
Central Government Supply Estimates 2013-14

Main Supply Estimates

18 April 2013

Central Government Supply Estimates 2013-14

Main Supply 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

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TREASURY CHAMBERS
18 April 2013

GREG CLARK

Section 1.

Introduction

1. Supply Estimates are the means by which the Government seeks authority from Parliament for its own spending each year. The Main Estimates start this process and are presented to Parliament by the Treasury at around the start of the financial year to which they relate.
2. The format of Supply Estimates is described in detail in **Section 2**; **Section 3** describes the way in which Parliament considers the Supply Estimates; **Section 4** summarises the rules on the treatment of income in Estimates; and **Section 5** consists of individual departmental Estimates themselves.

The main spending aggregates

3. The present basis for planning and controlling public expenditure was announced in the Economic and Fiscal Strategy Report 1998, *Stability and Investment in the Long Term (Cm 3978)* and the Comprehensive Spending Review, *Modern Public Services for Britain: Investing in Reform (Cm 4011)* and took effect from 1999-2000.
4. Total Managed Expenditure (TME) includes resource and capital Departmental Expenditure Limits (DEL) – for which plans were set in the Spending Review 2010 – and Annually Managed Expenditure (AME). AME is subject to annual review as part of the Budget process.
5. 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.

2013-14 Main Supply Estimates

6. The total resource and capital expenditure, for which authority is sought in the 2013-14 Main Estimates is £510.3 billion. This spending is consistent with the Government's plans for public expenditure as a whole. Further information is contained in individual departmental Annual Reports and Accounts to be published in the summer.
7. **Table 1** below shows the total voted Supply provision sought for 2013-14 for Estimates, compared to the provision for 2012-13 and the outturn for 2011-12.

Table 1 Summary of Supply provision sought, current year and comparison with previous years

	£ million		
	2013-14 ††	2012-13†	2011-12†
	Plans	Provisions	Outturn
Total Resource and Capital Departmental Expenditure Limit	309,695	316,609	315,320
Total Resource and Capital Annually Managed Expenditure	142,714	140,507	120,219
Total Net Budget	452,409	457,116	435,539
Total Non-Budget Expenditure	57,962	57,608	55,515
Total Resource and Capital in Estimates	510,371	514,724	491,054
Resource to cash adjustments	-56,308	-60,403	-100,927
Total Net cash requirement	454,062	454,321	390,127

† Figures for 2011-12 outturn and 2012-13 provision are the best available estimates in those years adjusted for transfer, classification and machinery of government changes to reflect the 2013-14 Estimate structure.

†† Figures for the Independent Parliamentary Standards Authority (IPSA) and the Electoral Commission were not available at the time of publication. The Main Estimates 2013-14 for these bodies will be presented in due course.

8. **Table 2** in Section 5 shows: the voted net resource and capital requirement within each of the budgetary boundaries; and the net cash requirements sought for each Estimate in 2013-14; the total provision for 2012-13; and the outturn for 2011-12.
9. The 2013-14 Main Estimates are presented in six volumes. This volume covers 51 central government departments. Separate booklets are being presented to Parliament by the House of Commons: Administration, the National Audit Office, the Electoral Commission, the Local Government Boundary Commission for England, and the Independent Parliamentary Standards Authority.

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. A breach of any of these voted limits (not all DEL or AME spending is voted) would result in an Excess Vote. Section 3 on Parliamentary procedure provides more details on Excess Votes.

12. Departments are expected to manage their resource and capital budgets within DEL. Failure to live within announced plans would be treated as a breach (as well as an Excess Vote, if any of the voted totals are exceeded) requiring investigation into its cause, an examination of the financial procedures of the department concerned and, where appropriate, a reduction in the corresponding DEL in future year(s).
13. Where there is an agreed change to a department's DEL, it must be announced to Parliament before the end of the financial year. This is usually done through the presentation of a Supplementary Estimate, which clearly identifies both voted and non-voted DEL totals. Where the department has a change to DEL, or the administration budget limit (see below), but doesn't require a Supplementary Estimate (perhaps because all the movements are non-voted) Parliament should be notified through a Written Ministerial Statement before the end of the financial year.

Resource Budgets

14. **Table 3** in Section 5 shows the control limits for all expenditure (voted and non-voted) within resource DEL for 2013-14 for the Main Estimates.

Administration budgets

15. Administration budgets are set for most civil service departments and their executive agencies and Arms Length Bodies, unless specific exemptions have been agreed. Administration budgets are a subset of resource DEL. These budgets help drive economy and efficiency in the running of government itself. They cover the costs of all central government administration other than the costs of direct frontline service provision. Departments may, with Treasury approval, offset negative DEL income relating to their administrative activities against their administration budgets.
16. Administration budgets for 2013-14 for the Main Estimates are set out in **Table 4** in Section 5. All changes require the specific approval of the Treasury. Exceeding the administration budget would constitute a breach regardless of the position on overall resource DEL and would be subject to investigation, report and possible penalty similar to that described above for breaches of overall resource DEL. In addition, and although not a separate voted limit, any breach of the administration budget would also result in an Excess Vote.

Capital Budgets

17. **Table 5** in Section 5 shows the control limits for all expenditure (voted and non-voted) within capital DEL for 2013-14 for the Main Estimates.

Consistency with Budget 2013

18. The Main Supply Estimates in this booklet have been prepared on a basis consistent with Budget 2013 (HC 1033).

Section 2.

Format of Supply Estimates

1. This section explains the format of Main Estimates. The format of Supplementary Estimates will be described in their introductory pages when they are published in the financial year.
2. A total of 51 Central Government Main Estimates are presented for 2013–14. There is a single Estimate for each department. Separate Estimates are produced for those public service pension schemes having their own resource accounts. In addition there are five independent Estimates: House of Commons Administration, the National Audit Office, the Electoral Commission, the Independent Parliamentary Standards Authority and the Local Government Boundary Commission for England.

Structure

3. Each departmental Estimate is produced in a standard format and consists of an introduction, Part I, Part II and Part III. Departmental Estimates include not only the spending plans of the relevant government department but also those of any other central government bodies (mainly, but not exclusively, NDPBs) for which the department has policy responsibility. The consolidation boundary is defined so as to include all bodies classified to central government by the Office for National Statistics (ONS) that fall within the budgeting boundary.

Introduction

4. The **introduction** should contain basic information intended to put the Estimate into context and an indication of any important features or related Estimates, such as those for public service pension schemes.

Part I

5. **Part I** provides the key information that the House of Commons is being asked to vote:
 - (i) Provision is sought for each relevant budgetary limit (Departmental Expenditure Limits and Annually Managed Expenditure, split by resource and capital). Both of the budgetary limits and any non-budget expenditure are, where necessary, split between that element which requires voted authority through the Supply process, and that which has separate legislative authority (such as Consolidated Fund Standing Services), and so is ‘non-voted’. The Net Cash Requirement is also voted;
 - (ii) a formal description of the services to be financed from each relevant budget boundary (including any non-budget spending, where applicable), called an ambit. Each ambit covers both resource and capital spending for that budget. The ambit also includes income relating to each of the budgetary boundaries and specifies the areas of income that may be retained by the department;
 - (iii) the entity that will account for the Estimate; and
 - (iv) any amounts that have already been allocated to the department in the Vote on Account.

Part I: ambit

6. The voted net resource and net capital (split in both cases into DEL and AME), net cash requirement and the ambit will be reproduced in the Supply and Appropriation (Main Estimates) Act. The Act provides the statutory authority for the expenditure and use of income. No expenditure may be financed from the Estimate which is in excess of the net totals shown, or which is not covered by the ambit. Ambits must be kept under review to ensure that they properly describe the purposes for which expenditure is intended to be incurred and income retained.
7. The ambit in Part I of the Estimate must be clearly descriptive of the functions to be carried out by the department, as should the descriptions attaching to individual sections in the Part II: Subhead detail.

Part II

8. The **Part II subhead detail** table provides a breakdown of spending within the separate limits. Spending is grouped by budgetary limit (DEL, AME and any non-budget) and, within each budgetary limit by 'voted' or 'non-voted' expenditure.
9. Each budget boundary may contain one or more functional lines (sections), as necessary. Spending by Non-Departmental Public Bodies and other arm's length bodies is shown, as necessary, as a separate section in Part II of the Estimate. The individual items within the budget boundaries are the "subheads" against which the Treasury will require the expenditure to be accounted. Departments may redistribute (vire) sums between sections as long as they are within the same budgetary limit, although departments may not vire if the amount is significant in relation to the Estimate as a whole or if the expenditure is novel or contentious. Departments may not vire into administration spend from programme spend, without the agreement of the Treasury, which would only be agreed if the administration budget has sufficient cover. Virement cannot take place between voted budgetary limits, or from a Departmental Unallocated Provision (DUP) section. There can be no virement between resource and capital provision. Virement applies only to voted provision.
10. The different types of expenditure within the Estimate are shown in the vertical breakdown of the table. Columns 1 to 6 show all resource expenditure scored on an accruals basis. Column 1 shows expenditure by the department and its agencies and other bodies within the resource accounting boundary which is designated 'administration'. Column 4 shows programme spending. All of these columns include amounts in respect of the current consumption of assets (e.g. depreciation), but do not include the amounts associated with the acquisition of capital items which can be found in column 7.
11. Income that is offset against gross resource spend is shown in columns 2 and 5. Total income is deducted from the total gross resource expenditure shown in columns 1 and 4 to give the net total amounts (Columns 3 and 6).
12. Columns 7 and 8 show the capital elements of the Estimate and are also scored on an accruals basis. Column 7 shows capital acquisitions and column 8 shows capital income, such as income from the disposal of fixed assets. Column 9 shows the net capital figure.
13. The final two columns of the Estimate (columns 10 and 11) show the planned net total resource and net total capital figures for the prior year. These figures are for comparative purposes and are adjusted as far as possible to be consistent with the Estimate format for the coming year.

Part II: Resource to cash reconciliation

14. The **Part II Resource to cash reconciliation** table identifies the adjustments needed to establish the cash consequences of voted budgetary limits. The table shows how each department arrives at its net cash requirement, which is the amount of cash required from the Consolidated Fund in the year in question for the department to carry out its business as specified in the ambits and is also subject to parliamentary control. The reconciliation starts with the net resource requirement and the net capital requirement, removes any non-cash items, adjusts for Non Departmental Public Bodies, reflects movements in working balances and removes non-voted budget items.

Part III – Other statements and notes

15. **Part III Note A** is the Statement of Comprehensive Net Expenditure and Reconciliation Table. It provides detail of all expenditure and income within the accounting boundary. The table shows how much net operating costs falls within the budgetary boundaries and provides a reconciliation to the resource budget. Further adjustments take the reader from the resource budget to the net resource requirement in the Estimate. Prior year data are also shown as a comparison.
16. **Part III Note B** shows the Analysis of Departmental Income (resource and capital), which is being used to offset gross spending. Although Parliament no longer votes a limit on the amount of income that a department can retain, this note helps to safeguard Parliament's interests both by providing information on the level of income the department and its executive agencies expects to receive, and also by providing details of the types of income expected and the sections within the Part II: Subhead detail table against which such income will offset spending. Only types of income set out in this note may be retained by the department. Any other income would have to be surrendered to the Consolidated Fund. Prior year data are also shown as a comparison.
17. **Part III Note C** provides an Analysis of Consolidated Fund Extra Receipts. This seeks to notify Parliament of the department's forecast of surplus income not used as income to net off against expenditure. Some extra receipts are to be paid directly to the Consolidated Fund and not retained by the department. Amounts are consequently shown both for forecast income and forecast cash receipts. Prior year data, analysed by income and cash receipts, are also shown as a comparison.
18. **Part III Note D** provides an Explanation of the Accounting Officer responsibilities. This note identifies responsibility and accountability to Parliament for the expenditure in the Estimate. The note provides separate details of any additional Accounting Officers and Accounting Officers for NDPBs and other bodies.
19. The Estimates may be accompanied by further notes providing additional information to Parliament about the specific nature of the department's plans, details of grants in aid, changes in accounting policies, etc.
20. The Estimates and supporting statements and notes provide an explanation of the expenditure that the Government proposes to finance from funds made available by Parliament. Further information can be provided to Select Committees through their consideration of Estimates, or to the whole House through debates.

Contingent liabilities

21. The Notes to each Estimate include details, where appropriate, of any contingent liabilities in force, which, if they matured, would involve the voting of additional expenditure through the Estimate.

Income

22. Section 4 provides a full explanation of the treatment of income and the rules surrounding the use of income. The income that may be retained by the department and its executive agencies is described in the ambit in Part I. Failure to include a relevant item in the ambit would mean that the income in question could not be offset against expenditure, but would be surrendered to the Consolidated Fund. The source of all types of income and the amounts is detailed in Part III Note B for each Estimate.

Publication date

23. The Government aims to present the Main Estimates as soon as possible after the Budget, subject to Parliament sitting. The Budget normally takes place during March or early April each year.

Section 3.

Parliamentary Procedure

Supply Procedure

1. Parliament's consideration of the Supply Estimates is part of its Supply procedure, by which it approves the Government's requests for net resource requirement, net capital and net cash requirement. The process consists of a number of stages:
 - (i) the Government requests certain provision;
 - (ii) to support each request, information is provided about what net resources, net capital and net cash will be required and who will be responsible for accounting for the provision;
 - (iii) Parliament considers these requests, investigates some more fully and may choose to debate one or more of them;
 - (iv) if Parliament votes in favour of the requests it passes an Act to authorise the net resources, net capital and make the cash available from the Consolidated Fund;
 - (v) to enhance its control, Parliament gives legislative force to the ambits of the Estimates which specify the purposes for which the provision may be spent and income netted off expenditure; and
 - (vi) net resource, net capital and cash expenditure, once incurred, are audited and accounted for to check that the amounts and purposes approved by Parliament have not been exceeded.
2. This process extends over a period of more than two years, starting before the financial year in which expenditure is to be incurred and ending over twelve months after that year has ended. At any one time, Parliament may be considering expenditure that relates to more than one financial year.
3. Under long-established constitutional practice it is for the Crown (the Government) to demand money, the House of Commons to grant it and the House of Lords to assent to the grant.
4. Parliament gives statutory authority for both the use of net resources, net capital and for funds to be drawn from the Consolidated Fund (the Government's general bank account at the Bank of England) to meet most expenditure by government departments and certain related bodies by Acts of Parliament known as Supply and Appropriation Acts. Parliamentary procedure leading to the passing of these Acts is known as "Supply procedure". Specific provision is made available under the Acts only for a specified financial year (although an individual Act may authorise Supply for separate Estimates from different financial years).

Designation Order

5. The Government Resources and Accounts Act 2000 (as amended) gives the Treasury the power to designate, by laying an Order before Parliament, those bodies that must be consolidated. Such Orders list not only the designated body but also the relevant responsible department. An Order setting out the designations will normally be laid shortly before the start of the financial year. A further Order will normally be laid around the end of the calendar year, adjusting the designations as necessary for the Supplementary Estimates. An Order will list all bodies to be designated (in some cases bodies are designated by category rather than named individually) and

therefore removing a body that was included in an earlier Order for a financial year effectively removes the requirement for its consolidation in that financial year.

Vote on Account

6. Parliament does not normally approve the Main Estimates until around the middle of July, so the process begins with the Votes on Account to provide provision for the early months of the financial year. These are normally presented to Parliament in January/February, along with the current year's Supplementary Estimates. In general, they seek for the coming financial year 45 per cent of the amounts of net resources, net capital and cash, authorised to date in the current year.

Main Estimates

7. Around the turn of the new financial year the Treasury presents to Parliament the Main Estimates. Part I of each Estimate forms the basis of a Supply Resolution. A Supply and Appropriation (Main Estimates) Bill is then brought in and passed before Parliament rises for the Summer Recess.

Supply and Appropriation Acts

8. The resulting Supply and Appropriation (Main Estimate) Act authorises departments to use net resources, net capital and spend cash up to the amounts requested in the Main Supply Estimates as, exceptionally, amended by any Revised Estimates. The Act not only gives parliamentary authority for total resources and capital requested to be used, and cash to be issued, from the Consolidated Fund, but also limits the way in which the resources and capital can be used by prescribing how the overall sum is to be appropriated to particular budgets in order to finance specified services.

Revised Estimates

9. Revised Estimates may, exceptionally, be presented to replace the original Estimate before the Supply Resolution is voted on. They either increase/reduce the provision sought in the original Estimate, or vary the way in which it is to be allocated.

Supplementary Estimates

10. The Government may decide to ask Parliament for a change to net resources, net capital and/or cash during the year. Supplementary Supply Estimates, where necessary, will be presented on a single occasion during the financial year, in January/February. Following any Estimates Day debates and the vote on the necessary Supply Resolution, formal statutory authority for extra funds is provided by a Supply and Appropriation (Anticipation and Adjustments) Act in February/March. This follows presentation of the Supplementary Estimates, the Vote on Account and the Statement of Excesses, which appropriates Supply in respect of any Excess Votes relating to the previous year.

Contingencies Fund

11. There is a cash-based Contingencies Fund, which may be used to finance urgent cash expenditure in anticipation of parliamentary approval of Estimates. Total advances outstanding at any one time must not exceed 2 per cent of the previous year's total cash Supply provision. Drawings on the Fund are repaid when Parliament has voted the additional cash (together with any associated resource and/or capital consumption).
12. Supply Estimates are based on consumption of net resources, net capital and cash and parliamentary control applies to each.
13. Provision is made within resources for commitments entered into but which may not mature for payment within the financial year. The net cash requirement provides for

all payments, which are due within the financial year relating to continuing services, whether or not they relate to consumption of resources within the year, and takes account of the cash receipts associated with income.

Accounts and audit

14. After the end of the financial year each department and public service pension scheme prepares an account comprising a set of schedules and statements, the most significant of which for parliamentary control of Estimates is the Statement of Parliamentary Supply, which compares outturn with the Estimate for both resource and capital expenditure and the net cash requirement.
15. Each account is audited and a certificate and report on the account is produced by the Comptroller and Auditor General. The account and the Comptroller and Auditor General's certificate and report are then laid before the House of Commons in the summer following the end of the financial year to which they relate.
16. Under the National Audit Act 1983 the Comptroller and Auditor General also carries out value for money studies of department's expenditure. The Public Accounts Committee's examination of departments in these studies substantially enhances the accountability provided through the accounts.

Excess Votes

17. If expenditure on any budgetary boundary or the net cash requirement for an Estimate exceeds the final voted provision for the year, the excess will appear in the Statement of Parliamentary Supply of the department's account and will be reported to the Public Accounts Committee by the Comptroller and Auditor General. A similar report is prepared if the administration budget has been exceeded. Subject to that report, the necessary provision is sought in an Excess Vote. The Treasury presents a Statement of Excesses to Parliament, usually in January/February of the following financial year, at the same time as the Supplementary Estimates. The necessary provision is then voted and appropriated in the following Supply and Appropriation (Anticipation and Adjustments) Act, i.e. over 11 months after the end of the financial year to which it relates.
18. Parliament's consideration of individual Estimates is primarily a task for Select Committees concerned with the activities and expenditure of particular departments. A Committee may decide to examine individual Main or Supplementary Estimates, ask the department for more information about some aspects and examine Ministers and officials about particular areas of expenditure. A Committee's conclusions often take the form of a report, which is printed by the House.

Parliamentary debate

19. The House of Commons has the opportunity to debate individual Estimates on three Estimates Days in each Parliamentary Session. Each debate is generally informed by a report from the relevant Select Committee. At the end of the debate the Estimates are voted on. The time available in Estimates Days is allocated on the advice of the Liaison Committee whose membership includes the chairmen of the Departmental Select Committees. In addition the Government would make some extra time available for debates on any necessary Out-of-turn Supplementary Estimates.
20. Proceedings on Bills related to Supply Estimates are formal, i.e. not open to debate.

Parliamentary Timetable

21. Standing Order No. 55 of the House of Commons states that at least 14 days must elapse between presentation of the Supplementary Estimates and the ensuing vote to authorise spending.

22. The Government aims to give Select Committees advance proof copies of Supplementary Estimates ahead of presentation, although this may not always be possible. In practice, some 2-4 weeks are usually available for Select Committees to examine Supplementaries on the occasions when they are presented. This period is necessarily shorter if there are any late or Revised Supplementaries.
23. Parliament's consideration of Estimates is therefore generally concentrated in two periods:
 - (i) April-July for Main Estimates and June-July if there were, exceptionally, any Revised Estimates, including any Estimates Day debates, followed by the Supply and Appropriation (Main Estimates) Act;
 - (ii) January-February for Supplementary Estimates, the Vote on Account and any associated debates, followed by a Supply and Appropriation (Anticipation and Adjustments) Act.

Consolidated Fund standing services

24. Parliament has passed statutes that authorise certain expenditure to be charged to the Consolidated Fund and not be subject to the annual Supply procedure. These "Consolidated Fund standing services" (CFSS) include payments to the National Loans Fund to service the National Debt, most payments to the European Communities and the salaries and pensions of certain people who are constitutionally independent of the Executive. These include the Speaker of the House of Commons, the Comptroller and Auditor General, United Kingdom members of the European Parliament and the judiciary.
25. Where appropriate, CFSS are included within the Estimates as 'non-voted' expenditure, and are subject to the public expenditure controls described in **Section 2**.
26. In addition to CFSS, departments may incur expenditure financed from the National Insurance Fund or other central funds. This expenditure is also shown as non-voted in the Estimates.

Section 4.

The rules on the treatment of income in departmental Supply Estimates

Supply and Appropriation Act

1. This section sets out rules issued by HM Treasury on the treatment and use (“appropriation”) of income. The rules will govern the appropriation of income when Parliament approves the Supply and Appropriation (Main Estimates) Act 2013.
2. The Treasury controls the types and amount of income that departments may include and appropriate as departmental income in an Estimate. They are set out below.

Limitations on types of income

3. Estimates follow the budgeting treatment of income. Departmental income (accruals) and the associated receipts (cash) have the following characteristics:
 - The income is part of budgets, either Departmental expenditure Limit (DEL) or Annually Managed Expenditure (AME);
 - Exceptionally non-budget income may be kept by a department, but the department must have specific Treasury authority to do so; and
 - The income relates to activities performed by the department.

Resource income

4. The following forms of income are usually treated as a benefit to the resource budget, which means they may be used to reduce or eliminate the amount of resource requested for current or resource purposes:
 - Sales of goods and services. Charges should be set by reference to *Managing Public Money* principles;
 - Royalties and associated payments to use intellectual property rights (IPR);
 - Sales of licences where there is a significant degree of service to the individual;
 - Any licences and levies, which the National Accounts would treat as a tax, but which the Chief Secretary to the Treasury has agreed may be netted off budgets (netting off is the usual term for this treatment in budgets but it does not imply net treatment in Estimates). Although described as netting off, the income appears in the Estimate in normal income columns;
 - Insurance claims;
 - Compensation (in cases where the Office for National Statistics (ONS) treats the income as impacting on the current budget);
 - Interest and dividends;
 - Rent of buildings and land;
 - Donations (see also capital donations);

- Income obtained from National Lottery distributing bodies that finances current expenditure;
- Income from the European Union that finances current expenditure.

Capital income

5. The following types of income benefit the capital budget, that is they may be used to reduce or eliminate the amount of resource requested for capital purposes:
- Asset sales, the book value on disposal;
 - Sale of stocks in the capital budget;
 - Capital grants from the private sector, including developer contributions and capital donations;
 - Capital royalties;
 - Privatisation proceeds (always a benefit to AME);
 - Income from overage (i.e. claw-back) agreements; and
 - Disposal of financial assets.

Limitation on amounts

6. In addition to the above types of income there are rules surrounding the amount of income that departments may use.
- The Spending Review settlement set negative DEL income targets. Departments are allowed to retain up to 20 per cent of income receipts above the levels envisaged; and
 - Any income in excess of the 20 per cent is treated as non-budget and must be surrendered to the Consolidated Fund.

Income that cannot be treated as departmental income in the Supply Estimate

7. The following types of income cannot be used as departmental income:
- Taxation, regulatory controls, including certain statutory licences, duties, fines, penalties. These are all outside of the departmental budget and should be in a Trust Statement, unless, exceptionally, the entity has specific agreement from HM Treasury that the income may be treated as either negative DEL or AME;
 - Where the department is simply acting as agent for another party (e.g. for the EU), and has no direct policy involvement and carries no risk or reward;
 - Income from a completely new activity not included in the Estimate; and
 - Where the income is treated as a reduction in expenditure (e.g. the repayment of a grant). In such cases the payment would be credited back to the expenditure subhead, netting off the spending rather than appearing as income.

Describing the income: ambits

8. To retain income departments must include a description of the type of income in the income ambits which appear in Part I of the Estimate. These are split between DEL and AME. Any non-budget income is surrendered to the Consolidated Fund. Failure to include the relevant type of income in the ambit could result in an Excess Vote.

Section 5.

