,398
<i>Of which:</i>	
Resource DEL	7,446,861
Capital DEL	1,968,442
Resource AME	306,095
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-1,544
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-1,968,442
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	910,000
Total Resource Budget	8,661,412
<i>Of which:</i>	
Resource DEL	8,469,888
Resource AME	191,524
<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)	8,661,412

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-6,937***Of which:*

Administration

Sales of Goods and Services

-6,569*Of which:*

H: Total Operating Costs

-6,569

Total Administration

-6,569

Programme

Sales of Goods and Services

-368*Of which:*

H; Total Operating Costs

-368

Total Programme

-368**Total Voted Resource Income****-6,937****Voted Capital DEL****-17,000***Of which:*

Programme

Repayments

-17,000*Of which:*

I: Central Programmes

-17,000

Total Programme

-17,000**Total Voted Capital Income****-17,000**

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

No CFER income or receipts are expected in 2013-14.

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 and Scholarship Commission	37,454		37,454
K	Independent Commission for Aid Impact	4,256		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	5,062,703
Callable element of capital subscription: Other International Financial Institutions	5,236,223
UK national guarantee of EIB lending to UK overseas territories	129
UK national guarantee of EIB lending for non UK overseas territories	110,016
Contributions to international financial institutions - promissory notes still to be deposited	826,236

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
An uplift in the discounting from 4.1% to 4.35%.	2,680,000		
Total change in Resource AME (Voted)	2,680,000	0	2,680,000
Changes in membership statistics has led to actual pensions being higher than forecast meaning the remaining scheme liabilities and the associated interest charge required increased.	6,000,000		
Total change in Net Cash Requirement	6,000,000	0	6,000,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	2,680,000	-	2,680,000
Capital	-	-	-
Total Net Budget			
Resource	2,680,000	-	2,680,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	6,000,000		

Supplementary amounts required in the year ending 31 March 2014 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; pensions 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.

Income arising from:

Miscellaneous income relating to the scheme.

Department for International Development 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								
-	45,795	-	2,680	-	48,475	-	-	-
<i>Of which:</i>								
A Interest On Liabilities and Other Expenses								
-	45,795	-	2,680	-	48,475	-	-	-
Total Spending in AME								
			-	2,680				
Total for Estimate								
			-	2,680				
<i>Of which:</i>								
Voted Expenditure								
		-	2,680					
Non Voted Expenditure								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	84,000	6,000	90,000

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	48,480	-5	48,475	-	-	-
<i>Of which:</i>								
A Interest On Liabilities and Other Expenses								
-	-	-	48,480	-5	48,475	-	-	-
Total Spending in AME								
-	-	-	48,480	-5	48,475	-	-	-
Total for Estimate								
-	-	-	48,480	-5	48,475	-	-	-
<i>Of which:</i>								
Voted Expenditure								
-	-	-	48,480	-5	48,475	-	-	-
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	45,795	2,680	48,475
Net Capital Requirement	-	-	-
Accruals to cash adjustments	38,205	3,320	41,525
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-45,800	-2,680	-48,480
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	84,005	6,000	90,005
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	84,000	6,000	90,000

Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

£'000

	Revised Plans
Gross Programme Costs	48,480
<i>Of which:</i>	
Increases in liability	-
Interest on scheme liability	48,480
Other expenditure	-
<i>Less:</i>	
Contributions received	-
Transfers in	-
Other income	-5
Net Programme Costs	48,475
Total Net Operating Costs	48,475
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	48,475
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	48,475
<i>Of which:</i>	
Resource DEL	-
Resource AME	48,475
<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)	48,475

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource AME	-5
<i>Of which:</i>	
Programme	
Pensions	-5
<i>Of which:</i>	
A: Interest On Liabilities and Other Expenses	-5
Total Programme	<u>-5</u>
Total Voted Resource Income	<u>-5</u>

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

No CFER income or receipts are expected in 2013-14.

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

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 (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: Notes G and K

There are no changes to Notes G - Expenditure resting on the sole authority of the Appropriation Act and Note K - Contingent Liabilities.

Department of Energy and Climate Change

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. Decrease in Save energy with the Green Deal and support vulnerable consumers (Section A) reflecting movement of resources between Sections		-1,921,000	
ii. Increase in Deliver secure energy on the way to a low carbon energy future (Section B) reflecting movement of resources between Sections	13,009,000		
iii. Transfer in of funding from the Department for International Development for the International Climate Fund (Section C)	10,942,000		
iv. Increase in Drive ambitious action on climate change at home and abroad (Section C) reflecting movement of resources between Sections	934,000		
v. Transfer in of funding from Security and Intelligence Agencies for Cyber Security (Section C)	154,000		
vi. Recognition of notional income and expenditure undertaken by the Environment Agency on the administration of the Carbon Reduction Commitment scheme (Section C)	3,812,000	-3,812,000	
vii. Increase in funding for Concessionary Fuel liabilities and British Energy liabilities in line with latest forecasts (Section D)	4,301,000		
viii. Transfer in of funding from the Department for International Development for the International Atomic Energy Agency Technical Contribution fund (Section D)	2,900,000		
ix. Additional funding for Concessionary Fuel liabilities (Section D)	1,500,000		
x. Transfer in of funding from Security and Intelligence Agencies for Cyber Security (Section D)	65,000		
xi. Decrease in Manage our energy legacy responsibly and cost-effectively (Section D) reflecting movement of resources between Sections		-2,398,000	
xii. Neutral exchange of Capital and Resource DEL between Nuclear Decommissioning Authority (NDA) and core Department to reflect expenditure profiles (Section E)	23,500,000		

xiii. Transfer in of funding from Ministry of Defence for Fuel Contingency Planning (Section E)	1,318,000		
xiv. Neutral exchange of Programme and Admin DEL between Nuclear Decommissioning Authority (NDA) and core Department to reflect expenditure profiles (Section E)	3,000,000	-3,000,000	
xv. Recognition of funding from OGDs (Section E) offset by increased expenditure for Committee on Climate Change on Section I		-143,000	
xvi. Reallocation of funds following increase in funding for Concessionary Fuel liabilities and for British Energy liabilities in line with latest forecasts (Section E)		-4,301,000	
xvii. Decrease in Deliver the capability DECC needs to achieve its goals (Section E) reflecting movement of resources between Sections		-8,227,000	
xviii. Surrender of funding under the Budget Exchange system (Section E)		-21,000,000	
xix. Recognition of additional expenditure for the Nuclear Decommissioning Authority (Section F) offset by increase in Non-Voted DEL CFER	214,000,000		
xx. Neutral exchange of Programme and Admin DEL between Nuclear Decommissioning Authority (NDA) and core Department to reflect expenditure profiles (Section F)	3,000,000	-3,000,000	
xxi. Neutral exchange of Capital and Resource DEL between NDA and core Department to reflect expenditure profiles (Section F)		-23,500,000	
xxii. Surrender of funding for Nuclear Decommissioning Authority for use in future years (Section F)		-68,000,000	
xxiii. Transfer of NDA funding from Resource to Capital DEL to reflect expenditure profiles (Section F)		-128,500,000	
xxiv. Decrease in Coal Authority (Section G) reflecting movement of resources between Sections		-4,500,000	
xxv. Increase in Civil Nuclear Police Authority (Section H) reflecting movement of resources between Sections	3,103,000		
xxvi. Increased expenditure for Committee on Climate Change (Section I) offset by recognition of funding from OGDs reflected in Section E	143,000		
Total change in Resource DEL (Voted)	285,681,000	-272,302,000	13,379,000
i. Increase in Nuclear Decommissioning Authority income (Section J) offset by increase in Voted DEL expenditure		-214,000,000	
Total change in Resource DEL (Non-Voted)		-214,000,000	-214,000,000

i. Changes in provision based on latest forecasts for nuclear and coal liabilities (Section M)	186,611,000		
ii. Changes in provision based on latest forecasts for Nuclear Decommissioning Authority Nuclear Provision and other non-cash costs (section N)	4,882,000,000		
iii. Changes in provision based on latest forecasts for Coal Authority (Section O) provisions		-4,972,000	
iv. Changes in provision based on latest forecasts for Civil Nuclear Police Authority (Section P) provisions		-2,185,000	
v. Switch from resource to capital in respect of Renewable Heat Premium Payments (Section Q)		-15,000,000	
vi. Reduction in provision based on latest forecast for Renewable Heat Incentive (Section Q)		-21,000,000	
vii. Changes in provision based on latest forecast of Energy Efficiency Loan write-offs and discount unwinding (Section R)	3,000,000	-1,350,000	
viii. Removal of provision for Renewables Obligation reflecting removal of scheme from Budget in 2013-14	2,615,000,000	-2,615,000,000	
ix. Removal of provision for Feed-In Tariffs reflecting removal of scheme from Budget in 2013-14	269,000,000	-269,000,000	
x. Removal of provision for Warm Home Discount reflecting removal of scheme from Budget in 2013-14	300,000,000	-300,000,000	
Total change in Resource AME (Voted)	8,255,611,000	-3,228,507,000	5,027,104,000
i. Increase in Save energy with the Green Deal and support vulnerable consumers (Section A) reflecting movement of resources between Sections	18,361,000		
ii. Transfer in of funding from Cabinet Office as repayment of energy efficiency loan (Section A)	228,000		
iii. Transfer of funding to Welsh Government for Green Deal (Section A)		-7,792,000	
iv. Transfer of funding to Scottish Government for Green Deal (Section A)		-13,961,000	
v. Decrease in Deliver secure energy on the way to a low carbon energy future (Section B) reflecting movement of resources between Sections		-26,620,000	
vi. Transfer of funding to the Department for International Development for the International Climate Fund (Section C)		-10,942,000	
vii. Decrease in Drive ambitious action on climate change at home and abroad (Section C) reflecting movement of resources between Sections		-18,734,000	

viii. Transfer in of funding from Security and Intelligence Agencies for Global Threat Reduction and nuclear non-proliferation (Section D)	3,012,000		
ix. Decrease in Manage our energy legacy responsibly and cost-effectively (Section D) reflecting movement of resources between Sections		-936,000	
x. Increase in Deliver the capability DECC needs to achieve its goals (Section E) reflecting movement of resources between Sections	31,429,000		
xi. Surrender of funding under the Budget Exchange system (Section E)		-11,500,000	
xii. Neutral exchange of Capital and Resource DEL between NDA and core Department to reflect expenditure profiles (Section E)		-23,500,000	
xiii. Transfer of NDA funding from Resource to Capital DEL to reflect expenditure profiles (Section F)	128,500,000		
xiv. Neutral exchange of Capital and Resource DEL between NDA and core Department to reflect expenditure profiles (Section F)	23,500,000		
xv. Decrease in expenditure for the Nuclear Decommissioning Authority (Section F) offset by decrease in Non-Voted DEL CFER		-53,000,000	
xvi. Decrease in Coal Authority (Section G) reflecting movement of resources between Sections		-3,500,000	
Total change in Capital DEL (Voted)	205,030,000	-170,485,000	34,545,000
i. Decrease in Nuclear Decommissioning Authority income (Section J) offset by decrease in Voted DEL expenditure	53,000,000		
Total change in Capital DEL (Non-Voted)	53,000,000		53,000,000
i. Decrease in provision for discounting the value of promissory notes for International Climate Fund (Section L)		-1,000	
ii. Changes in provision based on latest forecasts for Coal Pension Scheme investments (Section M)		-428,914,000	
iii. Switch from resource to capital in respect of Renewable Heat Premium Payments (Section Q)	15,000,000		
Total change in Capital AME (Voted)	15,000,000	-428,915,000	-413,915,000
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 Non-Departmental Public Bodies		-205,309,000	
Total change in Net Cash Requirement		-205,309,000	-205,309,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource † ††	13,379,000	-214,000,000	-200,621,000
Capital	34,545,000	53,000,000	87,545,000
Annually Managed Expenditure			
Resource	5,027,104,000	-	5,027,104,000
Capital	-413,915,000	-	-413,915,000
Total Net Budget			
Resource	5,040,483,000	-214,000,000	4,826,483,000
Capital	-379,370,000	53,000,000	-326,370,000
Non-Budget Expenditure	-		
Net cash requirement	-205,309,000		

Supplementary amounts required in the year ending 31 March 2014 for expenditure by Department of Energy and Climate Change on:

Departmental Expenditure Limit:Expenditure arising from:

Respond to fuel poverty needs;
measures to improve energy efficiency, security and environmental practice.

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.

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;

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

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

Specialist support services, staff management and development; other departmental administration and non-cash costs; exchange risk and other guarantee losses; publicity, promotion, publications, knowledge sharing initiatives and departmental research and development; surveys, monitoring, statistics, advice and consultancies; contributions to fund cross government initiatives; payments to HM Treasury towards the cost of Infrastructure UK.

Grants to Local Authorities.

Expenditure by the Nuclear Decommissioning Authority and its subsidiaries, Coal Authority, Civil Nuclear Police Authority, Committee on Climate Change, Carbon Trust, and Energy Savings Trust.

Income arising from:

Receipts from other Government Departments and devolved administrations;

the repayment of loans and investments; repayment of capital grants;

government carbon offsetting scheme receipts;

receipts relating to the oil and gas industries (including petroleum licensing); Project Camelot Levy Receipts;

income relating to legal services, consultancy, publications, public enquiries, information, secondments, departmental administration costs, central services, rental income and repayments; occupancy charge; administrative and professional services; EU receipts; the sale of surplus land and buildings; refund of input VAT not claimed in previous years on departmental expenditure; interest payments; non-cash income.

Receipts relating to the Nuclear Decommissioning Authority.

* repayments of grants and contributions.

Fees for services provided for energy resilience purposes.

Annually Managed Expenditure:

Expenditure arising from:

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

Expenditure by the Nuclear Decommissioning Authority, Coal Authority, Civil Nuclear Police Authority and Committee on Climate Change.

Renewable Heat Incentive including Renewable Heat Premium Payments.

Energy levy-funded expenditure including Renewables Obligation, Feed-In Tariffs and Warm Home Discount (Social Price Support).

Income arising from:

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; non-cash income.

Income from Energy levies including Renewables Obligation, Feed-In Tariffs and Warm Home Discount (Social Price Support).

Receipts relating to the Nuclear Decommissioning Authority.

* repayments of grants and contributions

Department of Energy and Climate Change will account for this Estimate.

† £4,069,000 has been advanced from the Contingencies Fund to provide cash in respect of £4,069,000 resource DEL spending supporting the new service provided for under sections B of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by March 2014.

†† £1,500,000 has been advanced from the Contingencies Fund to provide cash in respect of £1,500,000 resource DEL spending supporting the new service provided for under sections D of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by March 2014.

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								
189,760	1,928,215	-3,200	16,579	186,560	1,944,794	2,239,965	34,545	2,274,510
<i>Of which:</i>								
A Save energy with the Green Deal and support vulnerable consumers								
-	60,848	-	-1,921	-	58,927	140,000	-3,164	136,836
B Deliver secure energy on the way to a low carbon energy future								
-	68,805	-	13,009	-	81,814	77,345	-26,620	50,725
C Drive ambitious action on climate change at home and abroad								
-	8,420	-	12,030	-	20,450	400,000	-29,676	370,324
D Manage our energy legacy responsibly and cost-effectively								
-	334,295	-	6,368	-	340,663	6,225	2,076	8,301
E Deliver the capability DECC needs to achieve its goals								
133,730	20,691	-2,343	-6,510	131,387	14,181	7,695	-3,571	4,124
F NDA and SLC expenditure (NDPB)								
48,000	1,408,263	-1,000	-5,000	47,000	1,403,263	1,601,000	99,000	1,700,000
G Coal Authority (NDPB) (net)								
4,442	26,893	-	-4,500	4,442	22,393	7,700	-3,500	4,200
H Civil Nuclear Police Authority (NDPB) (net)								
-	-	-	3,103	-	3,103	-	-	-
I Committee on Climate Change (NDPB) (net)								
3,588	-	143	-	3,731	-	-	-	-
Non Voted Expenditure								
-200	-733,651	-2,000	-212,000	-2,200	-945,651	-55,000	53,000	-2,000
<i>Of which:</i>								
J Nuclear Decommissioning Authority Income (CFER)								
-	-729,000	-2,000	-212,000	-2,000	-941,000	-55,000	53,000	-2,000
Total Spending in DEL						87,545		
		-5,200	-195,421					
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	496,742	-	5,027,104	-	5,523,846	-45,000	-413,915	-458,915
<i>Of which:</i>								
L Drive ambitious action on climate change at home and abroad								
-	-	-	-	-	-	-	-1	-1
M Manage our energy legacy responsibly and cost-effectively								
-	-232,293	-	186,611	-	-45,682	-50,000	-428,914	-478,914
N Nuclear Decommissioning Authority (NDPB)								
-	597,000	-	4,882,000	-	5,479,000	-	-	-
O Coal Authority (NDPB) (net)								
-	5,972	-	-4,972	-	1,000	-	-	-

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes		Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9	
1	2	3	4	5	6				
P Civil Nuclear Police Authority (NDPB) (net)	-	63	-	-2,185	-	-2,122	-	-	-
Q Renewable Heat Incentive	-	126,000	-	-36,000	-	90,000	5,000	15,000	20,000
R Save energy with the Green Deal and support vulnerable consumers	-	-	-	1,650	-	1,650	-	-	-
Total Spending in AME									
			-	5,027,104				-413,915	
Total for Estimate									
			-5,200	4,831,683				-326,370	
<i>Of which:</i>									
Voted Expenditure			-3,200	5,043,683				-379,370	
Non Voted Expenditure			-2,000	-212,000				53,000	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	4,472,452	-205,309	4,267,143

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									
190,584	-4,024	186,560	1,966,161	-21,367	1,944,794	2,310,510	-36,000	2,274,510	
<i>Of which:</i>									
A Save energy with the Green Deal and support vulnerable consumers									
-	-	-	61,280	-2,353	58,927	172,475	-35,639	136,836	
B Deliver secure energy on the way to a low carbon energy future									
-	-	-	96,498	-14,684	81,814	50,973	-248	50,725	
C Drive ambitious action on climate change at home and abroad									
-	-	-	24,473	-4,023	20,450	370,324	-	370,324	
D Manage our energy legacy responsibly and cost-effectively									
-	-	-	340,878	-215	340,663	8,301	-	8,301	
E Deliver the capability DECC needs to achieve its goals									
135,411	-4,024	131,387	14,273	-92	14,181	4,237	-113	4,124	
F NDA and SLC expenditure (NDPB)									
47,000	-	47,000	1,403,263	-	1,403,263	1,700,000	-	1,700,000	
G Coal Authority (NDPB) (net)									
4,442	-	4,442	22,393	-	22,393	4,200	-	4,200	
H Civil Nuclear Police Authority (NDPB) (net)									
-	-	-	3,103	-	3,103	-	-	-	
I Committee on Climate Change (NDPB) (net)									
3,731	-	3,731	-	-	-	-	-	-	
Non-voted expenditure									
-200	-2,000	-2,200	-4,651	-941,000	-945,651	-	-2,000	-2,000	
<i>Of which:</i>									
J Nuclear Decommissioning Authority Income (CFER)									
-	-2,000	-2,000	-	-941,000	-941,000	-	-2,000	-2,000	
K Electricity Market Reform									
-200	-	-200	-4,651	-	-4,651	-	-	-	
Total Spending in DEL									
190,384	-6,024	184,360	1,961,510	-962,367	999,143	2,310,510	-38,000	2,272,510	
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
-	-	-	5,525,207	-1,361	5,523,846	328,485	-787,400	-458,915	
<i>Of which:</i>									
L Drive ambitious action on climate change at home and abroad									
-	-	-	-	-	-	-1	-	-1	
M Manage our energy legacy responsibly and cost-effectively									
-	-	-	-45,671	-11	-45,682	308,486	-787,400	-478,914	

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
N Nuclear Decommissioning Authority (NDPB)								
-	-	-	5,479,000	-	5,479,000	-	-	-
O Coal Authority (NDPB) (net)								
-	-	-	1,000	-	1,000	-	-	-
P Civil Nuclear Police Authority (NDPB) (net)								
-	-	-	-2,122	-	-2,122	-	-	-
Q Renewable Heat Incentive								
-	-	-	90,000	-	90,000	20,000	-	20,000
R Save energy with the Green Deal and support vulnerable consumers								
-	-	-	3,000	-1,350	1,650	-	-	-
Total Spending in AME								
-	-	-	5,525,207	-1,361	5,523,846	328,485	-787,400	-458,915
Total for Estimate								
190,384	-6,024	184,360	7,486,717	-963,728	6,522,989	2,638,995	-825,400	1,813,595
<i>Of which:</i>								
Voted Expenditure								
190,584	-4,024	186,560	7,491,368	-22,728	7,468,640	2,638,995	-823,400	1,815,595
Non Voted Expenditure								
-200	-2,000	-2,200	-4,651	-941,000	-945,651	-	-2,000	-2,000

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	1,880,866	4,826,483	6,707,349
Net Capital Requirement	2,139,965	-326,370	1,813,595
Accruals to cash adjustments	-337,230	-4,866,422	-5,203,652
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,917	-2,327	-6,244
New provisions and adjustments to previous provisions	-64,140	-190,114	-254,254
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-1,860	-1,860
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-3,702,921	-4,963,089	-8,666,010
Add cash grant-in-aid	3,091,105	297,700	3,388,805
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	342,643	-6,732	335,911
Removal of non-voted budget items	788,851	161,000	949,851
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	788,851	161,000	949,851
Net Cash Requirement	4,472,452	-205,309	4,267,143

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

£'000

	Revised Plans
Gross Administration Costs	190,384
<i>Less:</i>	
Administration DEL Income	-6,024
Net Administration Costs	184,360
Gross Programme Costs	8,078,255
<i>Less:</i>	
Programme DEL Income	-964,998
Programme AME Income	-1,361
Non-budget income	-
Net Programme Costs	7,111,896
Total Net Operating Costs	7,296,256
<i>Of which:</i>	
Resource DEL	861,105
Capital DEL	564,914
Resource AME	5,850,238
Capital AME	19,999
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	-584,913
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-3,994
Total Resource Budget	6,707,349
<i>Of which:</i>	
Resource DEL	1,183,503
Resource AME	5,523,846
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	943,000
Other adjustments	-943,000
Total Resource (Estimate)	6,707,349

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL	-25,391
<i>Of which:</i>	
Administration	
EU Grants Received	-1
<i>Of which:</i>	
E Deliver the capability DECC needs to achieve its goals	-1
Sales of Goods and Services	-1,008
<i>Of which:</i>	
E Deliver the capability DECC needs to achieve its goals	-1,008
Other Grants	-1,352
<i>Of which:</i>	
E Deliver the capability DECC needs to achieve its goals	-1,352
Other Income	-1,663
<i>Of which:</i>	
E Deliver the capability DECC needs to achieve its goals	-1,663
Total Administration	<u>-4,024</u>
Programme	
Sales of Goods and Services	-18,717
<i>Of which:</i>	
B Deliver secure energy on the way to a low carbon energy future	-14,684
C Drive ambitious action on climate change at home and abroad	-3,817
D Manage our energy legacy responsibly and cost-effectively	-215
E Deliver the capability DECC needs to achieve its goals	-1
Interest and Dividends	-2,324
<i>Of which:</i>	
A Save energy with the Green Deal and support vulnerable consumers	-2,324
Other Grants	-206
<i>Of which:</i>	
C Drive ambitious action on climate change at home and abroad	-206
Other Income	-120
<i>Of which:</i>	
A Save energy with the Green Deal and support vulnerable consumers	-29
E Deliver the capability DECC needs to achieve its goals	-91
Total Programme	<u>-21,367</u>
Voted Resource AME	-1,361
<i>Of which:</i>	
Programme	
Other Income	-1,361
<i>Of which:</i>	
M Manage our energy legacy responsibly and cost-effectively	-11
R Save energy with the Green Deal and support vulnerable consumers	-1,350
Total Programme	<u>-1,361</u>
Total Voted Resource Income	<u>-26,752</u>

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Capital DEL**-36,000***Of which:*

Programme

Other Grants

-2,631

Of which:

A Save energy with the Green Deal and support vulnerable consumers

-2,270

B Deliver secure energy on the way to a low carbon energy future

-248

E Deliver the capability DECC needs to achieve its goals

-113

Repayments

-33,369

Of which:

A Save energy with the Green Deal and support vulnerable consumers

-33,369

Total Programme

-36,000

Voted Capital AME**-787,400***Of which:*

Programme

Repayments

-787,400

Of which:

M Manage our energy legacy responsibly and cost-effectively

-787,400

Total Programme

-787,400

Total Voted Capital Income

-823,400

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)	-729,000	-729,000	-214,000	-415,000	-943,000	-1,144,000
Income in budgets surrendered to the Consolidated Fund (capital)	-55,000	-55,000	53,000	53,000	-2,000	-2,000
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-784,000	-784,000	-161,000	-362,000	-945,000	-1,146,000

Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Resource DEL						
Nuclear Decommissioning Authority	-729,000	-729,000	-214,000	-415,000	-943,000	-1,144,000
Capital DEL						
Nuclear Decommissioning Authority	-55,000	-55,000	53,000	53,000	-2,000	-2,000
Total	-784,000	-784,000	-161,000	-362,000	-945,000	-1,146,000

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: Stephen Lovegrove

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:

John Clarke	Nuclear Decommissioning Authority
Philip Lawrence	Coal Authority
Mike Griffiths	Civil Nuclear Police Authority
David Kennedy	Committee on Climate Change

Site Licence Company Accountability:

The Site Licence Companies are accountable to the Nuclear Decommissioning Authority

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), 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
F & N	Nuclear Decommissioning Authority †	5,839,263	74,000	3,351,000
F	Site Licence Companies	1,090,000	1,626,000	-
G & O	Coal Authority	27,835	4,200	30,269
H & P	Civil Nuclear Police Authority	981	-	3,237
I	Committee on Climate Change	3,731	-	4,299
Total		6,961,810	1,704,200	3,388,805

† 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
A4-DEL	Energy Company Obligation Brokerage	285
B4-DEL	Big Energy Saving Network	850
B4-DEL	Biomass Supplier List Creation & Maintenance	100
C4-DEL	International Energy, and Climate Change: international subscriptions and contributions	4,982
D4-DEL	Non-proliferation, and Nuclear Energy: international subscriptions and contributions	26,349
D4-DEL	UK Coal Cohort Concessionary Fuel costs	1,500
E4-DEL	Fuel Contingency Planning	3,890

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
As at 31 March 2013 the following liabilities fell to be met from the Department's Estimate:-	
Statutory Indemnities	
– Indemnity in respect of National Grid Company's liabilities re: the interconnector linking the UK and France;	Unquantifiable
Indemnities to Directors	
– Nuclear Liabilities Fund – Secretary of State Trustee Indemnities: Indemnities have been given to the three Trustees of the NLF appointed by the Secretary of State. These indemnities are against personal liability following any legal action against the Fund.	Unquantifiable
– Nuclear Liabilities Fund – British Energy Trustee Back Up Indemnities: Given to the two BE appointed Trustees of the Nuclear Liabilities Fund. These indemnities are against personal liability following any legal action against the Fund. These indemnities can only be used following failed recourse to an indemnity given by British Energy.	Unquantifiable
Other	
– Statutory liability for third party claims in excess of the operator's liability in the event of a nuclear accident in the UK.	Unquantifiable
– Liability for non-compliance with the Cogeneration Directive (2004/8/EC), in the event that contractors for DECC incorrectly certify combined heat and power plants.	Unquantifiable
– High Activity Sealed Sources (HASS) Directive: Council Directive 2003/122/EURATOM on the control of high-activity sealed radioactive sources and orphan sources. Liability for costs of retrieving and disposing of sealed radioactive sources in the event that a company keeping such sources becomes insolvent.	Unquantifiable
– Radioactive contaminated land remediation: 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 under the part 2A contaminated land regime.	Unquantifiable
– Energy Research Partnership: an indemnity for loss or damage caused to other Parties to the consortium agreement.	Unquantifiable
– 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 eg as a result of failure to comply or if a challenge were brought in response to a decision taken by one of the Committees formed under the Agreement.	Unquantifiable
– Green Deal - Contingent Capital Fund. There may be a need for additional government funding to replenish junior capital, if there is high repayment default under the scheme. Maximum exposure is £30m but modelling indicates that this is highly unlikely to be called on.	Unquantifiable
– DECC has undertaken to support Ofgem's costs for administering the Renewables Obligation scheme. Where there is insufficient money in both the buyout fund and late payment fund the remaining costs will be met by DECC for England and Wales.	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
– Coal Industry Act 1994: Responsibility for compensation claims relating to personal injuries suffered by former British Coal mineworkers transferred to the Department on 1 January 1998 by a restructuring scheme under the Coal Industry Act 1994. The timing and amounts of any liability are uncertain, depending 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 under Paragraph 2(9) of Schedule 5 to the Coal Industry Act 1994 and Deed Relating to the Mineworkers' Pension Scheme 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 Energy and Climate Change. 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. The 1994 arrangements provided for the following notional sub-funds to be established within each overall fund: Guaranteed Fund; Bonus Augmentation Fund; Guarantor's Fund; and Investment Reserve. 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 might necessitate one or more of the following steps: transfer of assets from the Investment Reserve; equal transfers from the Guarantor's Fund and the Bonus Augmentation Fund; payments from the Government under the terms of the Guarantees. 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 already 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: DECC faces damages claims estimated at £180m plus costs from solar energy and construction companies affected by changes to Feed in Tariffs. The claims are being defended and the hearing is not expected before 2014.	180,000
– VAT: An under-declaration of VAT during 2012-13 has been identified for which HMRC has been notified and the VAT of £3.9m included within the Department's liabilities; it is possible that penalties and interest up to £1.4m may be imposed by HMRC.	1,400
– Other: There are potential liabilities to the Department in respect of claims from suppliers, employees and/or third parties which depend on actual or potential proceedings. The timing and amounts of any liabilities are uncertain.	Unquantifiable
– Inventories: At 31 March 2013 the NDA held inventories of reprocessed uranic material. These materials are currently held at nil value, due to uncertainty over their future use.	Unquantifiable
– Pension Schemes - Deficits: Whilst not the lead employer, the NDA is the lead organisation and has ultimate responsibility for certain nuclear industry pension schemes, including the Combined Nuclear Pension Plan, the Magnox section of the ESPS, and the GPS pension scheme. Provisions for known deficits are included within NDA Nuclear Provisions, however, movements in financial markets may adversely impact the actuarial valuations of the schemes, resulting in an increase in scheme deficits.	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>– Indemnities: The NDA has non-quantifiable contingent liabilities arising from indemnities given as part of the contracts for the management of the Low Level Waste Repository, Sellafield and Dounreay. 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. 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>– Subsidence Damage liabilities: Licensees of mining operations are required to provide security to the Coal Authority to cover the 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 the Authority would become responsible for the discharge of outstanding subsidence liabilities. The Authority also has an on-going 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. 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>	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 contingent liabilities that may arise out of indemnities or warranties that may materialise in the future.</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.</p>	Unquantifiable
<p>– 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 payment are uncertain. These liabilities have not been provided for as CNPA believes that the claims are unlikely to be successful and unlikely to lead to a transfer of economic benefit.</p>	Unquantifiable