Summary of Supply Estimates

Table 2 Supply Estimates by department

	£'000		
	2013-14 Plans	2012-13† Provisions	2011-12† Outturn
Supply Estimates presented by HM Treasury			
Department for Education			
Departmental Expenditure Limit			
Resource	53,266,962	51,246,452	50,281,442
Capital	3,982,600	4,501,600	5,042,189
Annually Managed Expenditure			
Resource	-16,385	1,070,968	63,634
Capital	-	-	-
Total Net Budget			
Resource	53,250,577	52,317,420	50,345,076
Capital	3,982,600	4,501,600	5,042,189
Non-Budget Expenditure	-	-	-
Net Cash Requirement	56,406,886	54,533,818	67,004,205
Teachers' Pension Scheme (England & Wales)			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	10,227,675	10,577,939	11,709,947
Capital	-	-	-
Total Net Budget			
Resource	10,227,675	10,577,939	11,709,947
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	3,651,494	3,438,453	3,078,689
Office for Standards in Education, Children's Services and Skills			
Departmental Expenditure Limit			
Resource	173,782	171,421	171,573
Capital	-	1,100	173
Annually Managed Expenditure			
Resource	-3,000	-71	-6,218
Capital	-	-	-
Total Net Budget			
Resource	170,782	171,350	165,355
Capital	-	1,100	173
Non-Budget Expenditure	-	-	-
Net Cash Requirement	169,442	171,463	170,901
Office of Qualifications and Examinations Regulation			
Departmental Expenditure Limit			
Resource	17,304	18,058	16,132
Capital	100	100	602
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	17,304	18,058	16,132
Capital	100	100	602
Non-Budget Expenditure	-	-	-
Net Cash Requirement	17,007	17,330	15,860

Table 2 Supply Estimates by department

	£'000		
	2013-14 Plans	2012-13† Provisions	2011-12† Outturn
Department of Health			
Departmental Expenditure Limit			
Resource	88,849,859	86,016,356	83,399,470
Capital	4,437,000	4,495,434	3,786,270
Annually Managed Expenditure			
Resource	3,033,420	5,868,302	3,193,101
Capital	-	-	-
Total Net Budget			
Resource	91,883,279	91,884,658	86,592,571
Capital	4,437,000	4,495,434	3,786,270
Non-Budget Expenditure	-	-	-
Net Cash Requirement	90,789,387	88,143,112	23,581,626
National Health Service Pension Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	14,464,222	13,273,842	16,388,595
Capital	-	-	-
Total Net Budget			
Resource	14,464,222	13,273,842	16,388,595
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-1,044,854	-668,370	-842,797
Food Standards Agency			
Departmental Expenditure Limit			
Resource	100,614	107,945	88,142
Capital	279	1,410	991
Annually Managed Expenditure			
Resource	9,953	9,953	847
Capital	-	-	-
Total Net Budget			
Resource	110,567	117,898	88,989
Capital	279	1,410	991
Non-Budget Expenditure	-	-	-
Net Cash Requirement	99,955	108,253	89,166
Department for Transport			
Departmental Expenditure Limit			
Resource	4,879,019	5,662,689	5,577,825
Capital	8,664,016	8,009,150	7,691,404
Annually Managed Expenditure			
Resource	1,554,445	1,382,106	875,544
Capital	1	1	-
Total Net Budget			
Resource	6,433,464	7,044,795	6,453,369
Capital	8,664,017	8,009,151	7,691,404
Non-Budget Expenditure	-	-	-
Net Cash Requirement	12,566,122	12,765,850	12,348,089

Table 2 Supply Estimates by department

	£'000		
	2013-14 Plans	2012-13† Provisions	2011-12† Outturn
Office of Rail Regulation			
Departmental Expenditure Limit			
Resource	2	2	2
Capital	800	800	641
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	2	2	2
Capital	800	800	641
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-	2,000	1,541
Department for Communities and Local Government			
Departmental Expenditure Limits - Communities			
Resource	2,598,430	1,518,027	1,821,400
Capital	4,165,342	2,694,429	3,820,921
Departmental Expenditure Limit - Local Government			
Resource	16,242,863	27,617,199	29,765,356
Capital	-	80	-7,716
Annually Managed Expenditure			
Resource	784,258	702,076	382,201
Capital	430,000	33,453	152,824
Total Net Budget			
Resource	19,625,551	29,837,302	31,968,957
Capital	4,595,342	2,727,962	3,966,029
Non-Budget Expenditure	-	-	-
Net Cash Requirement	25,494,966	32,632,491	35,836,102
Department for Business, Innovation and Skills			
Departmental Expenditure Limit			
Resource	17,726,530	19,573,991	20,016,557
Capital	2,793,500	1,538,000	1,153,191
Annually Managed Expenditure			
Resource	-1,415,414	-375,406	-1,446,263
Capital	8,540,372	6,769,817	5,468,926
Total Net Budget			
Resource	16,311,116	19,198,585	18,570,294
Capital	11,333,872	8,307,817	6,622,117
Non-Budget Expenditure	-	-	-
Net Cash Requirement	26,335,529	23,686,323	22,489,857
UK Trade & Investment			
Departmental Expenditure Limit			
Resource	149,646	97,500	81,744
Capital	2,998	2,598	2,650
Annually Managed Expenditure			
Resource	21	21	-
Capital	-	-	-
Total Net Budget			
Resource	149,667	97,521	81,744
Capital	2,998	2,598	2,650
Non-Budget Expenditure	-	-	-
Net Cash Requirement	151,154	98,998	83,515

Table 2 Supply Estimates by department

	£'000		
	2013-14 Plans	2012-13† Provisions	2011-12† Outturn
Export Credits Guarantee Department			
Departmental Expenditure Limit			
Resource	22,065	22,858	21,858
Capital	230	700	327
Annually Managed Expenditure			
Resource	49,337	-584	-169,276
Capital	294,508	-31,935	-51,886
Total Net Budget			
Resource	71,402	22,274	-147,418
Capital	294,738	-31,235	-51,559
Non-Budget Expenditure	-	-	-
Net Cash Requirement	100,231	-193,215	-243,163
Office of Fair Trading			
Departmental Expenditure Limit			
Resource	39,065	56,764	57,220
Capital	602	669	590
Annually Managed Expenditure			
Resource	-	45,300	4,769
Capital	-	-	-
Total Net Budget			
Resource	39,065	102,064	61,989
Capital	602	669	590
Non-Budget Expenditure	-	-	-
Net Cash Requirement	37,011	58,338	51,321
UK Atomic Energy Authority Pension Schemes			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	256,200	257,634	288,723
Capital	-	-	-
Total Net Budget			
Resource	256,200	257,634	288,723
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	195,950	222,130	159,561

Table 2 Supply Estimates by department

	£'000		
	2013-14 Plans	2012-13† Provisions	2011-12† Outturn
Home Office			
Departmental Expenditure Limit			
Resource	11,210,828	11,715,406	12,122,449
Capital	405,300	461,467	493,012
Annually Managed Expenditure			
Resource	1,249,649	1,414,118	1,061,210
Capital	-	-	-
Total Net Budget			
Resource	12,460,477	13,129,524	13,183,659
Capital	405,300	461,467	493,012
Non-Budget Expenditure	-	-	-
Net Cash Requirement	12,555,040	13,298,441	13,439,227
Charity Commission			
Departmental Expenditure Limit			
Resource	22,689	26,020	27,268
Capital	325	361	166
Annually Managed Expenditure			
Resource	400	190	-400
Capital	-	-	-
Total Net Budget			
Resource	23,089	26,210	26,868
Capital	325	361	166
Non-Budget Expenditure	-	-	-
Net Cash Requirement	22,144	25,541	25,574
Ministry of Justice			
Departmental Expenditure Limit			
Resource	7,640,795	8,491,884	8,752,942
Capital	276,500	290,500	344,095
Annually Managed Expenditure			
Resource	71,400	837,226	-184,712
Capital	-	50	-
Total Net Budget			
Resource	7,712,195	9,329,110	8,568,230
Capital	276,500	290,550	344,095
Non-Budget Expenditure	-	-	-
Net Cash Requirement	7,355,823	8,246,191	8,048,831
Ministry of Justice: Judicial Pensions Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	66,306	2,069,688	83,668
Capital	-	-	-
Total Net Budget			
Resource	66,306	2,069,688	83,668
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-45,033	-46,535	-47,027

Table 2 Supply Estimates by department

	£'000		
	2013-14 Plans	2012-13† Provisions	2011-12† Outturn
United Kingdom Supreme Court			
Departmental Expenditure Limit			
Resource	3,001	3,009	3,002
Capital	46	52	-
Annually Managed Expenditure			
Resource	1,000	1,000	1,000
Capital	-	-	-
Total Net Budget			
Resource	4,001	4,009	4,002
Capital	46	52	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,965	1,979	1,845
The National Archives			
Departmental Expenditure Limit			
Resource	36,463	36,130	37,367
Capital	1,670	4,500	3,819
Annually Managed Expenditure			
Resource	-40	-80	-403
Capital	-	-	-
Total Net Budget			
Resource	36,423	36,050	36,964
Capital	1,670	4,500	3,819
Non-Budget Expenditure	-	-	-
Net Cash Requirement	32,273	34,670	36,512
Crown Prosecution Service			
Departmental Expenditure Limit			
Resource	562,425	580,639	583,065
Capital	2,260	2,700	788
Annually Managed Expenditure			
Resource	6,092	8,471	5,702
Capital	-	-	-
Total Net Budget			
Resource	568,517	589,110	588,767
Capital	2,260	2,700	788
Non-Budget Expenditure	-	-	-
Net Cash Requirement	558,285	574,439	578,552

Table 2 Supply Estimates by department

	£'000		
	2013-14 Plans	2012-13† Provisions	2011-12† Outturn
Serious Fraud Office			
Departmental Expenditure Limit			
Resource	34,607	40,776	31,686
Capital	1,440	1,600	805
Annually Managed Expenditure			
Resource	2,000	6,757	-182
Capital	-	-	-
Total Net Budget			
Resource	36,607	47,533	31,504
Capital	1,440	1,600	805
Non-Budget Expenditure	-	-	-
Net Cash Requirement	35,553	38,708	29,854
HM Procurator General and Treasury Solicitor			
Departmental Expenditure Limit			
Resource	10,488	11,050	6,303
Capital	1,800	1,800	956
Annually Managed Expenditure			
Resource	-	1,700	-671
Capital	-	500	-
Total Net Budget			
Resource	10,488	12,750	5,632
Capital	1,800	2,300	956
Non-Budget Expenditure	-	-	-
Net Cash Requirement	10,662	10,920	3,340
Ministry of Defence			
Departmental Expenditure Limit			
Resource	36,075,531	37,156,997	37,979,945
Capital	9,753,970	7,960,113	9,014,056
Annually Managed Expenditure			
Resource	2,650,621	2,378,760	966,837
Capital	-	35,000	-9,615
Total Net Budget			
Resource	38,726,152	39,535,757	38,946,782
Capital	9,753,970	7,995,113	9,004,441
Non-Budget Expenditure	-	-	-
Net Cash Requirement	37,121,003	38,651,322	35,691,551
Armed Forces Pension and Compensation Schemes			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	5,679,349	5,666,897	7,071,710
Capital	-	-	-
Total Net Budget			
Resource	5,679,349	5,666,897	7,071,710
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,372,162	2,303,511	1,816,738

Table 2 Supply Estimates by department

	£'000		
	2013-14 Plans	2012-13† Provisions	2011-12† Outturn
Foreign and Commonwealth Office			
Departmental Expenditure Limit			
Resource	2,064,260	2,163,383	2,175,214
Capital	101,000	108,000	115,219
Annually Managed Expenditure			
Resource	80,000	153,500	61,072
Capital	-	-	-
Total Net Budget			
Resource	2,144,260	2,316,883	2,236,286
Capital	101,000	108,000	115,219
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,032,664	2,186,387	1,931,910
Department for International Development			
Departmental Expenditure Limit			
Resource	7,666,500	5,444,185	5,249,407
Capital	1,925,000	1,660,000	1,645,907
Annually Managed Expenditure			
Resource	291,600	300,000	43,960
Capital	-	-	-
Total Net Budget			
Resource	7,958,100	5,744,185	5,293,367
Capital	1,925,000	1,660,000	1,645,907
Non-Budget Expenditure	-	-	-
Net Cash Requirement	9,472,044	7,074,705	6,884,796
Department for International Development: Overseas Superannuation			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	45,795	55,142	60,350
Capital	-	-	-
Total Net Budget			
Resource	45,795	55,142	60,350
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	84,000	94,995	94,773
Department of Energy and Climate Change			
Departmental Expenditure Limit			
Resource	2,117,975	2,026,682	2,128,498
Capital	2,239,965	2,153,894	1,706,027
Annually Managed Expenditure			
Resource	496,742	8,182,927	3,742,338
Capital	-45,000	91,462	-56,635
Total Net Budget			
Resource	2,614,717	10,209,609	5,870,836
Capital	2,194,965	2,245,356	1,649,392
Non-Budget Expenditure	-	-	-
Net Cash Requirement	4,472,452	4,416,485	3,551,991

Table 2 Supply Estimates by department

	£'000		
	2013-14 Plans	2012-13† Provisions	2011-12† Outturn
Office of Gas and Electricity Markets			
Departmental Expenditure Limit			
Resource	700	5,300	674
Capital	1,500	1,490	815
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	700	5,300	674
Capital	1,500	1,490	815
Non-Budget Expenditure	-	-	-
Net Cash Requirement	10,790	17,001	-1,023
Department for Environment, Food and Rural Affairs			
Departmental Expenditure Limit			
Resource	2,121,630	2,069,951	2,196,574
Capital	416,000	417,549	383,101
Annually Managed Expenditure			
Resource	-56,508	113,848	-51,436
Capital	1,000	1,000	35
Total Net Budget			
Resource	2,065,122	2,183,799	2,145,138
Capital	417,000	418,549	383,136
Non-Budget Expenditure	10,000	10,000	836
Net Cash Requirement	2,355,250	2,340,019	2,597,618
Water Services Regulation Authority			
Departmental Expenditure Limit			
Resource	125	3,126	-4,805
Capital	500	500	362
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	125	3,126	-4,805
Capital	500	500	362
Non-Budget Expenditure	-	-	-
Net Cash Requirement	620	3,467	119
Department for Culture, Media and Sport			
Departmental Expenditure Limit			
Resource	1,596,974	5,172,764	1,578,830
Capital	154,118	434,328	1,269,613
Annually Managed Expenditure			
Resource	3,213,438	3,322,076	2,816,247
Capital	138,138	109,000	172,012
Total Net Budget			
Resource	4,810,412	8,494,840	4,395,077
Capital	292,256	543,328	1,441,625
Non-Budget Expenditure	-	-	-
Net Cash Requirement	4,877,691	5,806,156	5,845,998

Table 2 Supply Estimates by department

	£'000		
	2013-14 Plans	2012-13† Provisions	2011-12† Outturn
Department for Work and Pensions			
Departmental Expenditure Limit			
Resource	7,145,335	6,817,333	6,667,050
Capital	371,730	426,553	280,221
Annually Managed Expenditure			
Resource	72,320,090	72,051,710	69,836,925
Capital	-	-	-
Total Net Budget			
Resource	79,465,425	78,869,043	76,503,975
Capital	371,730	426,553	280,221
Non-Budget Expenditure	2,403,374	2,798,480	2,514,838
Net Cash Requirement	80,852,294	82,267,219	77,997,447
Scotland Office and Office of the Advocate General			
Departmental Expenditure Limit			
Resource	7,465	7,630	7,082
Capital	66	77	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	7,465	7,630	7,082
Capital	66	77	-
Non-Budget Expenditure	27,888,306	27,264,632	26,179,500
Net Cash Requirement	27,895,781	27,272,283	26,186,568
Wales Office			
Departmental Expenditure Limit			
Resource	5,981	6,166	5,133
Capital	724	724	185
Annually Managed Expenditure			
Resource	-20	-20	89
Capital	-	-	-
Total Net Budget			
Resource	5,961	6,146	5,222
Capital	724	724	185
Non-Budget Expenditure	13,189,448	12,860,823	12,792,783
Net Cash Requirement	13,195,933	12,867,493	12,797,994
Northern Ireland Office			
Departmental Expenditure Limit			
Resource	27,972	23,027	23,400
Capital	291	1,341	162
Annually Managed Expenditure			
Resource	-	-15	-272
Capital	-	-	-
Total Net Budget			
Resource	27,972	23,012	23,128
Capital	291	1,341	162
Non-Budget Expenditure	14,471,000	14,674,000	14,027,000
Net Cash Requirement	14,500,764	14,704,456	14,048,699

Table 2 Supply Estimates by department

	£'000		
	2013-14 Plans	2012-13† Provisions	2011-12† Outturn
HM Treasury			
Departmental Expenditure Limit			
Resource	157,969	-57,197	148,962
Capital	14,140	27,475	36,497
Annually Managed Expenditure			
Resource	-1,662,098	-15,719,049	-18,766,453
Capital	-1,488,225	-2,286,863	-4,569,671
Total Net Budget			
Resource	-1,504,129	-15,776,246	-18,617,491
Capital	-1,474,085	-2,259,388	-4,533,174
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-2,669,962	-6,161,530	-6,361,164
HM Revenue and Customs			
Departmental Expenditure Limit			
Resource	3,396,571	3,357,983	3,364,902
Capital	185,570	203,939	220,220
Annually Managed Expenditure			
Resource	11,966,224	12,392,097	12,232,437
Capital	2,000	5,500	86,255
Total Net Budget			
Resource	15,362,795	15,750,080	15,597,339
Capital	187,570	209,439	306,475
Non-Budget Expenditure	-	-	-
Net Cash Requirement	15,287,812	16,002,951	15,808,972
National Savings and Investments			
Departmental Expenditure Limit			
Resource	151,615	169,950	172,465
Capital	215	239	191
Annually Managed Expenditure			
Resource	5,300	6,000	639
Capital	-	-	-
Total Net Budget			
Resource	156,915	175,950	173,104
Capital	215	239	191
Non-Budget Expenditure	-	-	-
Net Cash Requirement	149,610	177,590	161,588
The Statistics Board			
Departmental Expenditure Limit			
Resource	170,138	184,139	311,854
Capital	8,600	20,500	19,853
Annually Managed Expenditure			
Resource	-5,424	15,161	-6,278
Capital	-	-	-
Total Net Budget			
Resource	164,714	199,300	305,576
Capital	8,600	20,500	19,853
Non-Budget Expenditure	-	-	-
Net Cash Requirement	170,973	197,639	316,910

Table 2 Supply Estimates by department

	£'000		
	2013-14 Plans	2012-13† Provisions	2011-12† Outturn
Government Actuary's Department			
Departmental Expenditure Limit			
Resource	-640	970	-1,692
Capital	126	166	309
Annually Managed Expenditure			
Resource	-114	-1,020	-452
Capital	-	-	-
Total Net Budget			
Resource	-754	-50	-2,144
Capital	126	166	309
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-721	905	-2,090
Crown Estate Office			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	2,365	2,365	2,365
Capital	-	-	-
Total Net Budget			
Resource	2,365	2,365	2,365
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,357	2,357	2,357
Cabinet Office			
Departmental Expenditure Limit			
Resource	436,761	432,032	446,956
Capital	34,500	23,174	17,441
Annually Managed Expenditure			
Resource	4,866	5,480	5,119
Capital	-	-	-
Total Net Budget			
Resource	441,627	437,512	452,075
Capital	34,500	23,174	17,441
Non-Budget Expenditure	-	-	-
Net Cash Requirement	453,836	488,619	438,355
Security and Intelligence Agencies			
Departmental Expenditure Limit			
Resource	2,159,150	2,114,997	1,950,356
Capital	365,592	371,381	385,357
Annually Managed Expenditure			
Resource	26,150	50,823	18,270
Capital	-	-	-
Total Net Budget			
Resource	2,185,300	2,165,820	1,968,626
Capital	365,592	371,381	385,357
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,079,238	2,155,670	1,909,659

Table 2 Supply Estimates by department

	£'000		
	2013-14 Plans	2012-13† Provisions	2011-12† Outturn
Cabinet Office: Civil superannuation			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	8,073,000	8,168,000	8,715,117
Capital	-	-	-
Total Net Budget			
Resource	8,073,000	8,168,000	8,715,117
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,167,000	2,377,900	1,874,633
Royal Mail Statutory Pension Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	1,354,920	1,466,000	-
Capital	-	-	-
Total Net Budget			
Resource	1,354,920	1,466,000	-
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,254,040	1,255,000	-
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England			
Departmental Expenditure Limit			
Resource	33,663	33,413	32,831
Capital	700	725	611
Annually Managed Expenditure			
Resource	-400	260	-160
Capital	-	-	-
Total Net Budget			
Resource	33,263	33,673	32,671
Capital	700	725	611
Non-Budget Expenditure	-	-	-
Net Cash Requirement	32,763	32,383	31,825
House of Lords			
Departmental Expenditure Limit			
Resource	92,992	94,054	89,625
Capital	16,779	15,170	12,850
Annually Managed Expenditure			
Resource	5,380	7,842	19,170
Capital	-	-	-
Total Net Budget			
Resource	98,372	101,896	108,795
Capital	16,779	15,170	12,850
Non-Budget Expenditure	-	-	-
Net Cash Requirement	102,956	101,273	97,763

Table 2 Supply Estimates by department

	£'000		
	2013-14 Plans	2012-13† Provisions	2011-12† Outturn
House of Commons: Members			
Departmental Expenditure Limit			
Resource	25,277	23,900	22,326
Capital	100	200	65
Annually Managed Expenditure			
Resource	8,223	8,100	7,139
Capital	-	-	-
Total Net Budget			
Resource	33,500	32,000	29,465
Capital	100	200	65
Non-Budget Expenditure	-	-	-
Net Cash Requirement	24,417	23,220	21,575
<i>Postal Services Commission</i>			
Departmental Expenditure Limit			
Resource	-	-	-873
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	874
Capital	-	-	-
Total Net Budget			
Resource	-	-	1
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-	-	-1,012

Table 2 Supply Estimates by department

	£'000		
	2013-14 Plans	2012-13† Provisions	2011-12† Outturn
Total (Supply Estimates presented by HM Treasury)			
Departmental Expenditure Limit			
Resource	269,041,381	280,264,961	277,407,517
Capital	40,327,994	35,836,588	37,444,936
Annually Managed Expenditure			
Resource	134,841,038	135,778,034	119,026,423
Capital	7,872,794	4,726,985	1,192,245
Total Net Budget			
Resource	403,882,419	416,042,995	396,433,940
Capital	48,200,788	40,563,573	38,637,181
Total Non-Budget Expenditure	57,962,128	57,607,935	55,514,957
Total Net cash requirement	453,794,759	453,860,804	389,685,731

Supply Estimates presented elsewhere

House of Commons: Administration

Departmental Expenditure Limit			
Resource	218,000	216,500	201,187
Capital	32,800	22,400	9,357
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	218,000	216,500	201,187
Capital	32,800	22,400	9,357
Non-Budget Expenditure			
Net Cash Requirement	203,800	193,100	189,174

National Audit Office

Departmental Expenditure Limit			
Resource	70,470	68,000	67,785
Capital	1,500	1,100	1,194
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	70,470	68,000	67,785
Capital	1,500	1,100	1,194
Non-Budget Expenditure			
Net Cash Requirement	61,169	66,954	66,984

Table 2 Supply Estimates by department

	£'000		
	2013-14 Plans	2012-13† Provisions	2011-12† Outturn
Electoral Commission ††			
Departmental Expenditure Limit			
Resource	-	20,000	38,701
Capital	-	330	782
Annually Managed Expenditure			
Resource	-	580	-6
Capital	-	-	-
Total Net Budget			
Resource	-	20,580	38,695
Capital	-	330	782
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-	19,350	37,173
Independent Parliamentary Standards Authority ††			
Departmental Expenditure Limit			
Resource	-	174,944	145,865
Capital	-	2,167	435
Annually Managed Expenditure			
Resource	-	1,000	46
Capital	-	-	-
Total Net Budget			
Resource	-	175,944	145,911
Capital	-	2,167	435
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-	177,957	145,356
Local Government Boundary Commission for England			
Departmental Expenditure Limit			
Resource	2,483	2,417	2,419
Capital	50	50	27
Annually Managed Expenditure			
Resource	-	-47	47
Capital	-	-	-
Total Net Budget			
Resource	2,483	2,370	2,466
Capital	50	50	27
Non-Budget Expenditure			
Net Cash Requirement	2,479	2,421	2,319
Total (Supply Estimates presented elsewhere)			
Departmental Expenditure Limit			
Resource	290,953	481,861	455,957
Capital	34,350	26,047	11,795
Annually Managed Expenditure			
Resource	-	1,533	87
Capital	-	-	-
Total Net Budget			
Resource	290,953	483,394	456,044
Capital	34,350	26,047	11,795
Total Non-Budget Expenditure	-	-	-
Total Net cash requirement	267,448	459,782	441,006

Table 2 Supply Estimates by department

	£'000		
	2013-14 Plans	2012-13† Provisions	2011-12† Outturn
Grand Total			
Departmental Expenditure Limit			
Resource	269,332,334	280,746,822	277,863,474
Capital	40,362,344	35,862,635	37,456,731
Annually Managed Expenditure			
Resource	134,841,038	135,779,567	119,026,510
Capital	7,872,794	4,726,985	1,192,245
Total Net Budget			
Resource	404,173,372	416,526,389	396,889,984
Capital	48,235,138	40,589,620	38,648,976
Total Non-Budget Expenditure	57,962,128	57,607,935	55,514,957
Total Net cash requirement	454,062,207	454,320,586	390,126,737

† Figures for 2011-12 and 2012-13 are the best available estimates of the outturn and provision in those years adjusted for transfer, classification and machinery of government changes to reflect the 2013-14 Estimate structure.

†† Figures for the Independent Parliamentary Standards Authority (IPSA) and the Electoral Commission were not available at the time of publication. The Main Estimates 2013-14 for these bodies will be presented in due course.

Table 3 Resource Departmental Expenditure Limits 2013-14

	£'000		
	Voted	Non-Voted	Total
Department†			
Department for Education	53,266,962	-	53,266,962
Office for Standards in Education, Children's Services and Skills	173,782	-	173,782
Office of Qualifications and Examinations Regulation	17,304	-	17,304
Department of Health	88,849,859	17,892,894	106,742,753
Food Standards Agency	100,614	-	100,614
Department for Transport	4,879,019	92,989	4,972,008
Office of Rail Regulation	2	-	2
DCLG - Communities	2,598,430	-	2,598,430
DCLG - Local Government	16,242,863	-	16,242,863
Department for Business, Innovation and Skills	17,726,530	-250	17,726,280
UK Trade & Investment	149,646	-	149,646
Export Credits Guarantee Department	22,065	-	22,065
Office of Fair Trading	39,065	-	39,065
Home Office	11,210,828	-	11,210,828
Charity Commission	22,689	-	22,689
Ministry of Justice	7,640,795	138,200	7,778,995
United Kingdom Supreme Court	3,001	2,750	5,751
The National Archives	36,463	-	36,463
Crown Prosecution Service	562,425	-	562,425
Serious Fraud Office	34,607	-	34,607
HM Procurator General and Treasury Solicitor	10,488	-	10,488
Ministry of Defence	36,075,531	-	36,075,531
Foreign and Commonwealth Office	2,064,260	-	2,064,260
Department for International Development	7,666,500	910,000	8,576,500
Department of Energy and Climate Change	2,117,975	-733,851	1,384,124
Office of Gas and Electricity Markets	700	-	700
Department for Environment, Food and Rural Affairs	2,121,630	-	2,121,630
Water Services Regulation Authority	125	-	125
Department for Culture, Media and Sport	1,596,974	-62,300	1,534,674
Department for Work and Pensions	7,145,335	611,379	7,756,714
Scottish Executive	-	26,443,204	26,443,204
Scotland Office and Office of the Advocate General	7,465	-	7,465
National Assembly for Wales	-	14,187,694	14,187,694
Wales Office	5,981	-	5,981
Northern Ireland Executive	-	10,073,030	10,073,030
Northern Ireland Office	27,972	-	27,972
HM Treasury	157,969	12,000	169,969
HM Revenue and Customs	3,396,571	313,613	3,710,184
National Savings and Investments	151,615	-	151,615
The Statistics Board	170,138	-	170,138
Government Actuary's Department	-640	-	-640
Cabinet Office	436,761	2,000	438,761
Security and Intelligence Agencies	2,159,150	-	2,159,150
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	33,663	187	33,850
House of Lords	92,992	-	92,992
House of Commons: Members	25,277	-	25,277

Table 3 Resource Departmental Expenditure Limits 2013-14

	£'000		
	Voted	Non-Voted	Total
House of Commons: Administration	218,000	-	218,000
National Audit Office	70,470	300	70,770
Electoral Commission ††	-	-	-
Independent Parliamentary Standards Authority ††	-	-	-
Local Government Boundary Commission for England	2,483	-	2,483
Total	269,332,334	69,883,839	339,216,173

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

†† Figures for the Independent Parliamentary Standards Authority (IPSA) and the Electoral Commission were not available at the time of publication. The Main Estimates 2013-14 for these bodies will be presented in due course.

Table 4 Administration Budgets 2013-14

	£'000		
	Voted	Non-Voted	Total
Department			
Department for Education	379,956	-	379,956
Office for Standards in Education, Children's Services and Skills	20,237	-	20,237
Office of Qualifications and Examinations Regulation	14,234	-	14,234
Department of Health	4,114,103	-	4,114,103
Food Standards Agency	38,916	-	38,916
Department for Transport	244,410	10,281	254,691
Office of Rail Regulation	2	-	2
DCLG - Communities	402,278	-	402,278
Department for Business, Innovation and Skills	715,140	-250	714,890
UK Trade & Investment	2,000	-	2,000
Export Credits Guarantee Department	22,065	-	22,065
Office of Fair Trading	14,332	-	14,332
Home Office	542,899	-	542,899
Charity Commission	22,689	-	22,689
Ministry of Justice	607,459	-	607,459
United Kingdom Supreme Court	1,159	-	1,159
The National Archives	9,619	-	9,619
Crown Prosecution Service	37,470	-	37,470
Serious Fraud Office	7,900	-	7,900
HM Procurator General and Treasury Solicitor	10,488	-	10,488
Ministry of Defence	2,095,592	-	2,095,592
Foreign and Commonwealth Office	212,998	-	212,998
Department for International Development	124,000	-	124,000
Department of Energy and Climate Change	189,760	-200	189,560
Office of Gas and Electricity Markets	700	-	700
Department for Environment, Food and Rural Affairs	622,856	-	622,856
Water Services Regulation Authority	125	-	125
Department for Culture, Media and Sport	237,650	-62,300	175,350
Department for Work and Pensions	1,276,806	-	1,276,806
Scotland Office and Office of the Advocate General	7,110	-	7,110
Wales Office	5,921	-	5,921
Northern Ireland Office	15,314	-	15,314
HM Treasury	140,938	-	140,938
HM Revenue and Customs	809,484	70,487	879,971
National Savings and Investments	151,615	-	151,615
Government Actuary's Department	-640	-	-640
Cabinet Office	195,365	-	195,365
Security and Intelligence Agencies	61,600	-	61,600
Total	13,354,550	18,018	13,372,568

Table 5 Capital Departmental Expenditure Limits 2013-14

	£'000		
	Voted	Non-Voted	Total
Department†			
Department for Education	3,982,600	-	3,982,600
Office for Standards in Education, Children's Services and Skills	-	-	-
Office of Qualifications and Examinations Regulation	100	-	100
Department of Health	4,437,000	-	4,437,000
Food Standards Agency	279	-	279
Department for Transport	8,664,016	8,984	8,673,000
Office of Rail Regulation	800	-	800
DCLG - Communities	4,165,342	-	4,165,342
Department for Business, Innovation and Skills	2,793,500	-	2,793,500
UK Trade & Investment	2,998	-	2,998
Export Credits Guarantee Department	230	-	230
Office of Fair Trading	602	-	602
Home Office	405,300	-	405,300
Charity Commission	325	-	325
Ministry of Justice	276,500	-	276,500
United Kingdom Supreme Court	46	-	46
The National Archives	1,670	-	1,670
Crown Prosecution Service	2,260	-	2,260
Serious Fraud Office	1,440	-	1,440
HM Procurator General and Treasury Solicitor	1,800	-	1,800
Ministry of Defence	9,753,970	-	9,753,970
Foreign and Commonwealth Office	101,000	-	101,000
Department for International Development	1,925,000	-	1,925,000
Department of Energy and Climate Change	2,239,965	-55,000	2,184,965
Office of Gas and Electricity Markets	1,500	-	1,500
Department for Environment, Food and Rural Affairs	416,000	-	416,000
Water Services Regulation Authority	500	-	500
Department for Culture, Media and Sport	154,118	-	154,118
Department for Work and Pensions	371,730	-	371,730
Scottish Executive	-	2,632,178	2,632,178
Scotland Office and Office of the Advocate General	66	-	66
National Assembly for Wales	-	1,304,104	1,304,104
Wales Office	724	-	724
Northern Ireland Executive	-	931,429	931,429
Northern Ireland Office	291	-	291
HM Treasury	14,140	-	14,140
HM Revenue and Customs	185,570	-	185,570
National Savings and Investments	215	-	215
The Statistics Board	8,600	-	8,600
Government Actuary's Department	126	-	126
Cabinet Office	34,500	-	34,500
Security and Intelligence Agencies	365,592	-	365,592
Office of the Parliamentary Commissioner for Administration and the Health Service	700	-	700
Commissioner for England			
House of Lords	16,779	-	16,779
House of Commons: Members	100	-	100

Table 5 Capital Departmental Expenditure Limits 2013-14

	£'000		
	Voted	Non-Voted	Total
House of Commons: Administration	32,800	-	32,800
National Audit Office	1,500	-	1,500
Electoral Commission ††	-	-	-
Independent Parliamentary Standards Authority ††	-	-	-
Local Government Boundary Commission for England	50	-	50
Total	40,362,344	4,821,695	45,184,039

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

†† Figures for the Independent Parliamentary Standards Authority (IPSA) and the Electoral Commission were not available at the time of publication. The Main Estimates 2013-14 for these bodies will be presented in due course.