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
D4-DEL	International Atomic Energy Agency	23,042
D4-DEL	Organisation for the Prohibition of Chemical Weapons	3,260
C4-DEL	UN Framework Convention on Climate Change	2,500
C4-DEL	International Energy Agency	1,223

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
(Section A Gas and Electricity Markets Authority : Administration) To provide budget cover for the use of licence fee income received from industry in previous financial years.	6,362,000		
(Section A Gas and Electricity Markets Authority : Administration) Reduction in planned expenditure and income in respect of the Domestic Renewable Heat Incentive scheme	3,000,000	-3,000,000	
Total change in Resource DEL (Voted)	9,362,000	-3,000,000	6,362,000
(Section A Gas and Electricity Markets Authority : Administration) To provide additional working capital.	6,362,000		
Total change in Net Cash Requirement	6,362,000		6,362,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	6,362,000	-	6,362,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	6,362,000	-	6,362,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	6,362,000		

Supplementary amounts required in the year ending 31 March 2014 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		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								
700	-	6,362	-	7,062	-	1,500	-	1,500
<i>Of which:</i>								
A Gas and Electricity Markets Authority: Administration								
-	-	6,362	-	6,362	-	1,500	-	1,500
Total Spending in DEL								
		6,362	-					-
Total for Estimate								
		6,362	-					-
<i>Of which:</i>								
Voted Expenditure								
		6,362	-					-
Non Voted Expenditure								
		-	-					-

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	10,790	6,362	17,152

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								
87,461	-80,399	7,062	-	-	-	1,500	-	1,500
<i>Of which:</i>								
A Gas and Electricity Markets Authority: Administration								
35,714	-29,352	6,362	-	-	-	1,500	-	1,500
B Ofgem E-Serve: Administration								
51,747	-51,047	700	-	-	-	-	-	-
Total Spending in DEL								
87,461	-80,399	7,062	-	-	-	1,500	-	1,500
Total for Estimate								
87,461	-80,399	7,062	-	-	-	1,500	-	1,500
<i>Of which:</i>								
Voted Expenditure								
87,461	-80,399	7,062	-	-	-	1,500	-	1,500
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	700	6,362	7,062
Net Capital Requirement	1,500	-	1,500
Accruals to cash adjustments	8,590	-	8,590
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,500	-	-1,500
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-60	-	-60
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	5,000	-	5,000
Increase (-) / Decrease (+) in creditors	5,000	-	5,000
Use of provisions	150	-	150
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	10,790	6,362	17,152

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

£'000

	Revised Plans
Gross Administration Costs	87,461
<i>Less:</i>	
Administration DEL Income	-80,399
Net Administration Costs	7,062
Gross Programme Costs	-
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	-
Total Net Operating Costs	7,062
<i>Of which:</i>	
Resource DEL	7,062
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	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	7,062
<i>Of which:</i>	
Resource DEL	7,062
Resource AME	-
<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)	7,062

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL

-80,399

Of which:

Administration

Sales of Goods and Services

-51,047

Of which:

B Ofgem E-Serve: Administration

-51,047

Taxation

-29,352

Of which:

A Gas and Electricity Markets Authority: Administration

-29,352

Total Administration

-80,399

Total Voted Resource Income

-80,399

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

No CFER income or receipts are expected in 2013-14.

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: Andrew Wright

Andrew Wright 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 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 B) Transfer of gross programme spend from Help to enhance the environment and biodiversity to Department for Culture, Media and Sport.		-1,500,000	
<u>Control total changes</u>			
(Section A) Decrease in gross programme spend for Support and develop British farming in relation to utilisation of provisions for Common Agricultural Policy (CAP) Disallowance which is being transferred to 2014-15.		-94,000,000	
(Section A) Decrease in gross programme spend for Support and develop British farming following the reduction of the CAP disallowance budget.		-23,000,000	
(Section B) Increase in gross programme spend for Help to enhance the environment and biodiversity following a Reserve claim for the additional South West Water payments.	37,200,000		
(Section F) Increase in gross programme spend for Departmental operating costs following the reduction of the CAP disallowance budget. This will be held centrally to enable funds to be allocated to the highest priorities.	23,000,000		
(Section F) Increase in gross programme spend for Departmental operating relating to exceptional inter-period flexibility. This will be held centrally to enable funds to be allocated to the highest priorities.	15,000,000		
(Section F) Decrease in gross programme spend for Departmental operating costs due to a charge applied in relation to off-payroll tax arrangements for the appointment of a senior official.		-102,000	

Transfers between resource spending and capital spending

(Section A) Decrease in gross administration spend for Support and develop British farming following a transfer to capital.		-2,556,000
(Section B) Increase in gross programme spend for Help to enhance the environment and biodiversity following a transfer from capital.	1,700,000	
(Section D) Decrease in gross programme spend for Prepare for and manage risk from animal and plant diseases following a transfer to capital.		-117,000
(Section E) Decrease in gross programme spend for Prepare for and manage risk from environmental emergencies following a transfer to capital.		-150,000
(Section F) Decrease in gross programme spend for Departmental operating costs following a transfer to capital.		-42,000,000
(Section F) Increase in gross programme spend for Departmental operating costs following a transfer from capital, held centrally to enable funds to be allocated to the highest priorities.	4,000,000	
(Section H) Increase in gross administration spend for Help to enhance the environment and biodiversity (NDPB) (Net) following a transfer from capital within Royal Botanic Gardens, Kew.	522,000	
(Section H) Decrease in gross programme spend for Help to enhance the environment and biodiversity (NDPB) (Net) following a transfer to capital within Environment Agency.		-17,200,000
(Section H) Increase in gross programme spend for Help to enhance the environment and biodiversity (NDPB) (Net) following a transfer from capital within Royal Botanic Gardens, Kew.	6,824,000	
(Section H) Decrease in gross programme spend for Help to enhance the environment and biodiversity (NDPB) (Net) following a transfer to capital within National Forest Company.		-300,000
(Section H) Decrease in gross programme spend for Help to enhance the environment and biodiversity (NDPB) (Net) following a transfer to capital within Consumer Council for Water.		-35,000

(Section I) Decrease in gross programme spend for Prepare for and manage risk from environmental emergencies (NDPB) (Net) following a transfer to capital within Environment Agency.	-28,000,000
<u>Transfers within the Department</u>	
(Section B) Decrease in gross administration spend for Help to enhance the environment and biodiversity due to reallocation of budgets for Forestry Commission.	-4,307,000
(Section B) Increase in gross administration spend for Help to enhance the environment and biodiversity due to reallocation of budgets.	567,000
(Section B) Increase in gross administration spend for Help to enhance the environment and biodiversity in relation to utilisation of provisions for Forestry Commission.	243,000
(Section B) Increase in gross programme spend for Help to enhance the environment and biodiversity due to reallocation of budgets for Forestry Commission.	4,307,000
(Section B) Increase in gross programme spend for Help to enhance the environment and biodiversity following a transfer from Natural England.	1,774,000
(Section B) Increase in gross programme spend for Help to enhance the environment and biodiversity in relation to utilisation of provisions for Forestry Commission.	668,000
(Section B) Decrease in gross programme spend for Help to enhance the environment and biodiversity following a transfer to Joint Nature Conservation Committee.	-500,000
(Section B) Decrease in gross programme spend for Help to enhance the environment and biodiversity following a transfer to Environment Agency.	-185,000
(Section C) Decrease in gross administration spend for Support a strong and sustainable green economy due to reallocation of budgets.	-67,000
(Section C) Decrease in gross programme spend for Support a strong and sustainable green economy due to reallocation of budgets.	-4,100,000
(Section D) Increase in gross administration spend for Prepare for and manage risk from animal and plant diseases due to reallocation of budgets.	2,045,000

(Section D) Decrease in gross programme spend for Prepare for and manage risk from animal and plant diseases following a transfer to Natural England.	-859,000
(Section E) Increase in gross administration spend for Prepare for and manage risk from environmental emergencies due to reallocation of budgets.	250,000
(Section E) Decrease in gross programme spend for Prepare for and manage risk from environmental emergencies following a transfer to Environment Agency.	-2,538,000
(Section F) Decrease in gross administration spend for Departmental operating costs following a transfer to Environment Agency.	-6,000,000
(Section F) Increase in gross administration spend for Departmental operating costs due to reallocation of budgets, held centrally to enable funds to be allocated to the highest priorities.	3,303,000
(Section F) Decrease in gross administration spend for Departmental operating costs following a transfer to Natural England.	-1,600,000
(Section F) Decrease in gross programme spend for Departmental operating costs following a transfer to Environment Agency	-4,740,000
(Section F) Decrease in gross programme spend for Departmental operating costs following a transfer to Natural England.	-3,210,000
(Section F) Decrease in gross programme spend for Departmental operating costs due to reallocation of budgets.	-2,909,000
(Section H) Increase in gross administration spend for Help to enhance the environment and biodiversity (NDPB) (Net) for Environment Agency.	6,000,000
(Section H) Increase in gross administration spend for Help to enhance the environment and biodiversity (NDPB) (Net) for Natural England.	1,600,000
(Section H) Decrease in gross programme spend for Help to enhance the environment and biodiversity (NDPB) (Net) for Environment Agency.	-3,815,000

(Section H) Increase in gross programme spend for Help to enhance the environment and biodiversity (NDPB) (Net) for Natural England.	2,295,000		
(Section H) Increase in gross programme spend for Help to enhance the environment and biodiversity (NDPB) (Net) for Joint Nature Conservation Committee.	500,000		
(Section I) Increase in gross programme spend for Prepare for and manage risk from environmental emergencies (NDPB) (Net) for Environment Agency.	6,538,000		
(Section I) Increase in gross programme spend for Prepare for and manage risk from environmental emergencies (NDPB) (Net) Environment Agency, in relation to utilisation of provisions.	4,740,000		
<u>Changes in Income Offset By Expenditure</u>			
(Section D) Decrease in gross administration spend for Prepare for and manage risk from animal and plant diseases, offset by a decrease in income.	626,000	-626,000	
(Section F) Increase in gross administration spend for Departmental operating costs, offset by an increase in income following a transfer from Food and Environment Research Agency.	8,100,000	-8,100,000	
(Section F) Decrease in administration spend for Departmental operating costs offset by a decrease in income following the transfer of the shared services function to Shared Services Connected Limited.	3,649,000	-3,649,000	
Total change in Resource DEL (Voted)	135,451,000	-256,165,000	-120,714,000

Resource AME**Control total changes**

(Section J) Increase in gross programme spend for Support and develop British farming in relation to utilisation of provisions for Common Agricultural Policy (CAP) Disallowance which is being transferred to 2014-15.	94,000,000		
(Section J) Increase in gross programme spend for Support and develop British farming in relation to utilisation of provisions for Common Agricultural Policy (CAP) Disallowance which is being reduced.	23,000,000		

(Section K) Decrease in gross programme spend for Help to enhance the environment and biodiversity relating to Environment Agency's closed pension provision.		-24,050,000	
(Section O) Increase in gross programme spend for Departmental operating costs relating to various centrally held provisions.	45,000,000		
(Section R) Increase in gross programme spend for Prepare for and manage risk from environmental emergencies (NDPB) (Net) relating to Environment Agency's open pension provision.	30,958,000		
<u>Transfers within the Department</u>			
(Section K) Decrease in gross programme spend for Help to enhance the environment and biodiversity in relation to utilisation of provisions for Forestry Commission.		-911,000	
(Section O) Increase in gross programme spend for Departmental operating costs relating to centrally held provisions.	911,000		
Total change in Resource AME (Voted)	193,869,000	-24,961,000	168,908,000

Capital DEL**Transfers between capital spending and resource spending**

(Section A) Increase in capital spend for Support and develop British farming following a transfer from resource.	2,673,000		
(Section B) Decrease in capital spend for Help to enhance the environment and biodiversity following a transfer to resource.		-1,700,000	
(Section D) Decrease in capital spend for Prepare for and manage risk from animal and plant diseases following a transfer to resource.		-4,000,000	
(Section F) Increase in gross programme spend for Departmental operating costs following a transfer from resource.	42,000,000		
(Section H) Increase in capital spend for Help to enhance the environment and biodiversity (NDPB) (Net) following a transfer from resource within Environment Agency.	17,200,000		

(Section H) Decrease in capital spend for Help to enhance the environment and biodiversity (NDPB) (Net) following a transfer to resource within Royal Botanic Gardens, Kew.	-7,346,000
(Section H) Increase in capital spend for Help to enhance the environment and biodiversity (NDPB) (Net) following a transfer from resource within National Forest Company.	300,000
(Section H) Increase in capital spend for Help to enhance the environment and biodiversity (NDPB) (Net) following a transfer from resource within Consumer Council for Water.	35,000
(Section I) Increase in capital spend for Prepare for and manage risk from environmental emergencies (NDPB) (Net) following a transfer from resource within Environment Agency.	28,150,000
<u>Transfers within the Department</u>	
(Section A) Increase in capital spend for Support and develop British farming due to reallocation of budgets.	877,000
(Section B) Increase in capital spend for Help to enhance the environment and biodiversity for Centre for Environment, Fisheries & Aquaculture Science.	948,000
(Section B) Increase in capital spend for Help to enhance the environment and biodiversity for Forestry Commission.	114,000
(Section D) Increase in capital spend for Prepare for and manage risk from animal and plant diseases due to reallocation of budgets.	7,791,000
(Section F) Decrease in capital spend for Departmental operating costs due to reallocation of budgets.	-9,616,000
(Section F) Decrease in capital spend for Departmental operating costs following a transfer to Environment Agency.	-3,061,000
(Section F) Decrease in capital spend for Departmental operating costs following a transfer to Natural England.	-1,650,000
(Section F) Decrease in capital spend for Departmental operating costs following a transfer to Royal Botanic Gardens, Kew.	-1,408,000

(Section F) Decrease in capital spend for Departmental operating costs following a transfer to Marine Management Organisation.		-860,000	
(Section F) Decrease in capital spend for Departmental operating costs following a transfer to Forestry Commission.		-114,000	
(Section H) Increase in capital spend for Help to enhance the environment and biodiversity (NDPB) (Net) for Environment Agency.	3,061,000		
(Section H) Increase in capital spend for Help to enhance the environment and biodiversity (NDPB) (Net) for Natural England.	1,650,000		
(Section H) Increase in capital spend for Help to enhance the environment and biodiversity (NDPB) (Net) for Royal Botanic Gardens, Kew.	1,408,000		
(Section H) Increase in capital spend for Help to enhance the environment and biodiversity (NDPB) (Net) for Marine Management Organisation.	860,000		
Total change in Capital DEL (Voted)	107,067,000	-29,755,000	77,312,000
(Section T) Increase in gross programme spend relating to a prior period adjustment.	265,000,000		
Total change in Non-Budget	265,000,000	0	265,000,000
Change to Net Cash Requirement.	145,464,000		
Total change in Net Cash Requirement	145,464,000	0	145,464,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-120,714,000	-	-120,714,000
Capital	77,312,000	-	77,312,000
Annually Managed Expenditure			
Resource	168,908,000	-	168,908,000
Capital	-	-	-
Total Net Budget			
Resource	48,194,000	-	48,194,000
Capital	77,312,000	-	77,312,000
Non-Budget Expenditure	265,000,000		
Net cash requirement	145,464,000		

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

Departmental Expenditure Limit:Expenditure arising from:

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

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

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

*Reduction of charges for supply of water and provision of sewerage services to customers.

Income arising from:

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

Annually Managed Expenditure:

Expenditure arising from:

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

Income arising from:

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

Non-Budget Expenditure:

Expenditure arising from:

Payments to devolved administrations.

*Prior period adjustments.

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			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
622,856	1,498,774	-	-120,714	622,856	1,378,060	416,000	77,312	493,312
<i>Of which:</i>								
A Support and develop British farming								
138,095	269,586	-2,556	-117,000	135,539	152,586	30,962	3,550	34,512
B Help to enhance the environment and biodiversity								
41,714	325,059	-3,497	43,464	38,217	368,523	20,949	-638	20,311
C Support a strong and sustainable green economy								
12,389	137,908	-67	-4,100	12,322	133,808	-	-	-
D Prepare for and manage risk from animal and plant diseases								
9,616	224,136	2,045	-976	11,661	223,160	7,961	3,791	11,752
E Prepare for and manage risk from environmental emergencies								
2,014	26,076	250	-2,688	2,264	23,388	-	-	-
F Departmental operating costs								
182,632	-7,147	-4,297	-10,961	178,335	-18,108	41,705	25,291	66,996
H Help to enhance the environment and biodiversity (NDPB) (net)								
160,766	293,524	8,122	-11,731	168,888	281,793	20,623	17,168	37,791
I Prepare for and manage risk from environmental emergencies (NDPB) (net)								
74,254	229,632	-	-16,722	74,254	212,910	293,800	28,150	321,950
Total Spending in DEL								
						77,312		
						-120,714		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-56,508	-	168,908	-	112,400	1,000	-	1,000
<i>Of which:</i>								
J Support and develop British farming								
-	-91,000	-	117,000	-	26,000	-	-	-
K Help to enhance the environment and biodiversity								
-	-28,532	-	-24,961	-	-53,493	-	-	-
O Departmental operating costs								
-	50,000	-	45,911	-	95,911	-	-	-
R Prepare for and manage risk from environmental emergencies (NDPB) (net)								
-	10,786	-	30,958	-	41,744	-	-	-
Total Spending in AME								
						-		
						168,908		

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Non-Budget spending								
Voted Expenditure								
-	10,000	-	265,000	-	275,000	-	-	-
<i>Of which:</i>								
T Prior period adjustments								
-	-	-	265,000	-	265,000	-	-	-
Total Non-Budget Spending								
		-	265,000				-	
Total for Estimate								
		-	313,194				77,312	
<i>Of which:</i>								
Voted Expenditure								
		-	313,194				77,312	
Non Voted Expenditure								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	2,355,250	145,464	2,500,714

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								
762,451	-139,595	622,856	3,758,072	-2,380,012	1,378,060	502,312	-9,000	493,312
<i>Of which:</i>								
A Support and develop British farming								
170,525	-34,986	135,539	1,965,136	-1,812,550	152,586	34,512	-	34,512
B Help to enhance the environment and biodiversity								
61,575	-23,358	38,217	912,657	-544,134	368,523	23,311	-3,000	20,311
C Support a strong and sustainable green economy								
12,322	-	12,322	133,808	-	133,808	-	-	-
D Prepare for and manage risk from animal and plant diseases								
72,190	-60,529	11,661	246,488	-23,328	223,160	11,752	-	11,752
E Prepare for and manage risk from environmental emergencies								
2,264	-	2,264	23,388	-	23,388	-	-	-
F Departmental operating costs								
199,057	-20,722	178,335	-18,108	-	-18,108	72,996	-6,000	66,996
G Support and develop British farming (NDPB) (net)								
1,376	-	1,376	-	-	-	-	-	-
H Help to enhance the environment and biodiversity (NDPB) (net)								
168,888	-	168,888	281,793	-	281,793	37,791	-	37,791
I Prepare for and manage risk from environmental emergencies (NDPB) (net)								
74,254	-	74,254	212,910	-	212,910	321,950	-	321,950
Total Spending in DEL								
762,451	-139,595	622,856	3,758,072	-2,380,012	1,378,060	502,312	-9,000	493,312
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	224,400	-112,000	112,400	1,000	-	1,000
<i>Of which:</i>								
J Support and develop British farming								
-	-	-	26,000	-	26,000	-	-	-
K Help to enhance the environment and biodiversity								
-	-	-	-53,493	-	-53,493	-	-	-
L Support a strong and sustainable green economy								
-	-	-	112,000	-112,000	-	-	-	-
M Prepare for and manage risk from animal and plant diseases								
-	-	-	117	-	117	-	-	-
N Prepare for and manage risk from environmental emergencies								
-	-	-	152	-	152	-	-	-
O Departmental operating costs								
-	-	-	95,911	-	95,911	-	-	-
P Support and develop British farming (NDPB) (net)								
-	-	-	-133	-	-133	1,000	-	1,000

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
Q Help to enhance the environment and biodiversity (NDPB) (net)								
-	-	-	2,102	-	2,102	-	-	-
R Prepare for and manage risk from environmental emergencies (NDPB) (net)								
-	-	-	41,744	-	41,744	-	-	-
Total Spending in AME								
-	-	-	224,400	-112,000	112,400	1,000	-	1,000
Non-Budget spending								
Voted expenditure								
-	-	-	1,512,840	-1,237,840	275,000	-	-	-
<i>Of which:</i>								
S Support and develop British farming								
-	-	-	1,247,840	-1,237,840	10,000	-	-	-
T Prior period adjustments								
-	-	-	265,000	-	265,000	-	-	-
Total Non-Budget Spending								
-	-	-	1,512,840	-1,237,840	275,000	-	-	-
Total for Estimate								
762,451	-139,595	622,856	5,495,312	-3,729,852	1,765,460	503,312	-9,000	494,312
<i>Of which:</i>								
Voted Expenditure								
762,451	-139,595	622,856	5,495,312	-3,729,852	1,765,460	503,312	-9,000	494,312
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	2,075,122	313,194	2,388,316
Net Capital Requirement	417,000	77,312	494,312
Accruals to cash adjustments	-136,872	-245,042	-381,914
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-81,473	-44,000	-125,473
New provisions and adjustments to previous provisions	-196,369	28,950	-167,419
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-265,000	-265,000
Other non-cash items	-19,000	-1,646	-20,646
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-1,087,730	-55,945	-1,143,675
Add cash grant-in-aid	963,068	8,313	971,381
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	200,000	200,000
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	284,632	-115,714	168,918
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	2,355,250	145,464	2,500,714

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

£'000

Revised
Plans

Gross Administration Costs	737,300
<i>Less:</i>	
Administration DEL Income	-139,595
Net Administration Costs	597,705
Gross Programme Costs	5,562,829
<i>Less:</i>	
Programme DEL Income	-2,383,012
Programme AME Income	-112,000
Non-budget income	-1,237,840
Net Programme Costs	1,829,977
Total Net Operating Costs	2,427,682
<i>Of which:</i>	
Resource DEL	1,786,386
Capital DEL	304,366
Resource AME	326,930
Capital AME	-
Non-budget	10,000
<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	-304,366
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-10,000
Total Resource Budget	2,113,316
<i>Of which:</i>	
Resource DEL	2,000,916
Resource AME	112,400
<i>Adjustments to include:</i>	
Prior period adjustments	265,000
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	10,000
Total Resource (Estimate)	2,388,316

Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
Voted Resource DEL	-2,519,607
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-139,595
<i>Of which:</i>	
Section A: Support and develop British farming	-34,986
Section B: Help to enhance the environment and biodiversity	-23,358
Section D: Prepare for and manage risk from animal and plant diseases	-60,529
Section F: Departmental operating costs	-20,722
Total Administration	-139,595
Programme	
EU Grants Received	-2,322,452
<i>Of which:</i>	
Section A: Support and develop British farming	-1,811,350
Section B: Help to enhance the environment and biodiversity	-510,274
Section D: Prepare for and manage risk from animal and plant diseases	-828
Sales of Goods and Services	-57,560
<i>Of which:</i>	
Section A: Support and develop British farming	-1,200
Section B: Help to enhance the environment and biodiversity	-33,860
Section D: Prepare for and manage risk from animal and plant diseases	-22,500
Total Programme	-2,380,012
Voted Resource AME	-112,000
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-112,000
<i>Of which:</i>	
Section L: Support a strong and sustainable green economy	-112,000
Total Programme	-112,000
Total Voted Resource Income	-2,631,607
Voted Capital DEL	-9,000
<i>Of which:</i>	
Programme	
Sales of Assets	-6,000
<i>Of which:</i>	
Section F: Departmental operating costs	-6,000

Other Grants	-3,000
<i>Of which:</i>	
Section B: Help to enhance the environment and biodiversity	-3,000
Total Programme	<u>-9,000</u>
Total Voted Capital Income	<u>-9,000</u>

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

No CFER income or receipts are expected in 2013-14.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

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

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

ALB/NDPB Accounting Officers:

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

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

In discharging these responsibilities, particular regard is given to:

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

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

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

Part III: Note E - Non-Departmental Public Bodies

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
P	Agriculture & Horticulture Development Board	-133	1,000	-
H	Consumer Council for Water	5,095	35	5,130
H,I,Q,R	Environment Agency	533,635	349,997	720,554
G	Gangmasters Licensing Authority	1,376	-	1,376
H	Joint Nature Conservation Committee	10,809	-	10,679
H	Marine Management Organisation	28,049	860	28,135
H	National Forest Company	2,640	300	2,940
H,Q	Natural England	176,108	4,324	176,159
H	Royal Botanical Gardens, Kew	25,163	4,225	26,408
Q	Sea Fish Industry Authority	192	-	-
Total		782,934	360,741	971,381

Part III: Note F - Accounting Policy changes

IAS19 Changes

IAS 19, Employee Benefits, was amended for accounting periods beginning on or after 1 January 2013, so this affects most central government Departments from 2013-14. The main impact of the change for this Department relates to funded pension schemes. Interest on scheme assets and liabilities is now calculated and accounted for on a net basis, previously they were calculated and accounted for separately. The impact of this change is judged to be immaterial and therefore no prior period adjustment is required.

Prior Period Adjustments

This note provides details of Prior Period Adjustments (PPAs) impacting on this Estimate.

Voted

The Supplementary Estimate includes a voted PPA to reflect an omission in the outturn figures for 2012-13 that will be corrected as part of the preparation of the 2013-14 Annual Report and Accounts. No adjustments are required for 2011-12 or 2013-14.

£'000

	2011-12	2012-13	2013-14
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This is a technical accounting adjustment requested by National Audit Office for the Department to include in the 2013-14 Annual Resource and Accounts. This adjustment is to reflect a particular funding agreement as a liability on the Department's Statement of Financial Position.

	-	265,000	-
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Part III: Note G - Expenditure resting on the sole authority of the Supply and Appropriation Act

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

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

Part III: Note J - Staff Benefits

The Department operates an Employee Discount Scheme which provides staff with the opportunity to purchase a range of on-line goods and retail vouchers at a reduced price. The cost of items purchased is met by the employee, however the Department pays an annual fee to a third party provider for the operation of the contract. This cost is determined by the number of employees registered with the scheme.

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Liability for landfill sites that do not reach the standards required by the Environmental Permitting regulations if the permit holder becomes insolvent.	15,000 - 30,000
Infringements of the Urban Waste Water Treatment Directive could lead to substantial fines for the Core Department from the EU.	Unquantifiable
Potential future claims (both civil and criminal) against the Core Department for pollution that may arise from FMD farm burial grounds.	Unquantifiable
A contractual liability for dilapidations arises to the extent that the tenant fails to repair, maintain or decorate in accordance with the terms of the lease. A liability for reinstatement arises where a leased building is altered by the tenant at the request of the tenant. These obligations cannot be reliably estimated at inception. Provision is made where the landlord has notified an intention to enforce a claim and the amount of such a claim can be assessed. A contingent liability therefore exists for potential claims against the Core Department over and above the existing provision.	15,500
As part of the revised contract with our Facilities Management providers it has been agreed that under certain conditions arising from the rationalisation of the Estate and subsequent reduction in demand, any restructuring costs such as redundancies or early retirement will be recharged to the Core Department.	Unquantifiable
A potential liability arising from the Government's Outline Position 1998, in which the Government set out circumstances in which it would meet compensation payable by local planning authorities in meeting its responsibilities under regulation 63 of the Conservation of Habitats and Species Regulations 2010.	3,200
The Core Department has a potential liability for restitution of property enquiry searches.	Unquantifiable
There is a potential liability in respect of the Common Agricultural Programme (CAP) where the European Commission have questioned the debt management procedures.	Unquantifiable
RPA is currently in receipt of appeals from scheme claimants against the non payment of claims covering the Single Payment Scheme (SPS) and trader related schemes. If the appeals are successful they could either result in a liability for EU or Exchequer funded payments.	Unquantifiable
Potential liabilities arising from small claims, individually less than £3m, against Defra, its Executive Agencies and NDPB's.	13,800 maximum

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	7,400

Part III: Note M - Replacement for Trust Statement

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

£'000

Taxes, fines and charges

Rural Payments Agency	11,000
Environment Agency	10

Total:	11,010
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Water Services Regulation Authority

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Increase planned spending supporting the delivery of the 2014 price review. £3.2m funded by income generated by a Special Licence Fee to the industry.	7,550,000	-3,350,000	
Increase planned spending on depreciation funded by a reduction in other Resource DEL expenditure	90,000	-90,000	
Increase planned spending on Leasehold Improvement expenditure following the requirement to urgently relocate our London office. This is funded by a Resource DEL to Capital DEL switch.		-350,000	
Total change in Resource DEL (Voted)	7,640,000	-3,790,000	3,850,000
Increase planned spending on Leasehold Improvement expenditure following the requirement to urgently relocate our London office. This is funded by a Resource DEL to Capital DEL switch.	350,000		
Total change in Capital DEL (Voted)	350,000	0	350,000
Increase planned spending supporting the delivery of the 2014 price review and leasehold improvement expenditure.	4,110,000		
Total change in Net Cash Requirement	4,110,000	0	4,110,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource †	3,850,000	-	3,850,000
Capital	350,000	-	350,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	3,850,000	-	3,850,000
Capital	350,000	-	350,000
Non-Budget Expenditure	-		
Net cash requirement	4,110,000		

Supplementary amounts required in the year ending 31 March 2014 for expenditure by Water Services Regulation Authority on:

Departmental Expenditure Limit:Expenditure arising from:

administration and operation costs; depreciation, pension payments, provisions and other non-cash items in DEL.