Section 6.

Individual Main Estimates

Department for Education

Introduction

1. This Estimate provides for expenditure by the Department for Education (including its associated agencies), in pursuit of the functions reflected in the section headings. It also provides for administrative expenditure by those bodies used in implementing and evaluating policy and on central services.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	53,266,962,000	-	53,266,962,000
Capital	3,982,600,000	-	3,982,600,000
Annually Managed Expenditure			
Resource	-16,385,000	-	-16,385,000
Capital	-	-	-
Total Net Budget			
Resource	53,250,577,000	-	53,250,577,000
Capital	3,982,600,000	-	3,982,600,000
Non-Budget Expenditure	-		
Net cash requirement	56,406,886,000		

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.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
			£
Departmental Expenditure Limit			
Resource	53,266,962,000	23,558,392,000	29,708,570,000
Capital	3,982,600,000	2,053,350,000	1,929,250,000
Annually Managed Expenditure			
Resource	-16,385,000	-	-16,385,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	56,406,886,000	25,569,272,000	30,837,614,000

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										
385,746	-5,790	379,956	52,958,467	-71,461	52,887,006	3,982,600	-	3,982,600	51,246,452	4,501,600
<i>Of which:</i>										
A Activities to Support all Functions										
276,686	-5,790	270,896	40,615	-	40,615	14,970	-	14,970	327,899	15,000
B School Infrastructure and Funding of Education (Department)										
-	-	-	174,185	-	174,185	301,297	-	301,297	283,958	15,135
C Education Standards, Curriculum and Qualifications (Department)										
-	-	-	400,564	-47,000	353,564	-	-	-	929,095	10,000
D Children's Services and Departmental Strategy (Department)										
-	-	-	435,355	-	435,355	-	-	-	675,423	41,883
E Children's Services and Departmental Strategy (NDPB) (Net)										
12,846	-	12,846	114,430	-	114,430	-	-	-	129,082	-
F Departmental Unallocated Provision										
-	-	-	-	-	-	580	-	580	-	-
G Standards and Testing Agency										
5,570	-	5,570	41,346	-1,399	39,947	-	-	-	37,357	-
H National College for Teaching and Leadership										
25,790	-	25,790	494,026	-3,362	490,664	665	-	665	570,231	949
I Education Funding Agency - Excluding Academies										
64,854	-	64,854	38,108,893	-19,700	38,089,193	3,356,134	-	3,356,134	37,169,181	4,087,679
J Academies (Net)										
-	-	-	13,149,053	-	13,149,053	308,954	-	308,954	11,124,226	330,954
Total Spending in DEL										
385,746	-5,790	379,956	52,958,467	-71,461	52,887,006	3,982,600	-	3,982,600	51,246,452	4,501,600
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-16,385	-	-16,385	-	-	-	1,070,968	-
<i>Of which:</i>										
K Activities to Support all Functions (Department)										
-	-	-	-16,385	-	-16,385	-	-	-	73,718	-
<i>Activities to Support all Functions (NDPB)</i>										
-	-	-	-	-	-	-	-	-	-450	-
<i>Executive Agencies</i>										
-	-	-	-	-	-	-	-	-	997,700	-
Total Spending in AME										
-	-	-	-16,385	-	-16,385	-	-	-	1,070,968	-

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
Total for Estimate										
385,746	-5,790	379,956	52,942,082	-71,461	52,870,621	3,982,600	-	3,982,600	52,317,420	4,501,600
<i>Of which:</i>										
Voted Expenditure										
385,746	-5,790	379,956	52,942,082	-71,461	52,870,621	3,982,600	-	3,982,600	52,317,420	4,501,600
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	53,250,577	52,317,420	50,345,076
Net Capital Requirement	3,982,600	4,501,600	5,042,189
Accruals to cash adjustments	-826,291	-2,285,202	11,616,940
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-26,080	-31,249	-31,672
New provisions and adjustments to previous provisions	-	-1,119,049	-97,465
Departmental Unallocated Provision	-580	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-450	-	-527
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-13,604,883	-11,616,817	-7,405,008
Add cash grant-in-aid	12,789,317	10,434,282	19,043,710
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	38,334
Increase (-) / Decrease (+) in creditors	-	-	34,709
Use of provisions	16,385	47,631	34,859
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	56,406,886	54,533,818	67,004,205

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	372,749	384,644	368,161
<i>Less:</i>			
Administration DEL Income	-5,790	-5,465	-5,787
Net Administration Costs	366,959	379,179	362,374
Gross Programme Costs	56,592,910	56,105,451	55,043,362
<i>Less:</i>			
Programme DEL Income	-71,461	-27,648	-38,149
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	56,521,449	56,077,803	55,005,213
Total Net Operating Costs	56,888,408	56,456,982	55,367,587
<i>Of which:</i>			
Resource DEL	53,250,577	51,198,176	50,246,583
Capital DEL	3,637,831	4,139,562	5,022,511
Resource AME	-	1,119,244	98,493
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	-3,637,831	-4,139,562	-5,022,511
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	53,250,577	52,317,420	50,345,076
<i>Of which:</i>			
Resource DEL	53,266,962	51,246,452	50,281,442
Resource AME	-16,385	1,070,968	63,634
<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)	53,250,577	52,317,420	50,345,076

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-77,251	-33,010	-43,936
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-1,244	-2,055	-3,106
<i>Of which:</i>			
A Activities to Support all Functions	-1,244	-2,055	-2,703
H National College for Teaching and Leadership	-	-	-1
I Education Funding Agency - Excluding Academies	-	-	-402
Other Grants	-443	-117	-17
<i>Of which:</i>			
A Activities to Support all Functions	-443	-117	-
H National College for Teaching and Leadership	-	-	-17
Other Income	-4,103	-3,293	-2,664
<i>Of which:</i>			
A Activities to Support all Functions	-4,103	-3,043	-2,346
H National College for Teaching and Leadership	-	-	-33
I Education Funding Agency - Excluding Academies	-	-250	-285
Total Administration	-5,790	-5,465	-5,787
Programme			
Sales of Goods and Services	-4,761	-5,372	-884
<i>Of which:</i>			
C Education Standards, Curriculum and Qualifications (Department)	-	-106	-118
D Children's Services and Departmental Strategy (Department)	-	-	-25
G Standards and Testing Agency	-1,399	-1,460	-1,280
H National College for Teaching and Leadership	-3,362	-3,806	539
Interest and Dividends	-	-30	154
<i>Of which:</i>			
B School Infrastructure and Funding of Education (Department)	-	-30	-97
D Children's Services and Departmental Strategy (Department)	-	-	-25
H National College for Teaching and Leadership	-	-	276
Other Grants	-66,700	-21,155	-36,908
<i>Of which:</i>			
A Activities to Support all Functions	-	-	-70
B School Infrastructure and Funding of Education (Department)	-	-956	-26,674
C Education Standards, Curriculum and Qualifications (Department)	-47,000	-51	-165
D Children's Services and Departmental Strategy (Department)	-	-	-9,999
I Education Funding Agency - Excluding Academies	-19,700	-20,148	-

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Other Income	-	-988	-511
<i>Of which:</i>			
A Activities to Support all Functions	-	-	-204
B School Infrastructure and Funding of Education (Department)	-	-615	-610
C Education Standards, Curriculum and Qualifications (Department)	-	-373	-
D Children's Services and Departmental Strategy (Department)	-	-	253
H National College for Teaching and Leadership	-	-	50
Total Programme	-71,461	-27,545	-38,149
Total Voted Resource Income	-77,251	-33,010	-43,936
Voted Capital DEL	-	-103	-37
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-37
<i>Of which:</i>			
A Activities to Support all Functions	-	-	-37
Other Grants	-	-103	-
<i>Of which:</i>			
H National College for Teaching and Leadership	-	-103	-
Total Programme	-	-103	-37
Total Voted Capital Income	-	-103	-37

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: 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 (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 E	Children and Family Court Advisory and Support Service	125,005	-	124,439
Section E	Children's Commissioner	2,271	-	2,271
Section J	Academies †	13,149,053	328,554	12,662,607
Total		13,276,329	328,554	12,789,317

†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.	1,051
Liabilities that arise from Commercial/ EPC staff who have been made redundant and may seek redress through an Employment Tribunal.	59

Teachers' Pension Scheme (England & Wales)

Introduction

1. This Estimate provides for the payments of pensions and lump sum benefits to persons covered by the Teachers' Pension Scheme (TPS). The rules of the scheme are contained in the teachers pension regulations 1997 (as amended). The scheme is an unfunded, contributory, public service occupational pension scheme and applies mainly to teachers employed in schools in England and Wales and their dependants. Provision is made for the refund of contributions to early leavers, and for the payment of and receipt of transfer payments in respect of teachers moving out of and into employment covered by the scheme. The Estimate also includes the increase payable in accordance with the Annual Review orders made under Section 59 of the Social Security Pensions Act 1975 and Section 109 of the Pensions Schemes Act 1993.
2. The Estimate also provides for premature retirement compensation payments made on behalf of employers and for the recovery of costs of those payments from employers.
3. Part of the TPS income consists of actual receipts, e.g. contributions from employers and employees, transfer of payments from other superannuation schemes etc. These are used to meet expenditure on benefits, although in practice there is no correlation between receipts and expenditure.
4. Benefits and contributions are carried to a statutory account and valued quinquennially by the Government Actuary. Any deficiencies revealed in valuations will fall to be met by supplementary contributions, shared between employers and employees over a period of 15 years.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	10,227,675,000	-	10,227,675,000
Capital	-	-	-
Total Net Budget			
Resource	10,227,675,000	-	10,227,675,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	3,651,494,000		

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.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
			£
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	10,227,675,000	4,944,188,000	5,283,487,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	3,651,494,000	1,657,554,000	1,993,940,000

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 Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	15,715,940	-5,488,265	10,227,675	-	-	-	10,577,939	-
<i>Of which:</i>										
A Pensions and associated payments										
-	-	-	15,715,940	-5,488,265	10,227,675	-	-	-	10,577,939	-
Total Spending in AME										
-	-	-	15,715,940	-5,488,265	10,227,675	-	-	-	10,577,939	-
Total for Estimate										
-	-	-	15,715,940	-5,488,265	10,227,675	-	-	-	10,577,939	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	15,715,940	-5,488,265	10,227,675	-	-	-	10,577,939	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	10,227,675	10,577,939	11,709,947
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-6,576,181	-7,139,486	-8,631,258
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-15,713,692	-15,705,227	-16,592,186
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	90,833	-612
Increase (-) / Decrease (+) in creditors	-24,409	350	36,466
Use of provisions	9,145,153	8,474,558	7,925,074
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	3,651,494	3,438,453	3,078,689

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Programme Costs	15,715,940	15,708,002	16,597,729
<i>Of which:</i>			
Increases in liability	7,240,340	6,035,150	5,872,204
Interest on scheme liability	8,473,352	9,670,077	10,719,982
Other expenditure	2,248	2,775	5,543
<i>Less:</i>			
Contributions received	-5,440,511	-5,082,304	-4,836,157
Transfers in	-46,263	-46,350	-49,563
Other income	-1,491	-1,409	-2,062
Net Programme Costs	10,227,675	10,577,939	11,709,947
Total Net Operating Costs	10,227,675	10,577,939	11,709,947
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	10,227,675	10,577,939	11,709,947
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	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	10,227,675	10,577,939	11,709,947
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	10,227,675	10,577,939	11,709,947
<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)	10,227,675	10,577,939	11,709,947

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource AME	-5,488,265	-5,130,063	-4,887,782
<i>Of which:</i>			
Programme			
Pensions	-5,488,265	-5,130,063	-4,887,782
<i>Of which:</i>			
A Pensions and associated payments	-5,488,265	-5,130,063	-4,887,782
Total Programme	-5,488,265	-5,130,063	-4,887,782
Total Voted Resource Income	-5,488,265	-5,130,063	-4,887,782

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: 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 (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.

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
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As at March 2012, the following liabilities fell to be met from the estimate:

A very remote contingent liability to make Additional Voluntary Contributions related to pensions. This would be in the unlikely event of default by the private insurance company.

Unquantifiable

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

Introduction

1. The Office for Standards in Education, Children's Services and Skills (Ofsted) inspects and regulates to achieve excellence in the care of children and young people, and in education and skills for learners of all ages, thereby raising standards and improving lives.
2. Ofsted regulates and inspects childcare and children's social care, and inspects the Children and Family Court Advisory Support Service (Cafcass), schools, colleges, initial teacher training, work-based learning and skills training, adult and community learning and education and training in prisons and other secure establishments. Ofsted assesses council children's services and inspects safeguarding, child protection, and services for looked after children.
3. Ofsted's work impacts on children and learners of all ages, improving the services they use and helping to safeguard the youngest and most vulnerable. Ofsted listens to the views of children and young people, parents and carers, learners and employers, and gives them information and assurance about the services they use. Ofsted shares with those providing services, commissioners and policy makers its analysis of what's working well and where services can improve.
4. Ofsted focuses its inspection and regulation where they will make the greatest difference, reducing demands on high-performing services and working with those that are not yet good to support their improvement.
5. This Estimate covers the expenditure of Ofsted.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	173,782,000	-	173,782,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	-3,000,000	-	-3,000,000
Capital	-	-	-
Total Net Budget			
Resource	170,782,000	-	170,782,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	169,442,000		

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.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	173,782,000	78,624,000	95,158,000
Capital	-	225,000	-225,000
Annually Managed Expenditure			
Resource	-3,000,000	-	-3,000,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	169,442,000	76,919,000	92,523,000

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										
20,237	-	20,237	168,045	-14,500	153,545	-	-	-	171,421	1,100
<i>Of which:</i>										
A Administration and Inspection										
20,237	-	20,237	168,045	-14,500	153,545	-	-	-	171,421	1,100
Total Spending in DEL										
20,237	-	20,237	168,045	-14,500	153,545	-	-	-	171,421	1,100
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-3,000	-	-3,000	-	-	-	-71	-
<i>Of which:</i>										
B Activities to Support All Functions										
-	-	-	-3,000	-	-3,000	-	-	-	-71	-
Total Spending in AME										
-	-	-	-3,000	-	-3,000	-	-	-	-71	-
Total for Estimate										
20,237	-	20,237	165,045	-14,500	150,545	-	-	-	171,350	1,100
<i>Of which:</i>										
Voted Expenditure										
20,237	-	20,237	165,045	-14,500	150,545	-	-	-	171,350	1,100
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	170,782	171,350	165,355
Net Capital Requirement	-	1,100	173
Accruals to cash adjustments	-1,340	-987	5,373
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-4,268	-4,213	-767
New provisions and adjustments to previous provisions	-2,000	-3,643	-1,139
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-72	-78	-78
<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	-	3,233	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	5,000	3,714	7,357
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	169,442	171,463	170,901

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	20,237	22,674	18,075
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	20,237	22,674	18,075
Gross Programme Costs	165,045	163,295	160,679
<i>Less:</i>			
Programme DEL Income	-14,500	-14,619	-13,399
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	150,545	148,676	147,280
Total Net Operating Costs	170,782	171,350	165,355
<i>Of which:</i>			
Resource DEL	168,782	167,707	164,216
Capital DEL	-	-	-
Resource AME	2,000	3,643	1,139
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	170,782	171,350	165,355
<i>Of which:</i>			
Resource DEL	173,782	171,421	171,573
Resource AME	-3,000	-71	-6,218
<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)	170,782	171,350	165,355

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-14,500	-14,619	-13,399
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-14,500	-14,619	-13,399
<i>Of which:</i>			
A Administration and Inspection	-14,500	-14,619	-13,399
Total Programme	-14,500	-14,619	-13,399
Total Voted Resource Income	-14,500	-14,619	-13,399

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: 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 (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.

Office of Qualifications and Examinations Regulation

Introduction

1. This Estimate provides for expenditure for the Office of Qualifications and Examinations Regulation (Ofqual) on administration and programme costs, capital expenditure and associated non cash items. Further details and analysis of the expenditure covered can be found in the Annual Report and Resource Accounts 2012-13.
2. Ofqual is the independent statutory body with responsibilities for the regulation of qualifications and assessments in England and the regulation of vocational qualifications in Northern Ireland.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	17,304,000	-	17,304,000
Capital	100,000	-	100,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	17,304,000	-	17,304,000
Capital	100,000	-	100,000
Non-Budget Expenditure	-		
Net cash requirement	17,007,000		

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.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
£			
Departmental Expenditure Limit			
Resource	17,304,000	8,126,000	9,178,000
Capital	100,000	45,000	55,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	17,007,000	7,799,000	9,208,000

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										
14,774	-540	14,234	3,070	-	3,070	100	-	100	18,058	100
<i>Of which:</i>										
A Regulation of qualifications and statutory assessments										
14,774	-540	14,234	3,070	-	3,070	-	-	-	18,058	-
B Additions										
-	-	-	-	-	-	100	-	100	-	100
Total Spending in DEL										
14,774	-540	14,234	3,070	-	3,070	100	-	100	18,058	100
Total for Estimate										
14,774	-540	14,234	3,070	-	3,070	100	-	100	18,058	100
<i>Of which:</i>										
Voted Expenditure										
14,774	-540	14,234	3,070	-	3,070	100	-	100	18,058	100
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	17,304	18,058	16,132
Net Capital Requirement	100	100	602
Accruals to cash adjustments	-397	-828	-874
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-947	-966	-824
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-50	-62	-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	-400	-
Increase (-) / Decrease (+) in creditors	400	600	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	17,007	17,330	15,860

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	14,774	15,481	14,243
<i>Less:</i>			
Administration DEL Income	-540	-535	-530
Net Administration Costs	14,234	14,946	13,713
Gross Programme Costs	3,070	3,112	2,419
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	3,070	3,112	2,419
Total Net Operating Costs	17,304	18,058	16,132
<i>Of which:</i>			
Resource DEL	17,304	18,058	16,132
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	17,304	18,058	16,132
<i>Of which:</i>			
Resource DEL	17,304	18,058	16,132
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)	17,304	18,058	16,132

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-540	-535	-530
<i>Of which:</i>			
Administration			
Other Grants	-	-535	-530
<i>Of which:</i>			
A Regulation of qualifications and statutory assessments	-	-535	-530
Other Income	-540	-	-
<i>Of which:</i>			
A Regulation of qualifications and statutory assessments	-540	-	-
Total Administration	-540	-535	-530
Total Voted Resource Income	-540	-535	-530

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: Ms Glenys Stacey

Ms 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.

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Recognition of the transfer of a lease to Ofqual from DfE that contains the following clause:	1,894

In order to ensure the continued occupancy of The Office for Qualifications and Examinations Regulation (OFQUAL) a guarantee was given to the landlord that, in the event of OFQUAL ceasing to exist the Secretary of State will be required to take over the lease obligations of the building at Spring Place, Coventry. Accordingly Ofqual will take transfer of this ongoing contingent liability from DfE.

Department of Health

Introduction

1. The Parliamentary Estimate for 2013-14 follows the Clear Line of Sight principles and consolidates Arms Length Bodies under Section 4A of the Government Resources and Accounts Act 2000.
 - a. The Department's Resource Accounting Boundary includes all bodies categorised as "central government" by the Office of National Statistics. This means that the expenditure of bodies including, NHS Trusts, NHS Foundation Trusts and Executive Non-Departmental Public Bodies are included in the Estimate.
 - b. The Estimate includes the budgeting boundaries, Resource and Capital Expenditure Limits and Resource and Capital Annually Managed Expenditure.
2. The structure of the 2013-14 Estimate reflects the new health and social care system and organisations. In 2013-14, the NHS Commissioning Board has responsibility for a £95.6 billion revenue budget for NHS commissioning and will be generally known as "NHS England".
3. Given that all bodies within the Department of Health Group are included in the Estimate, expenditure has been categorised into the following sectors:
 - a. NHS Commissioning Board (known as NHS England) - please note, in accordance with HM Treasury guidance, Estimate section A records the net expenditure of this sector (i.e. gross expenditure less income), NHS England administration, programme and capital expenditure including the expenditure of Clinical Commissioning Groups (CCGs);
 - b. NHS Trust expenditure – please note, in accordance with HM Treasury guidance, this Estimate section records the net position of this sector (i.e. gross expenditure less income);
 - c. NHS Foundation Trust expenditure – please note, in accordance with HM Treasury guidance, this Estimate section records the net position of this sector (i.e. gross expenditure less income);
 - d. DH Administration and Programme expenditure - this includes all DH administration expenditure and programme expenditure on items such as European Economic Area Medical Costs, Research and Development etc;
 - e. Local Authorities – this includes revenue programme Public Health funding and capital funding of the Community Capacity Grant.
 - f. Public Health England (Executive Agency) - this section includes the administration, programme and capital expenditure of this body. It was established to take on a range of functions previously provided by the Health Protection Agency, National Treatment Agency and other bodies.
 - g. Health Education England – this section includes the administration, programme and capital expenditure of this Special Health Authority. It was established to provide national leadership for education and training.
 - h. Special Health Authorities (a full list is provided in the Accounting Officer note Part IIIId) – this includes administration and programme expenditure;
 - i. Non Departmental Public Bodies (NDPBs) – please note, in accordance with HM Treasury guidance, this Estimate section records the net position of this sector (i.e. gross expenditure less income). This section includes NDPB administration and programme expenditure. A full list of NDPBs is provided in the Accounting Officer note (Part IIIId); and
 - j. DH receives a proportion of National Insurance Contributions (NICs) as set out in the Social Security Act 1992. Following the reforms under Clear Line of Sight, this receipt is to be treated as financing. As the authority for any spending financed by NICs is provided for in legislation, the proportion of the NHS Commissioning Board (known as NHS England) costs funded by NICs will be reported as non-voted DEL;

4. The expenditure that scores against the Annually Managed Expenditure control, such as provisions, certain impairments and Credit Guarantee Finance, is set out in sections K to O.
5. The figures in the Estimate are based on the forecast consolidated income and expenditure position for each sector. That is after the elimination of the forecast level of transactions between bodies within the DH Group.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	88,849,859,000	17,892,894,000	106,742,753,000
Capital	4,437,000,000	-	4,437,000,000
Annually Managed Expenditure			
Resource	3,033,420,000	-	3,033,420,000
Capital	-	-	-
Total Net Budget			
Resource	91,883,279,000	17,892,894,000	109,776,173,000
Capital	4,437,000,000	-	4,437,000,000
Non-Budget Expenditure	-		
Net cash requirement	90,789,387,000		

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.

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.

Department of Health will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
			£
Departmental Expenditure Limit			
Resource	88,849,859,000	39,631,322,000	49,218,537,000
Capital	4,437,000,000	2,022,946,000	2,414,054,000
Annually Managed Expenditure			
Resource	3,033,420,000	1,776,956,000	1,256,464,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	90,789,387,000	40,497,280,000	50,292,107,000

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										
4,161,103	-47,000	4,114,103	85,054,602	-318,846	84,735,756	4,702,738	-265,738	4,437,000	86,016,356	4,495,434
<i>Of which:</i>										
A NHS Commissioning Board (NHS England) net expenditure										
2,016,406	-	2,016,406	11,703,645	-	11,703,645	200,000	-	200,000	662,424	1,605
B NHS Trusts net expenditure										
-	-	-	28,398,288	-	28,398,288	1,318,270	-	1,318,270	27,931,900	1,206,051
C NHS Foundation Trusts net expenditure										
-	-	-	32,171,479	-	32,171,479	1,579,842	-	1,579,842	34,264,605	1,745,348
D DH Programme and Admin expenditure										
1,099,200	-22,000	1,077,200	3,841,520	-128,846	3,712,674	1,365,957	-265,738	1,100,219	4,664,773	663,965
E Local Authorities										
219,672	-	219,672	2,441,978	-	2,441,978	129,755	-	129,755	-	126,590
F Public Health England (Executive Agency)										
165,378	-3,000	162,378	437,790	-160,000	277,790	58,283	-	58,283	9,649	220
G Health Education England										
86,406	-	86,406	4,797,723	-	4,797,723	2,425	-	2,425	-	-
H Special Health Authorities expenditure										
225,961	-22,000	203,961	1,206,534	-30,000	1,176,534	22,431	-	22,431	1,911,510	52,069
I Non Departmental Public Bodies net expenditure										
348,080	-	348,080	55,645	-	55,645	25,775	-	25,775	477,348	137,675
<i>PCT and SHA expenditure</i>										
-	-	-	-	-	-	-	-	-	16,094,147	561,911
Non-voted expenditure										
-	-	-	17,892,894	-	17,892,894	-	-	-	18,080,178	-
<i>Of which:</i>										
J NHS Commissioning Board (NHS England) financed from NI Contributions										
-	-	-	17,892,894	-	17,892,894	-	-	-	18,080,178	-
Total Spending in DEL										
4,161,103	-47,000	4,114,103	102,947,496	-318,846	102,628,650	4,702,738	-265,738	4,437,000	104,096,534	4,495,434
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	3,033,420	-	3,033,420	-	-	-	5,868,302	-
<i>Of which:</i>										
K NHS Commissioning Board (NHS England) net expenditure										
-	-	-	300,000	-	300,000	-	-	-	-	-
L NHS Trusts net expenditure										
-	-	-	200,000	-	200,000	-	-	-	400,197	-
M NHS Foundation Trusts net expenditure										
-	-	-	200,000	-	200,000	-	-	-	400,061	-

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
N DH Programme and Admin expenditure										
-	-	-	121,624	-	121,624	-	-	-	330,376	-
O Special Health Authorities expenditure										
-	-	-	2,211,796	-	2,211,796	-	-	-	3,896,726	-
<i>Non Departmental Public Bodies net expenditure</i>										
-	-	-	-	-	-	-	-	-	-3,029	-
<i>PCT and SHA expenditure</i>										
-	-	-	-	-	-	-	-	-	843,971	-
Total Spending in AME										
-	-	-	3,033,420	-	3,033,420	-	-	-	5,868,302	-
Total for Estimate										
4,161,103	-47,000	4,114,103	105,980,916	-318,846	105,662,070	4,702,738	-265,738	4,437,000	109,964,836	4,495,434
<i>Of which:</i>										
Voted Expenditure										
4,161,103	-47,000	4,114,103	88,088,022	-318,846	87,769,176	4,702,738	-265,738	4,437,000	91,884,658	4,495,434
Non Voted Expenditure										
-	-	-	17,892,894	-	17,892,894	-	-	-	18,080,178	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	109,776,173	109,964,836	103,456,378
Net Capital Requirement	4,437,000	4,495,434	3,786,270
Accruals to cash adjustments	-5,530,892	-8,236,980	-66,797,215
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,024,124	-1,275,224	-1,181,177
New provisions and adjustments to previous provisions	-4,209,624	-6,940,247	-4,390,143
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	9,062	-2,256
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-78,517,430	-66,560,157	-63,379,505
Add cash grant-in-aid	76,193,082	64,321,635	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	151,000	180,000	-
Use of provisions	1,876,204	2,027,951	2,155,866
Removal of non-voted budget items	-17,892,894	-18,080,178	-16,863,807
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-17,892,894	-18,080,178	-16,863,807
Net Cash Requirement	90,789,387	88,143,112	23,581,626

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	4,161,103	4,281,782	3,599,747
<i>Less:</i>			
Administration DEL Income	-47,000	-211,280	-130,818
Net Administration Costs	4,114,103	4,070,502	3,468,929
Gross Programme Costs	106,125,578	108,098,621	104,198,316
<i>Less:</i>			
Programme DEL Income	-318,846	-1,925,573	-1,878,158
Programme AME Income	-	-23,211	-23,198
Non-budget income	-	-	-
Net Programme Costs	105,806,732	106,149,837	102,296,960
Total Net Operating Costs	109,920,835	110,220,339	105,765,889
<i>Of which:</i>			
Resource DEL	104,480,818	101,737,031	97,910,250
Capital DEL	144,662	255,503	296,937
Resource AME	5,295,355	8,227,805	5,546,128
Capital AME	-	-	-
Non-budget	-	-	2,012,574
<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	-255,503	-296,937
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-2,012,574
Total Resource Budget	109,776,173	109,964,836	103,456,378
<i>Of which:</i>			
Resource DEL	106,742,753	104,096,534	100,263,277
Resource AME	3,033,420	5,868,302	3,193,101
<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)	109,776,173	109,964,836	103,456,378