Income arising from:

water industry regulatory licences, fines and penalties as set out in the Water Industry Act 1991 and the Water Act 2003; receipts in respect of printing and publication sales; contributions toward former Directors General pension payments and other cost recovery receipts.

Water Services Regulation Authority will account for this Estimate.

† Pending passage of the Supply and Appropriation Act, urgent cash expenditure of £1,500,000 in respect of £3,850,000 resource DEL spending supporting the service provided for under section A, will be met by repayable advances from the Contingencies Fund. A corresponding amount is required to enable repayment to be made to the Fund by 31 March 2014.

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								
125	-	3,850	-	3,975	-	500	350	850
<i>Of which:</i>								
A Water Services Regulation Authority								
125	-	3,850	-	3,975	-	500	350	850
Total Spending in DEL								
		3,850	-			350		
Total for Estimate								
		3,850	-			350		
<i>Of which:</i>								
Voted Expenditure								
		3,850	-			350		
Non Voted Expenditure								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	620	4,110	4,730

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								
28,525	-24,550	3,975	-	-	-	850	-	850
<i>Of which:</i>								
A Water Services Regulation Authority								
28,525	-24,550	3,975	-	-	-	850	-	850
Total Spending in DEL								
28,525	-24,550	3,975	-	-	-	850	-	850
Total for Estimate								
28,525	-24,550	3,975	-	-	-	850	-	850
<i>Of which:</i>								
Voted Expenditure								
28,525	-24,550	3,975	-	-	-	850	-	850
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	125	3,850	3,975
Net Capital Requirement	500	350	850
Accruals to cash adjustments	-5	-90	-95
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-300	-90	-390
New provisions and adjustments to previous provisions	-140	-	-140
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-45	-	-45
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	272	-	272
Use of provisions	208	-	208
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	620	4,110	4,730

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

£'000

Revised
Plans

Gross Administration Costs	28,525
<i>Less:</i>	
Administration DEL Income	-24,550
Net Administration Costs	3,975
Gross Programme Costs	-
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	-
Total Net Operating Costs	3,975
<i>Of which:</i>	
Resource DEL	3,975
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	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	3,975
<i>Of which:</i>	
Resource DEL	3,975
Resource AME	-
<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)	3,975

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-24,550***Of which:*

Administration

Sales of Goods and Services

-150

Of which:

A: Water Services Regulation Authority

-150

Taxation

-24,400

Of which:

A: Water Services Regulation Authority

-24,400

Total Administration

-24,550
Total Voted Resource Income

-24,550

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

No CFER income or receipts are expected in 2013-14.

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: Cathryn Ross

Cathryn Ross 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 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 B - Adjustment for programme ring-fenced depreciation for Museums and Galleries.	14,200,000		
Section E - Budget Cover transfer from Cabinet Office re accommodation costs at Great Peter Street	371,000		
Section G - Reserve Claim for an exceptional Budget Exchange for Sport England	1,000,000		
Section G - Budget Cover transfer from Department for Communities and Local Government for the Integration through Sport Initiative	136,000		
Section G - Claim on the Reserve for Tour de France	2,240,000		
Section H - Claim on the Reserve for Listed Places of Worship grant scheme	10,139,000		
Section L - Budget Cover transfer from Cabinet Office for the GREAT campaign	9,000,000		
Section M - Budget Cover Transfer to Cabinet Office for the Salary costs for the head of Digital Research		-26,000	
Section M - Spending policy Budget Cover transfer to Department for Communities and Local Government		-450,000	
Section M - Claim on the Reserve for BDUK Administration costs	7,800,000		
Section M - Claim on the Reserve for Technology Strategy Board	1,000,000		
Section M - Budget Cover transfer to Department for Business and Innovation for work connected with the Technology Strategy Board		-1,000,000	
Section M - Budget Cover transfer from Ministry of Defence for work carried out on their behalf by Ofcom	1,631,000		
Section M - Policy Budget Cover transfer from Department for Environment Food and Rural Affairs	1,500,000		
Section N - Adjustment from Administration ring fenced depreciation for Ofcom	9,000,000		
Section N - Claim on the Reserve for Ofcom (Orphan costs)	3,521,000		
Section O - Budget Cover transfer for Child internet safety	138,000		
Section P - Claim on the Reserve for costs associated with payment to Horseracing	1,000,000		
Section S - Budget Cover transfer returning transfer sent in error at Main Estimate 2013		-700,000	
Section T - Repayment of unused depreciation		-100,000,000	

Section T - Transfer of resource to capital for London 2012.		-61,000,000	
Budget Exchange reduction from lines B, E, I, U and V		-25,000,000	
Total change in Resource DEL (Voted)	62,676,000	-188,176,000	-125,500,000
Section Y - Adjusting BBC funding to reflect latest forecasts		-92,284,000	
Sections Z to AJ adjusting AME forecasts for our Arms Length bodies	459,498,000		
Total change in Resource AME (Voted)	459,498,000	-92,284,000	367,214,000
Section AK - Amended Lottery data	395,584,000		
Total change in Resource AME (Non-Voted)	395,584,000		395,584,000
Section B - Reserve Claim for historic reserves expenditure by museums and galleries	37,200,000		
Section M - Budget Cover transfer to Northern Ireland for Super Connected Cities		-5,780,000	
Section M - Budget Cover transfer to Scottish Office for Super Connected Cities		-7,650,000	
Section M - Budget Cover transfer to Welsh Assembly for Rural Broadband		-21,955,000	
Section M - Budget Cover transfer to Department for Communities and Local Government re DCMS contribution to the redevelopment of the Olympic Stadium for legacy use.		-8,000,000	
Section M - Budget Cover transfer from Ministry of Defence for work carried out on their behalf by Ofcom	70,000		
Section M - Budget returned to HMT for the Spectrum Clearance and Awards Programme		-18,500,000	
Section T - Transfer to capital from resource DEL for London 2012.	61,000,000		
Section M - Budget Exchange		-42,000,000	
Total change in Capital DEL (Voted)	98,270,000	-103,885,000	-5,615,000
Section Y - Adjusting BBC funding to reflect latest forecasts		-7,321,000	
Section AK - Recording Capital expenditure by the Horserace Betting Levy Board	7,889,000		
Total change in Capital AME (Voted)	7,889,000	-7,321,000	568,000

Section AL - Amended Lottery data	-95,584,000	
Total change in Capital AME (Non-Voted)	-95,584,000	-95,584,000
Section AM - Recording Prior Period Adjustments	51,721,000	
Total change in Non-Budget	51,721,000	51,721,000
As a result of changes recorded above plus an increase in creditors	262,546,000	
Total change in Net Cash Requirement	262,546,000	262,546,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource †	-125,500,000	-	-125,500,000
Capital	-5,615,000	-	-5,615,000
Annually Managed Expenditure			
Resource	367,214,000	395,584,000	762,798,000
Capital	568,000	-95,584,000	-95,016,000
Total Net Budget			
Resource	241,714,000	395,584,000	637,298,000
Capital	-5,047,000	-95,584,000	-100,631,000
Non-Budget Expenditure	51,721,000		
Net cash requirement †	262,546,000		

Supplementary amounts required in the year ending 31 March 2014 for expenditure by Department for Culture, Media and Sport on:

Departmental Expenditure Limit:Expenditure arising from:

national and other museums and galleries, support for the British Library and other library and archive institutions and the Government Indemnity Scheme.

Funding for the Royal Palaces and Parks, for historic buildings and ancient monuments and sites; funding for certain public buildings and national heritage and architecture. Funding for the Listed Places of Worship Scheme and the VAT grant scheme for memorials. Funding for commemorative services, memorials and ceremonial occasions.

Providing support to the Arts and Sports councils, to creative industries and for the sponsorship of other arts, sports and media bodies and schemes; support to film bodies and projects and the promotion of tourism.

Funding for the administration and operating costs of the Department and payments and grants to other government departments.

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

Payments to the Horseracing Industry to support advancements in the industry and charitable purposes.

Provisions for the sponsorship of the Office of Communications; providing support for programmes to promote rollout of superfast broadband in both rural and urban areas and the improvement of mobile communication infrastructure including the costs associated with the sale of radio spectrum. Provision for developments of telecommunications and internet policy, including through participation in international organisations.

Funding for the Government Equalities Office and the Equality and Human Rights Commission; grants, payments and programme expenditure associated with equality and human rights policy, information, support and advice, administration costs; and other non-cash items.

Provisions for research, surveys and the costs associated with Lord Leveson's inquiry; funding for UK membership of various international organisations.

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

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

Provisions for costs associated with the BT Pensions Scheme Crown Guarantee Case.

* Funding for UK and international war memorials and grave sites.

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 ceremonial costs; recovery of the costs for repairs to listed buildings; fees and charges for licenses and receipts from concessionaires and sponsors; the Royal Parks Agency fees, charges and other income; repayment of loans in connection with film development projects and European Union receipts.

Receipts associated with the Sale of radio spectrum and Spectrum licenses; contributions from other government departments toward the costs of joint schemes. Receipts from the National Lottery Distribution Fund and the Olympic Lottery Distribution Fund to meet the cost of its administration by the Department for Culture, Media and Sport and of the expenses of the National Lottery Commission; receipts from the National Lottery operator's licence fees and recoveries from the issue of licensing certificates.

The receipt 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. Contributions from other government departments towards the costs associated with Lord Leveson's inquiry. Receipts in support of the costs associated with the BT Pensions Scheme Crown Guarantee Case.

* Contributions from other Government departments towards tourism campaigns.

Annually Managed Expenditure:

Expenditure arising from:

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

*** Non-Budget Expenditure:**

Expenditure arising from:

Prior period adjustments.

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

† The function for the management and administration of 'Child Internet Safety' policy was transferred to the Department for Culture, Media and Sport from the Department for Education on 22 July 2013. Within the overall changes sought in the Estimate, the specific changes relating to this Machinery of Government change are:

- i) the Departmental Expenditure Limit - Resource (voted) is increased by £ 138,000; and
- ii) the net cash requirement is increased by £ 138,000.

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								
237,650	1,359,324	21,833	-147,333	259,483	1,211,991	154,118	-5,615	148,503
<i>Of which:</i>								
A Support for the Museums and Galleries sector								
-	16,621	-	-	-	16,621	-	100	100
B Museums and Galleries sponsored bodies								
-	406,016	-	24,300	-	430,316	29,339	38,015	67,354
C Libraries sponsored bodies								
10,611	103,413	85	-	10,696	103,413	-1,393	-300	-1,693
D Support for the Arts sector								
-228	-65,879	-	-613	-228	-66,492	114	-	114
E Arts and culture bodies								
21,696	425,548	2,271	-2,865	23,967	422,683	19,729	37	19,766
F Support for the Sports sector								
-	6,395	-	12,779	-	19,174	-	-	-
G Sport sponsored bodies								
15,784	106,177	-	-3,785	15,784	102,392	26,038	2,174	28,212
H Ceremonial and support for the Heritage sector								
230	14,750	45	10,121	275	24,871	1,364	-	1,364
I Heritage sponsored bodies								
17,168	80,831	-	-5,098	17,168	75,733	24,512	1,500	26,012
J The Royal Parks								
2,885	12,690	-	-850	2,885	11,840	857	1,000	1,857
K Support for the Tourism sector								
-	-	-	210	-	210	-	-	-
L Tourism sponsored bodies								
31,268	113	769	14,000	32,037	14,113	192	300	492
M Support for the Broadcasting and Media sector								
4,351	7,046	8,324	2,819	12,675	9,865	207,928	-109,991	97,937
N Broadcasting and Media sponsored bodies								
62,300	36,019	9,000	3,299	71,300	39,318	24,364	350	24,714
O Administration and Research								
38,404	14,950	1,339	-13,850	39,743	1,100	1,164	-	1,164
P Support for Horseracing and the Gambling sector								
-	-1,445	-	950	-	-495	9,000	-	9,000
Q Grant to the National Lottery Commission								
-	3,216	-	50	-	3,266	-	-	-
R Gambling Commission								
-	1,175	-	-	-	1,175	-	200	200
S Olympics - legacy programmes								
-	2,192	-	-20,800	-	-18,608	-	-	-
T London 2012								
-	168,776	-	-156,000	-	12,776	-190,090	61,000	-129,090
U Government Equalities Office								
10,000	11,375	-	-5,000	10,000	6,375	-	-	-

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			
V Equality and Human Rights Commission (EHRC)											
23,181	9,345	-	-7,000	23,181	2,345	1,000	-	1,000			
Total Spending in DEL						-5,615					
						21,833			-147,333		
Spending in Annually Managed Expenditure (AME)											
Voted Expenditure											
-	3,213,438	-	367,214	-	3,580,652	138,138	568	138,706			
<i>Of which:</i>											
X British Broadcasting Corporation											
-	3,179,759	-	-89,884	-	3,089,875	138,138	-7,321	130,817			
Y New and adjustments to existing provisions and impairments											
-	576	-	19,413	-	19,989	-	-	-			
Z Release of Provisions											
-	-	-	-17,271	-	-17,271	-	-	-			
AA Museums and Galleries sponsored bodies											
-	27,066	-	324,624	-	351,690	-	-	-			
AB Libraries sponsored bodies											
-	3	-	30,020	-	30,023	-	-	-			
AC Arts and culture bodies											
-	5,005	-	5,008	-	10,013	-	-	-			
AD Sport sponsored bodies											
-	724	-	-81	-	643	-	-	-			
AE Heritage sponsored bodies											
-	-	-	1,843	-	1,843	-	-	-			
AG Tourism sponsored bodies											
-	140	-	10	-	150	-	-	-			
AH Support for Horseracing and the Gambling sector											
-	-	-	50	-	50	-	-	-			
AI London 2012(net)											
-	-	-	93,482	-	93,482	-	-	-			
AJ Gambling levy bodies											
-	-	-	-	-	-	-	7,889	7,889			
Non Voted Expenditure											
-	932,084	-	395,584	-	1,327,668	496,916	-95,584	401,332			
<i>Of which:</i>											
AK Lottery Grants											
-	932,084	-	395,584	-	1,327,668	496,916	-95,584	401,332			
Total Spending in AME						-95,016					
						762,798					

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-Budget spending								
Voted Expenditure								
-	-	-	51,721	-	51,721	-	-	-
<i>Of which:</i>								
AL Prior Period Adjustments								
-	-	-	51,721	-	51,721	-	-	-
Total Non-Budget Spending								
		-	51,721					
Total for Estimate								
		21,833	667,186			-100,631		
<i>Of which:</i>								
Voted Expenditure								
		21,833	271,602			-5,047		
Non Voted Expenditure								
		-	395,584			-95,584		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	4,877,691	262,546	5,140,237

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								
262,089	-2,606	259,483	1,330,649	-118,658	1,211,991	148,503	-	148,503
<i>Of which:</i>								
A Support for the Museums and Galleries sector								
-	-	-	16,621	-	16,621	100	-	100
B Museums and Galleries sponsored ALBs (net)								
-	-	-	430,316	-	430,316	67,354	-	67,354
C Libraries sponsored ALBs (net)								
10,696	-	10,696	103,413	-	103,413	-1,693	-	-1,693
D Support for the Arts sector								
364	-592	-228	462	-66,954	-66,492	114	-	114
E Arts and culture ALBs (net)								
23,967	-	23,967	422,683	-	422,683	19,766	-	19,766
F Support for the Sports sector								
-	-	-	22,386	-3,212	19,174	-	-	-
G Sport sponsored ALBs (net)								
15,784	-	15,784	102,392	-	102,392	28,212	-	28,212
H Ceremonial and support for the Heritage sector								
295	-20	275	25,848	-977	24,871	1,364	-	1,364
I Heritage sponsored ALBs (net)								
17,168	-	17,168	75,733	-	75,733	26,012	-	26,012
J The Royal Parks								
2,885	-	2,885	35,840	-24,000	11,840	1,857	-	1,857
K Support for the Tourism sector								
-	-	-	210	-	210	-	-	-
L Tourism sponsored ALBs (net)								
32,037	-	32,037	14,113	-	14,113	492	-	492
M Support for the Broadcasting and Media sector								
13,357	-682	12,675	10,865	-1,000	9,865	97,937	-	97,937
N Broadcasting and Media sponsored ALBs (net)								
71,300	-	71,300	39,318	-	39,318	24,714	-	24,714
O Administration and Research								
41,055	-1,312	39,743	1,100	-	1,100	1,164	-	1,164
P Support for Horseracing and the Gambling sector								
-	-	-	2,000	-2,495	-495	9,000	-	9,000
Q Grant to the National Lottery Commission(net)								
-	-	-	3,266	-	3,266	-	-	-
R Gambling Commission(net)								
-	-	-	1,175	-	1,175	200	-	200
S Olympics - legacy programmes								
-	-	-	1,412	-20,020	-18,608	-	-	-

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
T London 2012(net)								
-	-	-	12,776	-	12,776	-129,090	-	-129,090
U Government Equalities Office								
10,000	-	10,000	6,375	-	6,375	-	-	-
V Equality and Human Rights Commission (net)								
23,181	-	23,181	2,345	-	2,345	1,000	-	1,000
Non-voted expenditure								
-62,300	-	-62,300	-	-	-	-	-	-
<i>Of which:</i>								
W Spectrum Management Receipts								
-62,300	-	-62,300	-	-	-	-	-	-
Total Spending in DEL								
199,789	-2,606	197,183	1,330,649	-118,658	1,211,991	148,503	-	148,503
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	3,580,652	-	3,580,652	138,706	-	138,706
<i>Of which:</i>								
X British Broadcasting Corporation(net)								
-	-	-	3,089,875	-	3,089,875	130,817	-	130,817
Y New and adjustments to existing provisions and impairments								
-	-	-	19,989	-	19,989	-	-	-
Z Release of Provisions								
-	-	-	-17,271	-	-17,271	-	-	-
AA Museums and Galleries sponsored ALBs (net)								
-	-	-	351,690	-	351,690	-	-	-
AB Libraries sponsored ALBs (net)								
-	-	-	30,023	-	30,023	-	-	-
AC Arts and culture sponsored ALBs (net)								
-	-	-	10,013	-	10,013	-	-	-
AD Sport sponsored ALBs (net)								
-	-	-	643	-	643	-	-	-
AE Heritage sponsored ALBs (net)								
-	-	-	1,843	-	1,843	-	-	-
AF The Royal Parks								
-	-	-	165	-	165	-	-	-
AG Tourism sponsored ALBs (net)								
-	-	-	150	-	150	-	-	-
AH Support for Horseracing and the Gambling sector								
-	-	-	50	-	50	-	-	-
AI London 2012(net)								
-	-	-	93,482	-	93,482	-	-	-
AJ Gambling levy bodies								
-	-	-	-	-	-	7,889	-	7,889

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
Non-voted expenditure								
-	-	-	1,327,668	-	1,327,668	401,332	-	401,332
<i>Of which:</i>								
AK Lottery Grants								
-	-	-	1,327,668	-	1,327,668	401,332	-	401,332
Total Spending in AME								
-	-	-	4,908,320	-	4,908,320	540,038	-	540,038
Non-Budget spending								
Voted expenditure								
-	-	-	51,721	-	51,721	-	-	-
<i>Of which:</i>								
AL Prior Period Adjustments								
-	-	-	51,721	-	51,721	-	-	-
Total Non-Budget Spending								
-	-	-	51,721	-	51,721	-	-	-
Total for Estimate								
199,789	-2,606	197,183	6,290,690	-118,658	6,172,032	688,541	-	688,541
<i>Of which:</i>								
Voted Expenditure								
262,089	-2,606	259,483	4,963,022	-118,658	4,844,364	287,209	-	287,209
Non Voted Expenditure								
-62,300	-	-62,300	1,327,668	-	1,327,668	401,332	-	401,332

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	5,680,196	689,019	6,369,215
Net Capital Requirement	789,172	-100,631	688,541
Accruals to cash adjustments	-224,977	-25,842	-250,819
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-8,242	975	-7,267
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-51,721	-51,721
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-4,807,479	-342,465	-5,149,944
Add cash grant-in-aid	4,545,544	40,444	4,585,988
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	45,200	326,915	372,115
Use of provisions	-	10	10
Removal of non-voted budget items	-1,366,700	-300,000	-1,666,700
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-1,366,700	-300,000	-1,666,700
Net Cash Requirement	4,877,691	262,546	5,140,237

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

£'000

Revised
Plans

Gross Administration Costs	188,526
<i>Less:</i>	
Administration DEL Income	-2,606
Net Administration Costs	185,920
Gross Programme Costs	6,978,557
<i>Less:</i>	
Programme DEL Income	-118,658
Programme AME Income	-
Non-budget income	-62,300
Net Programme Costs	6,797,599
Total Net Operating Costs	6,983,519
<i>Of which:</i>	
Resource DEL	1,391,903
Capital DEL	326,993
Resource AME	4,925,591
Capital AME	401,332
Non-budget	-62,300
<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	-728,325
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	62,300
Other adjustments	-
Total Resource Budget	6,317,494
<i>Of which:</i>	
Resource DEL	1,409,174
Resource AME	4,908,320
<i>Adjustments to include:</i>	
Prior period adjustments	51,721
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	62,300
Other adjustments	-62,300
Total Resource (Estimate)	6,369,215

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL	-121,264
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-1,594
<i>Of which:</i>	
M Support for the Broadcasting and Media sector	-282
O Administration and Research	-1,312
Other Grants	-1,012
<i>Of which:</i>	
D Support for the Arts sector	-592
H Ceremonial and support for the Heritage sector	-20
M Support for the Broadcasting and Media sector	-400
Total Administration	<u>-2,606</u>
Programme	
Sales of Goods and Services	-44,309
<i>Of which:</i>	
D Support for the Arts sector	-25
F Support for the Sports sector	-212
H Ceremonial and support for the Heritage sector	-52
J The Royal Parks	-24,000
S Olympics - legacy programmes	-20,020
Other Grants	-71,854
<i>Of which:</i>	
D Support for the Arts sector	-66,929
F Support for the Sports sector	-3,000
H Ceremonial and support for the Heritage sector	-925
M Support for the Broadcasting and Media sector	-1,000
Other Income	-2,495
<i>Of which:</i>	
P Support for Horseracing and the Gambling sector	-2,495
Total Programme	<u>-118,658</u>
Total Voted Resource Income	<u>-121,264</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		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-62,300	-62,300	-	-	-62,300	-62,300
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 (outside in the SoCNE)	-62,300	-	-91,400	-	-153,700	-
Total	-124,600	-62,300	-91,400	-	-216,000	-62,300

Detailed description of CFER sources

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Spectrum Management Receipts	-62,300	-62,300	-	-	-62,300	-62,300
Non-Budget						
Wireless Telegraphy Act	-62,300	-	-	-	-62,300	-
Income from the sale of the Olympic Village	-	-	-91,400	-	-91,400	-
Total	-124,600	-62,300	-91,400	-	-216,000	-62,300

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 are NDPB Accounting Officer appointments:

ALB/NDPB Accounting Officers:

Neil Macgregor	British Museum
Dr Michael Dixon	Natural History Museum
Diane Lees	Imperial War Museum
Nicholas Penny	National Gallery
Dr Kevin Fewster	Royal Museums Greenwich
Dr David Fleming OBE	National Museums Liverpool
Sandy Nairne	National Portrait Gallery
Ian Blatchford	Science Museums Group
Sir Nicolas Serota	Tate Gallery
Martin Roth	Victoria & Albert Museum
Christoph Vogtherr	Wallace Collection
Timothy Knox	Sir John Soane's Museum
Janet Vitmayer	Horniman Museum and Gardens
David Dewing	Geffrye Museum
Edward Impey	Royal Armouries
Lynne Brindley	British Library
Dr J G Parker OBE	Public Lending Right
Alan Davey	Arts Council England
Jennie Price	Sport England
Liz Nicholl	United Kingdom Sports Council
Andy Parkinson	UK Anti-Doping
Ruth Shaw	Sports Grounds Safety Authority (SGSA)
Dr Simon Thurley	English Heritage
Crispin Truman	Churches Conservation Trust
Carole Souter	National Heritage Memorial Fund
Sandie Dawe	VisitBritain
Amanda Neville	British Film Institute
Mark Harris	National Lottery Commission
Jenny Williams	The Gambling Commission
Ms Gerry Murphy	Olympic Delivery Authority
Mark Hammond	Equality and Human Rights Commission

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:

Part III: Note D - Explanation of Accounting Officer responsibilities *(continued)*

- 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
DEL - B	Museums and Galleries (Subgroup)	786,374	67,354	299,147
DEL - C	Libraries (Subgroup)	142,839	-1,693	95,703
DEL - E	Arts Council	453,276	19,766	464,283
DEL - G	Sport Grounds Safety Authority	1,154	-	1,145
DEL - G	Sport England	70,566	25,708	88,967
DEL - G	United Kingdom Anti Doping	6,135	35	6,066
DEL -G	United Kingdom Sports Council	40,786	2,469	42,009
DEL - I	Heritage Bodies (Subgroup)	94,954	16,012	101,648
DEL - I	National Heritage Memorial Fund	369	10,000	10,000
DEL - L	VisitBritain	46,882	492	44,862
DEL - N	British Film Institute	27,857	1,347	24,343
DEL - N	Ofcom	81,081	23,133	89,742
DEL - N	S4C	7,221	234	6,795
DEL - Q	National Lottery Commission	3,266	-	2,495
DEL - R	The Gambling Commission	1,225	200	200
DEL - T	Olympic Delivery Authority	106,258	-129,090	129,400
DEL - V	Equality and Human Rights Commission	23,767	1,000	32,826
AME - X	British Broadcasting Corporation	3,088,150	130,817	3,146,357
Total		4,982,160	167,784	4,585,988

Part III: Note F - Accounting Policy changes

Voted

The Supplementary Estimate includes a voted Prior Period Adjustment (PPA) to reflect an omission in the outturn figures for 2012-13 that will be corrected as part of the preparation for the 2013-14 Annual Report and Accounts. The PPA is to cover those that arise in Arm's Length Bodies, £51,721,000.

Accounting policy changes without budgetary implications

IAS19 amendments effective from the 2012-13 reporting period: actuarial gains and losses to be recognised immediately on the balance sheet; disallow the use of the corridor approach; to no longer take credit for anticipated equity investment out-performance above that of AA corporate bonds; combine the interest cost and the expected return on assets elements of the pension expense calculation; and related disclosure requirements.

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	Design Museum	298
Section A	Peoples History Museum	159
Section B	Geffrye Museum	1,709
Section B	Horniman Museum and Gardens	4,528
Section E	Arts Council of England	466,416
Section G	United Kingdom Anti Doping	6,364
Section H	Chatham Historic Dockyard Trust	257
Section H	Listed Places of Worship	22,863
Section M	British Film Institute	26,571
Section U	Access to Elected Office for Disabled People Fund	500

Part III: Note I - Gifts

For the Financial Year 2013-14 a sum of £ 9,000,000 will be made available for the benefit of Horseracing in Great Britain following the sale of the Tote.

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	79,000
British Museum	711,854
English Heritage	79,974
Geffrye Museum	20
Horniman Museum	100
Imperial War Museum	65,052
National Gallery	2,900,000
Royal Museums Greenwich	328,000
National Museums Liverpool	102,752
National Museums Northern Ireland	16,000
National Portrait Gallery	99,458
Natural History Museum	36,114
Royal Armouries	3,218
Science Museum Group	149,520
Sir John Soane's Museum	6,054
South Bank Centre	32,988
Tate	1,940,683
Victoria and Albert Museum	408,000
Wallace Collection	15,500

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 main reasons for this reduction are: Budget Exchange application of £76m and a returning of £178m of Dual Key Funding	1,085,665,000	-1,441,334,000	
Total change in Resource DEL (Voted)	1,085,665,000	-1,441,334,000	-355,669,000
i. Receipts surrendered following the closure of the Ageing Well Project that were unplanned and unexpected		-24,000	
Total change in Resource DEL (Non-Voted)	-	-24,000	-24,000
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: Income Support £429m (line R); Housing Benefit £292m (line Z) and Employment and Support Allowance £262m (line Q)	1,429,798,000	-1,191,427,000	
Total change in Resource AME (Voted)	1,429,798,000	-1,191,427,000	238,371,000
i. The increase in provision is mainly due to: Employment and Support Allowance £440m (line AH); Incapacity Benefit £270m (line AF) and Social Fund £382m (line AL)	951,460,000	-338,701,000	
Total change in Resource AME (Non-Voted)	951,460,000	-338,701,000	612,759,000
i. The main reason for this reduction is the returning of £246m of Dual Key Funding (unallocated provision)	85,139,000	-257,931,000	
Total change in Capital DEL (Voted)	85,139,000	-257,931,000	-172,792,000

i. This provision was not included at main estimate as it relates to new advances for Universal Credit (UC) and legacy benefits following the cessation of Social Fund crisis loans.