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-365,846	-2,136,853	-2,008,976
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-47,000	-171,490	-130,818
<i>Of which:</i>			
A NHS Commissioning Board (NHS England) net expenditure	-	-3,302	-4,205
D DH Programme and Admin expenditure	-22,000	-9,980	-12,498
F Public Health England (Executive Agency)	-3,000	-5,167	-3,107
H Special Health Authorities expenditure	-22,000	-23,062	-12,395
PCT and SHA expenditure	-	-129,979	-98,613
Other Grants	-	-27,585	-
<i>Of which:</i>			
PCT and SHA expenditure	-	-27,585	-
Other Income	-	-12,205	-
<i>Of which:</i>			
D DH Programme and Admin expenditure	-	-12,205	-
Total Administration	-47,000	-211,280	-130,818
Programme			
Sales of Goods and Services	-308,846	-966,197	-1,873,127
<i>Of which:</i>			
A NHS Commissioning Board (NHS England) net expenditure	-	-	-2,608
D DH Programme and Admin expenditure	-118,846	-191,449	-179,604
F Public Health England (Executive Agency)	-160,000	-2,171	-2,344
H Special Health Authorities expenditure	-30,000	-280	-22,303
PCT and SHA expenditure	-	-772,297	-1,666,268
Interest and Dividends	-	-6,369	-5,031
<i>Of which:</i>			
D DH Programme and Admin expenditure	-	-6,369	-5,031
Other Grants	-	-885,313	-
<i>Of which:</i>			
PCT and SHA expenditure	-	-885,313	-
Other Income	-10,000	-67,694	-
<i>Of which:</i>			
D DH Programme and Admin expenditure	-10,000	-67,694	-
Total Programme	-318,846	-1,925,573	-1,878,158
Voted Resource AME	-	-23,211	-23,198
<i>Of which:</i>			
Programme			
Interest and Dividends	-	-23,211	-23,198
<i>Of which:</i>			
N DH Programme and Admin expenditure	-	-23,211	-23,198
Total Programme	-	-23,211	-23,198
Total Voted Resource Income	-365,846	-2,160,064	-2,032,174

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Capital DEL	-265,738	-141,199	-188,059
<i>Of which:</i>			
Programme			
Sales of Assets	-265,738	-134,965	-177,983
<i>Of which:</i>			
A NHS Commissioning Board (NHS England) net expenditure	-	-	-128
D DH Programme and Admin expenditure	-265,738	-72,715	-84,974
PCT and SHA expenditure	-	-62,250	-92,881
Other Income	-	-	-10,076
<i>Of which:</i>			
D DH Programme and Admin expenditure	-	-	-10,076
Repayments	-	-6,234	-
<i>Of which:</i>			
D DH Programme and Admin expenditure	-	-4,213	-
PCT and SHA expenditure	-	-2,021	-
Total Programme	-265,738	-141,199	-188,059
Total Voted Capital Income	-265,738	-141,199	-188,059

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: 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:

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
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
I	Care Quality Commission	74,128	13,471	72,585
I	Monitor	58,045	4,041	62,041
I	Human Fertilisation and Embryology Authority	900	988	1,888
I	Human Tissue Authority	2,500	135	2,635
I	National Institute for Health and Care Excellence	63,908	449	63,628
I	Health and Social Care Information Centre	201,744	6,466	171,640
I	Professional Standards Authority for Health and Social Care	2,500	225	2,725
Total†		403,725	25,775	377,142

† 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 K - Contingent Liabilities

Nature of liability	£'000
Statutory contingent liabilities exists to meet:	
i) an indemnity to water undertakers in respect of costs, damages, and expenses not otherwise covered by insurance arising from claims or proceedings on the grounds of alleged harm to health arising solely from fluoridation; and	Unquantifiable
ii) the Department has issued an exemption certificate to the National Biological Standards Board in respect of any liability to its employees of the kind mentioned in section (1) of the Employers' Liability (Compulsory Insurance) Act 1969.	Unquantifiable
Non-statutory contingent liabilities	
i) the Department has undertaken to meet the legal and other costs of medical and nursing staff engaged on clinical trials approved by the National Blood Authority (NBA) of new blood products manufactured by the Bio-Products Laboratory, a part of the NBA;	Unquantifiable
ii) an indemnity to water undertakers in respect of costs, damages and expenses not otherwise covered by insurance arising from claims or proceedings on the grounds of alleged harm to health arising solely from supplying water which has been fluoridated by another water undertaker and which therefore is not covered by the statutory guarantee;	Unquantifiable
iii) in the event of a nuclear emergency it would be necessary to distribute stable iodine tablets to the general public to prevent take up of radioactive iodine. The Department has undertaken to indemnify those other than qualified medical personnel distributing the tablets against any action resulting from adverse reactions; and	Unquantifiable
iv) indemnity into the side effects arising from the use of smallpox vaccine.	Unquantifiable
v) an indemnity for members of the independent inquiry into the backlog of histopathology samples at the Royal National Orthopaedic Hospital NHS Trust. The Department has given an undertaking to grant an indemnity in relation to any legal action against the chairman and members of the inquiry team;	Unquantifiable
vi) Indemnity for the Royal College of Physicians (RCP) review of Breakspear Hospital. The Department has given an undertaking to grant an indemnity to any legal action against the members of the review team.	Unquantifiable
vii) To cover any damages arising from NBA research activity. NBA is now NHS Blood and Transplant.	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
viii) Indemnity for the QC conducting the alternative disputes resolution procedure into complaints raised against the NHS. The department has given an undertaking to grant an indemnity in relation to any legal action against the QC conducting the procedure	Unquantifiable
ix) Future pensions liabilities for Nursing and Midwifery Pension scheme that could develop following a change in the actuarial assessment of the liability	Unquantifiable
x) Indemnity for members of Health Protection Agency Scientific Advisory Committee.	Unquantifiable
xi) Current court case by nurses that have temporarily been prevented from working as a result of being placed on the Protection of Vulnerable Adults list (PoVA)	2,500
xii) The Department, with Treasury approval, is bearing an insurable risk for professional indemnity, malpractice, etc on behalf of the Human Tissue Authority.	Unquantifiable

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
D4	World Health Organisation	19,500

National Health Service Pension Scheme

Introduction

1. This Estimate covers the payment of pension and other benefits to persons covered by the National Health Service (NHS) Pension Scheme. The rules of the scheme are set out in the National Health Service Pensions Scheme Regulations 1995 (as amended) and 2008.
2. Membership of the scheme is open to most employees in the NHS and for doctors and dentists in general practice and the benefits include pension and lump sum on retirement, payments to widows, widowers and dependants of participants who die in service or retirement. Provision is also made for refunds of contributions to early leavers, and for payment and receipt of transfer payments in respect of persons moving out of and into employments covered by the scheme. The Estimate includes the increase payable in accordance with the Annual Review Orders made under section 59 of the Social Security Pension act 1975.
3. The scheme is notionally funded for the basic benefits and pensions increase. The scheme's income consists of receipts from contributions (both employer and employee), capitalised payments for premature retirements and transfers from other pension schemes. These are used to offset the payment of benefits.
4. The NHS Business Services Authority is responsible for administering the scheme. The related running costs are borne on the Department of Health Estimate.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	14,464,222,000	-	14,464,222,000
Capital	-	-	-
Total Net Budget			
Resource	14,464,222,000	-	14,464,222,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	-1,044,854,000		

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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	14,464,222,000	6,303,683,000	8,160,539,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	-1,044,854,000	-	-1,044,854,000

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 Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	24,146,936	-9,682,714	14,464,222	-	-	-	13,273,842	-
<i>Of which:</i>										
A Pensions										
-	-	-	24,146,936	-9,682,714	14,464,222	-	-	-	13,273,842	-
Total Spending in AME										
-	-	-	24,146,936	-9,682,714	14,464,222	-	-	-	13,273,842	-
Total for Estimate										
-	-	-	24,146,936	-9,682,714	14,464,222	-	-	-	13,273,842	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	24,146,936	-9,682,714	14,464,222	-	-	-	13,273,842	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	14,464,222	13,273,842	16,388,595
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-15,509,076	-13,942,212	-17,231,392
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-24,146,936	-22,284,313	-24,919,256
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	-30,000	54,365
Increase (-) / Decrease (+) in creditors	-10,000	111,466	160,239
Use of provisions	8,710,860	8,260,635	7,473,260
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	-1,044,854	-668,370	-842,797

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Programme Costs	24,146,936	22,284,313	24,919,256
<i>Of which:</i>			
Increases in liability	12,206,495	10,254,313	10,419,256
Interest on scheme liability	11,940,441	12,030,000	14,500,000
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-9,462,714	-8,791,906	-8,289,016
Transfers in	-82,000	-83,148	-95,454
Other income	-138,000	-135,417	-146,191
Net Programme Costs	14,464,222	13,273,842	16,388,595
Total Net Operating Costs	14,464,222	13,273,842	16,388,595
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	14,464,222	13,273,842	16,388,595
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	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	14,464,222	13,273,842	16,388,595
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	14,464,222	13,273,842	16,388,595
<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)	14,464,222	13,273,842	16,388,595

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource AME	-9,682,714	-9,010,471	-8,530,661
<i>Of which:</i>			
Programme			
Pensions	-9,682,714	-9,010,471	-8,530,661
<i>Of which:</i>			
A Pensions	-9,682,714	-9,010,471	-8,530,661
Total Programme	-9,682,714	-9,010,471	-8,530,661
Total Voted Resource Income	-9,682,714	-9,010,471	-8,530,661

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: 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 (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.

Food Standards Agency

Introduction

1. This Estimate provides for expenditure by the Food Standards Agency (FSA) which is the national authority responsible for ensuring that food is safe to eat. The Agency's vision is safer food for the nation.
2. The FSA was established as a non-Ministerial department on 1 April 2000. Until 31 March 2010 the FSA had an executive agency, the Meat Hygiene Service, responsible for safeguarding public health and animal welfare at licensed fresh meat premises. From 1 April 2010 the two organisations merged, and the executive agency status of the Meat Hygiene Service ceased to exist.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	100,614,000	-	100,614,000
Capital	279,000	-	279,000
Annually Managed Expenditure			
Resource	9,953,000	-	9,953,000
Capital	-	-	-
Total Net Budget			
Resource	110,567,000	-	110,567,000
Capital	279,000	-	279,000
Non-Budget Expenditure	-		
Net cash requirement	99,955,000		

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.

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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	100,614,000	49,070,000	51,544,000
Capital	279,000	140,000	139,000
Annually Managed Expenditure			
Resource	9,953,000	4,479,000	5,474,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	99,955,000	48,714,000	51,241,000

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										
43,720	-4,804	38,916	95,127	-33,429	61,698	279	-	279	107,945	1,410
<i>Of which:</i>										
A Food Standards Agency Westminster (DEL)										
43,720	-4,804	38,916	95,127	-33,429	61,698	279	-	279	107,945	1,410
Total Spending in DEL										
43,720	-4,804	38,916	95,127	-33,429	61,698	279	-	279	107,945	1,410
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	9,953	-	9,953	-	-	-	9,953	-
<i>Of which:</i>										
B Food Standards Agency Westminster (AME)										
-	-	-	9,953	-	9,953	-	-	-	9,953	-
Total Spending in AME										
-	-	-	9,953	-	9,953	-	-	-	9,953	-
Total for Estimate										
43,720	-4,804	38,916	105,080	-33,429	71,651	279	-	279	117,898	1,410
<i>Of which:</i>										
Voted Expenditure										
43,720	-4,804	38,916	105,080	-33,429	71,651	279	-	279	117,898	1,410
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	110,567	117,898	88,989
Net Capital Requirement	279	1,410	991
Accruals to cash adjustments	-10,891	-11,055	-814
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-810	-977	-1,133
New provisions and adjustments to previous provisions	-13,174	-12,530	-3,855
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-128	-125	-56
<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	-	-	285
Increase (-) / Decrease (+) in creditors	-	-	937
Use of provisions	3,221	2,577	3,008
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	99,955	108,253	89,166

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	43,697	47,455	43,818
<i>Less:</i>			
Administration DEL Income	-4,804	-4,699	-4,666
Net Administration Costs	38,893	42,756	39,152
Gross Programme Costs	105,103	110,229	83,406
<i>Less:</i>			
Programme DEL Income	-33,429	-35,087	-33,569
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	71,674	75,142	49,837
Total Net Operating Costs	110,567	117,898	88,989
<i>Of which:</i>			
Resource DEL	97,393	105,368	85,134
Capital DEL	-	-	-
Resource AME	13,174	12,530	3,855
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	110,567	117,898	88,989
<i>Of which:</i>			
Resource DEL	100,614	107,945	88,142
Resource AME	9,953	9,953	847
<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)	110,567	117,898	88,989

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-38,233	-39,786	-38,235
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-4,804	-4,699	-4,666
<i>Of which:</i>			
A Food Standards Agency Westminster (DEL)	-4,804	-4,699	-4,666
Total Administration	-4,804	-4,699	-4,666
Programme			
Sales of Goods and Services	-33,429	-35,087	-33,569
<i>Of which:</i>			
A Food Standards Agency Westminster (DEL)	-33,429	-35,087	-33,569
Total Programme	-33,429	-35,087	-33,569
Total Voted Resource Income	-38,233	-39,786	-38,235

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

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

Department for Transport

Introduction

1. The Estimate provides for planned budgetary expenditure of the Department for Transport (including its associated agencies: the Driver and Vehicle Licensing Agency, Vehicle and Operator Services Agency, Vehicle Certification Agency, Driving Standards Agency, Highways Agency, Maritime and Coastguard Agency and arm's-length bodies and public corporations) in pursuit of the functions reflected in the section headings. It also provides for administrative expenditure by those bodies used in implementing and evaluating policy and on central services.
2. The expenditure is broken down between resource and capital, and resource provision is further sub-divided between administration and programme spend. Part I of the Estimate sets out the control totals and descriptions of spending, some of which are replicated in the Supply legislation. Part II provides a more detailed breakdown of those control limits and explain how the cash requirement is derived. Part III contains various tables and notes that provide supplementary and background information.
3. The single net cash requirement is not split by DEL/AME or any other budgetary limits.
4. Further details about the expenditure of the Department for Transport can be found in the Annual Report and Accounts 2012-13 to be published in the summer.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	4,879,019,000	92,989,000	4,972,008,000
Capital	8,664,016,000	8,984,000	8,673,000,000
Annually Managed Expenditure			
Resource	1,554,445,000	-426,000	1,554,019,000
Capital	1,000	-	1,000
Total Net Budget			
Resource	6,433,464,000	92,563,000	6,526,027,000
Capital	8,664,017,000	8,984,000	8,673,001,000
Non-Budget Expenditure		-	
Net cash requirement	12,566,122,000		

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-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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	4,879,019,000	2,740,810,000	2,138,209,000
Capital	8,664,016,000	4,015,575,000	4,648,441,000
Annually Managed Expenditure			
Resource	1,554,445,000	621,948,000	932,497,000
Capital	1,000	-	1,000
Non-Budget Expenditure	-	-	-
Net cash requirement	12,566,122,000	6,151,240,000	6,414,882,000

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										
257,007	-12,597	244,410	7,025,220	-2,390,611	4,634,609	8,746,571	-82,555	8,664,016	5,662,689	8,009,150
<i>Of which:</i>										
A Tolled Crossings										
-	-	-	-	-99,729	-99,729	-	-1,722	-1,722	-94,864	-629
B Local Authority Transport										
-	-	-	227,338	-	227,338	1,668,220	-	1,668,220	242,660	1,457,689
C Highways Agency										
69,341	-2,187	67,154	1,930,589	-55,185	1,875,404	1,631,356	-23,400	1,607,956	1,951,681	1,033,646
D Network Rail										
-	-	-	-	-225,606	-225,606	3,442,214	-	3,442,214	-207,806	3,658,008
E Funding of ALBs (net)										
11,405	-	11,405	237,182	-	237,182	15,200	-	15,200	167,159	20,605
F Other railways										
-	-	-	593,848	-320,906	272,942	157,253	-	157,253	246,960	74,931
G Sustainable Travel										
-	-	-	150,789	-138	150,651	260,923	-50,360	210,563	167,302	150,951
H Bus Subsidies & Concessionary Fares										
-	-	-	316,155	-	316,155	20,000	-	20,000	361,348	-
I GLA transport grants										
-	-	-	1,988,489	-	1,988,489	184,000	-	184,000	2,829,016	352,000
J Crossrail										
-	-	-	-	-	-	1,122,776	-	1,122,776	-	1,205,000
K Aviation, Maritime, Security and Safety										
-	-	-	155,536	-69,939	85,597	-1,408	-	-1,408	35,297	-2,632
L Maritime and Coastguard Agency										
10,580	-518	10,062	120,157	-12,300	107,857	10,163	-475	9,688	150,579	9,475
M Motoring Agencies										
-	-	-	575,475	-371,952	203,523	27,700	-6,598	21,102	204,557	10,830
N Science, research and support functions										
-	-	-	61,391	-	61,391	5,455	-	5,455	58,864	877
O Central Administration										
165,681	-9,892	155,789	17,686	-	17,686	2,719	-	2,719	225,472	8,399
P Departmental Unallocated Provision										
-	-	-	975	-	975	100,000	-	100,000	-	-
Q Support for Passenger Rail Services										
-	-	-	635,910	-1,234,856	-598,946	-	-	-	-688,588	-
R High Speed Two										
-	-	-	13,700	-	13,700	100,000	-	100,000	3,410	30,000

Part II: Subhead detail continued

£'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
<i>Support For Olympic and Paralympic Games</i>										
-	-	-	-	-	-	-	-	-	9,642	-
Non-voted expenditure										
10,281	-	10,281	82,708	-	82,708	8,984	-	8,984	-	-
<i>Of which:</i>										
S Funding of ALBs (net)										
10,281	-	10,281	82,708	-	82,708	8,984	-	8,984	-	-
Total Spending in DEL										
267,288	-12,597	254,691	7,107,928	-2,390,611	4,717,317	8,755,555	-82,555	8,673,000	5,662,689	8,009,150
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	2,109,964	-555,519	1,554,445	1	-	1	1,382,106	1
<i>Of which:</i>										
T Highways Agency										
-	-	-	1,006,722	-	1,006,722	1	-	1	827,113	1
U Other Railways										
-	-	-	494,432	-218,966	275,466	-	-	-	305,000	-
V GLA transport grants										
-	-	-	-9	-	-9	-	-	-	-16	-
W Maritime and Coastguard Agency										
-	-	-	2,700	-	2,700	-	-	-	2,200	-
X Motoring Agencies										
-	-	-	-26,200	-	-26,200	-	-	-	-2,400	-
Y Renewable Transport Fuels Obligation										
-	-	-	336,553	-336,553	-	-	-	-	-	-
Z Central Administration										
-	-	-	295,766	-	295,766	-	-	-	239,064	-
<i>Funding of ALBs (net)</i>										
-	-	-	-	-	-	-	-	-	11,145	-
Non-voted expenditure										
-	-	-	-426	-	-426	-	-	-	-	-
<i>Of which:</i>										
AA Funding of ALBs (net)										
-	-	-	-426	-	-426	-	-	-	-	-
Total Spending in AME										
-	-	-	2,109,538	-555,519	1,554,019	1	-	1	1,382,106	1

Part II: Subhead detail continued

£'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
Total for Estimate										
267,288	-12,597	254,691	9,217,466	-2,946,130	6,271,336	8,755,556	-82,555	8,673,001	7,044,795	8,009,151
<i>Of which:</i>										
Voted Expenditure										
257,007	-12,597	244,410	9,135,184	-2,946,130	6,189,054	8,746,572	-82,555	8,664,017	7,044,795	8,009,151
Non Voted Expenditure										
10,281	-	10,281	82,282	-	82,282	8,984	-	8,984	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	6,526,027	7,044,795	6,453,369
Net Capital Requirement	8,673,001	8,009,151	7,686,286
Accruals to cash adjustments	-2,531,359	-2,288,096	-1,796,684
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,237,981	-2,088,912	-1,389,273
New provisions and adjustments to previous provisions	-300,066	-294,730	-73,597
Departmental Unallocated Provision	-100,975	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	50,112	-4,687	-99,558
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-224,604	-245,142	-56,046
Add cash grant-in-aid	258,449	206,601	52,651
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-18,240
Increase (+) / Decrease (-) in debtors	-	-	-299,019
Increase (-) / Decrease (+) in creditors	-	103,313	60,991
Use of provisions	23,706	35,461	25,407
Removal of non-voted budget items	-101,547	-	5,118
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-101,547	-	5,118
Net Cash Requirement	12,566,122	12,765,850	12,348,089

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	266,188	298,841	246,091
<i>Less:</i>			
Administration DEL Income	-12,597	-36,378	-30,021
Net Administration Costs	253,591	262,463	216,070
Gross Programme Costs	15,791,851	16,295,731	14,524,511
<i>Less:</i>			
Programme DEL Income	-2,451,011	-2,696,908	-2,182,454
Programme AME Income	-555,519	-164,730	-
Non-budget income	-84,864	-98,423	-86,279
Net Programme Costs	13,021,590	13,593,681	12,520,309
Total Net Operating Costs	13,275,181	13,856,144	12,736,379
<i>Of which:</i>			
Resource DEL	4,917,711	5,627,228	5,520,524
Capital DEL	6,872,543	6,909,772	6,369,289
Resource AME	1,569,791	1,417,567	932,845
Capital AME	-	-	-
Non-budget	-84,864	-98,423	-86,279
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	975	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-6,872,543	-6,909,772	-6,369,289
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	84,864	98,423	86,279
Other adjustments	37,550	-	-
Total Resource Budget	6,526,027	7,044,795	6,453,369
<i>Of which:</i>			
Resource DEL	4,972,008	5,662,689	5,577,825
Resource AME	1,554,019	1,382,106	875,544
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	6,526,027	7,044,795	6,453,369

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-2,403,208	-2,689,129	-2,195,722
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-12,597	-36,378	-27,984
<i>Of which:</i>			
C: Highways Agency	-2,187	-2,200	-1,746
L Maritime and Coastguard Agency	-518	-	-
M: Motoring Agencies	-	-	-11,497
O: Central Administration	-9,892	-34,178	-14,741
Other Income	-	-	-2,037
<i>Of which:</i>			
O: Central Administration	-	-	-2,037
Total Administration	-12,597	-36,378	-30,021
Programme			
EU Grants Received	-50,000	-45,000	-44,247
<i>Of which:</i>			
K Aviation, Maritime, Security and Safety	-50,000	-45,000	-44,247
Sales of Goods and Services	-1,007,562	-1,211,488	-955,626
<i>Of which:</i>			
A Tolled Crossings	-92,000	-87,000	-73,873
C: Highways Agency	-39,185	-65,338	-43,646
D: Network Rail	-225,606	-207,806	-199,226
F Other railways	-266,519	-336,187	-222,273
K: Aviation, Maritime, Security and Safety	-	-	-562
L Maritime and Coastguard Agency	-12,300	-12,300	-15,481
M: Motoring Agencies	-371,952	-502,466	-398,998
N: Science, research and support functions	-	-391	-433
O: Central Administration	-	-	-1,134
Interest and Dividends	-43,806	-60,072	-66,764
<i>Of which:</i>			
A: Tolled Crossings	-7,729	-7,864	-14,403
C: Highways Agency	-16,000	-16,000	-19,681
G: Sustainable Travel	-138	-154	-81
K: Aviation, Maritime, Security and Safety	-19,939	-30,000	-24,776
M: Motoring Agencies	-	-6,054	-6,971
N: Science, research and support functions	-	-	-2,338
Q: Support for Passenger Rail Services	-	-	1,486
Other Income	-1,289,243	-1,336,191	-1,099,064
<i>Of which:</i>			
A: Tolled Crossings	-	-	-15
F: Other railways	-54,387	-	-56,877
G: Sustainable Travel	-	-	-1,955
K: Aviation, Maritime, Security and Safety	-	-1,208	-2,169
N: Science, research and support functions	-	-	-911

Part III: Note B - Analysis of Departmental Income continued

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
O: Central Administration	-	-410	-905
Q: Support for Passenger Rail Services	-1,234,856	-1,334,573	-1,036,232
Total Programme	-2,390,611	-2,652,751	-2,165,701
Voted Resource AME	-555,519	-164,730	-
<i>Of which:</i>			
Programme			
Interest and Dividends	-218,966	-164,730	-
<i>Of which:</i>			
U: Other Railways	-218,966	-164,730	-
Taxation	-336,553	-	-
<i>Of which:</i>			
Y: Renewable Transport Fuels Obligation	-336,553	-	-
Total Programme	-555,519	-164,730	-
Total Voted Resource Income	-2,958,727	-2,853,859	-2,195,722
Voted Capital DEL	-82,555	-84,716	-65,152
<i>Of which:</i>			
Programme			
Sales of Assets	-13,475	-15,000	-8,624
<i>Of which:</i>			
C: Highways Agency	-13,000	-15,000	-8,624
L: Maritime and Coastguard Agency	-475	-	-
EU Grants Received	-50,000	-43,971	-16,262
<i>Of which:</i>			
C: Highways Agency	-	-23,971	-
G: Sustainable Travel	-50,000	-20,000	-16,262
Other Grants	-10,400	-186	-
<i>Of which:</i>			
C: Highways Agency	-10,400	-	-
N: Science, research and support functions	-	-186	-
Repayments	-8,680	-25,559	-40,266
<i>Of which:</i>			
A: Tolloed Crossings	-1,722	-629	-2,846
G: Sustainable Travel	-360	-360	-
M: Motoring Agencies	-6,598	-24,570	-37,420
Total Programme	-82,555	-84,716	-65,152
Total Voted Capital Income	-82,555	-84,716	-65,152

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

	2013-14 Plans		2012-13 Provisions		2011-12 Outturn	
	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	-173,423	-173,423	-86,279	-
Total	-84,864	-84,864	-173,423	-173,423	-86,279	-

Detailed description of CFER sources

£'000

	2013-14 Plans		2012-13 Provisions		2011-12 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Driver and Vehicle Licensing Agency	-86,864	-86,864	-98,423	-98,423	-86,279	-
Highways Agency	-	-	-75,000	-75,000	-	-
Total	-86,864	-86,864	-173,423	-173,423	-86,279	-

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 Monroe, Chief Executive Officer	High Speed Two
Anthony Smith, 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 (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 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	4,000	247,390
E	British Transport Police Authority	3,700	11,200	4,900
E	Passenger Focus	4,930	0	4,930
E	Air Trust Travel Fund	-7,123	0	0
E	Directly Operated Railways	3,400	0	3,400
S	Trinity House	44,128	5,307	0
S	Northern Lighthouse Board	22,609	2,425	0
S	Commissioners of Irish Lights	15,521	1,252	0
S	General Lighthouse Fund	10,731	0	0
AA	Commissioners of Irish Lights	-426	0	0
Total		341,150	24,184	260,620

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

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	150,000
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 and EU Rail Passengers' Rights and Obligations Regs (EC 1371/2007): Contingent liabilities arising from signing of new, replacement and extended passenger rail franchise agreements, and other agreements to encourage railways investment.	Unquantifiable
Railways Act 2005: Network Rail - Long Term Contingent Support Facility	4,000,000
Non-statutory liabilities	
Reinstatement of International Maritime Organisation (IMO) building, and abatement of rent, if IMO building destroyed; and rehousing of IMO during rebuilding	70,000
Possible Highways Agency obligations in relation to engineering and construction services	8,000
Highways Agency third party claims	10,000
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
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	31,000,000
In 2008 the Secretary of State entered into quantifiable 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)	Unquantifiable
International Oil Pollution Compensation Fund Building - obligations under the agreement to fund alternative accommodation in the event of the building becoming partially or completely destroyed	1,000
Other contingent liabilities, including legal claims	35,000

Part III: Note L - International Subscriptions

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

Office of Rail Regulation

Introduction

1. This Estimate provides for expenditure for the Office of Rail Regulation (ORR).
2. ORR, as the combined economic and safety regulator, is responsible for railway health and safety matters and the regulation of access to railways and promotion of competition in the provision of rail services. It is also responsible for promoting efficiency and economy for those providing railway services and protecting the interests of railway service users.
3. Further details of expenditure contained in this Estimate can be found in ORR's Annual Report and Accounts 2013.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	2,000	-	2,000
Capital	800,000	-	800,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	2,000	-	2,000
Capital	800,000	-	800,000
Non-Budget Expenditure	-		
Net cash requirement	-		

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.

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.