2,360,000 -

Total change in Capital AME (Voted)

2,360,000 - 2,360,000

i. The reduction in provision is due to the repayment of surplus recoveries from the Social Fund.

67,000 -77,757,000

Total change in Capital AME (Non-Voted)

67,000 -77,757,000 -77,690,000

i. This change reflects an increase in the cash paid into the Social Fund to cover a potential demand for Cold Weather Payments.

86,839,000

Total change in Non-Budget

86,839,000 - 86,839,000

i. revision of net cash requirement is reflected in the changes to resources and capital as set out above.

1,038,022,000

Total change in Net Cash Requirement

1,038,022,000 - 1,038,022,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource †	-355,669,000	-24,000	-355,693,000
Capital	-172,792,000	-	-172,792,000
Annually Managed Expenditure			
Resource	238,371,000	612,759,000	851,130,000
Capital	2,360,000	-77,690,000	-75,330,000
Total Net Budget			
Resource	-117,298,000	612,735,000	495,437,000
Capital	-170,432,000	-77,690,000	-248,122,000
Non-Budget Expenditure	86,839,000		
Net cash requirement †	1,038,022,000		

Supplementary amounts required in the year ending 31 March 2014 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, including the support of cross-government initiatives related to employment.

Assisting people to make plans for their retirement, including research into pensions, private pension industry regulatory work, programmes and measures to help improve independence and social inclusion for older people. Provision for general levy payments 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.

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.

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, 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.

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.

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 and recoveries of payments towards Motability costs.

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.

† Expenditure totalling £ 984,000, under section J is subject to the passage of the Pensions 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.

£ 984,000 has been advanced from the Contingencies Fund to provide cash in respect of £ 984,000 resource DEL spending, supporting the new service provided for under section J of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by March 2014.

Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
1,276,806	5,868,529	-867	-354,802	1,275,939	5,513,727	371,730	-172,792	198,938
<i>Of which:</i>								
A Operational Delivery								
163,582	1,959,757	-13,520	598,121	150,062	2,557,878	8,600	-7,177	1,423
B Child Maintenance Group								
106,682	396,281	-15,360	-20,499	91,322	375,782	-	11,025	11,025
C Health and Safety Executive (Net)								
104,221	52,579	772	-255	104,993	52,324	8,200	-517	7,683
D Financial Assistance Scheme								
-	93,128	-	60,769	-	153,897	-	-	-
E European Social Fund								
-	5,868	-	-9,167	-	-3,299	-	-	-
F Executive Non-Departmental Public Bodies (Net)								
19,442	354,263	-906	-14,285	18,536	339,978	896	2,644	3,540
G Employment Programmes								
-	736,445	-	304,869	-	1,041,314	-	6,326	6,326
H Support for Local Authorities								
-	618,668	-	-149,409	-	469,259	-	-	-
I Other Programmes								
-	32,221	-	2,052	-	34,273	67,594	-1,507	66,087
J Departmental operating costs								
882,879	401,386	28,147	90,935	911,026	492,321	37,710	65,144	102,854
Unallocated provision								
-	1,217,933	-	-1,217,933	-	-	248,730	-248,730	-
Non Voted Expenditure								
-	611,379	-	-24	-	611,355	-	-	-
<i>Of which:</i>								
L Consolidated Fund Extra Receipts								
-	-	-	-24	-	-24	-	-	-
Total Spending in DEL								
		-867	-354,826				-172,792	
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	72,320,090	-	238,371	-	72,558,461	-	2,360	2,360
<i>Of which:</i>								
M Severe Disablement Allowance								
-	855,728	-	21,586	-	877,314	-	-	-
N Industrial Injuries Benefits Scheme								
-	904,483	-	2,732	-	907,215	-	11	11
O Universal Credit								
-	72,419	-	-62,382	-	10,037	-	138	138

P Jobseekers Allowance	-	4,601,760	-	-615,838	-	3,985,922	-	1,908	1,908
Q Employment and Support Allowance	-	6,543,295	-	262,136	-	6,805,431	-	137	137
R Income Support	-	3,280,022	-	428,646	-	3,708,668	-	166	166
S Pension Credit	-	7,208,296	-	-58,329	-	7,149,967	-	-	-
T Financial Assistance Scheme	-	450,258	-	175,396	-	625,654	-	-	-
U TV Licences for the over 75s	-	604,044	-	6,040	-	610,084	-	-	-
V Attendance Allowance	-	5,590,535	-	-162,672	-	5,427,863	-	-	-
W Personal Independence Payment	-	182,560	-	-38,559	-	144,001	-	-	-
X Disability Living Allowance	-	13,792,863	-	-24,639	-	13,768,224	-	-	-
Y Carer's Allowance	-	2,075,961	-	8,652	-	2,084,613	-	-	-
Z Housing Benefit	-	17,659,465	-	291,709	-	17,951,174	-	-	-
AA Rent Rebates	-	5,647,387	-	166,669	-	5,814,056	-	-	-
AB Statutory Sick Pay and Statutory Maternity Pay	-	2,441,773	-	-228,617	-	2,213,156	-	-	-
AC Other Benefits	-	415,410	-	59,145	-	474,555	-	-	-
AD Other Expenditure	-	-6,169	-	7,087	-	918	-	-	-
AE Other Expenditure ENDPBs (Net)	-	-	-	-391	-	-391	-	-	-
Non Voted Expenditure	-	91,417,700	-	612,759	-	92,030,459	46,247	-77,690	-31,443
<i>Of which:</i>									
AF Incapacity Benefit	-	932,215	-	266,923	-	1,199,138	-	-	-
AG Jobseekers Allowance	-	656,003	-	-115,363	-	540,640	-	66	66
AH Employment and Support Allowance	-	3,047,059	-	440,083	-	3,487,142	-	1	1
AI Maternity Allowance	-	401,973	-	1,358	-	403,331	-	-	-
AJ State Pension	-	83,426,974	-	-223,337	-	83,203,637	-	-	-
AK Bereavement benefits	-	574,860	-	11,134	-	585,994	-	-	-
AL Expenditure incurred by the Social Fund	-	2,378,616	-	231,961	-	2,610,577	46,247	-77,757	-31,510
AM Other Contributory Benefits	-	-	-	1	-	1	-	-	-
AN Consolidated Fund Extra Receipts	-	-	-	-1	-	-1	-	-	-

Total Spending in AME							
	-	851,130					-75,330
Non-Budget spending							
Voted Expenditure							
	-	2,403,374	-	86,839	-	2,490,213	-
<i>Of which:</i>							
AO Cash paid in to the Social Fund							
	-	2,403,374	-	86,839	-	2,490,213	-
Total Non-Budget Spending							
	-	86,839					-
Total for Estimate							
	-867	583,143					-248,122
<i>Of which:</i>							
Voted Expenditure							
	-867	-29,592					-170,432
Non Voted Expenditure							
	-	612,735					-77,690

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	80,852,294	1,038,022	81,890,316

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								
1,329,526	-53,587	1,275,939	5,857,195	-343,468	5,513,727	199,308	-370	198,938
<i>Of which:</i>								
A Operational Delivery								
152,121	-2,059	150,062	2,562,924	-5,046	2,557,878	1,423	-	1,423
B Child Maintenance Group								
93,900	-2,578	91,322	376,221	-439	375,782	11,025	-	11,025
C Health and Safety Executive (Net)								
104,993	-	104,993	52,324	-	52,324	7,683	-	7,683
D Financial Assistance Scheme								
-	-	-	153,897	-	153,897	-	-	-
E European Social Fund								
-	-	-	196,701	-200,000	-3,299	-	-	-
F Executive Non-Departmental Public Bodies (Net)								
18,536	-	18,536	339,978	-	339,978	3,540	-	3,540
G Employment Programmes								
-	-	-	1,043,164	-1,850	1,041,314	6,326	-	6,326
H Support for Local Authorities								
-	-	-	469,259	-	469,259	-	-	-
I Other Programmes								
-	-	-	96,803	-62,530	34,273	66,087	-	66,087
J Departmental operating costs								
959,976	-48,950	911,026	565,924	-73,603	492,321	103,224	-370	102,854
Non-voted expenditure								
-	-	-	611,379	-24	611,355	-	-	-
<i>Of which:</i>								
K National Insurance Fund								
-	-	-	611,379	-	611,379	-	-	-
L Consolidated Fund Extra Receipts								
-	-	-	-	-24	-24	-	-	-
Total Spending in DEL								
1,329,526	-53,587	1,275,939	6,468,574	-343,492	6,125,082	199,308	-370	198,938
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	72,659,662	-101,201	72,558,461	2,360	-	2,360
<i>Of which:</i>								
M Severe Disablement Allowance								
-	-	-	877,314	-	877,314	-	-	-
N Industrial Injuries Benefits Scheme								
-	-	-	931,416	-24,201	907,215	11	-	11

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Net	Programme			Gross	Income	Net
Gross	Income	3	Gross	Income	Net	7	8	9
1	2		4	5	6			
O Universal Credit	-	-	10,037	-	10,037	138	-	138
P Jobseekers Allowance	-	-	3,988,368	-2,446	3,985,922	1,908	-	1,908
Q Employment and Support Allowance	-	-	6,825,363	-19,932	6,805,431	137	-	137
R Income Support	-	-	3,730,430	-21,762	3,708,668	166	-	166
S Pension Credit	-	-	7,149,967	-	7,149,967	-	-	-
T Financial Assistance Scheme	-	-	625,654	-	625,654	-	-	-
U TV Licences for the over 75s	-	-	610,084	-	610,084	-	-	-
V Attendance Allowance	-	-	5,431,677	-3,814	5,427,863	-	-	-
W Personal Independence Payment	-	-	144,001	-	144,001	-	-	-
X Disability Living Allowance	-	-	13,797,270	-29,046	13,768,224	-	-	-
Y Carer's Allowance	-	-	2,084,613	-	2,084,613	-	-	-
Z Housing Benefit	-	-	17,951,174	-	17,951,174	-	-	-
AA Rent Rebates	-	-	5,814,056	-	5,814,056	-	-	-
AB Statutory Sick Pay and Statutory Maternity Pay	-	-	2,213,156	-	2,213,156	-	-	-
AC Other Benefits	-	-	474,555	-	474,555	-	-	-
AD Other Expenditure	-	-	918	-	918	-	-	-
AE Other Expenditure ENDPBs (Net)	-	-	-391	-	-391	-	-	-
Non-voted expenditure	-	-	92,067,902	-37,443	92,030,459	-31,443	-	-31,443
<i>Of which:</i>								
AF Incapacity Benefit	-	-	1,203,114	-3,976	1,199,138	-	-	-
AG Jobseekers Allowance	-	-	541,069	-429	540,640	66	-	66
AH Employment and Support Allowance	-	-	3,520,179	-33,037	3,487,142	1	-	1

Part II: Revised subhead detail including additional provision

£'000

Revised Plans									
Resources						Capital			
Administration		Net	Programme			Gross	Income	Net	
Gross	Income	3	Gross	Income	Net	7	8	9	
1	2		4	5	6				
AI Maternity Allowance	-	-	403,331	-	403,331	-	-	-	
AJ State Pension	-	-	83,203,637	-	83,203,637	-	-	-	
AK Bereavement benefits	-	-	585,994	-	585,994	-	-	-	
AL Expenditure incurred by the Social Fund	-	-	2,610,577	-	2,610,577	-31,510	-	-31,510	
AM Other Contributory Benefits	-	-	1	-	1	-	-	-	
AN Consolidated Fund Extra Receipts	-	-	-	-1	-1	-	-	-	
Total Spending in AME	-	-	164,727,564	-138,644	164,588,920	-29,083	-	-29,083	
Non-Budget spending									
Voted expenditure									
	-	-	2,490,213	-	2,490,213	-	-	-	
<i>Of which:</i>									
AO Cash paid in to the Social Fund	-	-	2,490,213	-	2,490,213	-	-	-	
Total Non-Budget Spending	-	-	2,490,213	-	2,490,213	-	-	-	
Total for Estimate	1,329,526	-53,587	1,275,939	173,686,351	-482,136	173,204,215	170,225	-370	169,855
<i>Of which:</i>									
Voted Expenditure	1,329,526	-53,587	1,275,939	81,007,070	-444,669	80,562,401	201,668	-370	201,298
Non Voted Expenditure	-	-	-	92,679,281	-37,467	92,641,814	-31,443	-	-31,443

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	173,897,878	582,276	174,480,154
Net Capital Requirement	417,977	-248,122	169,855
Accruals to cash adjustments	-1,388,235	1,238,913	-149,322
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-212,810	-5,974	-218,784
New provisions and adjustments to previous provisions	-545,796	-237,089	-782,885
Departmental Unallocated Provision	-1,466,663	1,466,663	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-267,694	-37,212	-304,906
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-539,601	12,938	-526,663
Add cash grant-in-aid	541,201	-14,359	526,842
<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	103,128	53,946	157,074
Removal of non-voted budget items	-92,075,326	-535,045	-92,610,371
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-92,075,326	-535,045	-92,610,371
Net Cash Requirement	80,852,294	1,038,022	81,890,316

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

£'000

Plans

Gross Administration Costs	1,267,673
<i>Less:</i>	
Administration DEL Income	-53,587
Net Administration Costs	1,214,086
Gross Programme Costs	171,200,519
<i>Less:</i>	
Programme DEL Income	-343,492
Programme AME Income	-138,644
Non-budget income	-
Net Programme Costs	170,718,383
Total Net Operating Costs	171,932,469
<i>Of which:</i>	
Resource DEL	6,463,477
Capital DEL	-
Resource AME	164,746,385
Capital AME	-
Non-budget	722,607
<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	57,472
Total Resource Budget	171,989,941
<i>Of which:</i>	
Resource DEL	7,401,021
Resource AME	164,588,920
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	25
Other adjustments	2,490,188
Total Resource (Estimate)	174,480,154

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL	-397,055
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-52,212
<i>Of which:</i>	
A Operational Delivery	-1,996
B Child Maintenance Group	-2,578
J Departmental operating costs	-47,638
Other Grants	-180
<i>Of which:</i>	
J Departmental operating costs	-180
Other Income	-1,195
<i>Of which:</i>	
A Operational Delivery	-63
J Departmental operating costs	-1,132
Total Administration	<u>-53,587</u>
Programme	
EU Grants Received	-200,000
<i>Of which:</i>	
E European Social Fund	-200,000
Sales of Goods and Services	-44,840
<i>Of which:</i>	
A Operational Delivery	-3,372
B Child Maintenance Group	-439
G Employment Programmes	-1,850
J Departmental operating costs	-39,179
Interest and Dividends	-17,154
<i>Of which:</i>	
J Departmental operating costs	-17,154
Other Grants	-8,920
<i>Of which:</i>	
J Departmental operating costs	-8,920
Other Income	-10,024
<i>Of which:</i>	
A Operational Delivery	-1,674
J Departmental operating costs	-8,350
Taxation	-62,530
<i>Of which:</i>	
I Other Programmes	-62,530
Total Programme	<u>-343,468</u>

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

£'000

	Revised Plans
Voted Resource AME	-101,201
<i>Of which:</i>	
Programme	
Other Income	-101,201
<i>Of which:</i>	
N Industrial Injuries Benefits Scheme	-24,201
P Jobseekers Allowance	-2,446
Q Employment and Support Allowance	-19,932
R Income Support	-21,762
V Attendance Allowance	-3,814
X Disability Living Allowance	-29,046
Total Programme	-101,201
Total Voted Resource Income	-498,256
Voted Capital DEL	-370
<i>Of which:</i>	
Programme	
Sales of Assets	-24
<i>Of which:</i>	
J Departmental operating costs	-24
Repayments	-346
<i>Of which:</i>	
J Departmental operating costs	-346
Total Programme	-370
Total Voted Capital Income	-370

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		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-25	-25	-25	-25
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-	-	-25	-25	-25	-25

Detailed description of CFER sources

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Receipts surrendered following the closure of the Ageing Well Project that were unplanned and unexpected	-	-	-24	-24	-24	-24
Annually Managed Expenditure						
Unattributed receipts	-	-	-1	-1	-1	-1
Total	-	-	-25	-25	-25	-25

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: Robert Devereux

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:

Geoffrey Podger	Health and Safety Executive
James Sanderson	Independent Living Fund
Marta Phillips OBE	The Pensions Advisory Service
Bill Gavin	The Pensions Regulator
Tony King	The Pensions Ombudsman

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

In discharging these responsibilities, particular regard is given to:

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

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

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

Part III: Note E - Non-Departmental Public Bodies

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
Section C - DEL	Health and Safety Executive	157,317	7,683	165,000
Section F - DEL	Independent Living Fund	295,032	51	294,871
Section F - DEL	The Pensions Regulator	56,711	3,314	60,025
Section F - DEL	The Pensions Advisory Service	3,526	75	3,601
Section F - DEL	The Pensions Ombudsman	3,245	100	3,345
Section AG - AME	Independent Living Fund	-178	-	-
Section AG - AME	The Pensions Advisory Service	-204	-	-
Section AG - AME	The Pensions Ombudsman	-9	-	-

Total		515,440	11,223	526,842
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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 J - DEL	Establishment and Development of Regional Forums on Ageing	171

Part III: Note J - Staff Benefits

For the financial year 2013-14 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 0.23% of the DWP paybill. In practice the total expenditure is likely to be less than £2.9 million.

The Department operates an Employee Discount Scheme which provides staff with the opportunity to purchase a range of on-line goods and retail vouchers at a reduced price. The cost of items purchased is met by the employee however the Department pays an annual fee to a third party provider for the operation of the contract. This cost is determined by the number of employees registered with the scheme and is likely to be in the region of £50,000.

Budget holders have delegated authority to provide staff with childcare assistance. This includes provision of on site facilities and contributions to the cost of private childcare made directly to the employee through payroll. 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
Contingent Liabilities disclosed under IAS 37	
<p>Remploy Limited</p> <p>In the event of Remploy Limited becoming insolvent, the Secretary of State has agreed to pay Remploy Limited a sum equal to its remaining debts and to cover any shortfall in its pension provision.</p>	Unquantifiable
<p>European Social Fund (ESF) Repayments</p> <p>The Audit Authority produces an annual control report and opinion for the EU. 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, to the EU. If this exceeds the EU's defined 2 per cent tolerable error the opinion is likely to be qualified, with the risk that the EU would impose a financial correction, which may not be recoverable.</p> <p>The 2012 annual opinion is qualified and the estimated financial correction is £2.7 million, although £2.5 million of the amount is expected to be recovered from the Skills Funding Agency.</p> <p>A further risk arises because ESF commitments are made in sterling, whereas funds are reimbursed from the EU in euros and are fixed at the start of the seven year programme. An overspend against the euro allocation is not expected but should it arise, it would have to be funded by the Department.</p>	Unquantifiable
<p>Financial Assistance Scheme (FAS)</p> <p>Regulations came into force in April 2010 enabling the transfer of assets in FAS qualifying schemes, to Government. As a result, the liabilities associated with FAS will increase as the assets transfer from individual schemes to Government. It is estimated that the total value of the assets transferred to Government will reach £1.7 billion. However, until the assets transfer it is not possible to estimate the impact on the FAS pension liability.</p>	Unquantifiable
<p>Vaccine Damage Payments</p> <p>Currently there are approximately 3,300 Vaccine Damage Payment claims which have existing appeal rights. There is no time limit for requesting Vaccine Damage Payment Appeals and so no means of establishing if, or when, these appeal rights may be exercised. It is therefore not possible to estimate the value or success of these claims.</p>	Unquantifiable

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

Nature of liability	£'000
Transfer of State Pensions and Benefits	Unquantifiable
<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.</p> <p>Since 2007 1,155 transfer applications have been received, 80% of which have resulted in transfer payments.</p>	
Lump sum compensation payments in respect of pneumoconiosis and certain other dust related diseases	Unquantifiable
<p>The Department makes lump sum compensation payments in relation to pneumoconiosis and certain other dust related diseases.</p> <p>The diseases covered have a long latency period which makes the number of years over which claims will continue to be made unclear. Therefore the total value payments which may become due cannot be reliably estimated.</p>	
Compensation claims	Unquantifiable
<p>The Department has contingent liabilities arising from possible compensation payments that may become due as a result of compensation claims against the Department by staff and members of the public. Claims relate to employment tribunal, personal injury and Civil Service Appeal Board cases. There is significant uncertainty surrounding the estimated liability and the timing of payments, which can fluctuate based on various factors such as medical evidence received, witness statements and whether claims proceed to trial or are settled early.</p>	
Bearer connection charges	5,900
<p>A contingent liability exists in respect of bearer connection charges incurred by British Telecom. These costs will only become payable by the Department if a site closes within three years of connection. At 31 March 2014, the total potential liability is £5.9 million.</p>	
IT Supplier Disputes	Unquantifiable
<p>The Department has a contingent liability arising from a dispute with one of its IT suppliers in relation to the termination of the contract in March 2011 for the provision of desktop IT equipment.</p> <p>Negotiations about the financial impact of the IT dispute are ongoing and as such the information usually required by IAS37 is not being disclosed because the Department believes that to do so would seriously prejudice the outcome of these discussions.</p>	

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

Nature of liability	£'000
<p>Debt Manager Contract</p> <p>The contract with the supplier for support and maintenance of the Debt Manager system covers volumes of up to 4 million accounts. If the past volumes are found to be in excess of 4 million when the supplier completes an audit, then the additional liability may be up to 14 pence per account over and above the level already accounted for.</p>	Unquantifiable
<p>Fixed Term Appointments</p> <p>An Employment Tribunal ruled against the Department's position that the release of Fixed Term Appointment (FTA) employees at the agreed end date of their contract of employment does not constitute a redundancy situation.</p> <p>3,678 FTA employees whose contracts of employment had been extended beyond 2 years have been released by the Department since 2008. However, as the Department's liability will depend on the number of future qualifying cases brought, the value of the liability cannot be estimated with any certainty.</p>	Unquantifiable
<p>Compensation Recovery</p> <p>The Department recognises recoveries from insurance companies in respect of ongoing compensation claims made by benefit recipients. Once the recovery is made the insurance company has the right to appeal within one month. If the appeal is successful recoveries are refunded to the insurance company. Analysis of historic data suggests it is reasonable to recognise a contingent liability of £3 million for successful appeals.</p>	3,000

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
Section I - DEL	International Labour Organisation	16,000

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
i. Budget transfer from the Wales Office in respect of unutilised ring fenced provision (Section A)	60,000		
ii. Budget transfer from Ministry of Justice in respect of Audit Costs (Section A)	15,000		
iii. Increased expenditure offset by increased receipts (Section A)	500,000	-500,000	
iv. Budget transfer from Capital to Administration (Voted) (Section A)	50,000		
v. Budget transfer to Administration from Programme (Section A)	144,000		
vi. Budget reduction to depreciation (Section A)		-10,000	
vii. Budget increase to other non cash items (Section A)	15,000		
viii. Transfer from administration to non cash items (Section A)		-5,000	
ix. Budget transfer from Programme to Administration (Section B)		-144,000	
Total change in Resource DEL (Voted)	784,000	-659,000	125,000
x. Budget transfer from Capital to Administration (Voted) (Section A)		-50,000	
Total change in Capital DEL (Voted)	0	-50,000	-50,000
xi. Increase in the grant to the Scottish Consolidated Fund (Section C)	122,525,000		
Total change in Non-Budget	122,525,000	0	122,525,000
Total change in Net Cash Requirement	122,595,000		
Total change in Net Cash Requirement	122,595,000	0	122,595,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	125,000	-	125,000
Capital	-50,000	-	-50,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	125,000	-	125,000
Capital	-50,000	-	-50,000
Non-Budget Expenditure	122,525,000		
Net cash requirement	122,595,000		

Supplementary amounts required in the year ending 31 March 2014 for expenditure by Scotland Office and Office of the Advocate General on:

Departmental Expenditure Limit:Expenditure arising from:

Administration: capital and other non-cash items

Income arising from:

Receipts from accommodation and legal receipts

Non-Budget Expenditure:Expenditure arising from:

Payment of a grant to the Scottish Consolidated Fund

Scotland Office and Office of the Advocate General 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									
7,110	355	269	-144	7,379	211	66	-50	16	
<i>Of which:</i>									
A Scotland Office and Office of The Advocate General									
7,110	-	269	-	7,379	-	66	-50	16	
B Boundary Commission For Scotland									
-	355	-	-144	-	211	-	-	-	
Total Spending in DEL									
		269	-144			-50			
Non-Budget spending									
Voted Expenditure									
-	27,888,306	-	122,525	-	28,010,831	-	-	-	
<i>Of which:</i>									
C Grant Payable to The Scottish Consolidated Fund									
-	27,888,306	-	122,525	-	28,010,831	-	-	-	
Total Non-Budget Spending									
		-	122,525			-			
Total for Estimate									
		269	122,381			-50			
<i>Of which:</i>									
Voted Expenditure									
		269	122,381			-50			
Non Voted Expenditure									
		-	-			-			

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	27,895,781	122,595	28,018,376

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								
10,879	-3,500	7,379	211	-	211	16	-	16
<i>Of which:</i>								
A Scotland Office and Office of The Advocate General								
10,879	-3,500	7,379	-	-	-	16	-	16
B Boundary Commission For Scotland								
-	-	-	211	-	211	-	-	-
Total Spending in DEL								
10,879	-3,500	7,379	211	-	211	16	-	16
Non-Budget spending								
Voted expenditure								
-	-	-	28,010,831	-	28,010,831	-	-	-
<i>Of which:</i>								
C Grant Payable to The Scottish Consolidated Fund								
-	-	-	28,010,831	-	28,010,831	-	-	-
Total Non-Budget Spending								
-	-	-	28,010,831	-	28,010,831	-	-	-
Total for Estimate								
10,879	-3,500	7,379	28,011,042	-	28,011,042	16	-	16
<i>Of which:</i>								
Voted Expenditure								
10,879	-3,500	7,379	28,011,042	-	28,011,042	16	-	16
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	27,895,771	122,650	28,018,421
Net Capital Requirement	66	-50	16
Accruals to cash adjustments	-56	-5	-61
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-30	10	-20
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-26	-15	-41
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<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	27,895,781	122,595	28,018,376

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

£'000

Revised
Plans

Gross Administration Costs	10,879
<i>Less:</i>	
Administration DEL Income	-3,500
Net Administration Costs	7,379
Gross Programme Costs	28,011,042
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	28,011,042
Total Net Operating Costs	28,018,421
<i>Of which:</i>	
Resource DEL	7,590
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	28,010,831
<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	-28,010,831
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	7,590
<i>Of which:</i>	
Resource DEL	7,590
Resource AME	-
<i>Adjustments to include:</i>	
Grants to devolved administrations	28,010,831
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	28,018,421

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-3,500***Of which:*

Administration

Sales of Goods and Services

-3,500

Of which:

A Scotland Office and Office of The Advocate General

-3,500

Total Administration

-3,500**Total Voted Resource Income**

-3,500

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

No CFER income or receipts are expected in 2013-14.

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: Alun Evans

Alun Evans 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.

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. Reduction in Wales Office (section A) making a deposit under the Budget Exchange mechanism of non-ringfenced RDEL		-101,000	
ii. Reduction in Wales Office (section A) making a budget transfer of non utilised ringfenced admin expenditure to the Northern Ireland Office		-600,000	
iii. Reduction in Wales Office (section A) making a budget transfer of non utilised ringfenced admin expenditure to the Scotland Office		-60,000	
iv. Increase in Wales Office (section A) ringfenced non cash depreciation due to increase in asset base offset by reduction in Wales Office (section A) notional costs	30,000	-30,000	
v. Increase in Wales Office (section A) administration expenditure offset by increased income arising from accommodation receipts	20,000	-20,000	
Total change in Resource DEL (Voted)	50,000	-811,000	-761,000
vi. Reduction in Wales Office (section C) due to utilisation of provisions		-2,000	
Total change in Resource AME (Voted)	0	-2,000	-2,000
vii. Increase in funding for the Welsh Consolidated Fund (section D)	293,207,000		
Total change in Non-Budget	293,207,000	0	293,207,000
Associated cash changes related to the movements listed above.	292,444,000		
Increase in accruals to the cash adjustment as a result from utilisation of cash provision	2,000		
Total change in Net Cash Requirement	292,446,000	0	292,446,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-761,000	-	-761,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	-2,000	-	-2,000
Capital	-	-	-
Total Net Budget			
Resource	-763,000	-	-763,000
Capital	-	-	-
Non-Budget Expenditure	293,207,000		
Net cash requirement	292,446,000		

Supplementary amounts required in the year ending 31 March 2014 for expenditure by Wales Office on:

Departmental Expenditure Limit:Expenditure arising from:

Administration costs for the Wales Office; administrations costs for Commission on Devolution; Lord Lieutenant's expenditure; capital and other associated non-cash items.

Income arising from:

Receipts from accommodation.

Annually Managed Expenditure:Expenditure arising from:

Non-cash costs in respect of pension commitments.

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

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								
5,921	60	-761	-	5,160	60	724	-	724
<i>Of which:</i>								
A Wales Office								
5,326	60	-761	-	4,565	60	724	-	724
Total Spending in DEL								
		-761	-					
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-20	-	-2	-	-22	-	-	-
<i>Of which:</i>								
C Provisions								
-	-20	-	-2	-	-22	-	-	-
Total Spending in AME								
		-	-2					
Non-Budget spending								
Voted Expenditure								
-	13,189,448	-	293,207	-	13,482,655	-	-	-
<i>Of which:</i>								
D Grant Payable to the Welsh Consolidated Fund								
-	13,189,448	-	293,207	-	13,482,655	-	-	-
Total Non-Budget Spending								
		-	293,207					
Total for Estimate								
		-761	293,205					
<i>Of which:</i>								
Voted Expenditure								
		-761	293,205					
Non Voted Expenditure								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	13,195,933	292,446	13,488,379

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Resources		Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
5,190	-30	5,160	60	-	60	724	-	724
<i>Of which:</i>								
A Wales Office								
4,595	-30	4,565	60	-	60	724	-	724
B Commission on Devolution								
595	-	595	-	-	-	-	-	-
Total Spending in DEL								
5,190	-30	5,160	60	-	60	724	-	724
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	-22	-	-22	-	-	-
<i>Of which:</i>								
C Provisions								
-	-	-	-22	-	-22	-	-	-
Total Spending in AME								
-	-	-	-22	-	-22	-	-	-
Non-Budget spending								
Voted expenditure								
-	-	-	13,482,655	-	13,482,655	-	-	-
<i>Of which:</i>								
D Grant Payable to the Welsh Consolidated Fund								
-	-	-	13,482,655	-	13,482,655	-	-	-
Total Non-Budget Spending								
-	-	-	13,482,655	-	13,482,655	-	-	-
Total for Estimate								
5,190	-30	5,160	13,482,693	-	13,482,693	724	-	724
<i>Of which:</i>								
Voted Expenditure								
5,190	-30	5,160	13,482,693	-	13,482,693	724	-	724
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	13,195,409	292,444	13,487,853
Net Capital Requirement	724	-	724
Accruals to cash adjustments	-200	2	-198
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-70	-30	-100
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-150	30	-120
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	20	2	22
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	13,195,933	292,446	13,488,379

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

£'000

	Revised Plans
Gross Administration Costs	5,168
<i>Less:</i>	
Administration DEL Income	-30
Net Administration Costs	5,138
Gross Programme Costs	13,482,715
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-15,600
Net Programme Costs	13,467,115
Total Net Operating Costs	13,472,253
<i>Of which:</i>	
Resource DEL	5,198
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	13,467,055
<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	-13,482,655
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	15,600
Other adjustments	-
Total Resource Budget	5,198
<i>Of which:</i>	
Resource DEL	5,220
Resource AME	-22
<i>Adjustments to include:</i>	
Grants to devolved administrations	13,482,655
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	13,487,853

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-30***Of which:*

Administration

Sales of Goods and Services

-30

Of which:

A Wales Office

-30

Total Administration

-30

Total Voted Resource Income**-30**

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)	-15,600	-15,600	-	-1	-15,600	-15,601
Total	-15,600	-15,600	-	-1	-15,600	-15,601

Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non - Budget						
Receipts surrendered by the Welsh Government under the Government of Wales Act 2006, s.120	-15,600	-15,600			-15,600	-15,600
Forfeited election deposits			-	-1	-	-1
Total	-15,600	-15,600	-	-1	-15,600	-15,601

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:

Interim 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 (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.

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
Reclassification from Resource DEL to Capital DEL		-105,000	
Transfer from the Northern Ireland Executive to the Northern Ireland Office for administrative purposes	46,000		
Transfer from the Wales Office to the Northern Ireland Office for the Electoral Canvass	600,000		
Transfer to DOJ regarding G8 funding		-514,000	
Transfer to Non-Voted to cover Consolidated Fund Standing Services		-75,000	
Total change in Resource DEL (Voted)	646,000	-694,000	-48,000
Transfer from Voted to cover Consolidated Fund Standing Services	75,000		
Total change in Resource DEL (Non-Voted)	75,000	0	75,000
Movement in Provision for Legal cases	1,000,000		
Regarding Northern Ireland Human Rights Commission lease reinstatement costs	115,000		
Total change in Resource AME (Voted)	1,115,000	0	1,115,000
Reclassification from Resource DEL to Capital DEL	105,000		
Total change in Capital DEL (Voted)	105,000	0	105,000
Grant payable to the Northern Ireland Consolidated fund	404,500,000		
Prior period Adjustment	437,000		
Total change in Non-Budget	404,937,000	0	404,937,000
Total change in Net cash requirement	408,194,000		
Total change in Net Cash Requirement	408,194,000	0	408,194,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-48,000	75,000	27,000
Capital	105,000	-	105,000
Annually Managed Expenditure			
Resource	1,115,000	-	1,115,000
Capital	-	-	-
Total Net Budget			
Resource	1,067,000	75,000	1,142,000
Capital	105,000	-	105,000
Non-Budget Expenditure	404,937,000		
Net cash requirement	408,194,000		

Supplementary amounts required in the year ending 31 March 2014 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. This will include associated depreciation and any other non-cash costs falling in DEL.

* The running of Hillsborough Castle.

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:

Provisions relating to administrative services and to compensation schemes under the Justice and Security (Northern Ireland) Act 2007 and Terrorism Act 2000 other non-cash costs falling in AME.

* Provisions relating to compensation schemes under the Criminal Justice Act 1988.

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.

* Expenditure related to previous financial years in the form of Prior Period Adjustments.

Northern Ireland 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								
15,314	12,658	237	-285	15,551	12,373	291	105	396
<i>Of which:</i>								
A Northern Ireland Office								
15,314	10,283	237	-285	15,551	9,998	291	105	396
Non Voted Expenditure								
-	-	-	75	-	75	-	-	-
<i>Of which:</i>								
D Funding of Elections								
-	-	-	75	-	75	-	-	-
Total Spending in DEL							105	
		237	-210					
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-	-	1,115	-	1,115	-	-	-
<i>Of which:</i>								
E Northern Ireland Office								
-	-	-	1,115	-	1,115	-	-	-
Total Spending in AME							-	
		-	1,115					
Non-Budget spending								
Voted Expenditure								
-	14,471,000	-	404,937	-	14,875,937	-	-	-
<i>Of which:</i>								
F Grant Payable to The Northern Ireland Consolidated Fund								
-	14,471,000	-	404,500	-	14,875,500	-	-	-
G Parades Commission								
-	-	-	437	-	437	-	-	-
Total Non-Budget Spending							-	
		-	404,937					
Total for Estimate							105	
		237	405,842					
<i>Of which:</i>								
Voted Expenditure								
		237	405,767				105	
Non Voted Expenditure								
		-	75				-	

£'000

	Present Plans	Changes	Revised Plans
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Net Cash Requirement	14,500,764	408,194	14,908,958
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Part II: Revised subhead detail including additional provision

£'000

						Revised Plans		
Administration			Resources			Capital		
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
21,761	-6,210	15,551	12,613	-240	12,373	396	-	396
<i>Of which:</i>								
A Northern Ireland Office								
21,761	-6,210	15,551	10,238	-240	9,998	396	-	396
B NI Human Rights Commission								
-	-	-	1,472	-	1,472	-	-	-
C Parades Commission								
-	-	-	903	-	903	-	-	-
Non-voted expenditure								
-	-	-	75	-	75	-	-	-
<i>Of which:</i>								
D Funding of Elections								
-	-	-	75	-	75	-	-	-
Total Spending in DEL								
21,761	-6,210	15,551	12,688	-240	12,448	396	-	396
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	1,115	-	1,115	-	-	-
<i>Of which:</i>								
E Northern Ireland Office								
-	-	-	1,115	-	1,115	-	-	-
Total Spending in AME								
-	-	-	1,115	-	1,115	-	-	-
Non-Budget spending								
Voted expenditure								
-	-	-	14,875,937	-	14,875,937	-	-	-
<i>Of which:</i>								
F Grant Payable to The Northern Ireland Consolidated Fund								
-	-	-	14,875,500	-	14,875,500	-	-	-
G Parades Commission								
-	-	-	437	-	437	-	-	-
Total Non-Budget Spending								
-	-	-	14,875,937	-	14,875,937	-	-	-

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								
21,761	-6,210	15,551	14,889,740	-240	14,889,500	396	-	396
<i>Of which:</i>								
Voted Expenditure								
21,761	-6,210	15,551	14,889,740	-240	14,889,500	396	-	396
Non Voted Expenditure								
-	-	-	75	-	75	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	14,498,972	406,079	14,905,051
Net Capital Requirement	291	105	396
Accruals to cash adjustments	1,501	2,085	3,586
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,807	-	-1,807
New provisions and adjustments to previous provisions	-60	-1,115	-1,175
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-437	-437
Other non-cash items	-130	-	-130
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-2,375	-	-2,375
Add cash grant-in-aid	2,313	-	2,313
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	3,500	3,637	7,137
Use of provisions	60	-	60
Removal of non-voted budget items	-	-75	-75
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-75	-75
Other adjustments	-	-	-
Net Cash Requirement	14,500,764	408,194	14,908,958

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

£'000

Revised
Plans

Gross Administration Costs	21,701
<i>Less:</i>	
Administration DEL Income	-6,210
Net Administration Costs	15,491
Gross Programme Costs	14,889,800
<i>Less:</i>	
Programme DEL Income	-240
Programme AME Income	-
Non-budget income	-
Net Programme Costs	14,889,560
Total Net Operating Costs	14,905,051
<i>Of which:</i>	
Resource DEL	27,939
Capital DEL	-
Resource AME	1,175
Capital AME	-
Non-budget	14,875,937
<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	-14,875,937
Total Resource Budget	29,114
<i>Of which:</i>	
Resource DEL	27,999
Resource AME	1,115
<i>Adjustments to include:</i>	
Grants to devolved administrations	14,875,500
Prior period adjustments	437
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	14,905,051

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-6,450***Of which:*

Administration

Sales of Goods and Services

-6,210

Of which:

A: Northern Ireland Office

-6,210

Total Administration

-6,210

Programme

Sales of Goods and Services

-240

Of which:

A: Northern Ireland Office

-240

Total Programme

-240

Total Voted Resource Income**-6,450**

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

No CFER income or receipts are expected in 2013-14.

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: Julian King

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:

Virginia McCrea	Northern Ireland Human Rights Commission
Anthony Carleton	Parades Commission for Northern Ireland

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

In discharging these responsibilities, particular regard is given to:

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

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

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

Part III: Note E - Non-Departmental Public Bodies

 £'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
B	Northern Ireland Human Rights Commission	1472	-	1,414
C	Parades Commission for Northern Ireland	903	-	899
Total		2,375	-	2,313

Part III: Note F - Accounting Policy changes

Prior Period Adjustment

This note provides details of a Prior Period Adjustment (PPA) impacting on the Estimate.

The Supplementary Estimate includes a voted PPA to reflect an omission in the outturn figures for 2012-13 that will be corrected as part of the preparation of the 2013-14 Annual Report and Accounts.

No adjustments are required for 2011-12.

£ ' 000

	2011-12	2012-13	2013-14
Parades Commission for Northern Ireland	-	437	-

After the resolution of an historic enquiry in relation to income tax, an additional liability was recognised in the Parades Commission 2012-13 Account. This liability was not reflected in the 2012-13 outturn figures and will be corrected as part of the preparation of the 2013-14 NIO Annual Report and Accounts.

HM Treasury

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
			£
(Section A) Core Treasury - a net reduction in the Administration Budget of £1,919,000 comprising a transfer to HMRC of £300,000, increased income of £3,825,000 plus increased gross spending of £2,150,000 and a transfer from the Department for Business, Innovation and Skills of £56,000 for the transfer of responsibility for consumer credit policy.	2,206,000	-4,125,000	
(Section A) Core Treasury - a net decrease of £321,722,000 in Programme DEL comprising fine income from the Financial Conduct Authority of £318,000,000, additional income of £3,700,000 offset by an increase in spending of £58,000.	58,000	-321,780,000	
(Section B) Debt Management Office - a net increase of £3,625,000 comprising changes in Administration Budget spending of £1,275,000 spending and a shortfall in income of £2,900,000 with a reduction in Programme DEL spending of £550,000.	4,175,000	-550,000	
(Section E) Office of Tax Simplification - a reduction in spending of £45,000		-45,000	
(Section F) Office for Budget Responsibility - a net increase of £65,000	65,000		
UK Coinage manufacturing costs - a reduction in Programme DEL of £14,000,000 following its reclassification to AME.		-14,000,000	
Departmental Unallocated Provision - a reduction of £5,500,000 (non-cash) to cover increases of £2,220,000 (cash) in the above Sections and to provide a reduction of £3,280,000 towards Budget Exchange carryforward to 2014-15		-5,500,000	
Total change in Resource DEL (Voted)	6,504,000	-346,000,000	-339,496,000
(Section H) Banking and Gilts Registration Services - a reduction in spending of £500,000.		-500,000	
Total change in Resource DEL (Non-Voted)		-500,000	-500,000

(Section I) UK Coinage metal costs - an increase of £28,500,000 in income.		-28,500,000	
(Section J) Northern Rock - a reduction in interest income of £8,400,000.	8,400,000		
(Section K) Assistance to financial institutions - net increase of £13,905,000,000 comprising a reduction in the fair value of the Bank of England Asset Purchase Facility Fund of £13,654,000,000 (non-cash), a reduction in income from the Royal Bank of Scotland of £320,000,000, an increase in income of £57,000,000 from the Financial Services Compensation Fund and an impairment reversal of £12,000,000 (non-cash) on statutory debts.	13,974,000,000	-69,000,000	
(Section M) Administration of the Equitable Life Payments Scheme - an increase in spending of £2,800,000.	2,800,000		
(Section Q) Credit easing - a reduction in income of £9,000,000.	9,000,000		
(Section T) Bradford & Bingley - a reduction in income of £18,000,000	18,000,000		
(Section U) Loans to Ireland - an increase in interest income of £3,000,000.		-3,000,000	
(Section V) UK Coinage manufacturing costs - a net increase of £34,000,000 comprising £14,000,000 reclassified from DEL and an increase in spending of £20,000,000.	34,000,000		
(Section W) Sale of shares - income of £1,690,579,000 representing part of the proceeds from the sale of shares in Lloyds Bank.		-1,690,579,000	
(Section X) UK Asset Resolution Limited - a new Section for UKAR.	1,000		
(Section Y) UKAR Corporate Services Limited - a new Section for UKAR CS.	1,000		
(Section Z) Help to Buy (HMT) Limited - a new Section with net spending of £9,000,000.	9,000,000		
Total change in Resource AME (Voted)	14,055,202,000	-1,791,079,000	12,264,123,000
(Section A) Core Treasury - a net reduction comprising an increase of £540,000 arising from a transfer from the Cabinet Office offset by an increase in income of £4,000,000.	540,000	-4,000,000	

(Section B) Debt Management Office - a reduction in spending of £1,300,000.		-1,300,000	
(Section D) Infrastructure Finance Unit Limited - a decrease of £14,170,000 comprising a reduction in spending of £11,370,000 and receipts of £2,800,000.		-14,170,000	
Total change in Capital DEL (Voted)	540,000	-19,470,000	-18,930,000
(Section J) Northern Rock - an increase in loan repayments of £1,000,000,000.		-1,000,000,000	
(Section K) Assistance to financial institutions - an increase in loan repayments of £900,000,000.		-900,000,000	
(Section T) Bradford & Bingley - an increase in loan repayments of £250,000,000.		-250,000,000	
(Section W) Sale of shares - receipts of £2,084,922,000 representing part of the proceeds from the sale of shares in Lloyds Bank.		-2,084,922,000	
Total change in Capital AME (Voted)		-4,234,922,000	-4,234,922,000
In addition to the net cash decrease in voted DEL and AME, there is an increase in use of provisions of £70,000,000 (cash) relating to the Equitable Life Payments Scheme.	70,000,000	-5,965,725,000	
Total change in Net Cash Requirement	70,000,000	-5,965,725,000	-5,895,725,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource †	-339,496,000	-500,000	-339,996,000
Capital	-18,930,000	-	-18,930,000
Annually Managed Expenditure			
Resource	12,264,123,000	-	12,264,123,000
Capital	-4,234,922,000	-	-4,234,922,000
Total Net Budget			
Resource	11,924,627,000	-500,000	11,924,127,000
Capital	-4,253,852,000	-	-4,253,852,000
Non-Budget Expenditure	-		
Net cash requirement †	-5,895,725,000		

Supplementary amounts required in the year ending 31 March 2014 for expenditure by HM Treasury on:

Departmental Expenditure Limit:Expenditure arising from:

Economic, financial and related administration, including group shared services, spending arising from the sale of investments, expenses in connection with honours and dignities and compensation payments arising from gilt administration.

Expenditure of 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.

Expenditure on Treasury related bodies including the Office of Tax Simplification, Office for Budget Responsibility, United Kingdom Financial Investments Ltd, Infrastructure UK and the Royal Mint Advisory Committee on the design of coins.

The manufacture, storage and distribution of coinage for use in the United Kingdom and actions to protect the integrity of coinage and associated non-cash items falling in DEL.

Payments to the House of Commons to fund the Parliamentary Commission on Banking Standards.

* Spending on consumer credit policy and on alternative investment finance (sukuk).

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 for the provision of guarantees, fees and charges for courses and other services including staff loans and secondments provided by the Treasury to

organisations including other government departments; the salary of the UK Executive Director of the International Monetary Fund/International Bank for Reconstruction and Development who is a Treasury employee; charges for services provided by the Government Social Research Unit; income from recovery actions in connection with Barlow Clowes; 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 publications, assets and other redundant items;

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 from the administration of Pool Re and other related bodies; European Fast Stream income from the Cabinet Office; amounts arising from the sale of shares and debt.

* Royalties.

Annually Managed Expenditure:

Expenditure arising from:

Purchase of metal for the production of coinage.

Payments in respect of costs related to investment in and financial assistance to financial institutions and non-financial organisations and businesses including credit easing, infrastructure finance and payments under the Loans to Ireland Act 2010.

Creation and use of provisions including those relating to payments under the Equitable Life Payments Scheme and those in respect of economic, financial and related administration.

Administration of the Equitable Life Payments Scheme.

Spending by the Financial Services Compensation Scheme, the Money Advice Service (formerly the Consumer Financial Education Body) and the Sovereign Grant to the Royal Household; and associated non-cash items falling within AME

* Manufacturing costs of UK coinage. Spending by UK Asset Resolution Limited, UKAR Corporate Services Limited and Help to Buy (HMT) Limited.

Income arising from:

income from financial institutions and other organisations and businesses including interest, fees and charges, dividends, loan repayments, sale of assets and other capital receipts

HM Treasury will account for this Estimate.

† Policy responsibility for consumer credit transferred from the Department for Business, Innovation and Skills on 13 November 2013. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- i) Voted Resource DEL is increased by £ 56,000; and
- ii) the Net Cash Requirement is increased by £ 56,000.

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											
140,938	17,031	-3,224	-336,272	137,714	-319,241	14,140	-18,930	-4,790			
<i>Of which:</i>											
A Core Treasury											
120,257	-919	-1,919	-321,722	118,338	-322,641	770	-3,460	-2,690			
B Debt Management Office											
10,055	3,950	4,175	-550	14,230	3,400	2,000	-1,300	700			
D Infrastructure Finance Unit Limited											
-	-	-	-	-	-	11,370	-14,170	-2,800			
E Office of Tax Simplification											
475	-	-45	-	430	-	-	-	-			
F Office for Budget Responsibility (Net)											
1,750	-	65	-	1,815	-	-	-	-			
UK Coinage manufacturing costs											
-	14,000	-	-14,000	-	-	-	-	-			
Departmental Unallocated Provision											
5,500	-	-5,500	-	-	-	-	-	-			
Non Voted Expenditure											
-	12,000	-	-500	-	11,500	-	-	-			
<i>Of which:</i>											
H Banking and gilts registration services											
-	12,000	-	-500	-	11,500	-	-	-			
Total Spending in DEL											
		-3,224	-336,772			-18,930					
Spending in Annually Managed Expenditure (AME)											
Voted Expenditure											
-	-1,662,098	-	12,264,123	-	10,602,025	-1,488,225	-4,234,922	-5,723,147			
<i>Of which:</i>											
I UK Coinage metal costs											
-	24,000	-	-28,500	-	-4,500	-	-	-			
J Northern Rock											
-	-275,400	-	8,400	-	-267,000	-1,632,800	-1,000,000	-2,632,800			
K Assistance to financial institutions											
-	-869,700	-	13,905,000	-	13,035,300	30,000	-900,000	-870,000			
M Administration of the Equitable Life Payments Scheme											
-	10,000	-	2,800	-	12,800	-	-	-			
Q Credit easing											
-	-77,000	-	9,000	-	-68,000	380,000	-	380,000			
T Bradford & Bingley											
-	-391,000	-	18,000	-	-373,000	-1,075,000	-250,000	-1,325,000			
U Loans to Ireland											
-	-73,000	-	-3,000	-	-76,000	807,000	-	807,000			

Part II: Changes Proposed (continued)

£'000

	Net Resources						Net Capital		
	Present		Changes		Revised		Present	Changes	Revised
	Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
V UK Coinage manufacturing costs	-	-	-	34,000	-	34,000	-	-	-
W Sale of shares	-	-	-	-1,690,579	-	-1,690,579	-	-2,084,922	-2,084,922
X UK Asset Resolution Limited (Net)	-	-	-	1	-	1	-	-	-
Y UKAR Corporate Services Limited (Net)	-	-	-	1	-	1	-	-	-
Z Help to Buy (HMT) Limited (Net)	-	-	-	9,000	-	9,000	-	-	-
Total Spending in AME			-	12,264,123				-4,234,922	
Total for Estimate			-3,224	11,927,351				-4,253,852	
<i>Of which:</i>									
Voted Expenditure			-3,224	11,927,851				-4,253,852	
Non Voted Expenditure			-	-500				-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	-2,669,962	-5,895,725	-8,565,687

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Programme		Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
176,522	-38,808	137,714	7,739	-326,980	-319,241	2,010	-6,800	-4,790
<i>Of which:</i>								
A Core Treasury								
155,476	-37,138	118,338	3,139	-325,780	-322,641	1,310	-4,000	-2,690
B Debt Management Office								
15,900	-1,670	14,230	4,600	-1,200	3,400	700	-	700
C United Kingdom Financial Investments Limited (Net)								
2,900	-	2,900	-	-	-	-	-	-
D Infrastructure Finance Unit Limited (Net)								
-	-	-	-	-	-	-	-2,800	-2,800
E Office of Tax Simplification								
430	-	430	-	-	-	-	-	-
F Office for Budget Responsibility (Net)								
1,815	-	1,815	-	-	-	-	-	-
G Royal Mint Advisory Committee on the design of coins (Net)								
1	-	1	-	-	-	-	-	-
Non-voted expenditure								
-	-	-	11,500	-	11,500	-	-	-
<i>Of which:</i>								
H Banking and gilts registration services								
-	-	-	11,500	-	11,500	-	-	-
Total Spending in DEL								
176,522	-38,808	137,714	19,239	-326,980	-307,741	2,010	-6,800	-4,790
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	12,054,725	-1,452,700	10,602,025	1,219,575	-6,942,722	-5,723,147
<i>Of which:</i>								
I UK Coinage metal costs								
-	-	-	21,500	-26,000	-4,500	-	-	-
J Northern Rock								
-	-	-	-	-267,000	-267,000	-	-2,632,800	-2,632,800
K Assistance to financial institutions								
-	-	-	13,642,000	-606,700	13,035,300	30,000	-900,000	-870,000
L Provisions								
-	-	-	-11,800	-	-11,800	-	-	-
M Administration of the Equitable Life Payments Scheme								
-	-	-	12,800	-	12,800	-	-	-
N Royal Mint dividend								
-	-	-	-	-4,000	-4,000	-	-	-

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
O Money Advice Service (formerly Consumer Financial Education Body) (Net)								
-	-	-	1	-	1	-	-	-
P Financial Services Compensation Scheme (Net)								
-	-	-	1	-	1	-	-	-
Q Credit easing								
-	-	-	2,000	-70,000	-68,000	380,000	-	380,000
R Sovereign Grant funding of Royal Household (Net)								
-	-	-	35,800	-	35,800	2,575	-	2,575
S Investment in the Bank of England								
-	-	-	-	-30,000	-30,000	-	-	-
T Bradford & Bingley								
-	-	-	-	-373,000	-373,000	-	-1,325,000	-1,325,000
U Loans to Ireland								
-	-	-	-	-76,000	-76,000	807,000	-	807,000
V UK Coinage manufacturing costs								
-	-	-	34,000	-	34,000	-	-	-
W Sale of shares								
-	-	-	-1,690,579	-	-1,690,579	-	-2,084,922	-2,084,922
X UK Asset Resolution Limited (Net)								
-	-	-	1	-	1	-	-	-
Y UKAR Corporate Services Limited (Net)								
-	-	-	1	-	1	-	-	-
Z Help to Buy (HMT) Limited (Net)								
-	-	-	9,000	-	9,000	-	-	-
Non-voted expenditure								
-	-	-	4,259	-1,000	3,259	-	-	-
<i>Of which:</i>								
AA Royal Household Pensions								
-	-	-	3,900	-1,000	2,900	-	-	-
AB Civil List								
-	-	-	359	-	359	-	-	-
Total Spending in AME								
-	-	-	12,058,984	-1,453,700	10,605,284	1,219,575	-6,942,722	-5,723,147
Total for Estimate								
176,522	-38,808	137,714	12,078,223	-1,780,680	10,297,543	1,221,585	-6,949,522	-5,727,937
<i>Of which:</i>								
Voted Expenditure								
176,522	-38,808	137,714	12,062,464	-1,779,680	10,282,784	1,221,585	-6,949,522	-5,727,937
Non Voted Expenditure								
-	-	-	15,759	-1,000	14,759	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	-1,488,870	11,924,127	10,435,257
Net Capital Requirement	-1,474,085	-4,253,852	-5,727,937
Accruals to cash adjustments	308,252	-13,566,500	-13,258,248
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-6,400	-13,654,000	-13,660,400
New provisions and adjustments to previous provisions	10,000	-	10,000
Departmental Unallocated Provision	-5,500	5,500	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-200	12,000	11,800
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-40,128	-65	-40,193
Add cash grant-in-aid	38,680	65	38,745
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	311,800	70,000	381,800
Removal of non-voted budget items	-15,259	500	-14,759
<i>Of which:</i>			
Consolidated Fund Standing Services	-14,900	500	-14,400
Other adjustments	-359	-	-359
Net Cash Requirement	-2,669,962	-5,895,725	-8,565,687

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

£'000

Revised
Plans

Gross Administration Costs	174,722
<i>Less:</i>	
Administration DEL Income	-38,808
Net Administration Costs	135,914
Gross Programme Costs	12,080,023
<i>Less:</i>	
Programme DEL Income	-326,980
Programme AME Income	-1,453,700
Non-budget income	-74,000
Net Programme Costs	10,225,343
Total Net Operating Costs	10,361,257
<i>Of which:</i>	
Resource DEL	-171,827
Capital DEL	-
Resource AME	10,607,084
Capital AME	-
Non-budget	-74,000
<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	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	74,000
Other adjustments	-
Total Resource Budget	10,435,257
<i>Of which:</i>	
Resource DEL	-170,027
Resource AME	10,605,284
<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)	10,435,257

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL	-365,788
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-38,808
<i>Of which:</i>	
A Core Treasury	-37,138
B Debt Management Office	-1,670
Total Administration	-38,808
Programme	
Sales of Goods and Services	-8,980
<i>Of which:</i>	
A Core Treasury	-7,780
B Debt Management Office	-1,200
Taxation	-318,000
<i>Of which:</i>	
A Core Treasury	-318,000
Total Programme	-326,980
Voted Resource AME	-1,452,700
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-220,400
<i>Of which:</i>	
I UK Coinage metal costs	-26,000
J Northern Rock	-18,400
K Assistance to financial institutions	-132,000
T Bradford & Bingley	-44,000
Interest and Dividends	-1,232,300
<i>Of which:</i>	
J Northern Rock	-248,600
K Assistance to financial institutions	-474,700
N Royal Mint dividend	-4,000
Q Credit easing	-70,000
S Investment in the Bank of England	-30,000
T Bradford & Bingley	-329,000
U Loans to Ireland	-76,000
Total Programme	-1,452,700
Total Voted Resource Income	-1,818,488

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

£'000

Revised
Plans

Voted Capital DEL	-6,800
<i>Of which:</i>	
Programme	
Other Income	-4,000
<i>Of which:</i>	
A Core Treasury	-4,000
Repayments	-2,800
<i>Of which:</i>	
D Infrastructure Finance Unit Limited (Net)	-2,800
Total Programme	<u>-6,800</u>
Voted Capital AME	-6,942,722
<i>Of which:</i>	
Programme	
Repayments	-6,942,722
<i>Of which:</i>	
J Northern Rock	-2,632,800
K Assistance to financial institutions	-900,000
T Bradford & Bingley	-1,325,000
W Sale of shares	-2,084,922
Total Programme	<u>-6,942,722</u>
Total Voted Capital Income	<u>-6,949,522</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		Changes		Revised	
	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)	-74,000	-25,034,000	-	-	-74,000	-25,034,000
Total	-74,000	-25,034,000	-	-	-74,000	-25,034,000

Detailed description of CFER sources

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Pool Re insurance premiums	-74,000	-34,000	-	-	-74,000	-34,000
Accumulated cash from the Bank of England's Quantitative Easing programme	-	-25,000,000	-	-	-	-25,000,000
Total	-74,000	-25,034,000	-	-	-74,000	-25,034,000

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:	Sir Nicholas Macpherson KCB
Additional Accounting Officers:	Robert Steeman for Section B

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:

Jim O'Neil	United Kingdom Financial Investments Limited
Indra Morris	Office of Tax Simplification
Robert Chote	Office for Budget Responsibility
Adam Lawrence	Royal Mint Advisory Committee on the design of coins
Caroline Rookes	Money Advice Service
Mark Neale	Financial Services Compensation Scheme
Sir Alan Reid KCVO	The Royal Household
Richard Banks	United Kingdom Asset Resolution Limited
Richard Banks	UKAR Corporate Services Limited
Sir Nicholas Macpherson KCB	Help to Buy (HMT) Limited

Sir Nicholas Macpherson KCB 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
C	United Kingdom Financial Investments Limited	2,900	-	-
F	Office for Budget Responsibility	1,815	-	1,815
G	Royal Mint Advisory Committee on the design of coins	1	-	-
O	Money Advice Service	1	-	-
P	Financial Services Compensation Scheme	1	-	-
R	Sovereign Grant funding of the Royal Household	35,800	2,575	36,930
X	United Kingdom Asset Resolution Limited	1	-	-
Y	UKAR Corportae Services Limited	1	-	-
Z	Help to Buy (HMT) Limited	9,000	-	-

Total		49,520	2,575	38,745
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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	Funding the House of Commons for the Parliamentary Commission on Banking Standards	235

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Contingent liabilities limited by recourse to assets	
<i>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</i>	
HM Treasury announced guarantee arrangements with effect from 1 January 2010 in respect of retail deposits and wholesale liabilities transferred to Northern Rock plc pursuant to the restructuring of the bank. From 24 May 2010 retail deposits in Northern Rock plc were no longer guaranteed by HM Treasury with the exception of fixed term retail deposits existing at 24 February 2010 which are guaranteed for the duration of their term. From 2 November 2010 wholesale liabilities of Northern Rock plc were no longer guaranteed by HM Treasury with the exception of fixed term wholesale deposits in existence at 1 January 2010 which are guaranteed to maturity. (Treasury Minutes dated 25 January 2010, 2 June 2010 and 13 September 2010 and Written Ministerial Statement dated 24 February 2010).	182,000
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) plc, in each case existing immediately after the transfer became effective on 1 January 2010 and which were not transferred pursuant to the restructuring of the bank. (Treasury Minute dated 25 January 2010).	11,300,000
HM Treasury has put in place guarantee arrangements to safeguard certain wholesale borrowings and deposits with Bradford & Bingley (29 September 2008 letters to Chair of PAC and TSC and Treasury minute of 30 March 2009).	2,951,000
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).	Up to 385,000,000
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.	1,164,000
Other Contingent Liabilities	
HM Treasury has confirmed to the PRA its intention to take appropriate steps (should they prove necessary) to ensure that Northern Rock (Asset Management) plc will continue to operate above the minimum regulatory capital requirements (Treasury Minute dated 25 January 2010).	1,600,000
HM Treasury has guaranteed indemnities provided by Northern Rock (Asset Management) 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

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

Nature of liability	£'000
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
HM Treasury has guaranteed indemnities provided by United Kingdom Financial Investments (UKFI) for its new directors against liabilities and losses incurred in the course of their actions.	Unquantifiable
HM Treasury has confirmed to the PRA 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).	Unquantifiable
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
Under the Dunfermline Building Society Compensation Scheme, Resolution Fund and Third Party Compensation Order 2009 the Treasury is required to appoint an Appointment Panel, which is responsible for appointing an independent valuer to perform the functions referred to in article 4 of that Order. The Panel is also responsible for removing the independent valuer from office on the ground of incapacity or serious misconduct. HM Treasury has indemnified members of the Appointment Panel against any and all claims, losses, damages and liabilities incurred by Panel members in connection with or arising from their membership of the Panel and the performance of the Panel's functions.(Treasury Minute dated 2 November 2009)	Unquantifiable
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 one director who is a civil servant.	Unquantifiable
Under the terms of the sale of Northern Rock, HM Treasury has provided certain warranties and a tax indemnity to Virgin Money. The warranties and tax indemnity are both time-limited and subject to an overall cap (100% of the final consideration in relation to the warranties in relation to title, capacity and authority and 35% of the final consideration in other cases). The warranties in relation to title, capacity and authority are considered to be so remote as to not meet the definition of a contingent liability.	307,000
The National Loan Guarantee Scheme (NLGS) was launched on 20 March 2012 and has helped businesses access cheaper finance by reducing the cost of bank loans under the scheme by 1 percentage point. £2.9bn worth of NLGS bonds were issued under the scheme. Banks are required to pass on the entire benefit they receive from these guarantees to smaller businesses across the UK through cheaper loans. Current market conditions mean that the FLS is a more favourable option for banks, and banks who have previously offered NLGS loans are now choosing to deliver credit easing through the FLS. The NLGS is not currently open for new guarantees, but in the event that stressed market conditions re-emerge, HM Treasury would consider whether to reopen the scheme.	2,900,000

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

Nature of liability	£'000
<p>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.</p>	Up to £12,000,000
Statutory	
<p>Under the Northern Rock plc Compensation Scheme Order 2008 an independent valuer was appointed to assess what compensation, if any, is payable to former shareholders and others as a result of the company being taken into public ownership. On 30 March 2010 the valuer issued Assessment Notices and a Final Document, in which he concluded that no compensation is payable. Under the Order any affected party may request the valuer to reconsider his assessment, and may refer his revised assessment to the Upper Tribunal (formerly the Financial Services and Markets Tribunal). The valuer issued a revised assessment notice on 4 October 2010 upholding his view that the amount payable to former Northern Rock shareholder is nil. A number of former shareholders referred the case to the Upper Tribunal, where a hearing took place in May 2011. On 6 October 2011, the Upper Tribunal announced that it had upheld the valuer's decision. Subsequently, former shareholders applied to the Upper Tribunal for permission to appeal to the Court of Appeals. On 28 October 2011, the Upper Tribunal granted permission to former shareholders to appeal its ruling on the correct interpretation of the Withdrawal Assumption. The Upper Tribunal refused permission to appeal in relation to any other issues. An application has been made to the Court of Appeal for permission to deal with other issues, namely the extent of the Upper Tribunal's jurisdiction and related matters. Subsequently, the former shareholders appealed to the Court of Appeal against the decision of the Upper Tribunal. The hearing of that appeal was heard on 21 January 2013 and the Court of Appeal upheld the judgement of the Upper Tribunal, that no compensation was due.</p>	Unquantifiable
<p>On 7 July 2009 the Dunfermline Building Society Compensation Scheme, Resolution Fund and Third Party Compensation Order 2009 ("the Order") came into force. Under the Order HM Treasury is liable to pay to specified third parties any amount of compensation determined to be payable by the independent valuer appointed to perform the functions referred to in article 4 of that Order. (Treasury Minute dated 4 June 2009)</p>	Unquantifiable
<p>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.</p>	Unquantifiable
<p>HM Treasury continues to indemnify the liquidators and receivers (the Officeholders) of Barlow Clowes pursuant to the deeds of indemnity dated 3rd April 1991 and 29th March 1994. Maximum potential liabilities under this intervention are unquantifiable.</p>	Unquantifiable

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

Nature of liability	£'000
<p>Under the Financial Services and Markets Act 2000 (Dissolution of Insurance Brokers Registration Council) (Consequential Provisions) Order 2001 which came in to force on 30 April 2001, all assets and liabilities of the Insurance Brokers' Registration Council (IBRC) passed to HM Treasury. HM Treasury Minute of 10 April 2001 complemented this order by indemnifying former members of the IBRC in their personal capacity. Maximum potential liabilities under this intervention are considered unquantifiable.</p>	Unquantifiable
<p>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.</p>	14,700
<p>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.</p>	Unquantifiable
<p>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 .</p>	50,000

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 the HMRC administration fund resulting from budgets movements between HMRC and other Government departments, drawdown of DUP and investments allocated to HMRC as announced in the Autumn statement	40,177,000	-58,749,000	
(Section B) Draw down of the Departmental Unallocated Provision.		-36,887,000	
Total change in Resource DEL (Voted)	40,177,000	-95,636,000	-55,459,000
(Section G) Increase in Gift aid relief on Micro Donations.	2,000,000		
(Section I) increase in HMRC Administration for the recognition of some new provisions.	6,000,000		
Total change in Resource AME (Voted)	8,000,000	0	8,000,000
(Section N) increase in other reliefs and allowances to cover expected increases in Small Companies Research & Development, Large companies R&D relief and Film tax reliefs against reductions in Video Games Tax relief and Land Remediation Relief.	111,009,000	-26,995,000	
Total change in Resource AME (Non-Voted)	111,009,000	-26,995,000	84,014,000
(Section A) Movements in the HMRC administration fund resulting from budgets movements between HMRC and other Government departments, drawdown of DUP and investments allocated to HMRC as announced in the Autumn statement	59,382,000	-13,001,000	
(Section B) Draw down of the Departmental Unallocated Provision		-1,222,000	
Total change in Capital DEL (Voted)	59,382,000	-14,223,000	45,159,000

Net Cash Requirement comprises of a combination of budget changes and movements in working balances	29,409,000		
Total change in Net Cash Requirement	29,409,000	0	29,409,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-55,459,000	-	-55,459,000
Capital	45,159,000	-	45,159,000
Annually Managed Expenditure			
Resource	8,000,000	84,014,000	92,014,000
Capital	-	-	-
Total Net Budget			
Resource	-47,459,000	84,014,000	36,555,000
Capital	45,159,000	-	45,159,000
Non-Budget Expenditure	-		
Net cash requirement	29,409,000		

Supplementary amounts required in the year ending 31 March 2014 for expenditure by HM Revenue and Customs on:

Departmental Expenditure Limit:Expenditure arising from:

Administration and the associated non-cash items incurred in the management and collection of the direct and indirect taxes, duties and levies, Tax Credits and National Insurance Contributions; Child Benefit and the Child Trust Fund; Shipbuilders' Relief; Money Laundering regulatory regime; Spirit Drinks Verification Schemes; the National Insurance Funds for Great Britain and Northern Ireland; OPG (Government Banking Service); Health in Pregnancy Grant; National minimum wage; collection of student loans; the operation of customs controls including prohibitions and restrictions; the provision of trade information;

the provision of resources to independent investigatory bodies (including the HMIC, IPCC and the police authorities) to facilitate the independent inspection of professional standards within the Department, the investigation of allegations of mis-conduct or criminal activities by Departmental staff and fulfilment of reciprocal complaints investigation arrangements with police authorities; payments in respect of the HM Revenue & Customs National Museum; support including providing grants to the voluntary and community sector; providing the Contracts Finder portal; air travel carbon-offsetting; services to support the Welfare Reform Agenda; funding the Adjudicator's Office; services to lenders as part of the Mortgage Income Verification scheme; contributions under the Next Generation HR Programme; structural organisational change;

services provided to the department's information technology and wider markets' suppliers; other departments and public bodies including any assistance with investigations into terrorist incidents; overseas tax administration and the activity in support of Border Force; administration and the associated non-cash items incurred by the Valuation Office Agency in the provision of rating and council tax valuation work in England and Wales, housing benefits work in England, providing valuation and property management services to central government and other bodies where public funds are involved; providing shared services and the introduction of Universal Credits and Scottish Devolution and services provided in administering work on devolved taxes and duties.

* The administration and the associated non-cash items incurred in the management of building capability and delivering policies held by other government departments by working with them; the introduction of "Tax Free Childcare"; a trial to expand operational capacity by using the private sector to make more tax credit error and fraud interventions to deliver losses prevented; enabling employers to receive funding for the training costs of apprentices

Income arising from:

The recovery of law costs; recovery of the costs of administering the National Insurance Funds and collection of National Insurance contributions; services provided to the Valuation Office Agency, government departments and other bodies including student loan, Welfare Reform Agenda and National Minimum Wage receipts; recovery of costs in respect of the Aggregates levy and of seconded and loan staff; charges for the special attendance of officers and for international commitments; the sale of information and publications; the sale of statistical services and certificates; estate management services, including rent receipts from tenants; the use of certain official cars;

the EU including travelling expenses; Shipbuilders' Relief; insurance and compensation claims; the Asset Recovery Incentivisation scheme; marine fuel relief; transaction fees from credit card payments; the money laundering regulatory regime; recoveries of overpayments in prior years; excess cash receipts; the Mortgage Income Verification scheme; Spirit Drinks Verification Schemes; work for public sector bodies clearing import and export consignments; the sale of assets; the recovery of costs of valuation and other services; other miscellaneous administration and programme cost receipts; providing shared services and from the services provided in administering work on devolved taxes and duties; the recovery of costs of OPG (Government Banking Service) and work associated with Universal Credits and Scottish Devolution.

* The administration and the associated non-cash items incurred in the management of building capability and delivering policies held by other government departments by working with them; the introduction of "Tax Free Childcare"; a trial to expand operational capacity by using the private sector to make more tax credit error and fraud interventions to deliver losses prevented; enabling employers to receive funding for the training costs of apprentices

Annually Managed Expenditure:Expenditure arising from:

Provisions movements; losses on revaluation of assets; write off of bad debts; incentive payments for filing; transitional payments to charities, personal pensions relief, life assurance premium relief and residual payments for mortgage interest relief; rates paid by Her Majesty's Revenue and Customs in respect of non-domestic property occupied by accredited representatives of Commonwealth and foreign countries and certain international organisations; Child Benefit; Child Trust Fund endowments; Health in Pregnancy Grant; Tax Credits and other reliefs; and associated non-cash items.

Income arising from:

Payment of rates by accredited representatives of 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								
809,484	2,587,087	300	-55,759	809,784	2,531,328	185,570	45,159	230,729
<i>Of which:</i>								
A HMRC Administration								
747,739	2,567,087	37,187	-55,759	784,926	2,511,328	177,036	46,381	223,417
Departmental Unallocated Provision								
36,887	-	-36,887	-	-	-	1,222	-1,222	-
Total Spending in DEL								
		300	-55,759			45,159		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	11,966,224	-	8,000	-	11,974,224	2,000	-	2,000
<i>Of which:</i>								
F Providing payments in lieu of tax relief to certain bodies								
-	127,433	-	2,000	-	129,433	-	-	-
H HMRC Administration								
-	30,001	-	6,000	-	36,001	-	-	-
Non Voted Expenditure								
-	31,687,984	-	84,014	-	31,771,998	-	-	-
<i>Of which:</i>								
M Other Reliefs and Allowances								
-	1,660,984	-	84,014	-	1,744,998	-	-	-
Total Spending in AME								
		-	92,014			-		
Total for Estimate								
		300	36,255			45,159		
<i>Of which:</i>								
Voted Expenditure								
		300	-47,759			45,159		
Non Voted Expenditure								
		-	84,014			-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	15,287,812	29,409	15,317,221

Part II: Revised subhead detail including additional provision

£'000

						Revised Plans		
Resources						Capital		
Administration		Programme		Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
909,484	-99,700	809,784	2,770,772	-239,444	2,531,328	231,689	-960	230,729
<i>Of which:</i>								
A HMRC Administration								
884,626	-99,700	784,926	2,537,635	-26,307	2,511,328	224,377	-960	223,417
B VOA Administration								
-	-	-	213,137	-213,137	-	7,312	-	7,312
C Utilised Provisions								
24,858	-	24,858	20,000	-	20,000	-	-	-
Non-voted expenditure								
70,487	-	70,487	243,126	-	243,126	-	-	-
<i>Of which:</i>								
D National Insurance Fund								
70,487	-	70,487	243,126	-	243,126	-	-	-
Total Spending in DEL								
979,971	-99,700	880,271	3,013,898	-239,444	2,774,454	231,689	-960	230,729
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	11,977,911	-3,687	11,974,224	2,000	-	2,000
<i>Of which:</i>								
E Social Benefits and Grants								
-	-	-	11,792,000	-	11,792,000	2,000	-	2,000
F Providing payments in lieu of tax relief to certain bodies								
-	-	-	129,433	-	129,433	-	-	-
G Filing Incentive Payments								
-	-	-	42	-	42	-	-	-
H HMRC Administration								
-	-	-	36,001	-	36,001	-	-	-
I VOA - Payments of rates to LAs on behalf of certain bodies								
-	-	-	67,292	-3,687	63,605	-	-	-
J VOA Administration								
-	-	-	1	-	1	-	-	-
K Utilised Provisions								
-	-	-	-46,858	-	-46,858	-	-	-

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								
-	-	-	31,771,998	-	31,771,998	-	-	-
<i>Of which:</i>								
L Personal Tax Credit								
-	-	-	30,027,000	-	30,027,000	-	-	-
M Other Reliefs and Allowances								
-	-	-	1,744,998	-	1,744,998	-	-	-
Total Spending in AME								
-	-	-	43,749,909	-3,687	43,746,222	2,000	-	2,000
Total for Estimate								
979,971	-99,700	880,271	46,763,807	-243,131	46,520,676	233,689	-960	232,729
<i>Of which:</i>								
Voted Expenditure								
909,484	-99,700	809,784	14,748,683	-243,131	14,505,552	233,689	-960	232,729
Non Voted Expenditure								
70,487	-	70,487	32,015,124	-	32,015,124	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	47,364,392	36,555	47,400,947
Net Capital Requirement	187,570	45,159	232,729
Accruals to cash adjustments	-262,553	31,709	-230,844
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-239,002	-400	-239,402
New provisions and adjustments to previous provisions	-30,000	-6,000	-36,000
Departmental Unallocated Provision	-38,109	38,109	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-2,300	-	-2,300
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	46,858	-	46,858
Removal of non-voted budget items	-32,001,597	-84,014	-32,085,611
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-32,001,597	-84,014	-32,085,611
Net Cash Requirement	15,287,812	29,409	15,317,221

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

£'000

Plans

Gross Administration Costs	955,113
<i>Less:</i>	
Administration DEL Income	-99,700
Net Administration Costs	855,413
Gross Programme Costs	46,790,665
<i>Less:</i>	
Programme DEL Income	-239,444
Programme AME Income	-3,687
Non-budget income	-200
Net Programme Costs	46,547,334
Total Net Operating Costs	47,402,747
<i>Of which:</i>	
Resource DEL	3,609,867
Capital DEL	-
Resource AME	43,793,080
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	-2,000
Total Resource Budget	47,400,947
<i>Of which:</i>	
Resource DEL	3,654,725
Resource AME	43,746,222
<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)	47,400,947

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL	-339,144
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-99,700
<i>Of which:</i>	
A: HMRC Administration	-99,700
Total Administration	-99,700
Programme	
Sales of Goods and Services	-239,444
<i>Of which:</i>	
A: HMRC Administration	-26,307
B: VOA Administration	-213,137
Total Programme	-239,444
Voted Resource AME	-3,687
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-3,687
<i>Of which:</i>	
I: VOA - Payments of rates to LAs on behalf of certain bodies	-3,687
Total Programme	-3,687
Total Voted Resource Income	-342,831
Voted Capital DEL	-960
<i>Of which:</i>	
Programme	
Sales of Assets	-960
<i>Of which:</i>	
A: HMRC Administration	-960
Total Programme	-960
Total Voted Capital Income	-960

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

No CFER income or receipts are expected in 2013-14.

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:	Lin Homer (Principal Accounting Officer)
Additional Accounting Officers:	Penny Ciniewicz for sections B, I and J (Chief Executive of the Valuation Office Agency)

Lin Homer (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 (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.

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: transfer to CDEL to cover upgrades in accounting systems and property costs.		-1,500,000	
A Administration: increase in expenditure matched by increased income from greater activity, mainly for other Government departments.	18,500,000	-18,500,000	
Total change in Resource DEL (Voted)	18,500,000	-20,000,000	-1,500,000
A Transfer from REL to CDEL: see above for detail.	1,500,000		
Total change in Capital DEL (Voted)	1,500,000	-	1,500,000
Increase in cash required as a result of the above transactions	4,100,000		
Total change in Net Cash Requirement	4,100,000	-	4,100,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-1,500,000	-	-1,500,000
Capital	1,500,000	-	1,500,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	-1,500,000	-	-1,500,000
Capital	1,500,000	-	1,500,000
Non-Budget Expenditure	-		
Net cash requirement	4,100,000		

Supplementary amounts required in the year ending 31 March 2014 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.

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.

* Management and advisory fees.

Annually Managed Expenditure:Expenditure arising from:

Non-cash movements in provisions including changes to fair value of national savings and Investment' properties.

National Savings and Investments 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								
151,615	-	-1,500	-	150,115	-	215	1,500	1,715
<i>Of which:</i>								
A Administration								
151,615	-	-1,500	-	150,115	-	215	1,500	1,715
Total Spending in DEL								
		-1,500	-			1,500		
Total for Estimate								
		-1,500	-			1,500		
<i>Of which:</i>								
Voted Expenditure								
		-1,500	-			1,500		
Non Voted Expenditure								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	149,610	4,100	153,710

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								
188,200	-38,085	150,115	-	-	-	1,715	-	1,715
<i>Of which:</i>								
A Administration								
188,200	-38,085	150,115	-	-	-	1,715	-	1,715
Total Spending in DEL								
188,200	-38,085	150,115	-	-	-	1,715	-	1,715
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	5,300	-	5,300	-	-	-
<i>Of which:</i>								
B Administration								
-	-	-	5,300	-	5,300	-	-	-
Total Spending in AME								
-	-	-	5,300	-	5,300	-	-	-
Total for Estimate								
188,200	-38,085	150,115	5,300	-	5,300	1,715	-	1,715
<i>Of which:</i>								
Voted Expenditure								
188,200	-38,085	150,115	5,300	-	5,300	1,715	-	1,715
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	156,915	-1,500	155,415
Net Capital Requirement	215	1,500	1,715
Accruals to cash adjustments	-7,520	4,100	-3,420
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-7,600	-	-7,600
New provisions and adjustments to previous provisions	-300	-	-300
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-820	-	-820
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-300	-	-300
Increase (-) / Decrease (+) in creditors	1,500	4,100	5,600
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	149,610	4,100	153,710

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

£'000

Plans

Gross Administration Costs	188,200
<i>Less:</i>	
Administration DEL Income	-38,085
Net Administration Costs	150,115
Gross Programme Costs	6,800
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	6,800
Total Net Operating Costs	156,915
<i>Of which:</i>	
Resource DEL	150,115
Capital DEL	-
Resource AME	5,300
Capital AME	-
Non-budget	1,500
<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	-1,500
Total Resource Budget	155,415
<i>Of which:</i>	
Resource DEL	150,115
Resource AME	5,300
<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)	155,415

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-38,085***Of which:*

Administration

Sales of Goods and Services

-31,340

Of which:

A Administration

-31,340

Other Income

-6,745

Of which:

A Administration

-6,745

Total Administration

-38,085

Total Voted Resource Income

-38,085

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

No CFER income or receipts are expected in 2013-14.

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: Jane Platt

Jane Platt 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.

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
(Section A)			
Additional funding from Reserve for (i) Improvements to Statistical outputs, (ii) improvements to Systems & Capability, and (iii) User Experience & Functionality.	7,700,000		
Total change in Resource DEL (Voted)	7,700,000	0	7,700,000
Additional funding from Reserve for (i) Improvements to Statistical outputs, (ii) improvements to Systems & Capability, and (iii) User Experience & Functionality.	7,300,000		
Total change in Capital DEL (Voted)	7,300,000	0	7,300,000
(Section B)			
Reduction in the utilisation of provisions.	1,700,000		
Negative Unwinding of Provisions following application of new discount factors.		-79,000	
Write back of provision on Drummond Gate Property as office space fully utilised.		-1,592,000	
Removal of EUROSTAT provision utilisation	2,000,000		
Reduction in VES/VER provision	52,000		
Impairment of Newport buildings following downward revaluation.	2,182,000		
Creation of tribunal provision.	20,000		
Total change in Capital AME (Non-Voted)	5,954,000	-1,671,000	4,283,000
Additional funding from Reserve for (i) Improvements to Statistical outputs, (ii) improvements to Systems & Capability, and (iii) User Experience & Functionality.	15,000,000		
Total change in Net Cash Requirement	15,000,000	0	15,000,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	7,700,000	-	7,700,000
Capital	7,300,000	-	7,300,000
Annually Managed Expenditure			
Resource	4,283,000	-	4,283,000
Capital	-	-	-
Total Net Budget			
Resource	11,983,000	-	11,983,000
Capital	7,300,000	-	7,300,000
Non-Budget Expenditure	-		
Net cash requirement	15,000,000		

Supplementary amounts required in the year ending 31 March 2014 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, and quality management of the UK's European statistics and associated non-cash items.

Income arising from:

statistical data supply services and publications; receipts from EU and other overseas contracts; and rental income from property.

* provision of social surveys and the provision of other statistical services; recovery costs of shared projects

Annually Managed Expenditure:Expenditure arising from:

creation of provision in respect of onerous contracts; early departure costs; and other provision and associated non-cash items.

The Statistics Board 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									
-	170,138	-	7,700	-	177,838	8,600	7,300	15,900	
<i>Of which:</i>									
A Programme Expenditure									
-	170,138	-	7,700	-	177,838	8,600	7,300	15,900	
Total Spending in DEL									
		-	7,700				7,300		
Spending in Annually Managed Expenditure (AME)									
Voted Expenditure									
-	-5,424	-	4,283	-	-1,141	-	-	-	
<i>Of which:</i>									
B Provisions									
-	-	-	4,283	-	4,283	-	-	-	
Total Spending in AME									
		-	4,283				-		
Total for Estimate									
		-	11,983				7,300		
<i>Of which:</i>									
Voted Expenditure									
		-	11,983				7,300		
Non Voted Expenditure									
		-	-				-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	170,973	15,000	185,973

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								
-	-	-	209,038	-31,200	177,838	15,900	-	15,900
<i>Of which:</i>								
A Programme Expenditure								
-	-	-	209,038	-31,200	177,838	15,900	-	15,900
Total Spending in DEL								
-	-	-	209,038	-31,200	177,838	15,900	-	15,900
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	-1,141	-	-1,141	-	-	-
<i>Of which:</i>								
B Provisions								
-	-	-	4,283	-	4,283	-	-	-
C Utilised Provisions								
-	-	-	-5,424	-	-5,424	-	-	-
Total Spending in AME								
-	-	-	-1,141	-	-1,141	-	-	-
Total for Estimate								
-	-	-	207,897	-31,200	176,697	15,900	-	15,900
<i>Of which:</i>								
Voted Expenditure								
-	-	-	207,897	-31,200	176,697	15,900	-	15,900
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	164,714	11,983	176,697
Net Capital Requirement	8,600	7,300	15,900
Accruals to cash adjustments	-2,341	-4,283	-6,624
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-15,500	-2,182	-17,682
New provisions and adjustments to previous provisions	-	1,651	1,651
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	7,735	-	7,735
Use of provisions	5,424	-3,752	1,672
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	170,973	15,000	185,973

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

£'000

Revised
Plans

Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	-
Gross Programme Costs	207,897
<i>Less:</i>	
Programme DEL Income	-31,200
Programme AME Income	-
Non-budget income	-
Net Programme Costs	176,697
Total Net Operating Costs	176,697
<i>Of which:</i>	
Resource DEL	176,166
Capital DEL	-
Resource AME	531
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	176,697
<i>Of which:</i>	
Resource DEL	177,838
Resource AME	-1,141
<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)	176,697

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-31,200***Of which:*

Programme

Sales of Goods and Services

-31,200

Of which:

A: Programme Expenditure

-31,200

Total Programme

-31,200

Total Voted Resource Income

-31,200

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

No CFER income or receipts are expected in 2013-14.

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: Jil Matheson

Jil Matheson 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:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. (Section A) Salaries increase by £845,000 – extra payroll costs because staff numbers are higher than original plans.	845,000		
ii. (Section A) Employee liability increase by £50,000 – The value of untaken accrued leave at 31 March 2014 will be higher because there are more staff. This will also be higher because Easter falls in April rather than March as it did in 2013.	50,000		
iii. (Section B) Use of Provision increase by £56,000 – A new provision was created at the end of 2012-13 after the submission of the main estimate for 2013-14. This provision will be used in 2013-14.	56,000		
iv. (Section A) General Administration Expenditure increase by £458,000 – This includes temporary staff engaged through agencies or on secondment who are not paid through payroll. It also includes the additional recruitment, training and associated staff costs.	458,000		
v. (Section A) depreciation costs of fixed assets and is higher than originally planned due to the purchase of fixed assets since SR2010	80,000		
vi. (Section A) Income increase by £1,889,000 – Income is higher than originally planned due to higher demand for GAD services		-1,889,000	
Total change in Resource DEL (Voted)	1,489,000	-1,889,000	-400,000
i. (Section D) use of provision decrease by £56,000 - because of expected increased (see above).		-56,000	
ii. (Section D) Increase in the size of provision by £200,000 because of potential cost of an ongoing legal case.	200,000		
Total change in Resource AME (Voted)	200,000	-56,000	144,000

Virement of £400,000 from RDEL to CDEL – The virement to capital is to fund the replacement of IT and accommodation infrastructure, including replacing PCs that have reached the end of their expected life.

400,000

Total change in Capital DEL (Voted)

400,000

0

400,000

Revisions to the net cash requirement to reflect the changes to resources as set out above.

200,000

Total change in Net Cash Requirement

200,000

0

200,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-400,000	-	-400,000
Capital	400,000	-	400,000
Annually Managed Expenditure			
Resource	144,000	-	144,000
Capital	-	-	-
Total Net Budget			
Resource	-256,000	-	-256,000
Capital	400,000	-	400,000
Non-Budget Expenditure	-		
Net cash requirement	200,000		

Supplementary amounts required in the year ending 31 March 2014 for expenditure by Government Actuary's Department on:

Departmental Expenditure Limit:Expenditure arising from:

administration costs incurred in providing actuarial services to Government and to other clients principally in the public sector; advising on a wide range of areas including employer sponsored pension arrangements and other employee benefits, social insurance, health care, financing arrangements, modelling, risk management, strategic investment, asset/liability consideration, pensions and insurance regulation and associated non-cash items.