The **Office of Rail Regulation** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	2,000	1,000	1,000
Capital	800,000	360,000	440,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	-	-	-

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										
29,960	-29,958	2	-	-	-	800	-	800	2	800
<i>Of which:</i>										
A Economic regulation, admin, associated capital and other expenditure										
13,831	-13,830	1	-	-	-	800	-	800	1	800
B Safety Regulation, admin and other expenditure										
16,129	-16,128	1	-	-	-	-	-	-	1	-
Total Spending in DEL										
29,960	-29,958	2	-	-	-	800	-	800	2	800
Total for Estimate										
29,960	-29,958	2	-	-	-	800	-	800	2	800
<i>Of which:</i>										
Voted Expenditure										
29,960	-29,958	2	-	-	-	800	-	800	2	800
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	2	2	2
Net Capital Requirement	800	800	641
Accruals to cash adjustments	-802	1,198	898
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-700	-640	-572
New provisions and adjustments to previous provisions	-60	-273	44
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-60	-48	-42
<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	1,931	1,269
Use of provisions	-	228	199
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	-	2,000	1,541

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	29,960	30,700	28,730
<i>Less:</i>			
Administration DEL Income	-29,958	-30,698	-28,728
Net Administration Costs	2	2	2
Gross Programme Costs	-	-	-
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	-	-	-
Total Net Operating Costs	2	2	2
<i>Of which:</i>			
Resource DEL	2	2	2
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	2	2	2
<i>Of which:</i>			
Resource DEL	2	2	2
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)	2	2	2

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-29,958	-30,698	-28,728
<i>Of which:</i>			
Administration			
Taxation	-29,958	-30,698	-28,728
<i>Of which:</i>			
A: Economic regulation, admin, associated capital and other expenditure	-13,830	-12,042	-10,944
B: Safety Regulation, admin and other expenditure	-16,128	-18,656	-17,784
Total Administration	-29,958	-30,698	-28,728
Total Voted Resource Income	-29,958	-30,698	-28,728

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:	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

1. This Estimate consists of two Departmental Expenditure Limits
DCLG - Communities (DEL)
DCLG - Local Government (DEL and
one departmental Annually Managed Expenditure (AME)
2. The Estimate provides for expenditure by the Department for Communities and Local Government on Housing; Homelessness; Planning; Local Government; Fire; Civil Resilience; Race and Faith Equalities; Community Rights; Regeneration; Troubled Families; the Big Society in support of local areas and the voluntary sector to improve social and community action; Integration; and related administration costs.
3. The Estimate also includes provision for our executive agencies and our executive and advisory non-departmental public bodies.
4. Further information will be provided in the Annual Report and Accounts.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit - DCLG Communities			
Resource	2,598,430,000	-	2,598,430,000
Capital	4,165,342,000	-	4,165,342,000
Departmental Expenditure Limit - DCLG Local Govt			
Resource	16,242,863,000	-	16,242,863,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	784,258,000	-	784,258,000
Capital	430,000,000	-	430,000,000
Total Net Budget			
Resource	19,625,551,000	-	19,625,551,000
Capital	4,595,342,000	-	4,595,342,000
Non-Budget Expenditure	-		
Net cash requirement	25,494,966,000		

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.

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.

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).

Department for Communities and Local Government will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit - DCLG Communities			
Resource	2,598,430,000	809,016,000	1,789,414,000
Capital	4,165,342,000	1,347,685,000	2,817,657,000
Departmental Expenditure Limit - DCLG Local Govt			
Resource	16,242,863,000	10,808,622,000	5,434,241,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	784,258,000	-	784,258,000
Capital	430,000,000	425,700,000	4,300,000
Non-Budget Expenditure	-	-	-
Net cash requirement	25,494,966,000	13,190,034,000	12,304,932,000

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 DEL - DCLG Communities										
Voted expenditure										
450,594	-48,316	402,278	2,247,600	-51,448	2,196,152	4,167,142	-1,800	4,165,342	1,518,027	2,694,429
<i>of which:</i>										
A Localism										
-	-	-	419,222	-27,613	391,609	888,835	-	888,835	322,728	950,681
B Neighbourhoods										
66,696	-26,815	39,881	995,937	-	995,937	1,339,912	-	1,339,912	618,336	238,772
C Local Economies, Regeneration and European Programmes										
-	-	-	446,233	-	446,233	198,832	-	198,832	75,025	197,963
D Troubled Families										
-	-	-	156,000	-20,000	136,000	-	-	-	119,000	-
E Research, Data & Trading Funds										
-	-	-	53,285	-2,835	50,450	1,800	-1,800	-	51,701	1,250
F DCLG Staff, Building and Infrastructure Costs										
295,474	-21,501	273,973	4,000	-1,000	3,000	5,500	-	5,500	219,913	4,000
G Departmental Unallocated Provision										
-	-	-	178,784	-	178,784	59,316	-	59,316	-	-
H Neighbourhoods (NDPB)(Net)										
88,424	-	88,424	-2,790	-	-2,790	1,782,462	-	1,782,462	110,366	1,307,815
I Local Economies, Regeneration and European Programmes (NDPB)(Net)										
-	-	-	-3,071	-	-3,071	-109,515	-	-109,515	958	-6,052
Total Spending in DEL - DCLG Communities										
450,594	-48,316	402,278	2,247,600	-51,448	2,196,152	4,167,142	-1,800	4,165,342	1,518,027	2,694,429
Spending in DEL - DCLG Local Govt										
Voted expenditure										
-	-	-	16,242,863	-	16,242,863	-	-	-	27,617,199	80
<i>of which:</i>										
J Revenue Support Grant										
-	-	-	15,200,902	-	15,200,902	-	-	-	4,138,328	-
K Other Grants and Payments										
-	-	-	612,282	-	612,282	-	-	-	13,869	-
L Valuation Services										
-	-	-	144,000	-	144,000	-	-	-	143,000	-
M Local Government (NDPB)(Net)										
-	-	-	20,530	-	20,530	-	-	-	22,679	80
N Business Rates Retention										
-	-	-	265,149	-	265,149	-	-	-	125,000	-
<i>Non-Domestic Rates Payments</i>										
-	-	-	-	-	-	-	-	-	23,119,000	-
<i>London Governance</i>										
-	-	-	-	-	-	-	-	-	55,313	-
<i>Audit Commission Disbanding</i>										
-	-	-	-	-	-	-	-	-	10	-
Total Spending in DEL - DCLG Local Govt										
-	-	-	16,242,863	-	16,242,863	-	-	-	27,617,199	80

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 Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	784,258	-	784,258	430,000	-	430,000	702,076	33,453
<i>of which:</i>										
O Localism										
-	-	-	382,873	-	382,873	-	-	-	399,204	-
P Neighbourhoods										
-	-	-	28,661	-	28,661	430,000	-	430,000	44,103	33,453
Q DCLG Staff, Building and Infrastructure Costs										
-	-	-	-7,814	-	-7,814	-	-	-	11,388	-
R Non-Domestic Rates Outturn Adjustments										
-	-	-	300,000	-	300,000	-	-	-	150,000	-
S Neighbourhoods (NDPB)(Net)										
-	-	-	45,000	-	45,000	-	-	-	40,362	-
T Local Economies, Regeneration and European Programmes (NDPB)(Net)										
-	-	-	25,000	-	25,000	-	-	-	52,767	-
U Business Rates Retention										
-	-	-	10,538	-	10,538	-	-	-	-	-
<i>Local Economies, Regeneration and European Programmes</i>										
-	-	-	-	-	-	-	-	-	1	-
<i>Research, Data and Trading Funds</i>										
-	-	-	-	-	-	-	-	-	4,000	-
<i>Local Government (NDPB)(net)</i>										
-	-	-	-	-	-	-	-	-	251	-
Total Spending in AME										
-	-	-	784,258	-	784,258	430,000	-	430,000	702,076	33,453
Total for Estimate										
450,594	-48,316	402,278	19,274,721	-51,448	19,223,273	4,597,142	-1,800	4,595,342	29,837,302	2,727,962
<i>of which:</i>										
Voted Expenditure										
450,594	-48,316	402,278	19,274,721	-51,448	19,223,273	4,597,142	-1,800	4,595,342	29,837,302	2,727,962
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	19,625,551	29,837,302	31,968,957
Net Capital Requirement	4,595,342	2,727,962	3,966,029
Accruals to cash adjustments	1,274,073	67,227	-98,884
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-33,578	-35,871	-25,886
New provisions and adjustments to previous provisions	-22,003	-17,984	34,440
Departmental Unallocated Provision	-238,100	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-20,000	-23,805	30,915
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-1,860,399	-1,523,219	-2,430,425
Add cash grant-in-aid	2,402,215	1,666,079	2,270,763
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	300,000	-	-
Increase (+) / Decrease (-) in debtors	931,663	-	-
Increase (-) / Decrease (+) in creditors	-187,725	-	-
Use of provisions	2,000	2,027	21,309
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	25,494,966	32,632,491	35,836,102

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	450,594	404,278	350,822
<i>Less:</i>			
Administration DEL (DCLG Communities) Income	-48,316	-33,232	-21,224
Administration DEL (DCLG Local Govt) Income	-	-	-
Net Administration Costs	402,278	371,046	329,598
Gross Programme Costs	22,278,622	32,583,836	44,109,933
<i>Less:</i>			
Programme DEL (DCLG Communities) Income	-51,448	-485,686	-440,032
Programme DEL (DCLG Local Govt) Income	-	-	-2,746
Programme AME Income	-	-33,738	-7,994,322
Non-budget income	-100,000	-100,000	-6,478,617
Net Programme Costs	22,127,174	31,964,412	29,194,216
Total Net Operating Costs	22,529,452	32,335,458	29,523,814
<i>Of which:</i>			
Resource DEL (DCLG Communities)	2,417,646	1,513,767	1,756,166
Resource DEL (DCLG Local Govt)	16,242,863	27,617,199	29,752,271
Capital DEL (DCLG Local Govt)	-	-	-7,846
Capital DEL (DCLG Communities)	2,752,685	2,564,703	3,888,496
Resource AME	786,258	706,336	460,520
Capital AME	430,000	33,453	152,824
Non-budget	-100,000	-100,000	-6,478,617
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	178,784	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-3,082,685	-2,498,156	-3,891,926
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	100,000	100,000	6,478,617
Other adjustments	-100,000	-100,000	-141,548
Total Resource Budget	19,625,551	29,837,302	31,968,957

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
<i>Of which:</i>			
Resource DEL (DCLG Local Govt)	16,242,863	27,617,199	29,765,356
Resource DEL (DCLG Communities)	2,598,430	1,518,027	1,821,400
Resource AME	784,258	702,076	382,201
<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)	19,625,551	29,837,302	31,968,957

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL - DCLG Communities	-99,764	-278,355	-203,957
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-48,316	-33,232	-12,223
<i>Of which:</i>			
B: Neighbourhoods	-26,815	-13,997	-8,287
F: DCLG Staff, Building and Infrastructure Costs	-21,501	-19,235	-3,937
H: Neighbourhoods (NDPB)(Net)	-	-	1
Other Income	-	-	-9,002
<i>Of which:</i>			
B: Neighbourhoods	-	-	-859
F: DCLG Staff, Building and Infrastructure Costs	-	-	-8,143
Pensions	-	-	1
<i>Of which:</i>			
H: Neighbourhoods (NDPB)(Net)	-	-	1
Total Administration	-48,316	-33,232	-21,224
Programme			
EU Grants Received	-	-200,000	-150,397
<i>Of which:</i>			
C: Local Economies, Regeneration and European Programmes	-	-200,000	-150,322
F: DCLG Staff, Building and Infrastructure Costs	-	-	-75
Sales of Goods and Services	-2,035	-2,359	-11,939
<i>Of which:</i>			
A: Localism	-	-699	-11,253
B: Neighbourhoods	-	-	-19
C: Local Economies, Regeneration and European Programmes	-	-	-50
E: Research, Data & Trading Funds	-1,035	-660	-617
F: DCLG Staff, Building and Infrastructure Costs	-1,000	-1,000	-
Interest and Dividends	-1,800	-2,439	-6,220
<i>Of which:</i>			
A: Localism	-	-189	-4,835
B: Neighbourhoods	-	-	-187
E: Research, Data & Trading Funds	-1,800	-2,250	-1,198
Other Grants	-20,000	-16,052	-2,875
<i>Of which:</i>			
A: Localism	-	-	-875
B: Neighbourhoods	-	-	-2,000
D: Troubled Families	-20,000	-16,052	-
Other Income	-27,613	-24,273	-11,302
<i>Of which:</i>			
A: Localism	-27,613	-22,477	-9,635
B: Neighbourhoods	-	-	-168
E: Research, Data & Trading Funds	-	-1,796	73
F: DCLG Staff, Building and Infrastructure Costs	-	-	-1,572
Total Programme	-51,448	-245,123	-182,733

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL - DCLG Local Govt	-	-	-2,746
<i>Of which:</i>			
Programme			
Other Income	-	-	-2,746
<i>Of which:</i>			
K: Other Grants and Payments	-	-	-2,746
Total Programme	-	-	-2,746
Voted Resource AME	-	-33,738	-7,994,322
<i>Of which:</i>			
Programme			
Other Income	-	-33,738	-7,994,322
<i>Of which:</i>			
P: Neighbourhoods	-	-33,738	-7,994,322
Total Programme	-	-33,738	-7,994,322
Total Voted Resource Income	-99,764	-312,093	-8,201,025
Voted Capital DEL - DCLG Communities	-1,800	-242,363	-265,714
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-8,396
<i>Of which:</i>			
A: Localism	-	-	-8,396
EU Grants Received	-	-200,000	-204,936
<i>Of which:</i>			
C: Local Economies, Regeneration and European Programmes	-	-200,000	-204,936
Other Grants	-	-40,563	-52,363
<i>Of which:</i>			
B: Neighbourhoods	-	-40,563	-33,857
C: Local Economies, Regeneration and European Programmes	-	-	-18,506
Other Income	-	-	-19
<i>Of which:</i>			
A: Localism	-	-	-19
Repayments	-1,800	-1,800	-
<i>Of which:</i>			
E: Research, Data & Trading Funds	-1,800	-1,800	-
Total Programme	-1,800	-242,363	-265,714
Total Voted Capital Income	-1,800	-242,363	-265,714

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

	2013-14 Plans		2012-13 Provisions		2011-12 Outturn	
	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	-100,000	-100,000	-6,478,617	-6,478,596
Total	-100,000	-100,000	-100,000	-100,000	-6,478,617	-6,478,596

Detailed description of CFER sources

£'000

	2013-14 Plans		2012-13 Provisions		2011-12 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Capital Pooled Housing Receipts	-100,000	-100,000	-100,000	-100,000	-141,569	-141,548
Housing Revenue Account Subsidy Reform	-	-	-	-	-6,337,048	-6,337,048
Total	-100,000	-100,000	-100,000	-100,000	-6,478,617	-6,478,596

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:

Richard Hill	Homes and Communities Agency
Mike Biles	Independent Housing Ombudsman Limited
Anthony Essien	The Leasehold Advisory Service
Gerard Whiteman	London Thames Gateway Development Corporation
Peter Mawson	West Northamptonshire Development Corporation
Heather Lees	Commission for Local Administration
Antonio Masella	Valuation Tribunal for England

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 (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
DCLG Communities				
H, I, S, T	Homes & Communities Agency	145,892	1,667,847	2,361,323
H	Leasehold Advisory Commission	1,068		1,068
H, S	West Northamptonshire Development Corporation	4,570	5,100	19,200
H	Building Regulations Advisory Committee	8	-	-
H, S	Independent Housing Ombudsman Limited	1,025	-	839
DCLG Local Govt.				
M	Commission for Local Administration	12,040	-	11,644
M	Valuation Tribunal for England	8,490	-	8,141
Total		173,093	1,672,947	2,402,215

The above Resource budgets include depreciation.

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
STATUTORY	
Homeowners Mortgage Support Scheme (HMSS): Statutory Contingent Liability taken on under the provisions of the Banking Act 2009 in respect of Homeowners Support Scheme.	993
Payments to Local Authorities under the Defective Housing grant scheme. Claims for repair or repurchase of defective Right to Buy homes sold by local authorities between 1980 and 1985.	250-750
NON STATUTORY	
Crossrail – agreement, if certain conditions are met, to pay for a shortfall in the amount raised through a Statutory Planning charge.	10,000 – 300,000
Treasury Solicitor manages a total of about 230 low liability litigation cases for the Department.	541
The Department has made commitments to fund pension deficits on certain of its Arms Length Bodies. In the event of the reorganisation or abolition of those bodies, the Department may face liabilities relating to those commitments. The timing and value of any such payments are very difficult to predict. The most significant deficit based on latest valuations relates to the Audit Commission Pension Scheme. It is planned that a Crown Guarantee will be provided to scheme Trustees to avoid early crystallisation of 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 to a private companies consortium	Unquantifiable
Potential losses from the New Buy scheme to underwrite a % of mortgage lending risk on new build properties.	capped at 1,000,000,000
Formal notice of infraction proceeding against the UK Government for failure to adequately implement the Energy Performance of Buildings Directive, in particular, provisions for ensuring effective compliance and enforcement with its requirements.	Unquantifiable
Potential liability for UK failing to meet the first carbon budget	Unquantifiable
Debt Guarantees will be issued to housing associations and private developers, creating a contingent liability for government	Unquantifiable

Department for Business, Innovation and Skills

Introduction

1. The Department for Business, Innovation and Skills (BIS) undertakes expenditure related to promotion of business, science and innovation, and further and higher education.
2. Non Departmental Public Bodies (NDPBs), international subscriptions and an analysis of Departmental income are listed below in the Notes to the Estimate.
3. BIS issues overall resource-based budgets and makes payments of grants and grants in aid to its partner organisations.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource †	17,726,530,000	-250,000	17,726,280,000
Capital	2,793,500,000	-	2,793,500,000
Annually Managed Expenditure			
Resource	-1,415,414,000	370,200,000	-1,045,214,000
Capital	8,540,372,000	-	8,540,372,000
Total Net Budget			
Resource	16,311,116,000	369,950,000	16,681,066,000
Capital	11,333,872,000	-	11,333,872,000
Non-Budget Expenditure	-		
Net cash requirement	26,335,529,000		

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.

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.

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.

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.

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	17,726,530,000	8,211,776,000	9,514,754,000
Capital	2,793,500,000	943,977,000	1,849,523,000
Annually Managed Expenditure			
Resource	-1,415,414,000	-	-1,415,414,000
Capital	8,540,372,000	3,083,318,000	5,457,054,000
Non-Budget Expenditure	-	-	-
Net cash requirement	26,335,529,000	11,134,902,000	15,200,627,000

† Expenditure totalling £308,000 under section F is subject to the passage of the Energy 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.

£308,000 has been advanced from the Contingencies Fund to provide cash in respect of £308,000 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 July 2013.

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										
739,527	-24,387	715,140	18,068,205	-1,056,815	17,011,390	3,118,055	-324,555	2,793,500	19,573,991	1,538,000
<i>Of which:</i>										
A Science and Research										
1,996	-	1,996	487,565	-2,972	484,593	92,831	-	92,831	489,775	53,953
B Innovation, Enterprise and Business										
2,210	-	2,210	516,926	-29,701	487,225	786,934	-223,600	563,334	304,439	22,595
C Market Frameworks										
4,275	-2,000	2,275	254,814	-168,400	86,414	213,240	-100,000	113,240	170,635	65,950
D Higher Education										
-	-	-	4,466,298	-	4,466,298	-	-	-	5,369,167	-
E Further Education										
-	-6,156	-6,156	164,991	-837,519	-672,528	-	-	-	-776,570	-
F Capability										
370,392	-16,231	354,161	48,429	-5,983	42,446	4,900	-	4,900	352,270	23,689
G Government as Shareholder										
-	-	-	364,480	-12,240	352,240	76,500	-955	75,545	429,321	60,000
H Science and Research (NDPB) net										
107,379	-	107,379	4,467,636	-	4,467,636	461,479	-	461,479	4,583,045	578,147
I Innovation, Enterprise and Business (NDPB) net										
22,311	-	22,311	306,558	-	306,558	61,985	-	61,985	356,927	29,475
J Market Frameworks (NDPB) net										
16,720	-	16,720	79,061	-	79,061	5,340	-	5,340	83,820	1,400
K Higher Education (NDPB) net										
62,343	-	62,343	2,941,966	-	2,941,966	3,846	-	3,846	3,901,713	94,907
L Further Education (NDPB) net										
145,160	-	145,160	3,942,481	-	3,942,481	410,000	-	410,000	4,296,610	335,884
M Capability (NDPB) Net										
-	-	-	-	-	-	1,000	-	1,000	-	-
N Government as Shareholder (NDPB) net										
6,741	-	6,741	27,000	-	27,000	1,000,000	-	1,000,000	12,839	272,000
Non-voted expenditure										
-	-250	-250	-	-	-	-	-	-	-	-
<i>Of which:</i>										
O Capability										
-	-250	-250	-	-	-	-	-	-	-	-
Total Spending in DEL										
739,527	-24,637	714,890	18,068,205	-1,056,815	17,011,390	3,118,055	-324,555	2,793,500	19,573,991	1,538,000

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 Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-385,901	-1,029,513	-1,415,414	17,573,372	-9,033,000	8,540,372	-375,406	6,769,817
<i>Of which:</i>										
P Science and Research										
-	-	-	40,150	-	40,150	-	-	-	83,389	-
Q Innovation, Enterprise and Business										
-	-	-	-38,688	-	-38,688	-	-	-	-24,171	-
R Market Frameworks										
-	-	-	60,596	-	60,596	-	-	-	193,056	-
S Higher Education										
-	-	-	-387,218	-973,000	-1,360,218	9,618,520	-2,033,000	7,585,520	-765,336	6,360,000
T Further Education										
-	-	-	20	-	20	-	-	-	-27	-
U Capability										
-	-	-	-40,066	-61	-40,127	-	-	-	18,554	-
V Government as Shareholder										
-	-	-	-	-56,452	-56,452	7,806,702	-7,000,000	806,702	-50,727	201,000
W Science and Research (NDPB) net										
-	-	-	1,364	-	1,364	-	-	-	4,215	-
X Market Frameworks (NDPB) net										
-	-	-	-162	-	-162	-	-	-	-970	-
Y Higher Education (NDPB) net										
-	-	-	-20,270	-	-20,270	-	-	-	-7,970	-
Z Further Education (NDPB) net										
-	-	-	1,023	-	1,023	148,150	-	148,150	7,581	7,817
AA Government as Shareholder (NDPB) net										
-	-	-	-2,750	-	-2,750	-	-	-	167,000	201,000
AB Capability (NDPB) Net										
-	-	-	100	-	100	-	-	-	-	-
Non-voted expenditure										
-	-	-	370,200	-	370,200	600,000	-600,000	-	450,000	-
<i>Of which:</i>										
AC Market Frameworks										
-	-	-	370,200	-	370,200	-	-	-	450,000	-
AD Government as Shareholder										
-	-	-	-	-	-	600,000	-600,000	-	-	-
Total Spending in AME										
-	-	-	-15,701	-1,029,513	-1,045,214	18,173,372	-9,633,000	8,540,372	74,594	6,769,817

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
Total for Estimate										
739,527	-24,637	714,890	18,052,504	-2,086,328	15,966,176	21,291,427	-9,957,555	11,333,872	19,648,585	8,307,817
<i>Of which:</i>										
Voted Expenditure										
739,527	-24,387	715,140	17,682,304	-2,086,328	15,595,976	20,691,427	-9,357,555	11,333,872	19,198,585	8,307,817
Non Voted Expenditure										
-	-250	-250	370,200	-	370,200	600,000	-600,000	-	450,000	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	16,681,066	19,648,585	18,570,294
Net Capital Requirement	11,333,872	8,307,817	6,622,117
Accruals to cash adjustments	-1,309,459	-3,820,079	-2,702,554
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,608,096	-3,790,634	-2,224,329
New provisions and adjustments to previous provisions	356,961	-100,679	-92,011
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-500	-415	-24,050
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-14,196,261	-14,925,440	-15,734,607
Add cash grant-in-aid	14,809,476	14,685,455	15,270,245
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	225,000	177,000	-
Use of provisions	103,961	134,634	102,198
Removal of non-voted budget items	-369,950	-450,000	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-369,950	-450,000	-
Net Cash Requirement	26,335,529	23,686,323	22,489,857

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	723,495	684,290	821,285
<i>Less:</i>			
Administration DEL Income	-24,637	-15,816	-43,979
Net Administration Costs	698,858	668,474	777,306
Gross Programme Costs	19,737,626	21,880,701	21,084,977
<i>Less:</i>			
Programme DEL Income	-1,189,415	-29,040,751	-1,491,150
Programme AME Income	-1,029,513	-765,000	-593,942
Non-budget income	-	-1,082	-6
Net Programme Costs	17,518,698	-7,926,132	18,999,879
Total Net Operating Costs	18,217,556	-7,257,658	19,777,185
<i>Of which:</i>			
Resource DEL	17,602,032	19,433,860	19,908,510
Capital DEL	1,506,353	-26,943,161	1,094,094
Resource AME	-890,829	252,725	-1,278,416
Capital AME	-	-	-
Non-budget	-	-1,082	52,997
<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	-1,506,353	26,943,161	-1,099,798
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	1,082	6
Other adjustments	-30,137	-38,000	-107,099
Total Resource Budget	16,681,066	19,648,585	18,570,294
<i>Of which:</i>			
Resource DEL	17,726,280	19,573,991	20,016,557
Resource AME	-1,045,214	74,594	-1,446,263
<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)	16,681,066	19,648,585	18,570,294

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-1,081,202	-1,056,567	-1,258,235
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-14,109	-7,750	-9,953
<i>Of which:</i>			
E Further Education	-6,156	-	-
F Capability	-7,953	-7,750	-9,953
Other Grants	-8,278	-8,066	-
<i>Of which:</i>			
F Capability	-8,278	-8,066	-
Other Income	-	-	-34,026
<i>Of which:</i>			
F Capability	-	-	-34,026
Taxation	-2,000	-	-
<i>Of which:</i>			
C Market Frameworks	-2,000	-	-
Total Administration	-24,387	-15,816	-43,979
Programme			
EU Grants Received	-	-350,000	-43
<i>Of which:</i>			
B Innovation, Enterprise and Business	-	-	-15
C Market Frameworks	-	-	-28
E Further Education	-	-350,000	-
Sales of Goods and Services	-188,910	-130,309	-94,262
<i>Of which:</i>			
A Science and Research	-2,910	-3,136	-
B Innovation, Enterprise and Business	-1,700	-1,000	-1,415
C Market Frameworks	-154,300	-96,173	-92,839
E Further Education	-30,000	-30,000	-
F Capability	-	-	-8
Interest and Dividends	-12,240	-10,830	-26,942
<i>Of which:</i>			
G Government as Shareholder	-12,240	-10,830	-26,942
Other Grants	-807,581	-506,885	-1,008,310
<i>Of which:</i>			
A Science and Research	-62	-62	-
B Innovation, Enterprise and Business	-	-	-287,139
D Higher Education	-	-	-12,965
E Further Education	-807,519	-506,823	-708,206

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Other Income	-21,283	-35,980	-84,699
<i>Of which:</i>			
B Innovation, Enterprise and Business	-15,300	-16,195	-17,549
C Market Frameworks	-	-	-10,295
D Higher Education	-	-	-56,274
E Further Education	-	-	-25
F Capability	-5,983	-19,785	-556
Taxation	-26,801	-6,747	-
<i>Of which:</i>			
B Innovation, Enterprise and Business	-12,701	-	-
C Market Frameworks	-14,100	-6,747	-
Total Programme	-1,056,815	-1,040,751	-1,214,256
Voted Resource AME	-1,029,513	-765,000	-593,942
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-	-	-370
<i>Of which:</i>			
Q Innovation, Enterprise and Business	-	-	-370
Interest and Dividends	-1,029,452	-765,000	-594,528
<i>Of which:</i>			
S Higher Education	-973,000	-711,000	-565,655
V Government as Shareholder	-56,452	-54,000	-28,873
Other Income	-	-	956
<i>Of which:</i>			
R Market Frameworks	-	-	956
Pensions	-61	-	-
<i>Of which:</i>			
U Capability	-61	-	-
Total Programme	-1,029,513	-765,000	-593,942
Total Voted Resource Income	-2,110,715	-1,821,567	-1,852,177

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Capital DEL	-324,555	-28,198,000	-619,898
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-1,081
<i>Of which:</i>			
B Innovation, Enterprise and Business	-	-	-118
F Capability	-	-	-963
Other Grants	-132,600	-28,000,000	-276,894
<i>Of which:</i>			
A Science and Research	-	-	-31,887
B Innovation, Enterprise and Business	-32,600	-	-243,881
C Market Frameworks	-100,000	-	-526
D Higher Education	-	-	-324
F Capability	-	-	-276
G Government as Shareholder	-	-28,000,000	-
Other Income	-191,000	-198,000	-340,650
<i>Of which:</i>			
B Innovation, Enterprise and Business	-191,000	-198,000	-340,650
Repayments	-955	-	-1,273
<i>Of which:</i>			
B Innovation, Enterprise and Business	-	-	-168
G Government as Shareholder	-955	-	-1,105
Total Programme	-324,555	-28,198,000	-619,898
Voted Capital AME	-9,033,000	-9,202,000	-6,505,433
<i>Of which:</i>			
Programme			
Repayments	-9,033,000	-9,202,000	-6,505,433
<i>Of which:</i>			
S Higher Education	-2,033,000	-1,653,000	-1,311,433
V Government as Shareholder	-7,000,000	-7,549,000	-5,194,000
Total Programme	-9,033,000	-9,202,000	-6,505,433
Total Voted Capital Income	-9,357,555	-37,400,000	-7,125,331

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

	2013-14 Plans		2012-13 Provisions		2011-12 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-1,082	-1,082	-6	-
Non-budget amounts collectable on behalf of the Consolidated Fund (outside the SoCNE)	-	-	-14,000,000	-14,000,000	-	-
Total	-	-	-14,001,082	-14,001,082	-6	-

Detailed description of CFER sources

£'000

	2013-14 Plans		2012-13 Provisions		2011-12 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Proceeds from the Postal Services Act Company	-	-	-14,000,000	-14,000,000	-	-
BNFL Pension Liabilities	-	-	-1,082	-1,082	-6	-
Total	-	-	-14,001,082	-14,001,082	-6	-

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:

NDPB Accounting Officers:

Anne Sharp	Advisory Conciliation & Arbitration Service (ACAS)
Mary-Anne Geary	Arts and Humanities Research Council (AHRC)
Prof Douglas Kell	Biotechnology & Biological Sciences Research Council
Geraldine Swanton	British Hallmarking Council
Rory Earley	Capital for Enterprise Ltd
Charles Dhanowa OBE	Competition Service
David Saunders	Competition Commission
Mark Farrar	Construction Industry Training Board
Mike O'Connor	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
Sir Alan Langlands	Higher Education Funding Council for England (HEFCE)
Sir John Savill	Medical Research Council
Geoff Mulgan	NESTA Trust
Professor Duncan Wingham	Natural Environment Research Council
Professor Les Ebdon	Office for Fair Access (OFFA)
Prof John Womersley	Science and Technology Facilities Council
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)
Stephen Haddrill	Financial Reporting Council Limited
Martin Donnelly	BIS (Postal Services Act 2011) Company Limited
Shaun Kingsbury	UK Green Investment Bank plc
Kim Thorneywork (interim)	Skills Funding Agency
Kim Thorneywork	Learning and Skills Improvement Service

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
I	Technology Strategy Board	325,343	58,105	507,436
I	Capital for Enterprise	3,526	3,880	7,503
J	ACAS (Advisory, Conciliation and Arbitration Service)	49,230	1,100	39,735
J	Consumer Focus	17,113	10	14,130
J	Competition Service	3,854	-	3,200
J	Competition Commission	19,379	350	13,520
H	United Kingdom Atomic Energy Authority	8,256	-	4,499
J	Market Frameworks Miscellaneous	6,005	3,880	-
H	Arts and Humanities Research Council	98,522	-	106,630
H	Biotechnology and Biological Sciences Research Council	361,571	61,700	597,447
H	Economic and Social Research Council	153,486	24,000	213,454
H	Engineering and Physical Sciences Research Council	756,150	81,500	899,558
H	Medical Research Council	608,645	37,000	668,687
H	Natural Environment Research Council	339,129	27,800	368,030
H	Research Councils projects	107,170	1,569	-
H	Science and Technology Facilities Council	456,397	94,930	523,452
H	Higher Education Funding Council for England (HEFCE) - Science	1,685,689	133,980	1,936,359
K	Higher Education Funding Council for England (HEFCE) - Education	2,933,609	790	3,129,203
K	Office for Fair Access to Higher Education	2,085	-	2,464
K	Student Loans Company	68,615	3,056	116,890
L	Skills Funding Agency	4,020,688	409,871	4,562,898
L	UK Commission for Employment and Skills	66,953	129	67,381
N	Green Investment Bank	33,741	1,000,000	1,027,000
W	Biotechnology and Biological Sciences Research Council	1,450	-	-
W	Engineering and Physical Sciences Research Council	-585	-	-
W	Medical Research Council	-1,400	-	-
W	Natural Environment Research Council	-792	-	-
W	Arts and Humanities Research Council	-979	-	-
W	Science and Technology Facilities Council	-681	-	-
W	United Kingdom Atomic Energy Authority	4,351	-	-

Part III: Note E - Non-Departmental Public Bodies

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
X	ACAS (Advisory, Conciliation and Arbitration Service)	222	-	-
X	Competition Commission	70	-	-
X	Competition Service	5	-	-
X	Consumer Focus	-459	-	-
Y	Higher Education Funding Council for England (HEFCE) - Education	-21,000	-	-
Y	Student Loans Company	730	-	-
Z	Skills Funding Agency	-2,339	129,000	-
Z	Construction Industry Training Board	92	18,900	-
Z	Engineering Construction Industry Training Board	3,270	250	-
AB	Research Councils projects	100	-	-
AA	Green Investment Bank	-2,750	-	-
Total		12,104,461	2,091,800	14,809,476

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:	
Liabilities that arise from the transfer of Training and Enterprise Councils (TEC)/Chambers of Commerce Training and Enterprise Councils (CCTE) functions to successors, including from staff who have transferred or been made redundant, and who as a result of the transfer seek redress through the Employment Tribunal.	1,000
The Department is responsible for liabilities arising from deeds of indemnity given to liquidators of TECs, covering the funds that they have returned to the Department as part of the dissolution process.	1,500
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.	2,342
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
Local Network Indemnities.	3,484
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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
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
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.	1,500
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 Institute Laue Langevin staff related commitments and costs associated with reprocessing fuel elements	12,000

Part III: Note K - Contingent Liabilities

Nature of liability	£'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
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.	Unquantifiable
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.	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

1. This Estimate covers mainly covers programme expenditure for the purpose of trade development and promotion and inward investment, including grants. From 2013-14, this Estimate also covers administration expenditure for the purpose of cross-Whitehall Ministerial visit co-ordination to support trade development and promotion and inward investment. The work of UK Trade & Investment is reported in its own Annual Report and Accounts as well as the Annual Report and Accounts of the Department for Business, Innovation and Skills and the Foreign and Commonwealth Office.
2. UK Trade & Investment is a joint operation of the Foreign and Commonwealth Office and the Department for Business, Innovation and Skills. The administrative costs relating to this programme expenditure, with the exception of Ministerial visit co-ordination, are reflected in the Main Estimates of those departments.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	149,646,000	-	149,646,000
Capital	2,998,000	-	2,998,000
Annually Managed Expenditure			
Resource	21,000	-	21,000
Capital	-	-	-
Total Net Budget			
Resource	149,667,000	-	149,667,000
Capital	2,998,000	-	2,998,000
Non-Budget Expenditure	-		
Net cash requirement	151,154,000		

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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	149,646,000	68,012,000	81,634,000
Capital	2,998,000	1,169,000	1,829,000
Annually Managed Expenditure			
Resource	21,000	9,000	12,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	151,154,000	68,690,000	82,464,000

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										
2,000	-	2,000	165,187	-17,541	147,646	2,998	-	2,998	97,500	2,598
<i>Of which:</i>										
A Trade development and promotion and inward investment										
2,000	-	2,000	165,187	-17,541	147,646	2,998	-	2,998	97,500	2,598
Total Spending in DEL										
2,000	-	2,000	165,187	-17,541	147,646	2,998	-	2,998	97,500	2,598
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	21	-	21	-	-	-	21	-
<i>Of which:</i>										
B Trade development and promotion and inward investment										
-	-	-	21	-	21	-	-	-	21	-
Total Spending in AME										
-	-	-	21	-	21	-	-	-	21	-
Total for Estimate										
2,000	-	2,000	165,208	-17,541	147,667	2,998	-	2,998	97,521	2,598
<i>Of which:</i>										
Voted Expenditure										
2,000	-	2,000	165,208	-17,541	147,667	2,998	-	2,998	97,521	2,598
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	149,667	97,521	81,744
Net Capital Requirement	2,998	2,598	2,650
Accruals to cash adjustments	-1,511	-1,121	-879
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,011	-1,621	-1,371
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	500	500	492
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	151,154	98,998	83,515

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	2,000	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	2,000	-	-
Gross Programme Costs	165,208	116,562	90,827
<i>Less:</i>			
Programme DEL Income	-17,541	-19,041	-9,083
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	147,667	97,521	81,744
Total Net Operating Costs	149,667	97,521	81,744
<i>Of which:</i>			
Resource DEL	149,646	97,500	81,744
Capital DEL	-	-	-
Resource AME	21	21	-
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	149,667	97,521	81,744
<i>Of which:</i>			
Resource DEL	149,646	97,500	81,744
Resource AME	21	21	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	149,667	97,521	81,744

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-17,541	-19,041	-9,083
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-17,541	-19,041	-9,083
<i>Of which:</i>			
A Trade development and promotion and inward investment	-17,541	-19,041	-9,083
Total Programme	-17,541	-19,041	-9,083
Total Voted Resource Income	-17,541	-19,041	-9,083

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: Nick Baird

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

In discharging these responsibilities, particular regard is given to:

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

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

Export Credits Guarantee Department

Introduction

1. This Estimate covers the planned budgetary expenditure of the Export Credits Guarantee Department (ECGD) and its support of UK exporters.
2. The RDEL requested is to cover the running costs of the Department and is a net expense.
3. Income received by ECGD in the course of supporting exporters scores against its Annually Managed Expenditure (AME). In 2013-14 income will predominately be premium earned, interest on claims and the recovery of the interest and principal of the loan to GEFCO (Guaranteed Export Finance Corporation).
4. Capital AME expenditure is for the first year of the direct lending scheme which was announced by the Chancellor in the Autumn Statement 2012.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	22,065,000	-	22,065,000
Capital	230,000	-	230,000
Annually Managed Expenditure			
Resource	49,337,000	-	49,337,000
Capital	294,508,000	-	294,508,000
Total Net Budget			
Resource	71,402,000	-	71,402,000
Capital	294,738,000	-	294,738,000
Non-Budget Expenditure	-		
Net cash requirement	100,231,000		

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.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
£			
Departmental Expenditure Limit			
Resource	22,065,000	10,421,000	11,644,000
Capital	230,000	180,000	50,000
Annually Managed Expenditure			
Resource	49,337,000	-	49,337,000
Capital	294,508,000	144,000,000	150,508,000
Non-Budget Expenditure	-	-	-
Net cash requirement	100,231,000	-	100,231,000

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										
35,011	-12,946	22,065	-	-	-	230	-	230	22,858	700
<i>Of which:</i>										
A Export Credit Guarantees and Investments										
35,011	-12,946	22,065	-	-	-	230	-	230	22,858	700
Total Spending in DEL										
35,011	-12,946	22,065	-	-	-	230	-	230	22,858	700
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	210,925	-161,588	49,337	320,000	-25,492	294,508	-584	-31,935
<i>Of which:</i>										
B Export Credits										
-	-	-	202,580	-151,686	50,894	-	-	-	3,432	-
C Fixed Rate Export Finance / Export Finance Assistance										
-	-	-	7,000	-719	6,281	-	-	-	6,304	-
D GEFCO Loans and Interest Equalisation										
-	-	-	1,345	-9,183	-7,838	-	-25,492	-25,492	-10,320	-31,935
E Direct Lending										
-	-	-	-	-	-	320,000	-	320,000	-	-
Total Spending in AME										
-	-	-	210,925	-161,588	49,337	320,000	-25,492	294,508	-584	-31,935
Total for Estimate										
35,011	-12,946	22,065	210,925	-161,588	49,337	320,230	-25,492	294,738	22,274	-31,235
<i>Of which:</i>										
Voted Expenditure										
35,011	-12,946	22,065	210,925	-161,588	49,337	320,230	-25,492	294,738	22,274	-31,235
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	71,402	22,274	-147,418
Net Capital Requirement	294,738	-31,235	-51,559
Accruals to cash adjustments	-265,909	-184,254	-44,186
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-800	-800	-619
New provisions and adjustments to previous provisions	-165,549	-73,273	-13,729
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-35,518	-37,673	855
<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	19,949	1,762
Increase (-) / Decrease (+) in creditors	-81,699	-92,457	-32,455
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	100,231	-193,215	-243,163

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	35,011	28,752	22,913
<i>Less:</i>			
Administration DEL Income	-12,946	-5,894	-1,055
Net Administration Costs	22,065	22,858	21,858
Gross Programme Costs	210,925	121,091	33,887
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-161,588	-121,675	-203,163
Non-budget income	-	-	-
Net Programme Costs	49,337	-584	-169,276
Total Net Operating Costs	71,402	22,274	-147,418
<i>Of which:</i>			
Resource DEL	22,065	22,858	21,858
Capital DEL	-	-	-
Resource AME	49,337	-584	-169,276
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	71,402	22,274	-147,418
<i>Of which:</i>			
Resource DEL	22,065	22,858	21,858
Resource AME	49,337	-584	-169,276
<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)	71,402	22,274	-147,418

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-12,946	-5,894	-1,055
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-11,799	-5,000	-229
<i>Of which:</i>			
A Export Credit Guarantees and Investments	-11,799	-5,000	-229
Other Income	-1,147	-894	-826
<i>Of which:</i>			
A Export Credit Guarantees and Investments	-1,147	-894	-826
Total Administration	-12,946	-5,894	-1,055
Voted Resource AME	-161,588	-121,675	-203,163
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-151,686	-89,932	-84,792
<i>Of which:</i>			
B Export Credits	-151,686	-89,932	-84,792
Interest and Dividends	-9,902	-31,743	-65,699
<i>Of which:</i>			
B Export Credits	-	-19,254	-35,229
C Fixed Rate Export Finance / Export Finance Assistance	-719	-696	-17,877
D GEFCO Loans and Interest Equalisation	-9,183	-11,793	-12,593
Other Income	-	-	-52,672
<i>Of which:</i>			
B Export Credits	-	-	-52,672
Total Programme	-161,588	-121,675	-203,163
Total Voted Resource Income	-174,534	-127,569	-204,218
Voted Capital AME	-25,492	-31,935	-51,886
<i>Of which:</i>			
Programme			
Repayments	-25,492	-31,935	-51,886
<i>Of which:</i>			
D GEFCO Loans and Interest Equalisation	-25,492	-31,935	-51,886
Total Programme	-25,492	-31,935	-51,886
Total Voted Capital Income	-25,492	-31,935	-51,886

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: David Havelock

David Havelock 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

1. The Office of Fair Trading (OFT) is an independent consumer protection and competition authority. Its goal is to make markets work well for consumers. This is achieved by enforcing competition and consumer protection law, investigating markets and through an active communications strategy. This Estimate covers the planned budgetary expenditure and income of the Office of Fair Trading.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	39,065,000	-	39,065,000
Capital	602,000	-	602,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	39,065,000	-	39,065,000
Capital	602,000	-	602,000
Non-Budget Expenditure	-		
Net cash requirement	37,011,000		

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.

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.

Office of Fair Trading will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
£			
Departmental Expenditure Limit			
Resource	39,065,000	21,710,000	17,355,000
Capital	602,000	301,000	301,000
Annually Managed Expenditure			
Resource	-	225,000	-225,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	37,011,000	20,889,000	16,122,000

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										
16,245	-1,913	14,332	37,947	-13,214	24,733	602	-	602	56,764	669
<i>Of which:</i>										
A Administration										
16,245	-1,913	14,332	37,947	-13,214	24,733	602	-	602	56,764	669
Total Spending in DEL										
16,245	-1,913	14,332	37,947	-13,214	24,733	602	-	602	56,764	669
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-	-	-	-	-	-	45,300	-
<i>Of which:</i>										
<i>Provisions In AME</i>										
-	-	-	-	-	-	-	-	-	45,300	-
Total Spending in AME										
-	-	-	-	-	-	-	-	-	45,300	-
Total for Estimate										
16,245	-1,913	14,332	37,947	-13,214	24,733	602	-	602	102,064	669
<i>Of which:</i>										
Voted Expenditure										
16,245	-1,913	14,332	37,947	-13,214	24,733	602	-	602	102,064	669
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	39,065	102,064	61,989
Net Capital Requirement	602	669	590
Accruals to cash adjustments	-2,656	-44,395	-11,258
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,656	-2,495	-1,829
New provisions and adjustments to previous provisions	-	-50,700	-5,229
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-81
<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	-	-	-32
Increase (-) / Decrease (+) in creditors	-	3,400	-4,547
Use of provisions	-	5,400	460
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	37,011	58,338	51,321

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	16,245	17,448	19,335
<i>Less:</i>			
Administration DEL Income	-1,913	-4,700	-3,078
Net Administration Costs	14,332	12,748	16,257
Gross Programme Costs	37,947	96,223	56,094
<i>Less:</i>			
Programme DEL Income	-13,214	-6,907	-10,362
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	24,733	89,316	45,732
Total Net Operating Costs	39,065	102,064	61,989
<i>Of which:</i>			
Resource DEL	39,065	51,364	56,760
Capital DEL	-	-	-
Resource AME	-	50,700	5,229
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	39,065	102,064	61,989
<i>Of which:</i>			
Resource DEL	39,065	56,764	57,220
Resource AME	-	45,300	4,769
<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)	39,065	102,064	61,989

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-15,127	-11,607	-13,440
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-1,913	-4,700	-3,078
<i>Of which:</i>			
A Administration	-1,913	-4,700	-3,078
Total Administration	-1,913	-4,700	-3,078
Programme			
Sales of Goods and Services	-13,214	-6,907	-10,362
<i>Of which:</i>			
A Administration	-13,214	-6,907	-10,362
Total Programme	-13,214	-6,907	-10,362
Total Voted Resource Income	-15,127	-11,607	-13,440

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: 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 (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.

UK Atomic Energy Authority Pension Schemes

Introduction

1. This Estimate covers the provision of pensions and lump sums to retired members or their dependants, transfer values for members transferring to other schemes and repayments of contributions under the UK Atomic Energy Authority pension schemes.
2. There are three schemes: the Combined Scheme (CPS), the Principal Non-Industrial Superannuation Scheme (PNISS), and the Protected Persons Superannuation Scheme (PPSS). The schemes cover employees of the UK Atomic Energy Authority, the Civil Nuclear Police Authority, National Nuclear Laboratories, International Nuclear services, former employees of British Nuclear Fuels plc and some employees of the Health Protection Agency, the Engineering and Physical Sciences Research Council, the Science and Technology Facilities Council, and former UK Atomic Energy Authority employees who transferred to the Ministry of Defence Atomic Weapons Establishment (AWE). The PNISS and PPSS are closed to new entrants.
3. The income consists of contributions from employers and employees, and transfer values in respect of staff joining from other schemes.
4. Assumptions for 2013-14 compared to 2012-13 are:

	2012-13			2013-14		
	Number	Annual	Weekly	Number	Annual	Weekly
Pensioners	16,029	£8,725	£167.79	16,227	£11,280	£216.93
Dependants	6,178	£4,118	£79.19	5,908	£5,273	£101.41

5. Associated administrative costs are borne by the UK Atomic Energy Authority who recover the appropriate proportion from the other participating employers.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	256,200,000	-	256,200,000
Capital	-	-	-
Total Net Budget			
Resource	256,200,000	-	256,200,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	195,950,000		

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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	256,200,000	128,396,000	127,804,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	195,950,000	94,419,000	101,531,000

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 Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	282,550	-26,350	256,200	-	-	-	257,634	-
<i>Of which:</i>										
A Pensions, transfer values, repayments of contributions										
-	-	-	282,550	-26,350	256,200	-	-	-	257,634	-
Total Spending in AME										
-	-	-	282,550	-26,350	256,200	-	-	-	257,634	-
Total for Estimate										
-	-	-	282,550	-26,350	256,200	-	-	-	257,634	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	282,550	-26,350	256,200	-	-	-	257,634	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	256,200	257,634	288,723
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-60,250	-35,504	-129,162
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-282,550	-283,704	-328,755
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-12
<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	-	3,000	-
Use of provisions	222,300	245,200	199,605
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	195,950	222,130	159,561

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Programme Costs	282,550	283,704	328,767
<i>Of which:</i>			
Increases in liability	29,550	29,804	43,187
Interest on scheme liability	253,000	253,900	285,568
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-24,300	-24,120	-22,006
Transfers in	-2,050	-1,950	-18,038
Other income	-	-	-
Net Programme Costs	256,200	257,634	288,723
Total Net Operating Costs	256,200	257,634	288,723
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	256,200	257,634	288,723
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	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	256,200	257,634	288,723
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	256,200	257,634	288,723
<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)	256,200	257,634	288,723

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource AME	-26,350	-26,070	-40,044
<i>Of which:</i>			
Programme			
Pensions	-26,350	-26,070	-40,044
<i>Of which:</i>			
A Pensions, transfer values, repayments of contributions	-26,350	-26,070	-40,044
Total Programme	-26,350	-26,070	-40,044
Total Voted Resource Income	-26,350	-26,070	-40,044

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: 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

The Estimate provides for expenditure by and income of the Home Office on the departmental structural reform priorities, which are to:

1. empower the public to hold the police to account for their role in cutting crime
2. free up the police to fight crime more effectively and efficiently
3. create a more integrated Criminal Justice System
4. secure our borders and reduce immigration
5. protect people's freedoms and civil liberties
6. protect our citizens from terrorism
7. build a fairer and more equal society

The Estimate includes provision for the Home Office's executive agencies and non-departmental public bodies, as well as provision for business support services facilitating the delivery of the strategic priorities.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	11,210,828,000	-	11,210,828,000
Capital	405,300,000	-	405,300,000
Annually Managed Expenditure			
Resource	1,249,649,000	-	1,249,649,000
Capital	-	-	-
Total Net Budget			
Resource	12,460,477,000	-	12,460,477,000
Capital	405,300,000	-	405,300,000
Non-Budget Expenditure	-		
Net cash requirement	12,555,040,000		

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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	11,210,828,000	5,359,592,000	5,851,236,000
Capital	405,300,000	225,000,000	180,300,000
Annually Managed Expenditure			
Resource	1,249,649,000	510,353,000	739,296,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	12,555,040,000	5,943,878,000	6,611,162,000

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										
642,629	-99,730	542,899	12,121,241	-1,453,312	10,667,929	405,300	-	405,300	11,715,406	461,467
<i>Of which:</i>										
A Crime and Policing Group										
49,681	-3,441	46,240	8,138,132	-152,850	7,985,282	111,152	-	111,152	8,275,029	133,712
B Office for Security and Counter Terrorism										
53,643	-	53,643	693,601	-12,328	681,273	65,627	-	65,627	1,020,600	73,903
C UK Border Agency										
167,418	-1,956	165,462	1,497,151	-862,256	634,895	63,461	-	63,461	775,257	84,966
D Identity and Passport Service										
53,641	-50,457	3,184	323,989	-322,921	1,068	31,730	-	31,730	-21,600	20,000
E Central Home Office										
211,882	-43,876	168,006	384,864	-102,957	281,907	21,962	-	21,962	286,645	56,530
F Arms Length Bodies (Net)										
58,255	-	58,255	438,455	-	438,455	57,520	-	57,520	658,112	35,756
G DUP										
35,838	-	35,838	62,106	-	62,106	-	-	-	-	-
H National Fraud Authority										
1,279	-	1,279	8,770	-	8,770	-	-	-	9,403	-
I European Solidarity Mechanism (Net)										
-	-	-	1	-	1	-	-	-	1	-
J Border Force										
10,992	-	10,992	574,172	-	574,172	53,848	-	53,848	617,369	56,600
<i>Criminal Records Bureau</i>										
-	-	-	-	-	-	-	-	-	64,590	-
<i>Area Based Grants</i>										
-	-	-	-	-	-	-	-	-	30,000	-
Total Spending in DEL										
642,629	-99,730	542,899	12,121,241	-1,453,312	10,667,929	405,300	-	405,300	11,715,406	461,467

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 Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	1,249,649	-	1,249,649	-	-	-	1,414,118	-
<i>Of which:</i>										
K AME Charges										
-	-	-	1,253	-	1,253	-	-	-	68,449	-
L Police Superannuation										
-	-	-	1,248,396	-	1,248,396	-	-	-	1,335,629	-
<i>AME Charges Arms Length Bodies (Net)</i>										
-	-	-	-	-	-	-	-	-	10,040	-
Total Spending in AME										
-	-	-	1,249,649	-	1,249,649	-	-	-	1,414,118	-
Total for Estimate										
642,629	-99,730	542,899	13,370,890	-1,453,312	11,917,578	405,300	-	405,300	13,129,524	461,467
<i>Of which:</i>										
Voted Expenditure										
642,629	-99,730	542,899	13,370,890	-1,453,312	11,917,578	405,300	-	405,300	13,129,524	461,467
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	12,460,477	13,129,524	13,183,659
Net Capital Requirement	405,300	461,467	493,012
Accruals to cash adjustments	-310,737	-292,550	-237,444
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-179,146	-187,163	-125,276
New provisions and adjustments to previous provisions	2,029	-62,187	-94,900
Departmental Unallocated Provision	-97,944	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-595	-840	-1,351
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-554,230	-703,908	-915,350
Add cash grant-in-aid	515,928	638,141	809,666
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	20,000	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	3,221	3,407	89,767
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	12,555,040	13,298,441	13,439,227

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	565,776	588,075	484,935
<i>Less:</i>			
Administration DEL Income	-99,730	-88,198	-79,285
Net Administration Costs	466,046	499,877	405,650
Gross Programme Costs	13,568,760	14,590,686	14,356,427
<i>Less:</i>			
Programme DEL Income	-1,453,312	-1,704,879	-1,355,136
Programme AME Income	-	-	-
Non-budget income	-68,634	-76,800	-44,441
Net Programme Costs	12,046,814	12,809,007	12,956,850
Total Net Operating Costs	12,512,860	13,308,884	13,362,500
<i>Of which:</i>			
Resource DEL	11,067,440	11,671,466	11,752,557
Capital DEL	169,652	205,161	219,526
Resource AME	1,252,870	1,417,525	1,149,836
Capital AME	-	-	-
Non-budget	22,898	14,732	240,581
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	89,957	-	-
Consolidated Fund Extra Receipts in the budget but not in the	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-169,652	-205,161	-219,526
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	68,634	76,800	108,688
Other adjustments	-41,322	-50,999	-68,003
Total Resource Budget	12,460,477	13,129,524	13,183,659
<i>Of which:</i>			
Resource DEL	11,210,828	11,715,406	12,122,449
Resource AME	1,249,649	1,414,118	1,061,210
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	12,460,477	13,129,524	13,183,659

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-1,553,042	-1,793,077	-1,434,394
<i>Of which:</i>			
Administration			
EU Grants Received	-855	-	-865
<i>Of which:</i>			
C: UK Border Agency	-855	-	-694
E: Central Home Office	-	-	-171
Sales of Goods and Services	-47,589	-30,535	-78,591
<i>Of which:</i>			
A: Crime and Policing Group	-3,441	-1,293	-1,043
C: UK Border Agency	-272	-224	523
D: Identity and Passport Service	-	-	-43,346
E: Central Home Office	-43,876	-28,091	-34,725
J: Border Force	-	-927	-
Other Grants	-	-	171
<i>Of which:</i>			
E: Central Home Office	-	-	171
Other Income	-829	-	-
<i>Of which:</i>			
C: UK Border Agency	-829	-	-
Taxation	-50,457	-57,663	-
<i>Of which:</i>			
D: Identity and Passport Service	-50,457	-57,663	-
Total Administration	-99,730	-88,198	-79,285
Programme			
EU Grants Received	-3,941	-	-
<i>Of which:</i>			
C: UK Border Agency	-3,941	-	-
Sales of Goods and Services	-969,044	-1,004,712	-840,538
<i>Of which:</i>			
A: Crime and Policing Group	-850	-850	-2,749
B: Office for Security and Counter Terrorism	-	-	-24,197
C: UK Border Agency	-849,729	-891,931	-830,726
Criminal Records Bureau	-	-68,950	-111,681
D: Identity and Passport Service	-15,508	-20,668	42,131
E: Central Home Office	-102,957	-19,091	86,684
J: Border Force	-	-3,222	-
Other Grants	-12,328	-	-
<i>Of which:</i>			
B: Office for Security and Counter Terrorism	-12,328	-	-
Other Income	-5,586	-221,500	-
<i>Of which:</i>			
B: Office for Security and Counter Terrorism	-	-221,500	-
C: UK Border Agency	-5,586	-	-

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Taxation	-462,413	-478,667	-514,571
<i>Of which:</i>			
A: Crime and Policing Group	-152,000	-150,000	-137,281
C: UK Border Agency	-3,000	-	-
D: Identity and Passport Service	-307,413	-328,667	-377,290
Total Programme	-1,453,312	-1,704,879	-1,355,109
Total Voted Resource Income	-1,553,042	-1,793,077	-1,434,394
Voted Capital DEL	-	-	-4,533
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-4,506
<i>Of which:</i>			
C: UK Border Agency	-	-	-4,345
D: Identity and Passport Service	-	-	-162
E: Central Home Office	-	-	1
Other Grants	-	-	-27
<i>Of which:</i>			
E: Central Home Office	-	-	-27
Total Programme	-	-	-4,533
Total Voted Capital Income	-	-	-4,533

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

	2013-14 Plans		2012-13 Provisions		2011-12 Outturn	
	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	-76,800	-76,800	-44,441	-
Total	-68,634	-66,000	-76,800	-76,800	-44,441	-

Detailed description of CFER sources

£'000

	2013-14 Plans		2012-13 Provisions		2011-12 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Consular premium	-66,976	-66,000	-75,200	-75,200	-42,060	-
Animal license fees	-1,658	-	-1,600	-1,600	-2,381	-
Total	-68,634	-66,000	-76,800	-76,800	-44,441	-

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:

Michael Romberg	National Policing Improvement Agency
Trevor Pearce	Serious Organised Crime Agency
Jane Furniss	Independent Police Complaints Commission
Suzanne McCarthy	Office of the Immigration Services Commissioner
Bill Butler	Security Industry Authority
Adrienne Kelbie	Disclosure & Barring Service
David Horne	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 (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
F	Independent Police Complaints Commission	39015	1000	36,884
F	Serious Organised Crime Agency	400674	16600	395,340
F	Office of the Immigration Service Commissioner	3988		0
F	National Policing Improvement Agency	907	10505	11,502
F	Security Industry Authority	0	1400	
F	College of Policing	52976	-1585	56,202
F	Disclosure and Barring Service	-850	29600	16,000
Total		496,710	57,520	515,928

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.