Income arising from:

receipts for actuarial, 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

Government Actuary's 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								
-640	-	-400	-	-1,040	-	126	400	526
<i>Of which:</i>								
A Administration								
-850	-	-456	-	-1,306	-	126	400	526
B Use of Provisions (DEL)								
210	-	56	-	266	-	-	-	-
Total Spending in DEL								
		-400	-			400		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-114	-	144	-	30	-	-	-
<i>Of which:</i>								
D Provisions (AME)								
-	-210	-	144	-	-66	-	-	-
Total Spending in AME								
		-	144			-		
Total for Estimate								
		-400	144			400		
<i>Of which:</i>								
Voted Expenditure								
		-400	144			400		
Non Voted Expenditure								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	-721	200	-521

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								
17,260	-18,300	-1,040	-	-	-	526	-	526
<i>Of which:</i>								
A Administration								
16,994	-18,300	-1,306	-	-	-	526	-	526
B Use of Provisions (DEL)								
266	-	266	-	-	-	-	-	-
Total Spending in DEL								
17,260	-18,300	-1,040	-	-	-	526	-	526
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	30	-	30	-	-	-
<i>Of which:</i>								
C Losses on Revaluation								
-	-	-	96	-	96	-	-	-
D Provisions (AME)								
-	-	-	-66	-	-66	-	-	-
Total Spending in AME								
-	-	-	30	-	30	-	-	-
Total for Estimate								
17,260	-18,300	-1,040	30	-	30	526	-	526
<i>Of which:</i>								
Voted Expenditure								
17,260	-18,300	-1,040	30	-	30	526	-	526
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	-754	-256	-1,010
Net Capital Requirement	126	400	526
Accruals to cash adjustments	-93	56	-37
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-346	-80	-426
New provisions and adjustments to previous provisions	-	-200	-200
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-60	-	-60
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	255	255
Increase (+) / Decrease (-) in debtors	-	245	245
Increase (-) / Decrease (+) in creditors	103	-220	-117
Use of provisions	210	56	266
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	-721	200	-521

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

£'000

Revised
Plans

Gross Administration Costs	16,994
<i>Less:</i>	
Administration DEL Income	-18,300
Net Administration Costs	-1,306
Gross Programme Costs	296
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	296
Total Net Operating Costs	-1,010
<i>Of which:</i>	
Resource DEL	-1,306
Capital DEL	-
Resource AME	296
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	-1,010
<i>Of which:</i>	
Resource DEL	-1,040
Resource AME	30
<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)	-1,010

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-18,300***Of which:*

Administration

Sales of Goods and Services

-18,300

Of which:

A: Administration

-18,300

Total Administration

-18,300**Total Voted Resource Income**

-18,300

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

No CFER income or receipts are expected in 2013-14.

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: Trevor Llanwarne

Trevor Llanwarne 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

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<u>Reserve Claims</u>			
i. (Section D4) A claim on the Reserve by the Efficiency and Reform Group to fund digital exemplar programmes	15,000,000		
<u>Budget Exchange</u>			
ii. (Section D4) A surrender of forecast under spend by the Efficiency and Reform Group and transfer into 2014-15 to cover mutuals support programme and new properties		-2,500,000	
<u>Agreed Control Increase</u>			
iii. (Section H1) An increase within administration budget for Corporate Services Group for exceptional inter-period flexibility	3,000,000		
<u>Machinery of Government Transfers</u>			
iv. (Section E4) A transfer of programme budget to Government Innovation Group from the Department for Education for Youth Policy	466,000		
v. (Section E1) A transfer of administration budget to Government Innovation Group from the Department for Education for Youth Policy	126,000		
vi. (Section H1) A transfer from HM Revenue and Customs to Corporate Services Group for BusinessLink to offset reversal of the original budget cover transfer and to return it reclassified as a Machinery of Government change	24,675,000		
vii. (Section H1) A transfer from Treasury Solicitors to Corporate Services Group for legal services to offset reversal of the original budget cover transfer and to return it reclassified as a Machinery of Government change	1,764,000		

Budget Cover Transfers

viii. (Section H1) A transfer to HM Revenue and Customs from Corporate Services Group for BusinessLink to reverse the original budget cover transfer; offset by a Machinery of Government change	-24,675,000
ix. (Section H1) A transfer to Treasury Solicitors from Corporate Services Group for legal services to reverse the original budget cover transfer; offset by a Machinery of Government change	-1,764,000
x. (Section A4) A transfer from Support to the Cabinet, PM and DPM to UKTI for the GREAT Campaign	-12,000,000
xi. (Section A4) A transfer from Support to the Cabinet, PM and DPM to the Department for Culture, Media and Sport for the GREAT Campaign	-9,000,000
xii. (Section A4) A transfer from Support to the Cabinet, PM and DPM to the British Council via the Foreign and Commonwealth Office for the GREAT Campaign	-1,000,000
xiii. (Section B1) A transfer from Political and Constitutional Reform to the Northern Ireland Executive to cover a comprehensive review of the system of electoral law in the United Kingdom	-30,000
xiv. (Section C4) A transfer to National Security from the Security and Intelligence Agencies to fund the formation of the UK National Computer Emergency Response Team (CERT (UK))	1,917,000
xv. (Section C4) A transfer to National Security from the Security and Intelligence Agencies to fund the management of an information assurance programme (OCSIA)	3,147,000
xvi. (Section C1) A transfer to National Security from the Security and Intelligence Agencies to fund staff costs for managing the Cyber Security Programme	200,000
xvii. (Section C4) A transfer to National Security from the Department for Work and Pensions to fund the management of an information assurance programme (OCSIA)	1,300,000
xviii. (Section D4) A transfer to Efficiency and Reform from the Department for Work and Pensions to fund Identity Assurance Programme	11,400,000

xix. (Section D4) A transfer to Efficiency and Reform from the Security and Intelligence Agencies to fund Public Services Network Cyber Security	1,980,000
xx. (Section D4) A transfer to Efficiency and Reform from HM Revenue and Customs to fund the Identity Assurance Programme	200,000
xxi. (Section D1) A transfer to Efficiency and Reform from the Department for Culture Media and Sport to fund cross-government Digital Inclusion team	26,000
xxii. (Section D1) A transfer to Efficiency and Reform from the Department for Work and Pensions to fund staff costs for Civil Service HR functional leadership (CSHR)	789,000
xxiii. (Section D4) A transfer to Efficiency and Reform from HM Revenue and Customs to fund cross-government Digital Inclusion team	26,000
xxiv. (Section D4) A transfer to Efficiency and Reform from the Home Office (National Fraud Authority) to fund the Counter Fraud Checking Service Review	62,000
xxv. (Section D4) A transfer to Efficiency and Reform from the National Crime Agency to fund the Counter Fraud Checking Service Review	20,000
xxvi. (Section D1) A transfer to Efficiency and Reform from the Department for Communities and Local Government for cross-government project 'Space for Growth'	50,000
xxvii. (Section D4) A transfer to Efficiency and Reform from the Department for Business Innovation and Skills for cross-government project 'Space for Growth'	50,000
xxviii. (Section E4) A transfer to Government Innovation Group from the Department of Health to cover the development, delivery, evaluation of a project to support disadvantaged young people	1,000,000
xxix. (Section E4) A transfer to Government Innovation Group from the Department for Communities and Local Government to cover the development, delivery, evaluation of a project to support disadvantaged young people	1,400,000
xxx. (Section E4) A transfer to Government Innovation Group from the Department for Work and Pensions to cover the development, delivery, evaluation of a project to support disadvantaged young people	2,250,000
xxxi. (Section H1) A transfer to Corporate Services Group from Ministry of Justice to cover the rent and rates of office building at 2 Carlton Gardens	441,000

xxxii. (Section H4) A transfer to Corporate Services Group from the Department for Business, Innovation and Skills to fund Open Data User Group	3,500,000	
xxxiii. (Section H1) A transfer from Corporate Services Group to the Department for Culture Media and Sport to cover rent for Arts Council of England		-371,000
xxxiv. (Section D1) A transfer to Efficiency and Reform from the Department for Work and Pensions to fund overheads incurred by Civil Service HR functional leadership (CSHR)	79,000	
<u>Transfers between budgets</u>		
xxxv. (Section D4:D7): Within Efficiency and Reform a transfer from Resource DEL programme to Capital DEL to cover the capital costs of the Identity Assurance Programme		-4,900,000
xxxvi. (Section E4:E7): Within Government Innovation Group a transfer from Resource DEL programme to Capital DEL to cover capital grants for the Endowment Match Challenge programme		-3,700,000
xxxvii. (Section A1:A4) Within Support to Cabinet, PM, DPM a transfer from Administration to Programme to cover programme spend including grants for Prime Minister's Office, GREAT programme and Honours and Appointments	500,000	-500,000
xxxviii. (Section G1:G4) Within Hosted Functions a transfer from Administration to Programme to cover the programme spend on the Iraq Inquiry	50,000	-50,000
xxxix. (Section H1:H4) Within Corporate Services Group a transfer from Administration to Programme for depreciation	5,000,000	-5,000,000
xl. (Section H1:D4) A transfer from Corporate Services Group Administration in respect of BusinessLink to Efficiency and Reform Programme	50,000	-50,000
xli. (Section H1:A6, B6, C6, D6, E6) A transfer overall from Corporate Services Group Administration to other operating segments Programme to re-allocate budget according to spending requirements, primarily funding for the Electoral Registration Transformation Programme	9,266,000	-9,266,000

Neutral changes**Increase in income offset by increase in expenditure**

xlii. (Section A1:A2) An increase in income offset by expenditure within the administration budget including communications and Office of Parliamentary Counsel	9,212,000	-9,212,000
xliii. (Section C1:C2) An increase in income offset by expenditure within the administration budget for National Security	380,000	-380,000
xliv. (Section C4:C5) A decrease in income offset by expenditure within the programme budget for National Security	187,000	-187,000
xliv. (Section D1:D2) An increase in income offset by expenditure within the administration budget for Efficiency and Reform including Next Generation HR	38,272,000	-38,272,000
xlvi. (Section D4:D5) An increase in income offset by expenditure within programme budget for Efficiency and Reform including Public Services Network and Digital Inclusion	4,659,000	-4,659,000
xlvi. (Section E1:E2) An increase in income offset by expenditure within the administration budget for Government Innovation Group including dividend income and secondees recoveries	1,500,000	-1,500,000
xlvi. (Section E4:E5) An increase in income offset by expenditure within programme budget for Government Innovation Group including return of grant funding	800,000	-800,000
xlix. (Section F1:F2) A decrease in income offset by expenditure within the administration budget for Transactional Shared Services which ceased following the launch of a Joint Venture which provides the same service	18,283,000	-18,283,000
l. (Section G1:G2) An increase in income offset by expenditure within the administration budget within Hosted Functions	1,250,000	-1,250,000
li. (Section G4:G5) An increase in income offset by expenditure within programme budget for the Iraq Inquiry	1,381,000	-1,381,000
lii. (Section H1:H2) An increase in income offset by expenditure within the administration budget of Corporate Services Group including the recovery of pensions costs and income related to the establishment of a Joint Venture	27,682,000	-27,682,000

liii. (Section H4:H5) An increase in income offset by expenditure within the programme budget for Corporate Services Group to bring in line with internal delegations	1,714,000	-1,714,000
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Transfers to re-allocate resource budget between operating segments to match spending requirements

liv. (Section H1:D1) Within Administration budget, a transfer from Corporate Services Group in respect of BusinessLink to Efficiency and Reform for BusinessLink functions to be hosted on GOV.UK website	13,800,000	-13,800,000
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lv. (Section F1:H1) Within Administration budget a transfer from Corporate Services Group to Transactional Shared Services	36,000	-36,000
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lvi. (Section H1:D1) Within Administration budget a transfer from Corporate Services Group to Efficiency and Reform to bring budgets in line with internal delegations	1,000,000	-1,000,000
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lvii. (Section A3:H3) Within Administration budget a transfer from Corporate Services Group to Support the Cabinet, PM, DPM to allocate funding to the correct reporting segment	10,220,000	-10,220,000
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lviii. (Section B3:H3) Within Administration budget a transfer from Corporate Services Group to Political and Constitutional Reform to bring budgets in line with internal delegations	439,000	-439,000
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lix. (Section C3:H3) Within Administration budget a transfer from National Security to Corporate Services Group to bring budgets in line with internal delegations	801,000	-801,000
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lx. (Section D3:H3) Within Administration budget a transfer from Efficiency and Reform to Corporate Services Group to re-allocate funding to the correct reporting segment	9,768,000	-9,768,000
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lxi. (Section E3:H3) Within Administration budget a transfer from Corporate Services Group to Government Innovation Group to bring budgets in line with internal delegations	2,252,000	-2,252,000
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lxii. (Section G3:H3) Within Administration budget a transfer from Hosted Functions to Corporate Services Group to bring budgets in line with internal delegations	91,000	-91,000
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lxiii. (Section I3:H3) Within Administration budget a transfer from Corporate Services Group to eNDPB, Civil Service Commission to bring budgets in line with internal delegations	782,000	-782,000	
lxiv. (section D4:E4) Within Programme budget a transfer from Government Innovation Group to Efficiency and Reform Group to bring budgets in line with internal delegations.	3,500,000	-3,500,000	
Total change in Resource DEL (Voted)	237,743,000	-222,815,000	14,928,000
i. (Section K4): An increase within Corporate Services Group to cover reduction in level of utilisation of provision for properties	234,000		
Total change in Resource AME (Voted)	234,000	-	234,000
 <u>Agreed Control Increase</u>			
i. (Section H7) An increase within capital budget for Corporate Services Group for exceptional inter-period flexibility	2,000,000		
 <u>Budget Cover Transfers</u>			
ii. (Section C7): A transfer to National Security from the Security and Intelligence Agencies to fund capital expenditure for CERT (UK)	459,000		
iii. (Section C7): A transfer to National Security from the Security and Intelligence Agencies to fund capital expenditure relating to an information assurance programme (OCSIA)	132,000		
iv. (Section D7): A transfer to Efficiency and Reform from the Security and Intelligence Agencies to cover Public Services Network Cyber Security capital	980,000		
v. (Section D7): A transfer to Efficiency and Reform from HM Revenue & Customs to cover capital expenditure on Identity Assurance Programme	1,800,000		
vi. (Section H7): A transfer from Corporate Services Group to HM Treasury to cover Joint ICT costs		-540,000	
vii. (Section H7): A transfer from Corporate Services Group to the Department for Energy and Climate Change to cover the repayment of an energy efficiency grant		-228,000	

Transfers between budgets

viii. (Section D4:D7): Within Efficiency and Reform a transfer from Resource DEL programme to Capital DEL to cover capital costs of the Identity Assurance 4,900,000

ix. (Section E4:E7): Within Government Innovation Group a transfer from Resource DEL programme to Capital DEL to cover capital grants for the Endowment Match Challenge programme 3,700,000

Neutral changes**Increase in income offset by increase in expenditure**

x. (Sections H7:H8): Within Corporate Services Group a loan repayment from LHA London Limited 264,000 -264,000

xi. (Section E7:E8) Within Government Innovation Group a loan repayment from Bridges Social Entrepreneurs Fund LP 150,000 -150,000

Transfers to re-allocate capital budget between operating segments to match spending requirements

xii. (Section A7:H7) A re-allocation from Corporate Services Group to Support for Cabinet, PM and DPM to bring budgets in line with internal delegations for office buildings works 1,500,000 -1,500,000

xiii. (Section C7:E7) A re-allocation from Government Innovation Group to National Security to bring budgets in line with internal delegations 9,000 -9,000

xiv. (Section D7:H7) A re-allocation to Corporate Services Group from Efficiency and Reform Group to bring budgets in line with internal delegations 1,000,000 -1,000,000

xv. (Section E7:H7) A re-allocation to Corporate Services Group from Government Innovation Group to bring budgets in line with internal delegations for estate rationalisation projects 7,000,000 -7,000,000

Total change in Capital DEL (Voted)	23,894,000	-10,691,000	13,203,000
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i. Increase in Net Resource Requirement and Resource DEL 14,928,000

ii. Increase in Net Resource Requirement and Resource AME 234,000

iii. Increase in Net Capital Requirement and Capital DEL 13,203,000

iv. Increase in accruals to cash adjustment in settlement of creditors which are forecast to decrease from 31 March 2013 levels	35,648,000		
v. Decrease in accruals to cash adjustment for removal of increase in notional audit fee	-70,000		
vi. Decrease in cash to accruals adjustment for removal of non-cash RAME	-234,000		
Total change in Net Cash Requirement	63,709,000	-	63,709,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource †	14,928,000	-	14,928,000
Capital	13,203,000	-	13,203,000
Annually Managed Expenditure			
Resource	234,000	-	234,000
Capital	-	-	-
Total Net Budget			
Resource	15,162,000	-	15,162,000
Capital	13,203,000	-	13,203,000
Non-Budget Expenditure	-		
Net cash requirement †	63,709,000		

Supplementary amounts required in the year ending 31 March 2014 for expenditure by Cabinet Office on:

Departmental Expenditure Limit:Expenditure arising from:

Administration and operation of the department in connection with the following functions:

Providing the government's co-ordination function with an overarching purpose of making government work better and more efficiently;

Supporting the Prime Minister and Deputy Prime Minister - to define and deliver the government's objectives, implement political and constitutional reform, and drive forward from the centre particular cross-departmental priority issues;

Supporting the Cabinet - to drive the coherence, quality and delivery of policy and operations across departments; and

Strengthening the Civil Service – to ensure the Civil Service is organised effectively and efficiently and has the capability in terms of skills, values and leadership to deliver the government's objectives, including ensuring value for money to the taxpayer.

Working with the Treasury to drive efficiency and reform across the public sector.

Political and constitutional reform includes: costs in relation to constitutional offices; constitutional issues; electoral policy and administration, in particular costs in relation to the policy on the conduct of all UK Parliamentary and European elections and certain referendums in the UK, and the administration of payments to returning officers from the Consolidated Fund; payments relating to the Representation of the People Act 1983 and other electoral legislation; costs arising from the implementation of Individual Electoral Registration and the existing registration system; policy on the financing and regulation of political parties; Parliamentary Boundary Commissions for England & Wales; research into constitution settlement/devolution, including costs of a Commission to consider the West Lothian Questions; costs associated with a programme of constitutional and political reform, including recall of MPs and a statutory register of lobbyists.

Costs in relation to the Privy Council Office.

Development and implementation of programmes to promote the building of the Big Society, including through direct support to civil society organisations and which includes development of the Big Society Capital, National Citizen Service, the Mutuels Support Programme and community based funding, across the UK.

Supporting not-for-profit bodies associated with the public service: Civil Service Benevolent Fund, Civil Service Retirement Fellowship, Civil Service Sports Council and the Chequers Trust.

Payments to and relating to former Prime Ministers. Reimbursement of Lord Lieutenants' expenses. Special payments.

Providing a professional procurement service to the public sector to enable organisations to deliver improved value for money in their commercial activities.

Expenditure incurred in providing marketing and communications services to Government, advising on marketing and communications policy and setting up a function to evaluate the impact of marketing on policy outcomes. Providing strategic advice to departments and agencies on achieving their communications objectives, and supplying directly those services that, for propriety or other reasons, can only be provided by a government organisation.

The management of the Government's property portfolio. The management and administration of the Royal Mail Statutory Pension Scheme. The provision of IT, employee and financial transactional services to other public sector bodies.

Shares in mutual joint ventures and shares in joint ventures granted to employees and held within Employee Benefits Trusts on employees' behalf; issue of loans to mutual joint ventures and issue of financial guarantee contracts.

Expenditure by executive non-departmental public body, the Civil Service Commission. Expenditure by advisory non-departmental public bodies.

Expenditure on non-current assets including property and other financial assets, such as loans and investments, and the issue of capital grants in kind on transfer of assets to other government departments for nil consideration.

Depreciation and notional audit fee and associated non-cash items in DEL.

* Expenses in connection with honours.

Political and constitutional reform includes: costs in relation to constitutional offices; constitutional issues; electoral policy and administration, in particular costs in relation to the policy on the conduct of all UK Parliamentary and European elections and certain referendums in the UK, and the administration of payments to returning officers from the Consolidated Fund; payments relating to the Representation of the People Act 1983 and other electoral legislation; costs arising from the implementation of Individual Electoral Registration and the existing registration system; policy on the financing and regulation of political parties and third parties in elections; Parliamentary Boundary Commissions for England & Wales; supporting the devolution settlements, including costs of a Commission on the Consequences of Devolution for the House of Commons; costs associated with a programme of constitutional and political reform, including recall of MPs and a statutory register of lobbyists.

The Government Innovation Group is dedicated to tackling social issues and supporting innovation both in and outside government by mobilising people, resources, programmes and data. This includes initiatives to improve partnerships between sectors, developing and promoting open policy methods across government and furthering the government's domestic and international transparency agenda. The Group promotes the Big Society, through the development and implementation of programmes, directly supporting civil society organisations and delivering community based funding across the UK. Programmes include the flagship National Citizen Service, and initiatives to grow the social investment and finance market, promote social action and improve the sustainability of the VCSE sector.

Income arising from:

Rental income and receipts from property and land, sales of goods and services, sale or the use of rights and assets, 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 payments, training courses, learning and development activities and related consultancy work, Honours and Appointments, Office for Civil Society programmes, repayment of grants and subsidies, sales of publications and consultancy services, interest receivable, shared services income, cost sharing arrangements, receipts of dividends, sales of capital and non-capital assets, repayment of loan principal by the LHA London Limited and Bridges Social Entrepreneurs' Fund LP, capital grant in kind income on receipt of donated assets, income on disposal of donated assets, receipts from staff, rebates from suppliers, annual subscriptions from government departments and their Arms Length Bodies for the use of shared communications services in media monitoring, the provision of a regional news network, and for shared services in media planning, media buying and evaluation of the effectiveness of marketing spend, and sales of financial assets and proceeds on the sale of shares in mutual joint ventures to the private sector, and transactional services carried out on behalf of other public sector bodies.

* Payments from suppliers. Sale and provision of goods and services.

Annually Managed Expenditure:

Expenditure arising from:

Provisions for early departures, dilapidations, onerous contracts and doubtful debts, write off of bad debt, revaluation of assets and depreciation on donated assets and associated non-cash items in AME.

Cabinet Office will account for this Estimate.

† The functions of the management and administration of the ‘Cross-government youth strategy and policy co-ordination’ were transferred from the Department for Education on 1 April 2013.

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 £592,000;
- b) the net cash requirement is increased by £592,000.

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								
195,365	241,396	-10,556	25,484	184,809	266,880	34,500	13,203	47,703
<i>Of which:</i>								
A Support to the Cabinet, the PM & the Deputy PM								
44,134	26,027	9,720	-20,464	53,854	5,563	-	1,500	1,500
B Political & Constitutional Reform								
3,948	5,623	409	10,006	4,357	15,629	11,000	-	11,000
C National Security								
15,639	10,999	-601	2,209	15,038	13,208	-	600	600
D Efficiency and Reform								
21,453	23,283	5,897	38,098	27,350	61,381	450	6,680	7,130
E Government Innovation Group								
4,442	175,464	2,378	-12,915	6,820	162,549	15,238	-3,309	11,929
F Transactional Shared Services								
1,673	-	36	-	1,709	-	-	-	-
G Hosted Functions								
1,341	-	-141	50	1,200	50	-	-	-
H Corporate Services Group								
101,630	-	-29,036	8,500	72,594	8,500	7,812	7,732	15,544
I eNDPBs (NET)								
1,105	-	782	-	1,887	-	-	-	-
Total Spending in DEL							13,203	
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	4,866	-	234	-	5,100	-	-	-
<i>Of which:</i>								
K Corporate Services Group (AME)								
-	4,866	-	234	-	5,100	-	-	-
Total Spending in AME							-	
Total for Estimate							13,203	
<i>Of which:</i>								
Voted Expenditure								
		-10,556	25,718				13,203	
Non Voted Expenditure								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
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Net Cash Requirement	453,836	63,709	517,545
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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								
347,396	-162,587	184,809	278,971	-12,091	266,880	48,137	-434	47,703
<i>Of which:</i>								
A Support to the Cabinet, the PM & the Deputy PM								
63,066	-9,212	53,854	5,563	-	5,563	1,500	-	1,500
B Political & Constitutional Reform								
4,357	-	4,357	15,629	-	15,629	11,000	-	11,000
C National Security								
15,418	-380	15,038	14,245	-1,037	13,208	600	-	600
D Efficiency and Reform								
75,442	-48,092	27,350	68,540	-7,159	61,381	7,130	-	7,130
E Government Innovation Group								
8,320	-1,500	6,820	163,349	-800	162,549	12,079	-150	11,929
F Transactional Shared Services								
30,736	-29,027	1,709	-	-	-	-	-	-
G Hosted Functions								
2,450	-1,250	1,200	1,431	-1,381	50	-	-	-
H Corporate Services Group								
145,720	-73,126	72,594	10,214	-1,714	8,500	15,828	-284	15,544
I eNDPBs (NET)								
1,887	-	1,887	-	-	-	-	-	-
Non-voted expenditure								
-	-	-	2,000	-	2,000	-	-	-
<i>Of which:</i>								
J Consolidated Fund Standing Services (CFSS)								
-	-	-	2,000	-	2,000	-	-	-
Total Spending in DEL								
347,396	-162,587	184,809	280,971	-12,091	268,880	48,137	-434	47,703

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								
-	-	-	5,100	-	5,100	-	-	-
<i>Of which:</i>								
K Corporate Services Group (AME)								
-	-	-	5,100	-	5,100	-	-	-
Total Spending in AME								
-	-	-	5,100	-	5,100	-	-	-
Total for Estimate								
347,396	-162,587	184,809	286,071	-12,091	273,980	48,137	-434	47,703
<i>Of which:</i>								
Voted Expenditure								
347,396	-162,587	184,809	284,071	-12,091	271,980	48,137	-434	47,703
Non Voted Expenditure								
-	-	-	2,000	-	2,000	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	443,627	15,162	458,789
Net Capital Requirement	34,500	13,203	47,703
Accruals to cash adjustments	-22,291	35,344	13,053
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-24,587	-	-24,587
New provisions and adjustments to previous provisions	-300	-	-300
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-425	308	-117
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-1,105	-782	-1,887
Add cash grant-in-aid	1,105	782	1,887
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	35,648	35,648
Use of provisions	3,021	-612	2,409
Removal of non-voted budget items	-2,000	-	-2,000
<i>Of which:</i>			
Consolidated Fund Standing Services	-2,000	-	-2,000
Other adjustments	-	-	-
Net Cash Requirement	453,836	63,709	517,545

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

£'000

Plans

Gross Administration Costs	344,987
<i>Less:</i>	
Administration DEL Income	-162,587
Net Administration Costs	182,400
Gross Programme Costs	305,480
<i>Less:</i>	
Programme DEL Income	-12,091
Programme AME Income	-
Non-budget income	-
Net Programme Costs	293,389
Total Net Operating Costs	475,789
<i>Of which:</i>	
Resource DEL	442,280
Capital DEL	19,000
Resource AME	7,509
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	-19,000
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	2,000
Total Resource Budget	458,789
<i>Of which:</i>	
Resource DEL	453,689
Resource AME	5,100
<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)	458,789

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL	-174,678
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-162,587
<i>Of which:</i>	
A Support to the Cabinet, the PM & the Deputy PM	-9,212
C National Security	-380
D Efficiency and Reform	-48,092
E Government Innovation Group	-1,500
F Transactional Shared Services	-29,027
G Hosted Functions	-1,250
H Corporate Services Group	-73,126
Total Administration	-162,587
Programme	
Sales of Goods and Services	-9,591
<i>Of which:</i>	
C National Security	-1,037
D Efficiency and Reform	-4,659
E Government Innovation Group	-800
G Hosted Functions	-1,381
H Corporate Services Group	-1,714
Interest and Dividends	-2,500
<i>Of which:</i>	
D Efficiency and Reform	-2,500
Total Programme	-12,091
Total Voted Resource Income	-174,678
Voted Capital DEL	-434
<i>Of which:</i>	
Programme	
Repayments	-434
<i>Of which:</i>	
E Government Innovation Group	-150
H Corporate Services Group	-284
Total Programme	-434
Total Voted Capital Income	-434

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

No CFER income or receipts are expected in 2013-14.