Cyclamen (Minute dated 29 May 2009)

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

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

1. This Estimate provides for the revenue and capital expenditure of the Charity Commission for England and Wales (the Commission) for 2013-14, and includes £400,000 transferred via Budget Exchange from 2012-13.
2. The Commission is a non-ministerial Government Department, established by law to be the registrar and regulator of the charities in England and Wales. The Commission maintains an electronic public register of charities, provides guidance and advice to charities, monitors their activities through their accounts and annual returns and seeks to identify and investigate any impropriety that may place charitable assets at risk. These activities aim to give the public confidence in the integrity of charity. Further details about the work of the Commission are on its website www.charitycommission.gov.uk.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	22,689,000	-	22,689,000
Capital	325,000	-	325,000
Annually Managed Expenditure			
Resource	400,000	-	400,000
Capital	-	-	-
Total Net Budget			
Resource	23,089,000	-	23,089,000
Capital	325,000	-	325,000
Non-Budget Expenditure	-		
Net cash requirement	22,144,000		

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.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
			£
Departmental Expenditure Limit			
Resource	22,689,000	11,889,000	10,800,000
Capital	325,000	162,000	163,000
Annually Managed Expenditure			
Resource	400,000	86,000	314,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	22,144,000	11,673,000	10,471,000

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										
23,789	-1,100	22,689	-	-	-	325	-	325	26,020	361
<i>Of which:</i>										
A Giving the public confidence in the integrity of charity										
23,789	-1,100	22,689	-	-	-	325	-	325	26,020	361
Total Spending in DEL										
23,789	-1,100	22,689	-	-	-	325	-	325	26,020	361
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	400	-	400	-	-	-	190	-
<i>Of which:</i>										
B Provisions within AME										
-	-	-	400	-	400	-	-	-	190	-
Total Spending in AME										
-	-	-	400	-	400	-	-	-	190	-
Total for Estimate										
23,789	-1,100	22,689	400	-	400	325	-	325	26,210	361
<i>Of which:</i>										
Voted Expenditure										
23,789	-1,100	22,689	400	-	400	325	-	325	26,210	361
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	23,089	26,210	26,868
Net Capital Requirement	325	361	166
Accruals to cash adjustments	-1,270	-1,030	-1,460
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-800	-770	-1,801
New provisions and adjustments to previous provisions	-450	-240	-32
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-70	-70	-59
<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	50	50	432
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	22,144	25,541	25,574

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	23,739	27,470	27,803
<i>Less:</i>			
Administration DEL Income	-1,100	-1,500	-967
Net Administration Costs	22,639	25,970	26,836
Gross Programme Costs	450	240	32
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	450	240	32
Total Net Operating Costs	23,089	26,210	26,868
<i>Of which:</i>			
Resource DEL	22,639	25,970	26,836
Capital DEL	-	-	-
Resource AME	450	240	32
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	23,089	26,210	26,868
<i>Of which:</i>			
Resource DEL	22,689	26,020	27,268
Resource AME	400	190	-400
<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)	23,089	26,210	26,868

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-1,100	-1,500	-967
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-1,100	-1,500	-967
<i>Of which:</i>			
A: Giving the public confidence in the integrity of charity	-1,100	-1,500	-967
Total Administration	-1,100	-1,500	-967
Total Voted Resource Income	-1,100	-1,500	-967

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: 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

1. This Estimate covers costs of the Ministry of Justice, Policy, Corporate Services and the associated offices, including Justice policy, the National Offender Management Service, Her Majesty's Courts and Tribunals Services, the Legal Aid Agency, the Office of the Public Guardian and the administration of private monies through the Office of the Accountant General.
2. It covers costs of the Youth Justice Board, Criminal Injuries Compensation Authority, Parole Board, Criminal Cases Review Commission, Judicial Appointments Commission, Information Commissioner's Office, Office of Legal Complaints and Legal Services Board.
3. It covers the provision for the cost of acquitted defendants, private prosecution costs and witnesses' allowances payable from central funds and specific grants to the costs of magistrates' courts.
4. The salaries of the higher judicial and district judges are met directly from the Consolidated Fund. This expenditure is estimated at £138,200,000 for 2013-14. Total voted and non voted judicial costs is estimated at £461,040,000.
5. Further details of the expenditure contained in this Estimate can be found in the Ministry of Justice 2012-13 Annual Report and Accounts.
6. Departmental budgets exclude planned expenditure for certain items which will only be drawn if needed in year, so totals are subject to change.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	7,640,795,000	138,200,000	7,778,995,000
Capital	276,500,000	-	276,500,000
Annually Managed Expenditure			
Resource	71,400,000	-	71,400,000
Capital	-	-	-
Total Net Budget			
Resource	7,712,195,000	138,200,000	7,850,395,000
Capital	276,500,000	-	276,500,000
Non-Budget Expenditure	-		
Net cash requirement	7,355,823,000		

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 Justices and Tribunals Council. Re-imbursment 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.

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.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
£			
Departmental Expenditure Limit			
Resource	7,640,795,000	3,650,853,000	3,989,942,000
Capital	276,500,000	139,725,000	136,775,000
Annually Managed Expenditure			
Resource	71,400,000	26,595,000	44,805,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	7,355,823,000	3,537,493,000	3,818,330,000

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										
631,923	-24,464	607,459	8,179,809	-1,146,473	7,033,336	361,500	-85,000	276,500	8,491,884	290,500
<i>Of which:</i>										
A Policy, Corporate Services and Associated Offices										
335,750	-15,363	320,387	583,725	-140,212	443,513	296,549	-85,000	211,549	898,512	163,717
B Central Funds										
-	-	-	50,000	-	50,000	-	-	-	87,500	-
C National Offender Management Service										
130,071	-7,901	122,170	3,668,075	-406,722	3,261,353	38,000	-	38,000	3,554,480	29,500
D HM Courts and Tribunals Service										
32,000	-	32,000	1,548,414	-565,000	983,414	-	-	-	1,209,796	71,000
E Office of The Public Guardian										
-	-	-	30,496	-34,539	-4,043	6,051	-	6,051	-2,576	510
F Youth Justice Board (Net)										
14,796	-	14,796	295,704	-	295,704	-	-	-	329,764	4,000
G Criminal Injuries Compensation Authority (net)										
14,885	-	14,885	157,815	-	157,815	900	-	900	298,134	600
H Parole Board (net)										
1,137	-	1,137	9,063	-	9,063	-	-	-	11,593	-
I Criminal Cases Review Commission (Net)										
1,034	-	1,034	4,306	-	4,306	-	-	-	5,347	43
J Judicial Appointments Commission (Net)										
700	-	700	4,211	-	4,211	-	-	-	5,220	1,000
K Information Commissioners Office (Net)										
3,150	-	3,150	-	-	-	-	-	-	4,463	850
L Legal Aid Agency - Administration										
98,400	-1,200	97,200	-	-	-	20,000	-	20,000	-	-
M Legal Aid Agency - Fund : Criminal										
-	-	-	941,000	-	941,000	-	-	-	-	-
N Legal Aid Agency - Fund : Civil										
-	-	-	887,000	-	887,000	-	-	-	-	-
<i>Legal Services Commission Administration (Net)</i>										
-	-	-	-	-	-	-	-	-	108,186	18,650
<i>Legal Aid Fund : Criminal (net)</i>										
-	-	-	-	-	-	-	-	-	1,021,659	-
<i>Legal Aid Fund : Civil (net)</i>										
-	-	-	-	-	-	-	-	-	959,806	-
<i>Office of Legal Complaints</i>										
-	-	-	-	-	-	-	-	-	-	600
<i>Legal Services Board</i>										
-	-	-	-	-	-	-	-	-	-	30

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
Non-voted expenditure										
-	-	-	138,200	-	138,200	-	-	-	138,200	-
<i>Of which:</i>										
O Higher Judiciary Judicial Salaries										
-	-	-	138,200	-	138,200	-	-	-	138,200	-
Total Spending in DEL										
631,923	-24,464	607,459	8,318,009	-1,146,473	7,171,536	361,500	-85,000	276,500	8,630,084	290,500
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	71,400	-	71,400	-	-	-	837,226	50
<i>Of which:</i>										
P Policy, Corporate Services and Associated Offices										
-	-	-	48,105	-	48,105	-	-	-	494,959	-
Q National Offender Management HQ										
-	-	-	59,900	-	59,900	-	-	-	63,677	-
R Criminal Injuries Compensation Authority (net)										
-	-	-	-26,500	-	-26,500	-	-	-	-90,504	-
S HM Courts and Tribunals Service										
-	-	-	-9,518	-	-9,518	-	-	-	329,574	-
T Criminal Cases Review Commission (Net)										
-	-	-	-79	-	-79	-	-	-	422	50
U Information Commissioners Office (Net)										
-	-	-	-8	-	-8	-	-	-	-	-
V Legal Aid Agency - Administration										
-	-	-	-500	-	-500	-	-	-	-	-
<i>Legal Services Commission Administration (net)</i>										
-	-	-	-	-	-	-	-	-	6,928	-
<i>Legal Aid : Criminal (net)</i>										
-	-	-	-	-	-	-	-	-	8,512	-
<i>Legal Aid : Civil (net)</i>										
-	-	-	-	-	-	-	-	-	23,654	-
<i>Parole Board (net)</i>										
-	-	-	-	-	-	-	-	-	4	-
Total Spending in AME										
-	-	-	71,400	-	71,400	-	-	-	837,226	50
Total for Estimate										
631,923	-24,464	607,459	8,389,409	-1,146,473	7,242,936	361,500	-85,000	276,500	9,467,310	290,550
<i>Of which:</i>										
Voted Expenditure										
631,923	-24,464	607,459	8,251,209	-1,146,473	7,104,736	361,500	-85,000	276,500	9,329,110	290,550
Non Voted Expenditure										
-	-	-	138,200	-	138,200	-	-	-	138,200	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	7,850,395	9,467,310	8,710,269
Net Capital Requirement	276,500	290,550	344,095
Accruals to cash adjustments	-632,872	-1,373,469	-863,494
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-559,610	-1,108,316	-485,961
New provisions and adjustments to previous provisions	-2,148,357	-550,207	-139,203
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-58,964
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-481,114	-2,719,011	-2,828,633
Add cash grant-in-aid	505,839	2,752,068	2,490,648
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	2,050,370	251,997	158,619
Removal of non-voted budget items	-138,200	-138,200	-142,039
<i>Of which:</i>			
Consolidated Fund Standing Services	-138,200	-138,200	-142,039
Other adjustments	-	-	-
Net Cash Requirement	7,355,823	8,246,191	8,048,831

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	621,223	672,801	659,274
<i>Less:</i>			
Administration DEL Income	-24,464	-20,981	-17,439
Net Administration Costs	596,759	651,820	641,835
Gross Programme Costs	8,400,109	10,000,175	9,255,498
<i>Less:</i>			
Programme DEL Income	-1,146,473	-1,184,685	-1,186,783
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	7,253,636	8,815,490	8,068,715
Total Net Operating Costs	7,850,395	9,467,310	8,710,550
<i>Of which:</i>			
Resource DEL	5,554,438	6,121,457	6,069,469
Capital DEL	-	-	281
Resource AME	2,295,957	3,345,853	2,640,800
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	-	-	-281
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	7,850,395	9,467,310	8,710,269
<i>Of which:</i>			
Resource DEL	7,778,995	8,630,084	8,894,981
Resource AME	71,400	837,226	-184,712
<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)	7,850,395	9,467,310	8,710,269

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-1,170,937	-1,205,666	-1,204,222
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-24,464	-20,981	-17,439
<i>Of which:</i>			
Section A: Policy, Corporate Services and Associated Offices	-15,363	-13,806	-13,200
Section C: National Offender Management Service	-7,901	-6,575	-4,239
Section D: HM Courts and Tribunals Service	-	-600	-
Section L: Legal Aid Agency - Administration	-1,200	-	-
Total Administration	-24,464	-20,981	-17,439
Programme			
Sales of Goods and Services	-1,146,473	-1,184,685	-1,186,783
<i>Of which:</i>			
Section A: Policy, Corporate Services and Associated Offices	-140,212	-147,674	-131,221
Section C: National Offender Management Service	-406,722	-406,689	-430,747
Section D: HM Courts and Tribunals Service	-565,000	-595,822	-594,623
Section E: Office of The Public Guardian	-34,539	-34,500	-30,192
Total Programme	-1,146,473	-1,184,685	-1,186,783
Total Voted Resource Income	-1,170,937	-1,205,666	-1,204,222
Voted Capital DEL	-85,000	-67,600	-75,770
<i>Of which:</i>			
Programme			
Sales of Assets	-85,000	-67,600	-75,770
<i>Of which:</i>			
Section A: Policy, Corporate Services and Associated Offices	-85,000	-33,000	-10,401
Section C: National Offender Management Service	-	-600	-1,299
Section D: HM Courts and Tribunals Service	-	-34,000	-64,070
Total Programme	-85,000	-67,600	-75,770
Total Voted Capital Income	-85,000	-67,600	-75,770

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: Ursula Brennan

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

Ursula Brennan 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
F	Youth Justice Board (net)	310,500	0	310,500
G,R	Criminal Injuries Compensation Authority (net)	146,200	900	171,900
H	Parole Board	10,200	0	10,200
I,T	Criminal Cases Review Commission (net)	5,261	0	5,178
J	Judicial Appointments Commission (net)	4,911	0	4,911
K,U	Information Commissioner's Office (net)	3,142	0	3,150
Total		480,214	900	505,839

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 £0.997 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
HMCS legal claims: HMCS is involved in a number of legal cases largely relating to ex-gratia and compensation claims. The estimated cost of settlement for HMCS is £3.9m.	3,900
HMCS property transfer: As a result of the July 2005 High Court challenge meant that HMCS has not been able to gain control of a number of properties intended to come within the 31 March 2005 Property Transfer Scheme. HMCS faces a contingent accommodation liability for the properties that it is yet to gain control of. If HMCS 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 HMCS 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

<p>Fee Paid Judicial Office Holders' Pension Rights: The MoJ is involved in a number of Employment Tribunal cases relating to fee paid judicial office holders claiming retrospective pension rights. The lead case was heard in the Supreme Court in June 2010 and referred to The European Court. The European Court made a decision and this was referred back to the Supreme Court which made a ruling in November 2012. Final written ruling is awaited and this will then be referred back to the Employment Tribunal. Additional cases are stayed behind the lead case. The estimated timing of resolution of the lead and stayed cases could be from 9 to 12 months.</p>	Unquantifiable
<p>The following two further actions are stayed behind this case:</p>	
<ul style="list-style-type: none"> • Scottish Fee Paid Employment Tribunals Service Chairmen: Scottish fee paid Employment Tribunals Service chairmen are also claiming pension rights, increases in daily fees and general parity in terms and conditions. 	
<ul style="list-style-type: none"> • Part Time Worker Regulations: A claim has been brought under the Part Time Worker Regulations challenging the level of payment for training and writing up fees, the lack of entitlement to holiday and sick pay and cancellation fees where bookings are not honoured. 	
<p>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.</p>	Unquantifiable
<p>Land Charge fees. MoJ may have to share in payments to local authorities for local land charge searches deemed unlawful from 1/1/2005 and for future income foregone. This is an unexpected consequence of the Environmental Information Regulations 2004.</p>	Unquantifiable
<p>Rating Appeal for 102 Petty France; Legal action in train.</p>	Unquantifiable
<p>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.</p>	Unquantifiable
<p>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.</p>	Unquantifiable
<p>Employment Tribunals - MoJ is currently defending a number of Employment Tribunal claims at various stages.</p>	Unquantifiable
<p>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.</p>	Unquantifiable
<p>Other European Court of Human Rights claims: MoJ is currently engaged in four other cases at the ECtHR, some of which may involve possible financial liability and others which are unquantifiable. These cases represent several topics including:</p>	Unquantifiable
<p>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.</p>	Unquantifiable
<p>These legal claims include four Judicial Reviews challenging:</p>	
<p>Refusal to pay compensation for miscarriages of justice;</p>	
<p>Refusal to disclose personal details in alleged breach of article 3 of the ECHR;</p>	
<p>Alleged breach of section 1 and section 6 of the Human Rights Act; and</p>	
<p>Abolition of the criminal legal aid committal fee in alleged breach of article 6 of the ECHR.</p>	

<p>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 DEFRA and DCLG may incur a possible financial liability.</p>	Unquantifiable
<p>Data Protection Act: There are two claims against MoJ for alleged failure to comply with the Data Protection Act.</p>	Unquantifiable
<p>Accommodation obligations: As part of the court closure initiative, HM Courts & Tribunals Service 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).</p>	Unquantifiable
<p>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 CICA. There were 28 active cases as at 31 March 2012.</p>	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.</p>	Unquantifiable
<p>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.</p>	
<p>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.</p>	
<p>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>	
<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 & 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

Northamptonshire - The Trust is a member of the East and West Midlands Probation Training Consortium which is due to cease in March 2013. 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, Northamptonshire PT have included a severance provision for NPT staff affected based on anticipated costs to fall due to the Trust. Northamptonshire PT 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.

Unquantifiable

Surrey & Sussex - On 31 March 2001 West Sussex Probation Committee (WSPC) amalgamated with the East Sussex Probation Committee (ESPC) to form 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 (WSSC). Since 2001 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.

Unquantifiable

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.

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 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 SSPT is disclosing this as a contingent liability.

Ministry of Justice: Judicial Pensions Scheme

Introduction

1. This Estimate covers the payment of pensions and other benefits to persons covered by the Judicial Pensions Scheme (JPS).
2. Provision is made within this Estimate for:
 - a) Interest costs arising on the accruing cost of all judicial pensions during the year. This amount is equivalent to unwinding the discount originally included in the scheme liabilities and its accounts for the fact that future pension benefits are one year closer to settlement;
 - b) The increase in the value of the future pension liability (core pension entitlements and pension increases) earned during the period but payable in the future, with respect to currently serving members of the judiciary whose salaries are paid from the departmental resources; and
 - c) The increase in the value of the future pension liability (core pension entitlements and pension increases), earned during the period but payable in the future, with respect to currently serving members of the judiciary whose salaries are met directly from the Consolidated Fund.
3. The Scheme's Appointing Bodies meet the costs of pension cover for their Judicial Office Holders by payments of set charges on an accrual basis. These charges are known as "Accruing Superannuation Liability Charges (ASLC's)". These charges, along with scheme members' contributions, are netted off on this Estimate.
4. This Estimate assumes that ASLC rate remains constant at 32.15 per cent, as recommended by the Government Actuary's Department, and that the scheme members' contribution rates for spouses remain constant at 2.4 per cent and 1.8 per cent.
5. For 2013-14 scheme members will also contribute 2.56 per cent for their own pension (personal pension contributions).

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	66,306,000	83,400,000	149,706,000
Capital	-	-	-
Total Net Budget			
Resource	66,306,000	83,400,000	149,706,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	-45,033,000		

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.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
£			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	66,306,000	34,487,000	31,819,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	-45,033,000	-	-45,033,000

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 Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	160,000	-93,694	66,306	-	-	-	2,069,688	-
<i>Of which:</i>										
A Judicial Pension Scheme										
-	-	-	160,000	-93,694	66,306	-	-	-	2,069,688	-
Non-voted expenditure										
-	-	-	83,400	-	83,400	-	-	-	77,749	-
<i>Of which:</i>										
B Judicial Pension Scheme										
-	-	-	83,400	-	83,400	-	-	-	77,749	-
Total Spending in AME										
-	-	-	243,400	-93,694	149,706	-	-	-	2,147,437	-
Total for Estimate										
-	-	-	243,400	-93,694	149,706	-	-	-	2,147,437	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	160,000	-93,694	66,306	-	-	-	2,069,688	-
Non Voted Expenditure										
-	-	-	83,400	-	83,400	-	-	-	77,749	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	149,706	2,147,437	151,468
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-111,339	-2,116,223	-130,695
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-159,600	-2,161,833	-168,200
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	45,610	37,505
Removal of non-voted budget items	-83,400	-77,749	-67,800
<i>Of which:</i>			
Consolidated Fund Standing Services	-83,400	-77,749	-67,800
Other adjustments	-	-	-
Net Cash Requirement	-45,033	-46,535	-47,027

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

	£'000		
	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Programme Costs	243,400	2,239,982	236,400
<i>Of which:</i>			
Increases in liability	55,600	2,051,833	45,200
Interest on scheme liability	104,000	110,000	123,000
Other expenditure	83,800	78,149	68,200
<i>Less:</i>			
Contributions received	-93,694	-92,545	-84,932
Transfers in	-	-	-
Other income	-	-	-
Net Programme Costs	149,706	2,147,437	151,468
Total Net Operating Costs	149,706	2,147,437	151,468
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	149,706	2,147,437	151,468
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	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	149,706	2,147,437	151,468
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	149,706	2,147,437	151,468
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	149,706	2,147,437	151,468

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource AME	-93,694	-92,545	-84,932
<i>Of which:</i>			
Programme			
Pensions	-93,694	-92,545	-84,932
<i>Of which:</i>			
Judicial Pension Scheme	-93,694	-92,545	-84,932
Total Programme	-93,694	-92,545	-84,932
Total Voted Resource Income	-93,694	-92,545	-84,932

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: Ursula Brennan

Ursula Brennan 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.

United Kingdom Supreme Court

Introduction

1. The Supreme Court was established as a non-Ministerial department on 1 October 2009.
2. This Estimate provides for the cost of administering the United Kingdom Supreme Court, including salaries of staff, provision and maintenance of Court and office accommodation and general administrative expenditure. Provision is also made for the costs of specially Qualified Advisers where they are required in particular cases.
3. The Estimate also provides for the provision of appropriate support to the Judicial Committee of the Privy Council.
4. Direct expenditure from the Consolidated Fund on the salaries of the Judiciary of the Supreme Court is estimated at £2,750,000 in 2013/14.
5. Further details of the expenditure contained in this Estimate can be found in The Supreme Court Business Plan.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	3,001,000	2,750,000	5,751,000
Capital	46,000	-	46,000
Annually Managed Expenditure			
Resource	1,000,000	-	1,000,000
Capital	-	-	-
Total Net Budget			
Resource	4,001,000	2,750,000	6,751,000
Capital	46,000	-	46,000
Non-Budget Expenditure	-		
Net cash requirement	1,965,000		

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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	3,001,000	1,510,000	1,491,000
Capital	46,000	23,000	23,000
Annually Managed Expenditure			
Resource	1,000,000	450,000	550,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	1,965,000	1,046,000	919,000

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										
1,294	-135	1,159	8,884	-7,042	1,842	46	-	46	3,009	52
<i>Of which:</i>										
A United Kingdom Supreme Court										
1,294	-135	1,159	8,884	-7,042	1,842	46	-	46	3,009	52
Non-voted expenditure										
-	-	-	2,750	-	2,750	-	-	-	2,830	-
<i>Of which:</i>										
B UK Supreme Court Non-Voted										
-	-	-	2,750	-	2,750	-	-	-	2,830	-
Total Spending in DEL										
1,294	-135	1,159	11,634	-7,042	4,592	46	-	46	5,839	52
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	1,000	-	1,000	-	-	-	1,000	-
<i>Of which:</i>										
C United Kingdom Supreme Court										
-	-	-	1,000	-	1,000	-	-	-	1,000	-
Total Spending in AME										
-	-	-	1,000	-	1,000	-	-	-	1,000	-
Total for Estimate										
1,294	-135	1,159	12,634	-7,042	5,592	46	-	46	6,839	52
<i>Of which:</i>										
Voted Expenditure										
1,294	-135	1,159	9,884	-7,042	2,842	46	-	46	4,009	52
Non Voted Expenditure										
-	-	-	2,750	-	2,750	-	-	-	2,830	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	6,751	6,839	7,030
Net Capital Requirement	46	52	-
Accruals to cash adjustments	-2,082	-2,082	-2,157
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,041	-2,041	-2,114
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-41	-41	-43
<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	-2,830	-3,028
<i>Of which:</i>			
Consolidated Fund Standing Services	-2,750	-2,830	-3,028
Other adjustments	-	-	-
Net Cash Requirement	1,965	1,979	1,845

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	1,294	1,138	1,058
<i>Less:</i>			
Administration DEL Income	-135	-130	-120
Net Administration Costs	1,159	1,008	938
Gross Programme Costs	12,634	13,122	12,897
<i>Less:</i>			
Programme DEL Income	-7,042	-7,291	-6,805
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	5,592	5,831	6,092
Total Net Operating Costs	6,751	6,839	7,030
<i>Of which:</i>			
Resource DEL	5,751	5,839	6,030
Capital DEL	-	-	-
Resource AME	1,000	1,000	1,000
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	6,751	6,839	7,030
<i>Of which:</i>			
Resource DEL	5,751	5,839	6,030
Resource AME	1,000	1,000	1,000
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	6,751	6,839	7,030

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-7,177	-7,421	-6,925
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-135	-130	-120
<i>Of which:</i>			
Section A: United Kingdom Supreme Court	-135	-130	-120
Total Administration	-135	-130	-120
Programme			
Sales of Goods and Services	-7,042	-7,291	-6,805
<i>Of which:</i>			
Section A: United Kingdom Supreme Court	-7,042	-7,291	-6,805
Total Programme	-7,042	-7,291	-6,805
Total Voted Resource Income	-7,177	-7,421	-6,925

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: 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

1. This Estimate covers the administration of the public record system of the United Kingdom under the Public Records Acts of 1958 and 1967 and the promotion of the highest standards of care and public access for the archives of historical value outside the public records.
2. The Estimate also provides for the administrative costs of leading on UK information management and re-use policy, spreading best practice, setting standards and ensuring compliance across the public sector and managing Crown and Parliamentary copyright as well as delivering cost effective publishing services and advice across government.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	36,463,000	-	36,463,000
Capital	1,670,000	-	1,670,000
Annually Managed Expenditure			
Resource	-40,000	-	-40,000
Capital	-	-	-
Total Net Budget			
Resource	36,423,000	-	36,423,000
Capital	1,670,000	-	1,670,000
Non-Budget Expenditure	-		
Net cash requirement	32,273,000		

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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	36,463,000	16,628,000	19,835,000
Capital	1,670,000	1,656,000	14,000
Annually Managed Expenditure			
Resource	-40,000	-	-40,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	32,273,000	15,602,000	16,671,000

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										
9,769	-150	9,619	36,494	-9,650	26,844	1,670	-	1,670	36,130	4,500
<i>Of which:</i>										
A The National Archives (DEL)										
9,769	-150	9,619	36,494	-9,650	26,844	1,670	-	1,670	36,130	4,500
Total Spending in DEL										
9,769	-150	9,619	36,494	-9,650	26,844	1,670	-	1,670	36,130	4,500
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-40	-	-40	-	-	-	-80	-
<i>Of which:</i>										
B The National Archives (AME)										
-	-	-	-40	-	-40	-	-	-	-80	-
Total Spending in AME										
-	-	-	-40	-	-40	-	-	-	-80	-
Total for Estimate										
9,769	-150	9,619	36,454	-9,650	26,804	1,670	-	1,670	36,050	4,500
<i>Of which:</i>										
Voted Expenditure										
9,769	-150	9,619	36,454	-9,650	26,804	1,670	-	1,670	36,050	4,500
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	36,423	36,050	36,964
Net Capital Requirement	1,670	4,500	3,819
Accruals to cash adjustments	-5,820	-5,880	-4,271
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-5,800	-5,900	-5,030
New provisions and adjustments to previous provisions	-	-	-1
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-60	-60	-48
<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	-	-	21
Increase (+) / Decrease (-) in debtors	-	-	1,311
Increase (-) / Decrease (+) in creditors	-	-	-917
Use of provisions	40	80	393
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	32,273	34,670	36,512