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**

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:

Clare Salters Chief Executive, Civil Service Commission

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 (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
DEL - 11	Civil Service Commission	1,887	-	1,887
Total		1,887	-	1,887

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	Resource grants made by Cabinet Office Efficiency and Reform Group	2,420
DEL - E4	Resource grants made by Cabinet Office Government Innovation Group	2,660

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) Transfer from MoD for contribution to the National Cyber Security Programme	1,352,000		
(Section A) Transfer to BIS for contribution to the National Cyber Security Programme		-2,476,000	
(Section A) Transfer to Home Office for contribution to the National Cyber Security Programme		-21,811,000	
(Section A) Transfer to CPS for contribution to the National Cyber Security Programme		-1,864,000	
(Section A) Transfer to HMRC for contribution to the National Cyber Security Programme		-700,000	
(Section A) Transfer to HMRC for contribution to the National Cyber Security Programme (Depreciation ringfence)		-400,000	
(Section A) Transfer to Cabinet Office for contribution to the National Cyber Security Programme		-7,044,000	
(Section A) Transfer to FCO for contribution to the National Cyber Security Programme		-1,626,000	
(Section A) Transfer to DECC for contribution to the National Cyber Security Programme		-219,000	
(Section A) Transfer to DWP for contribution to the National Cyber Security Programme		-636,000	
(Section A) Transfer to Cabinet Office for administration expenditure		-200,000	
(Section A) Decrease in Ringfenced resource expenditure		-200,000	
(Section A) Transfer from MoD for equipment support	2,800,000		
(Section A) Transfer from MoD for NSC priorities on emerging threats	4,646,000		
(Section A) Decrease in ring-fenced depreciation resource in respect of Property, Plant and Equipment		-36,000,000	
(Section A) Reserve claim to support investment in counter terrorism capabilities	17,140,000		
(Section A) Reserve claim - Exceptional inter-period flexibility	6,170,000		
(Section A) Transfer from the FCO to meet NSC priorities on emerging threats	12,559,000		

(Section A) Income for services provided to other government departments.	1,000,000		
(Section A) Expenditure on services provided to other government departments.		-1,000,000	
Total change in Resource DEL (Voted)	45,667,000	-74,176,000	-28,509,000
(Section A) Increase in AME resulting from revaluation of Property, Plant and Equipment	4,600,000		
(Section A) Decrease in AME provisions for the expansion and capabilities of the Security and Intelligence Agencies		-1,500,000	
Total change in Resource AME (Voted)	4,600,000	-1,500,000	3,100,000
(Section A) Transfer to MoD for contribution to the National Cyber Security Programme		-16,596,000	
(Section A) Transfer to Home Office for contribution to the National Cyber Security Programme		-1,920,000	
(Section A) Transfer to HMRC for contribution to the National Cyber Security Programme		-2,000,000	
(Section A) Transfer to Cabinet Office for contribution to the National Cyber Security Programme		-1,571,000	
(Section A) Transfer to DWP for contribution to the National Cyber Security Programme		-13,000	
(Section A) Reserve claim to support investment in counter terrorism capabilities	2,800,000		
(Section A) Reserve claim - Exceptional inter-period flexibility	14,150,000		
(Section A) Transfer to DECC for Critical Capabilities Pool Funding		-3,012,000	
(Section A) Transfer to MoD for Critical Capabilities Pool Funding		-1,004,000	
(Section A) Decrease in Critical Capabilities Pool Funding		-176,000	
(Section A) Transfer from MOD for equipment support	2,700,000		
(Section A) Transfer from Home Office for Critical Capabilities Pool Funding	300,000		
(Section A) Income for services provided to other government departments.	500,000		
(Section A) Expenditure on services provided to other government departments.		-500,000	
Total change in Capital DEL (Voted)	20,450,000	-26,792,000	-6,342,000
Change in net cash requirement as a result of the above changes	1,549,000		
Increase in Working Capital due to paying down creditors	84,446,000		
Total change in Net Cash Requirement	85,995,000	0	85,995,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-28,509,000	-	-28,509,000
Capital	-6,342,000	-	-6,342,000
Annually Managed Expenditure			
Resource	3,100,000	-	3,100,000
Capital	-	-	-
Total Net Budget			
Resource	-25,409,000	-	-25,409,000
Capital	-6,342,000	-	-6,342,000
Non-Budget Expenditure	-		
Net cash requirement	85,995,000		

Supplementary amounts required in the year ending 31 March 2014 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		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								
61,600	2,097,550	500	-29,009	62,100	2,068,541	365,592	-6,342	359,250
<i>Of which:</i>								
A Security and Intelligence Agencies								
61,600	2,097,550	500	-29,009	62,100	2,068,541	365,592	-6,342	359,250
Total Spending in DEL								
		500	-29,009					-6,342
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	26,150	-	3,100	-	29,250	-	-	-
<i>Of which:</i>								
B Spending in Annually Managed Expenditure								
-	26,150	-	3,100	-	29,250	-	-	-
Total Spending in AME								
		-	3,100					-
Total for Estimate								
		500	-25,909					-6,342
<i>Of which:</i>								
Voted Expenditure								
		500	-25,909					-6,342
Non Voted Expenditure								
		-	-					-

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	2,079,238	85,995	2,165,233

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Resources		Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
74,100	-12,000	62,100	2,234,301	-165,760	2,068,541	379,950	-20,700	359,250
<i>Of which:</i>								
A Security and Intelligence Agencies								
74,100	-12,000	62,100	2,234,301	-165,760	2,068,541	379,950	-20,700	359,250
Total Spending in DEL								
74,100	-12,000	62,100	2,234,301	-165,760	2,068,541	379,950	-20,700	359,250
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	29,250	-	29,250	-	-	-
<i>Of which:</i>								
B Spending in Annually Managed Expenditure								
-	-	-	29,250	-	29,250	-	-	-
Total Spending in AME								
-	-	-	29,250	-	29,250	-	-	-
Total for Estimate								
74,100	-12,000	62,100	2,263,551	-165,760	2,097,791	379,950	-20,700	359,250
<i>Of which:</i>								
Voted Expenditure								
74,100	-12,000	62,100	2,263,551	-165,760	2,097,791	379,950	-20,700	359,250
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	2,185,300	-25,409	2,159,891
Net Capital Requirement	365,592	-6,342	359,250
Accruals to cash adjustments	-471,654	117,746	-353,908
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-474,990	31,800	-443,190
New provisions and adjustments to previous provisions	3,540	1,500	5,040
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-204	-	-204
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	84,446	84,446
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	2,079,238	85,995	2,165,233

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

£'000

Revised
Plans

Gross Administration Costs	74,100
<i>Less:</i>	
Administration DEL Income	-12,000
Net Administration Costs	62,100
Gross Programme Costs	2,263,551
<i>Less:</i>	
Programme DEL Income	-165,760
Programme AME Income	-
Non-budget income	-
Net Programme Costs	2,097,791
Total Net Operating Costs	2,159,891
<i>Of which:</i>	
Resource DEL	2,130,641
Capital DEL	-
Resource AME	29,250
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	2,159,891
<i>Of which:</i>	
Resource DEL	2,130,641
Resource AME	29,250
<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)	2,159,891

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-177,760***Of which:*

Administration

Sales of Goods and Services

-12,000

Of which:

A; Security and Intelligence Agencies

-12,000

Total Administration

-12,000

Programme

Sales of Goods and Services

-165,760

Of which:

A; Security and Intelligence Agencies

-165,760

Total Programme

-165,760

Total Voted Resource Income**-177,760****Voted Capital DEL****-20,700***Of which:*

Programme

Sales of Assets

-20,700

Of which:

A; Security and Intelligence Agencies

-20,700

Total Programme

-20,700

Total Voted Capital Income**-20,700**

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

No CFER income or receipts are expected in 2013-14.

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 Kim Darroch

Sir Kim Darroch 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
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.	100,000,000		
Total change in Net Cash Requirement	100,000,000	-	100,000,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	100,000,000		

Supplementary amounts required in the year ending 31 March 2014 for expenditure by Cabinet Office: Civil Superannuation on:

The **Cabinet 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 Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	11,469,000	-3,396,000	8,073,000	-	-	-
<i>Of which:</i>								
A Civil superannuation								
-	-	-	11,469,000	-3,396,000	8,073,000	-	-	-
Total Spending in AME								
-	-	-	11,469,000	-3,396,000	8,073,000	-	-	-
Total for Estimate								
-	-	-	11,469,000	-3,396,000	8,073,000	-	-	-
<i>Of which:</i>								
Voted Expenditure								
-	-	-	11,469,000	-3,396,000	8,073,000	-	-	-
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	8,073,000	-	8,073,000
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-5,906,000	100,000	-5,806,000
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-11,460,000	-	-11,460,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-20,000	20,000	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	5,574,000	80,000	5,654,000
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	2,167,000	100,000	2,267,000

Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

£'000

Plans

Gross Programme Costs	11,469,000
<i>Of which:</i>	
Increases in liability	4,672,000
Interest on scheme liability	6,788,000
Other expenditure	9,000
<i>Less:</i>	
Contributions received	-3,187,500
Transfers in	-158,500
Other income	-50,000
Net Programme Costs	8,073,000
Total Net Operating Costs	8,073,000
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	8,073,000
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	8,073,000
<i>Of which:</i>	
Resource DEL	-
Resource AME	8,073,000
<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)	8,073,000

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource AME	-3,396,000
<i>Of which:</i>	
Programme	
Pensions	-3,396,000
<i>Of which:</i>	
A Civil superannuation	-3,396,000
Total Programme	<u>-3,396,000</u>
Total Voted Resource Income	<u>-3,396,000</u>

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

No CFER income or receipts are expected in 2013-14.

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
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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.

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 use of provisions to enable payment of pension and other payments to Royal Mail Statutory Pension Scheme members.	191,960		
Total change in Net Cash Requirement	191,960	-	191,960

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	191,960,000		

Supplementary amounts required in the year ending 31 March 2014 for expenditure by Royal Mail Statutory Pension Scheme on:

The **Cabinet Office** will account for this Estimate.

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Resources		Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	1,355,920	-1,000	1,354,920	-	-	-
<i>Of which:</i>								
A RMSPS Pension Scheme								
-	-	-	1,355,920	-1,000	1,354,920	-	-	-
Total Spending in AME								
-	-	-	1,355,920	-1,000	1,354,920	-	-	-
Total for Estimate								
-	-	-	1,355,920	-1,000	1,354,920	-	-	-
<i>Of which:</i>								
Voted Expenditure								
-	-	-	1,355,920	-1,000	1,354,920	-	-	-
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	1,354,920	-	1,354,920
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-100,880	191,960	91,080
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-1,355,420	-	-1,355,420
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	1,254,540	191,960	1,446,500
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	1,254,040	191,960	1,446,000

Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

£'000

Plans

Gross Programme Costs	1,355,920
<i>Of which:</i>	
Increases in liability	-
Interest on scheme liability	1,355,420
Other expenditure	-
<i>Less:</i>	
Contributions received	-
Transfers in	-1,000
Other income	-
Net Programme Costs	1,354,920
Total Net Operating Costs	1,354,920
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	1,354,920
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
Total Resource Budget	1,354,920
<i>Of which:</i>	
Resource DEL	-
Resource AME	1,354,920
<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)	1,354,920

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource AME	-1,000
<i>Of which:</i>	
Programme	
Pensions	-1,000
<i>Of which:</i>	
A RMSPS Pension Scheme	-1,000
Total Programme	<u>-1,000</u>
Total Voted Resource Income	<u>-1,000</u>

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

No CFER income or receipts are expected in 2013-14.

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 (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 Commissioner 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
Reduction in dilapidation provision release requirements for 20th floor, Millbank Tower		-120,000	
Total change in Resource DEL (Voted)	0	-120,000	-120,000
Dilapidation provision for Millbank Tower in line with Estates Strategy	2,100		
Total change in Resource AME (Voted)	2,100	0	2,100
Capital Budget Exchange in line with Business Transformation Programme		-28,000	
Total change in Capital DEL (Non-Voted)	0	-28,000	-28,000
Net cash adjustment arising from reduced dilapidation provision release and reduced capital spend		-148,000	
Total change in Net Cash Requirement	0	-148,000	-148,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-120,000	-	-120,000
Capital	-28,000	-	-28,000
Annually Managed Expenditure			
Resource	2,100,000	-	2,100,000
Capital	-	-	-
Total Net Budget			
Resource	1,980,000	-	1,980,000
Capital	-28,000	-	-28,000
Non-Budget Expenditure	-		
Net cash requirement	-148,000		

Supplementary amounts required in the year ending 31 March 2014 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.

Income arising from:

Providing services to support the work of public services ombudsmen.

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 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

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								
-	33,663	-	-120	-	33,543	700	-28	672
<i>Of which:</i>								
A Administration								
-	33,663	-	-120	-	33,543	700	-28	672
Total Spending in DEL								
		-	-120			-28		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-400	-	2,100	-	1,700	-	-	-
<i>Of which:</i>								
C Use of provisions								
-	-400	-	2,100	-	1,700	-	-	-
Total Spending in AME								
		-	2,100			-		
Total for Estimate								
		-	1,980			-28		
<i>Of which:</i>								
Voted Expenditure								
		-	1,980			-28		
Non Voted Expenditure								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	32,763	-148	32,615

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								
-	-	-	34,192	-649	33,543	672	-	672
<i>Of which:</i>								
A Administration								
-	-	-	34,192	-649	33,543	672	-	672
Non-voted expenditure								
-	-	-	187	-	187	-	-	-
<i>Of which:</i>								
B Ombudsman's salary and social security								
-	-	-	187	-	187	-	-	-
Total Spending in DEL								
-	-	-	34,379	-649	33,730	672	-	672
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	1,700	-	1,700	-	-	-
<i>Of which:</i>								
C Use of provisions								
-	-	-	1,700	-	1,700	-	-	-
Total Spending in AME								
-	-	-	1,700	-	1,700	-	-	-
Total for Estimate								
-	-	-	36,079	-649	35,430	672	-	672
<i>Of which:</i>								
Voted Expenditure								
-	-	-	35,892	-649	35,243	672	-	672
Non Voted Expenditure								
-	-	-	187	-	187	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	33,450	1,980	35,430
Net Capital Requirement	700	-28	672
Accruals to cash adjustments	-1,200	-2,100	-3,300
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,600	-	-1,600
New provisions and adjustments to previous provisions	-	-1,980	-1,980
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	400	-120	280
Removal of non-voted budget items	-187	-	-187
<i>Of which:</i>			
Consolidated Fund Standing Services	-187	-	-187
Other adjustments	-	-	-
Net Cash Requirement	32,763	-148	32,615

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

£'000

	Revised Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	-
Gross Programme Costs	36,079
<i>Less:</i>	
Programme DEL Income	-649
Programme AME Income	-
Non-budget income	-
Net Programme Costs	35,430
Total Net Operating Costs	35,430
<i>Of which:</i>	
Resource DEL	33,450
Capital DEL	-
Resource AME	1,980
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	35,430
<i>Of which:</i>	
Resource DEL	33,730
Resource AME	1,700
<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)	35,430

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans**Voted Resource DEL****-649***Of which:*

Programme

Sales of Goods and Services

-549

Of which:

Administration

-549

Other Income

-100

Of which:

A: Administration

-100

Total Programme

-649**Total Voted Resource Income****-649**

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

No CFER income or receipts are expected in 2013-14.

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: Dame Julie Mellor

Dame Julie Mellor 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.

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. (Section A) Reduction in costs to offset the resource changes below.		-3,097,000	
ii. (Section B) Increased expenditure relating to the Parliamentary Estate.	1,664,000		
Total change in Resource DEL (Voted)	1,664,000	-3,097,000	-1,433,000
i. (Section C) A non-cash adjustment is required following the revaluation of the Parliamentary Estate and related provisions.	3,175,000		
ii. (Section C) Decrease in non-cash interest costs due to movements in the valuation of the House of Lords Staff Pension Scheme.		-730,000	
Total change in Resource AME (Voted)	3,175,000	-730,000	2,445,000
i. (Section A) Increased capital expenditure relating to broadcasting and ICT.	900,000		
ii. (Section B) Decreased capital expenditure relating to the accounting treatment and timing of some capital projects.		-2,100,000	
Total change in Capital DEL (Voted)	900,000	-2,100,000	-1,200,000
Revision to the net cash requirement to reflect the changes to resource and capital as set out above.		-3,304,000	
Total change in Net Cash Requirement	0	-3,304,000	-3,304,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-1,433,000	-	-1,433,000
Capital	-1,200,000	-	-1,200,000
Annually Managed Expenditure			
Resource	2,445,000	-	2,445,000
Capital	-	-	-
Total Net Budget			
Resource	1,012,000	-	1,012,000
Capital	-1,200,000	-	-1,200,000
Non-Budget Expenditure	-		
Net cash requirement	-3,304,000		

Supplementary amounts required in the year ending 31 March 2014 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 to Parliamentary bodies; 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 and other charges.

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		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								
-	92,992	-	-1,433	-	91,559	16,779	-1,200	15,579
<i>Of which:</i>								
A Administration								
-	72,754	-	-3,097	-	69,657	579	900	1,479
B Works Services								
-	20,238	-	1,664	-	21,902	16,200	-2,100	14,100
Total Spending in DEL								
		-	-1,433				-1,200	
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	5,380	-	2,445	-	7,825	-	-	-
<i>Of which:</i>								
C Administration								
-	5,380	-	2,445	-	7,825	-	-	-
Total Spending in AME								
		-	2,445				-	
Total for Estimate								
		-	1,012				-1,200	
<i>Of which:</i>								
Voted Expenditure								
		-	1,012				-1,200	
Non Voted Expenditure								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	102,956	-3,304	99,652

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								
-	-	-	98,478	-6,919	91,559	15,579	-	15,579
<i>Of which:</i>								
A Administration								
-	-	-	75,333	-5,676	69,657	1,479	-	1,479
B Works Services								
-	-	-	23,145	-1,243	21,902	14,100	-	14,100
Total Spending in DEL								
-	-	-	98,478	-6,919	91,559	15,579	-	15,579
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	7,825	-	7,825	-	-	-
<i>Of which:</i>								
C Administration								
-	-	-	7,825	-	7,825	-	-	-
Total Spending in AME								
-	-	-	7,825	-	7,825	-	-	-
Total for Estimate								
-	-	-	106,303	-6,919	99,384	15,579	-	15,579
<i>Of which:</i>								
Voted Expenditure								
-	-	-	106,303	-6,919	99,384	15,579	-	15,579
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	98,372	1,012	99,384
Net Capital Requirement	16,779	-1,200	15,579
Accruals to cash adjustments	-12,195	-3,116	-15,311
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-6,349	164	-6,185
New provisions and adjustments to previous provisions	-9,800	-3,280	-13,080
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-90	-	-90
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	15	-	15
Increase (+) / Decrease (-) in debtors	300	-	300
Increase (-) / Decrease (+) in creditors	350	-	350
Use of provisions	3,379	-	3,379
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	102,956	-3,304	99,652

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

£'000

	Revised Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	-
Gross Programme Costs	106,303
<i>Less:</i>	
Programme DEL Income	-6,919
Programme AME Income	-
Non-budget income	-
Net Programme Costs	99,384
Total Net Operating Costs	99,384
<i>Of which:</i>	
Resource DEL	91,559
Capital DEL	-
Resource AME	7,825
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	99,384
<i>Of which:</i>	
Resource DEL	91,559
Resource AME	7,825
<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)	99,384

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-6,919***Of which:*

Programme

Sales of Goods and Services

-6,017

Of which:

A: Administration

-4,774

B: Works Services

-1,243

Pensions

-902

Of which:

A: Administration

-902

Total Programme

-6,919
Total Voted Resource Income

-6,919

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

No CFER income or receipts are expected in 2013-14.

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: David Beamish, Clerk of the Parliaments

David Beamish, 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 (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.

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
Voted Expenditure: Members' salaries, allowances and other costs.	500,000	0	
Total change in Resource DEL (Voted)	500,000	0	500,000
Voted Expenditure: Provisions	5,000,000		
Total change in Resource AME (Voted)	5,000,000	0	5,000,000
Voted Expenditure: Members' salaries, allowances and other costs.	500,000		
Total change in Net Cash Requirement	500,000	0	500,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	500,000	-	500,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	5,000,000	-	5,000,000
Capital	-	-	-
Total Net Budget			
Resource	5,500,000	-	5,500,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	500,000		

Supplementary amounts required in the year ending 31 March 2014 for expenditure by House of Commons: Members on:

Departmental Expenditure Limit:Expenditure arising from:

This Estimate provides for an Exchequer contribution to the Parliamentary Contributory Pension Fund, payroll costs of Members of Parliament appointed to specific parliamentary duties, provision of ICT equipment to Members, financial assistance to Opposition parties to support them in the discharge of their parliamentary or representative functions, an Exchequer contribution to the Members' Fund, provision of training for Members and their staff, payment for insurance, Members' residual pay and allowances relating to earlier financial years, other general costs and non-cash items.

Income arising from:

This Estimate provides provision for accrued pension liabilities arising from the Parliamentary Contributory Pension Fund.

The Clerk of the House of Commons 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									
-	25,277	-	500	-	25,777	100	-	100	
<i>Of which:</i>									
A Members' salaries, allowances and other costs									
-	25,277	-	500	-	25,777	100	-	100	
Total Spending in DEL									
		-	500						
Spending in Annually Managed Expenditure (AME)									
Voted Expenditure									
-	8,223	-	5,000	-	13,223	-	-	-	
<i>Of which:</i>									
B Provisions									
-	8,223	-	5,000	-	13,223	-	-	-	
Total Spending in AME									
		-	5,000						
Total for Estimate									
		-	5,500						
<i>Of which:</i>									
Voted Expenditure									
		-	5,500						
Non Voted Expenditure									
		-	-						

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	24,417	500	24,917

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								
-	-	-	25,777	-	25,777	100	-	100
<i>Of which:</i>								
A Members' salaries, allowances and other costs								
-	-	-	25,777	-	25,777	100	-	100
Total Spending in DEL								
-	-	-	25,777	-	25,777	100	-	100
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	13,223	-	13,223	-	-	-
<i>Of which:</i>								
B Provisions								
-	-	-	13,223	-	13,223	-	-	-
Total Spending in AME								
-	-	-	13,223	-	13,223	-	-	-
Total for Estimate								
-	-	-	39,000	-	39,000	100	-	100
<i>Of which:</i>								
Voted Expenditure								
-	-	-	39,000	-	39,000	100	-	100
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	33,500	5,500	39,000
Net Capital Requirement	100	-	100
Accruals to cash adjustments	-9,183	-5,000	-14,183
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-900	-	-900
New provisions and adjustments to previous provisions	-8,223	-5,000	-13,223
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-60	-	-60
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<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	24,417	500	24,917

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

£'000

Revised
Plans

Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	-
Gross Programme Costs	39,000
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	39,000
Total Net Operating Costs	39,000
<i>Of which:</i>	
Resource DEL	25,777
Capital DEL	-
Resource AME	13,223
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	39,000
<i>Of which:</i>	
Resource DEL	25,777
Resource AME	13,223
<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)	39,000

Part III: Note B - Analysis of Departmental Income

No income is expected in 2013-14.

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

No CFER income or receipts are expected in 2013-14.

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 Robert Rogers KCB, Clerk of the House of Commons

Sir Robert Rogers KCB has personal responsibility for the proper presentation of the Members 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.

Section 3.

New Estimates

Competition and Markets Authority

Introduction

1. The Competition and Markets Authority is a non-ministerial department of the Department for Business, Innovation and Skills created under powers enacted in the Enterprise and Regulatory Reform Act 2013. Its purpose is to promote competition for the benefit of consumers, both within and outside the UK. It will do this by making markets function well for consumers, business and the economy.
2. The CMA will take over the functions of the Office of Fair Trading and the Competition Commission with effect from 1 April 2014.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	1,600,000	-	1,600,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	1,600,000	-	1,600,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	1,600,000		

Amounts required in the year ending 31 March 2014 for expenditure by Competition and Markets Authority on:

Departmental Expenditure Limit:Expenditure arising from:

Promoting competition for the benefit of consumers; associated administrative and operational costs, and any other non-cash costs scoring to DEL.

Competition and Markets Authority will account for this Estimate.

Part II: Subhead detail

£'000

2013-14 Plans									2012-13 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
1,600	-	1,600	-	-	-	-	-	-	-	-
<i>Of which:</i>										
A Competition Promotion										
1,600	-	1,600	-	-	-	-	-	-	-	-
Total Spending in DEL										
1,600	-	1,600	-	-	-	-	-	-	-	-
Total for Estimate										
1,600	-	1,600	-	-	-	-	-	-	-	-
<i>Of which:</i>										
Voted Expenditure										
1,600	-	1,600	-	-	-	-	-	-	-	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	1,600	-	-
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-	-	-
<i>Of which:</i>			
<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	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<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	1,600	-	-

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	1,600	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	1,600	-	-
Gross Programme Costs	-	-	-
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	-	-	-
Total Net Operating Costs	1,600	-	-
<i>Of which:</i>			
Resource DEL	1,600	-	-
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	1,600	-	-
<i>Of which:</i>			
Resource DEL	1,600	-	-
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)	1,600	-	-

Part III: Note B - Analysis of Departmental Income

No departmental income is expected in 2013-14.

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: 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.

National Crime Agency

Introduction

The Estimate provides for expenditure by and income of the National Crime Agency whose operational priorities are to:

1. focus its activity to lead the fight against those organised crime groups and criminals that cannot reasonably be tackled by partners,
2. tackle the enablers of crime that have both utility and impact across several threat areas,
3. develop and deploy specialist national capabilities which are not normally affordable, viable, or easily available to partners,
4. build its reputation at local, national, and international level as the agency responsible for leading the UK's fight to cut serious and organised crime,
5. use its new powers to task and co-ordinate, and become an established national leader and co-ordinator.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource †	442,117,000	-	442,117,000
Capital †	36,600,000	-	36,600,000
Annually Managed Expenditure			
Resource †	191,404,000	-	191,404,000
Capital	-	-	-
Total Net Budget			
Resource	633,521,000	-	633,521,000
Capital	36,600,000	-	36,600,000
Non-Budget Expenditure	-		
Net cash requirement †	495,930,000		

Amounts required in the year ending 31 March 2014 for expenditure by National Crime Agency on:

Departmental Expenditure Limit:Expenditure arising from:

Crime-reduction: securing efficient and effective activities to combat organised crime and serious crime are carried out including by.

Prosecuting, preventing and disrupting people engaged in serious and organised crime.

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.

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

The administration and operation of the department and other non-cash items.

Income arising from:

Training and accreditation fees for Financial Investigators.

Cyber Crime Prevention

Safeguarding children

External contributions towards NCA led/managed crime reduction activities and grant programmes, from third parties, other Government departments, the Devolved Administrations and the European Union.

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.

National Crime Agency will account for this Estimate.

† The functions of criminal and financial investigation and the Serious Organised Crime Agency transferred from the Home Office to the newly created National Crime Agency on 7th October 2013. Within the overall changes sought in this Estimate, the specific changes relating to this machinery of government transfer are:

- a) net resource DEL is increased by £442,137,000;
- b) net capital DEL is increased by £36,600,000;
- c) net resource AME is increased by £17,404,000 and
- d) the net cash requirement is increased by £458,590,000.

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										
30,585	-189	30,396	447,781	-36,060	411,721	41,845	-5,245	36,600	389,876	27,664
<i>Of which:</i>										
A National Crime Agency										
30,585	-189	30,396	447,781	-36,060	411,721	41,845	-5,245	36,600	389,876	27,664
Total Spending in DEL										
30,585	-189	30,396	447,781	-36,060	411,721	41,845	-5,245	36,600	389,876	27,664
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	191,404	-	191,404	-	-	-	27,787	-
<i>Of which:</i>										
B National Crime Agency AME										
-	-	-	191,404	-	191,404	-	-	-	27,787	-
Total Spending in AME										
-	-	-	191,404	-	191,404	-	-	-	27,787	-
Total for Estimate										
30,585	-189	30,396	639,185	-36,060	603,125	41,845	-5,245	36,600	417,663	27,664
<i>Of which:</i>										
Voted Expenditure										
30,585	-189	30,396	639,185	-36,060	603,125	41,845	-5,245	36,600	417,663	27,664
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	633,521	417,663	436,433
Net Capital Requirement	36,600	27,664	34,021
Accruals to cash adjustments	-174,191	-54,940	-35,635
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-38,051	-40,367	-42,600
New provisions and adjustments to previous provisions	-175,000	-16,081	8,465
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	5,000	-	-
Increase (-) / Decrease (+) in creditors	32,860	-	-
Use of provisions	1,000	1,508	-1,500
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	495,930	390,387	434,819

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	30,585	29,447	30,691
<i>Less:</i>			
Administration DEL Income	-189	-8	-
Net Administration Costs	30,396	29,439	30,691
Gross Programme Costs	639,185	408,549	432,648
<i>Less:</i>			
Programme DEL Income	-41,305	-20,325	-26,906
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	597,880	388,224	405,742
Total Net Operating Costs	628,276	417,663	436,433
<i>Of which:</i>			
Resource DEL	441,117	388,368	444,898
Capital DEL	-5,245	-	-
Resource AME	192,404	29,295	-8,465
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	5,245	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-

Total Resource Budget	633,521	417,663	436,433
<i>Of which:</i>			
Resource DEL	442,117	389,876	443,398
Resource AME	191,404	27,787	-6,965
<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)	633,521	417,663	436,433

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-36,249	-20,333	-26,906
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-90	-8	-
<i>Of which:</i>			
A: National Crime Agency	-90	-8	-
Other Income	-99	-	-
<i>Of which:</i>			
A: National Crime Agency	-99	-	-
Total Administration	-189	-8	-
Programme			
EU Grants Received	-622	-	-
<i>Of which:</i>			
A: National Crime Agency	-622	-	-
Sales of Goods and Services	-1,605	-15,740	-26,906
<i>Of which:</i>			
A: National Crime Agency	-1,605	-15,740	-26,906
Other Grants	-33,833	-	-
<i>Of which:</i>			
A: National Crime Agency	-33,833	-	-
Fines and Penalties	-	-4,342	-
<i>Of which:</i>			
A: National Crime Agency	-	-4,342	-
Profit on Disposals - PPE	-	-243	-
<i>Of which:</i>			
A: National Crime Agency	-	-243	-
Total Programme	-36,060	-20,325	-26,906
Total Voted Resource Income	-36,249	-20,333	-26,906

Voted Capital DEL	-5,245	-	-
<i>Of which:</i>			
Programme			
Other Grants	-5,245	-	-
<i>Of which:</i>			
A: National Crime Agency	-5,245	-	-
Total Programme	<u>-5,245</u>	-	-
Total Voted Capital Income	<u>-5,245</u>	-	-

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: Keith Bristow QPM

Keith Bristow QPM 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 £5.0m (2012/13: £5.0m). 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.	5,000
Legal provision £5M may be downgraded from provisions to a contingent liabilities by 31 March 2014, based on probability of case.	5,000

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HM Treasury

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SW1A 2HQ

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