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	9,769	8,800	8,733
<i>Less:</i>			
Administration DEL Income	-150	-50	-29
Net Administration Costs	9,619	8,750	8,704
Gross Programme Costs	36,454	36,300	36,565
<i>Less:</i>			
Programme DEL Income	-9,650	-9,000	-8,318
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	26,804	27,300	28,247
Total Net Operating Costs	36,423	36,050	36,951
<i>Of which:</i>			
Resource DEL	36,423	36,050	36,974
Capital DEL	-	-	-13
Resource AME	-	-	-10
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	-	-	13
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	36,423	36,050	36,964
<i>Of which:</i>			
Resource DEL	36,463	36,130	37,367
Resource AME	-40	-80	-403
<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)	36,423	36,050	36,964

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-9,800	-9,050	-8,334
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-150	-50	-29
<i>Of which:</i>			
Section A: The National Archives (DEL)	-150	-50	-29
Total Administration	-150	-50	-29
Programme			
Sales of Goods and Services	-9,650	-9,000	-8,305
<i>Of which:</i>			
Section A: The National Archives (DEL)	-9,650	-9,000	-8,305
Total Programme	-9,650	-9,000	-8,305
Total Voted Resource Income	-9,800	-9,050	-8,334
Voted Capital DEL	-	-	-376
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-363
<i>Of which:</i>			
Section A: The National Archives (DEL)	-	-	-363
Other Grants	-	-	-13
<i>Of which:</i>			
Section A: The National Archives (DEL)	-	-	-13
Total Programme	-	-	-376
Total Voted Capital Income	-	-	-376

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: Oliver Morley

Oliver Morley 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

1. The Estimate provides for expenditures by the Crown Prosecution Service (CPS).
2. It covers the administrative, operational and capital costs incurred by the CPS in prosecuting criminal cases in England and Wales.
3. The Crown Prosecution Service Annual Report and Accounts 2012-13 will contain further details.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	562,425,000	-	562,425,000
Capital	2,260,000	-	2,260,000
Annually Managed Expenditure			
Resource	6,092,000	-	6,092,000
Capital	-	-	-
Total Net Budget			
Resource	568,517,000	-	568,517,000
Capital	2,260,000	-	2,260,000
Non-Budget Expenditure	-		
Net cash requirement	558,285,000		

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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	562,425,000	267,039,000	295,386,000
Capital	2,260,000	1,215,000	1,045,000
Annually Managed Expenditure			
Resource	6,092,000	3,812,000	2,280,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	558,285,000	264,249,000	294,036,000

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										
38,070	-600	37,470	583,991	-59,036	524,955	2,260	-	2,260	580,639	2,700
<i>Of which:</i>										
A Administration Costs in HQ and on Central Services										
38,070	-600	37,470	-	-	-	-	-	-	39,858	-
B Crown Prosecutions and Legal Services										
-	-	-	583,991	-59,036	524,955	2,260	-	2,260	540,781	2,700
Total Spending in DEL										
38,070	-600	37,470	583,991	-59,036	524,955	2,260	-	2,260	580,639	2,700
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	6,092	-	6,092	-	-	-	8,471	-
<i>Of which:</i>										
C CPS voted AME charges										
-	-	-	6,092	-	6,092	-	-	-	8,471	-
Total Spending in AME										
-	-	-	6,092	-	6,092	-	-	-	8,471	-
Total for Estimate										
38,070	-600	37,470	590,083	-59,036	531,047	2,260	-	2,260	589,110	2,700
<i>Of which:</i>										
Voted Expenditure										
38,070	-600	37,470	590,083	-59,036	531,047	2,260	-	2,260	589,110	2,700
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	568,517	589,110	588,767
Net Capital Requirement	2,260	2,700	788
Accruals to cash adjustments	-12,492	-17,371	-11,003
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-6,400	-8,900	-5,745
New provisions and adjustments to previous provisions	-5,333	-8,199	-5,905
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-3,000	-3,000	-4,485
<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	2,728	5,132
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	558,285	574,439	578,552

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	38,070	40,458	28,454
<i>Less:</i>			
Administration DEL Income	-600	-600	-487
Net Administration Costs	37,470	39,858	27,967
Gross Programme Costs	588,997	606,944	624,479
<i>Less:</i>			
Programme DEL Income	-59,036	-59,036	-63,678
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	529,961	547,908	560,801
Total Net Operating Costs	567,431	587,766	588,768
<i>Of which:</i>			
Resource DEL	531,718	549,409	551,149
Capital DEL	-	-	-
Resource AME	8,333	11,199	10,834
Capital AME	-	-	-
Non-budget	27,380	27,158	26,785
<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	1,086	1,344	-1
Total Resource Budget	568,517	589,110	588,767
<i>Of which:</i>			
Resource DEL	562,425	580,639	583,065
Resource AME	6,092	8,471	5,702
<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)	568,517	589,110	588,767

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-59,636	-59,636	-64,165
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-600	-600	-487
<i>Of which:</i>			
A Administration Costs in HQ and on Central Services	-600	-600	-487
Total Administration	-600	-600	-487
Programme			
Sales of Goods and Services	-59,036	-59,036	-63,678
<i>Of which:</i>			
B Crown Prosecutions and Legal Services	-59,036	-59,036	-63,678
Total Programme	-59,036	-59,036	-63,678
Total Voted Resource Income	-59,636	-59,636	-64,165

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: Keir Starmer QC

Keir Starmer 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.

Serious Fraud Office

Introduction

1. This Estimate covers the administration costs, capital costs and operational costs incurred by the Serious Fraud Office (SFO). Included are the costs of staff, fees to Counsel and outside accountants, witness expenses, use of information technology to improve presentation of evidence, other investigation and prosecution and litigation costs, expenditure on capacity building in the Criminal Justice system and defendant's costs and damages ordered by the court to be paid by the SFO. Further details of the expenditure of the SFO are provided in the 2012-13 Annual Report and Accounts.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	34,607,000	-	34,607,000
Capital	1,440,000	-	1,440,000
Annually Managed Expenditure			
Resource	2,000,000	-	2,000,000
Capital	-	-	-
Total Net Budget			
Resource	36,607,000	-	36,607,000
Capital	1,440,000	-	1,440,000
Non-Budget Expenditure	-		
Net cash requirement	35,553,000		

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.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	34,607,000	12,000,000	22,607,000
Capital	1,440,000	200,000	1,240,000
Annually Managed Expenditure			
Resource	2,000,000	200,000	1,800,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	35,553,000	14,719,000	20,834,000

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										
7,900	-	7,900	29,207	-2,500	26,707	1,440	-	1,440	40,776	1,600
<i>Of which:</i>										
A Investigations and Prosecution										
7,900	-	7,900	29,207	-2,500	26,707	1,440	-	1,440	40,776	1,600
Total Spending in DEL										
7,900	-	7,900	29,207	-2,500	26,707	1,440	-	1,440	40,776	1,600
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	2,000	-	2,000	-	-	-	6,757	-
<i>Of which:</i>										
B New Provisions and Adjustment to existing provisions										
-	-	-	2,000	-	2,000	-	-	-	6,757	-
Total Spending in AME										
-	-	-	2,000	-	2,000	-	-	-	6,757	-
Total for Estimate										
7,900	-	7,900	31,207	-2,500	28,707	1,440	-	1,440	47,533	1,600
<i>Of which:</i>										
Voted Expenditure										
7,900	-	7,900	31,207	-2,500	28,707	1,440	-	1,440	47,533	1,600
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	36,607	47,533	31,504
Net Capital Requirement	1,440	1,600	805
Accruals to cash adjustments	-2,494	-10,425	-2,455
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,870	-2,292	-2,637
New provisions and adjustments to previous provisions	-2,000	-7,357	-425
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	-	600	607
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	35,553	38,708	29,854

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	7,900	10,014	7,564
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	7,900	10,014	7,564
Gross Programme Costs	31,207	40,019	30,899
<i>Less:</i>			
Programme DEL Income	-2,500	-2,500	-6,959
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	28,707	37,519	23,940
Total Net Operating Costs	36,607	47,533	31,504
<i>Of which:</i>			
Resource DEL	34,607	40,176	31,079
Capital DEL	-	-	-
Resource AME	2,000	7,357	425
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	36,607	47,533	31,504
<i>Of which:</i>			
Resource DEL	34,607	40,776	31,686
Resource AME	2,000	6,757	-182
<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)	36,607	47,533	31,504

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-2,500	-2,500	-6,959
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-2,500	-2,500	-
<i>Of which:</i>			
A Investigations and Prosecution	-2,500	-2,500	-
Other Income	-	-	-6,959
<i>Of which:</i>			
A Investigations and Prosecution	-	-	-6,959
Total Programme	-2,500	-2,500	-6,959
Total Voted Resource Income	-2,500	-2,500	-6,959

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: 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

1. This Estimate provides for the administrative costs of the Treasury Solicitor's Department Agency (TSDA) within DEL (section A), which includes capital DEL expenditure. This section also covers disbursement costs of the Treasury Solicitor's Department Agency. Disbursement costs arise on the provision of legal services to government departments. Except for those associated with centrally funded services, these costs are fully recovered from client departments as disbursements on legal cases. The principal areas of this expenditure are adverse costs, counsel fees, expert witnesses and solicitors' agents.
2. Section B covers the administration costs of the Attorney General's Office including the salaries of two Ministers of the Crown. Section C covers the costs of HM Crown Prosecution Service Inspectorate.
3. Further details of the Department's administration costs are provided in the 2012-13 Annual Report and Accounts due to be published in May 2013.
4. The Treasury Solicitor's Department, which became an Agency on 1 April 1996, has operated a system of full repayment of the majority of its legal services since 1990-91. The greater parts of its administrative costs are now met by receipts. Since 1999-2000, the Treasury Solicitor's Department Agency has operated under a net operating cost control, allowing it the flexibility to respond to an increasing demand for its services. A small section of the Agency's work, which is considered to be in the public interest, remains centrally funded.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	10,488,000	-	10,488,000
Capital	1,800,000	-	1,800,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	10,488,000	-	10,488,000
Capital	1,800,000	-	1,800,000
Non-Budget Expenditure	-		
Net cash requirement	10,662,000		

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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	10,488,000	5,074,000	5,414,000
Capital	1,800,000	810,000	990,000
Annually Managed Expenditure			
Resource	-	315,000	-315,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	10,662,000	5,016,000	5,646,000

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										
154,488	-144,000	10,488	-	-	-	1,800	-	1,800	11,050	1,800
<i>Of which:</i>										
A TSD Administration										
146,729	-143,900	2,829	-	-	-	1,700	-	1,700	3,308	1,700
B AGO Administration										
4,577	-100	4,477	-	-	-	100	-	100	4,410	100
C CPSI Administration										
3,182	-	3,182	-	-	-	-	-	-	3,332	-
Total Spending in DEL										
154,488	-144,000	10,488	-	-	-	1,800	-	1,800	11,050	1,800
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-	-	-	-	-	-	1,700	500
<i>Of which:</i>										
<i>AME Provision</i>										
-	-	-	-	-	-	-	-	-	1,700	500
Total Spending in AME										
-	-	-	-	-	-	-	-	-	1,700	500
Total for Estimate										
154,488	-144,000	10,488	-	-	-	1,800	-	1,800	12,750	2,300
<i>Of which:</i>										
Voted Expenditure										
154,488	-144,000	10,488	-	-	-	1,800	-	1,800	12,750	2,300
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	10,488	12,750	5,632
Net Capital Requirement	1,800	2,300	956
Accruals to cash adjustments	-1,626	-4,130	-3,248
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,500	-2,800	-1,864
New provisions and adjustments to previous provisions	-	-1,700	671
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-126	-130	-93
<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	500	-1,962
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	10,662	10,920	3,340

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	154,488	131,050	117,503
<i>Less:</i>			
Administration DEL Income	-144,000	-120,000	-111,200
Net Administration Costs	10,488	11,050	6,303
Gross Programme Costs	-	1,700	-671
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	-	1,700	-671
Total Net Operating Costs	10,488	12,750	5,632
<i>Of which:</i>			
Resource DEL	10,488	11,050	6,303
Capital DEL	-	-	-
Resource AME	-	1,700	-671
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	10,488	12,750	5,632
<i>Of which:</i>			
Resource DEL	10,488	11,050	6,303
Resource AME	-	1,700	-671
<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)	10,488	12,750	5,632

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-144,000	-120,000	-111,200
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-103,564	-117,179	-103,469
<i>Of which:</i>			
A TSD Administration	-103,564	-117,179	-103,404
B AGO Administration	-	-	-60
C CPSI Administration	-	-	-5
Other Income	-40,436	-2,821	-7,731
<i>Of which:</i>			
A TSD Administration	-40,336	-2,443	-7,403
B AGO Administration	-100	-378	-328
Total Administration	<u>-144,000</u>	<u>-120,000</u>	<u>-111,200</u>
Total Voted Resource Income	<u>-144,000</u>	<u>-120,000</u>	<u>-111,200</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:	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

1. The Estimate provides for expenditure primarily to meet the costs of the Department's operational, support and logistics services, and providing the equipment capability required by Defence policy; Operations in support of government endorsed peacekeeping operations and for Conflict Pools. War Pensions Benefit provides for payment of war disablement and war widows' pensions in accordance with relevant legislation.
2. Some advances made periodically for the UK share of costs for collaborative projects will be charged to the Estimate at the time of issue and the MoD will be provided with periodic statements of actual expenditure incurred.
3. The Ministry of Defence is responsible for administering the funding for this Estimate.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	36,075,531,000	-	36,075,531,000
Capital	9,753,970,000	-	9,753,970,000
Annually Managed Expenditure			
Resource	2,650,621,000	-	2,650,621,000
Capital	-	-	-
Total Net Budget			
Resource	38,726,152,000	-	38,726,152,000
Capital	9,753,970,000	-	9,753,970,000
Non-Budget Expenditure	-		
Net cash requirement	37,121,003,000		

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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	36,075,531,000	16,541,734,000	19,533,797,000
Capital	9,753,970,000	4,462,567,000	5,291,403,000
Annually Managed Expenditure			
Resource	2,650,621,000	1,378,692,000	1,271,929,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	37,121,003,000	17,393,095,000	19,727,908,000

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										
2,095,592	-	2,095,592	35,065,529	-1,085,590	33,979,939	9,915,107	-161,137	9,753,970	37,156,997	7,960,113
<i>Of which:</i>										
A Provision of Defence Capability Service Personnel Costs										
-	-	-	8,675,056	-	8,675,056	-	-	-	9,399,051	-
B Provision of Defence Capability Civilian Personnel Costs										
-	-	-	195,884	-	195,884	-	-	-	293,675	-
C Provision of Defence Capability Infrastructure costs										
-	-	-	3,980,557	-	3,980,557	-	-	-	4,395,724	-
D Provision of Defence Capability Inventory Consumption										
-	-	-	1,706,542	-	1,706,542	-	-	-	1,835,994	-
E Provision of Defence Capability Equipment Support Costs										
-	-	-	6,034,902	-	6,034,902	-	-	-	5,148,218	-
F Provision of Defence Capability Other Costs and Services										
-	-	-	1,607,297	-	1,607,297	-	-	-	1,816,805	-
G Provision of Defence Capability Receipts and other Income										
-	-	-	-	-1,060,808	-1,060,808	-	-	-	-1,211,415	-
H Provision of Defence Capability Depreciation and Impairments Costs										
-	-	-	8,966,464	-	8,966,464	-	-	-	9,177,012	-
I Provision of Defence Capability Cash Release of Provisions Costs										
-	-	-	207,150	-	207,150	-	-	-	242,868	-
J Provision of Defence Capability Capital Single Use Military Equipment										
-	-	-	-	-	-	5,719,000	-	5,719,000	-	4,376,370
K Provision of Defence Capability Other Capital (Fiscal)										
-	-	-	-	-	-	3,879,511	-	3,879,511	-	3,051,954
L Provision of Defence Capability Fiscal Assets / Estate Disposal										
-	-	-	-	-	-	-	-161,137	-161,137	-	-67,000
M Provision of Defence Capability New Loans and Loan Repayment										
-	-	-	-	-	-	-11,545	-	-11,545	-	-5,000
N Provision of Defence Capability Research and Development Costs										
-	-	-	986,423	-	986,423	-	-	-	978,522	-
O Provision of Defence Capability Administration Civilian Personnel Costs										
2,072,325	-	2,072,325	-	-	-	-	-	-	2,300,642	-
P Provision of Defence Capability Administration Other Costs and Services										
23,267	-	23,267	-	-	-	-	-	-	24,491	-
Q Operations Service Personnel Staff Cost										
-	-	-	175,102	-	175,102	-	-	-	241,570	-
R Operations and Peacekeeping Civilian Personnel Staff Costs										
-	-	-	19,471	-	19,471	-	-	-	32,192	-
S Operations Infrastructure Costs										
-	-	-	128,488	-	128,488	-	-	-	182,496	-

Part II: Subhead detail continued

£'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
T Operations Inventory Consumption										
-	-	-	419,071	-	419,071	-	-	-	658,701	-
U Operations Equipment Support Costs										
-	-	-	620,256	-	620,256	-	-	-	495,413	-
V Operations Other Costs and Services										
-	-	-	447,212	-	447,212	-	-	-	422,855	-
W Operations Receipts and other Income										
-	-	-	-	-24,782	-24,782	-	-	-	-27,961	-
X Operations Depreciation and Impairment Costs										
-	-	-	621,267	-	621,267	-	-	-	519,617	-
Y Operations Cash Release of Provisions Costs										
-	-	-	3,983	-	3,983	-	-	-	5,734	-
Z Operations Capital Single Use Military Equipment										
-	-	-	-	-	-	160,773	-	160,773	-	383,340
AA Operations Other Capital (Fiscal)										
-	-	-	-	-	-	164,669	-	164,669	-	217,660
AB Conflict Pools Resource Costs										
-	-	-	61,000	-	61,000	-	-	-	54,300	-
AC Non Departmental Public Bodies Costs										
-	-	-	209,404	-	209,404	2,699	-	2,699	170,493	2,789
Total Spending in DEL										
2,095,592	-	2,095,592	35,065,529	-1,085,590	33,979,939	9,915,107	-161,137	9,753,970	37,156,997	7,960,113
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	2,650,621	-	2,650,621	-	-	-	2,378,760	35,000
<i>Of which:</i>										
AD Provision of Defence Capability Depreciation and Impairment Costs										
-	-	-	1,213,828	-	1,213,828	-	-	-	864,430	-
AE Provision of Defence Capability Provisions Costs										
-	-	-	466,201	-	466,201	-	-	-	562,271	35,000
AF Provision of Defence Cash Release of Provisions Costs										
-	-	-	-207,150	-	-207,150	-	-	-	-242,868	-
AG Movement On Fair Value of Financial Instruments										
-	-	-	277,456	-	277,456	-	-	-	252,627	-
AH Operations Provisions										
-	-	-	7,500	-	7,500	-	-	-	15,056	-
AI Operations Cash Release of Provisions Costs										
-	-	-	-3,983	-	-3,983	-	-	-	-5,734	-
AJ War Pensions Benefits Programme costs										
-	-	-	896,769	-	896,769	-	-	-	932,978	-

Part II: Subhead detail continued

£'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
Total Spending in AME										
-	-	-	2,650,621	-	2,650,621	-	-	-	2,378,760	35,000
Total for Estimate										
2,095,592	-	2,095,592	37,716,150	-1,085,590	36,630,560	9,915,107	-161,137	9,753,970	39,535,757	7,995,113
<i>Of which:</i>										
Voted Expenditure										
2,095,592	-	2,095,592	37,716,150	-1,085,590	36,630,560	9,915,107	-161,137	9,753,970	39,535,757	7,995,113
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	38,726,152	39,535,757	38,946,782
Net Capital Requirement	9,753,970	7,995,113	9,004,441
Accruals to cash adjustments	-11,359,119	-8,879,548	-12,259,672
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-11,079,015	-10,813,686	-10,761,867
New provisions and adjustments to previous provisions	-473,701	-577,327	517,744
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	17,814
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-212,103	-173,282	-189,014
Add cash grant-in-aid	194,567	172,294	178,158
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	692,709	-2,367,833
Increase (+) / Decrease (-) in debtors	-	387,496	-
Increase (-) / Decrease (+) in creditors	-	1,183,646	-
Use of provisions	211,133	248,602	345,326
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	37,121,003	38,651,322	35,691,551

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

	£'000		
	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	2,095,592	2,325,133	2,523,630
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	2,095,592	2,325,133	2,523,630
Gross Programme Costs	37,716,150	38,450,000	37,774,180
<i>Less:</i>			
Programme DEL Income	-1,085,590	-1,239,376	-1,326,028
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	36,630,560	37,210,624	36,448,152
Total Net Operating Costs	38,726,152	39,535,757	38,971,782
<i>Of which:</i>			
Resource DEL	35,864,398	36,908,395	37,634,619
Capital DEL	-	-	25,000
Resource AME	2,861,754	2,627,362	1,312,163
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
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	38,726,152	39,535,757	38,946,782
<i>Of which:</i>			
Resource DEL	36,075,531	37,156,997	37,979,945
Resource AME	2,650,621	2,378,760	966,837
<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)	38,726,152	39,535,757	38,946,782

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-1,085,590	-1,239,376	-1,326,028
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-843,590	-962,173	-1,015,555
<i>Of which:</i>			
G: Provision of Defence Capability Receipts and other Income	-818,808	-934,212	-974,497
W: Operations Receipts and other Income	-24,782	-27,961	-41,709
AB: Conflict Pools Resource Costs	-	-	651
Interest and Dividends	-	-35,203	-38,186
<i>Of which:</i>			
G: Provision of Defence Capability Receipts and other Income	-	-35,203	-38,186
Other Income	-242,000	-242,000	-272,287
<i>Of which:</i>			
G: Provision of Defence Capability Receipts and other Income	-242,000	-242,000	-271,190
W: Operations Receipts and other Income	-	-	-1,097
Total Programme	-1,085,590	-1,239,376	-1,326,028
Total Voted Resource Income	-1,085,590	-1,239,376	-1,326,028
Voted Capital DEL	-161,137	-67,000	-155,514
<i>Of which:</i>			
Programme			
Sales of Assets	-161,137	-67,000	-150,045
<i>Of which:</i>			
J: Provision of Defence Capability Capital Single Use Military Equipment	-	-	-388
L: Provision of Defence Capability Fiscal Assets / Estate Disposal	-161,137	-67,000	-149,657
Repayments	-	-	-5,469
<i>Of which:</i>			
M: Provision of Defence Capability New Loans and Loan Repayment	-	-	-5,469
Total Programme	-161,137	-67,000	-155,514
Total Voted Capital Income	-161,137	-67,000	-155,514

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: Jon 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:

Mr Paul Hatt	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
Major General Sir Evelyn Webb-Carter	Army Benevolent Fund - The Soldiers' Charity
KCVO OBE DL	

Jon 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
AC-DEL	Commonwealth War Graves Commission	48,060	-	48,060
AC-DEL	Council for Reserve Forces & Cadets Association	117,219	2,182	117,193
AC-DEL	National Army Museum	7,534	-	5,640
AC-DEL	National Museum of the Royal Navy	3,303	517	3,820
AC-DEL	Royal Air Force Museum	8,268	-	8,268
AC-DEL	Royal Hospital, Chelsea	25,020	-	11,586
AC-DEL	Army Benevolent Fund-the Soldiers' Charity	-	-	-
Total		209,404	2,699	194,567

Part III: Note J - Staff Benefits

For the Financial Year 2013-14 TLB holders have delegated authority to make special bonus payments to civil staff, to either an individual or to a team, in recognition of exceptional performance in a one-off task/situation, or for achievement of a significant personal development activity. Awards will not exceed £2,000 per person, and will not exceed 0.4% of the civilian paybill for the TLB in total. TLB holders are also able to authorise non-cash awards, which include such items as retail outlet or theatre ticket vouchers. Individual awards will not exceed £50 and nor will they in total exceed 0.1% of the civilian pay bill for the TLB

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Contingent liabilities valued in excess of £100,000, are as follows:	
<u>Statutory Liabilities Charged To Resource Estimates</u>	
1. Statutory liabilities in relation to the operation of International Military Services Limited.	Statutory Limit £50M (£100M with Commons approval)
<u>Non-Statutory Liabilities Charged To Resource Estimates</u>	
	£M
2. Liability arising from the sale of Married Quarters estate to the Annington Group: to continue to provide utilities - mainly electricity, gas, water and sewerage services on repayment terms to sites that are surrendered in the first 25 to 28 years which depend on adjacent bases for this service; and to contribute to the cost of installing public utility services up to a maximum of £25M across the estate.	£17M
3. Indemnity in relation to the disposal of Gruinard Island in the event of claims arising from the outbreak of specific strains of anthrax on the island.	Unquantifiable
4. Liabilities arising from insurance risk of exhibits on loan to the Army, Navy and RAF Museums.	£3M
5. Indemnity to BAe Systems (formerly GEC Marconi and Vickers Shipbuilding & Engineering Limited (VSEL), Barrow) for third party claims.	Up to £140M per incident
6. Indemnity to the Babcock Group in respect of nuclear risks under the Nuclear Installations Act 1965.	Unquantifiable
7. Indemnity to the Babcock Group in respect of nuclear risks under the Nuclear Installations Act 1965.	Unquantifiable
8. Residual liability for the remediation of unidentified contamination in parts of the former Rosyth Naval Base which has been sold to Rosyth 2000 PLC.	Up to £1M
9. Indemnities to the Babcock Group in respect of non-nuclear risks resulting from claims for damage to property or death and personal injury to a third party.	Unquantifiable
10. Contractorisation of Atomic Weapons Establishment (AWE): in respect of nuclear risks under the Nuclear Installations Act 1965.	Unquantifiable

11. Contractorisation of AWE: Indemnity to AWE Management Ltd and AWE PLC in respect of Non-Nuclear Installations Act 1965 nuclear risks resulting from claims for damage to property or death and personal injury to a third party.	Unquantifiable
12. Contractorisation of AWE: Indemnity to AWE Management Ltd in respect of non-nuclear risks covering employer's liability, property damage and business interruption, public and product liability.	Unquantifiable
13. Contractorisation of AWE: Indemnity to AWE Management Ltd and AWE PLC in respect of an employee having a claim on a personal insurance policy repudiated because of that employee's involvement with Nuclear Accident Response Team activities.	Unquantifiable
14. Indemnity to Rolls Royce Power Engineering, Derby for risks associated with the handling of fissile materials.	Up to £140M per incident
15. Non-insurance of the Rolls Royce Core Factory and associated Neptune Test reactor facility for third party risks.	Unquantifiable
16. Standard shipbuilding indemnity (in lieu of insurance) to GEC Marconi as part of the ASTUTE Class contract against loss damage and liability incurred by the submarine builder.	Unquantifiable
17. Standard indemnity to BAe Systems (formerly GEC Marconi and VSEL) in respect of fissile material intended for use on the VANGUARD and ASTUTE Classes contract.	Unquantifiable
18. Residual commercial contract claims liability arising out of the disbanding of DERA as a MOD trading agency and the formation of QinetiQ on 1 July 2001.	Unquantifiable
19. Residual employee disease liability arising out of the disbanding of DERA as a MOD trading agency and the formation of QinetiQ on 1 July 2001.	Unquantifiable
20. Residual public liability arising out of the disbanding of DERA as a MOD trading agency and the formation of QinetiQ on 1 July 2001.	Unquantifiable
21. Environmental losses incurred by QinetiQ arising from certain defined materials at specific properties before the formation of QinetiQ on 1 July 2001.	Unquantifiable
22. Excavation of the potential wreck of the Warship <i>Sussex</i> .	£2M

23. Indemnity to Navy, Army and Air Force Institute against certain losses which they might incur as a result of MOD actions.	Unquantifiable
24. Underwriting of costs associated with the Defence Training Review.	£4M
25. Remediation costs associated with the discovery of unknown environmental contamination at the Fleetlands site.	£17M
26. "Unexpected employees" in relation to agency workers on the sites who may claim entitlement to TUPE status.	Unquantifiable
27. Service Life insurance cover for Service personnel.	Unquantifiable
28. Indemnity to Help for Heroes and Royal British Legion If recovery centres have a change of use within ten years.	£5M
29. Indemnity to DII Commercial Partner (ATLAS) for future redundancy payments to be made to staff TUPE'd across to ATLAS for Increment 1a/2a & 3a.	£9.2M
30. Future redundancy payments to be made to staff TUPE'd across to Boeing Defence UK (Log NEC Delivery Partner).	£5M
31. The Queen Elizabeth Class Aircraft Carrier manufacturing contract was awarded to BAE Systems Surface Ships (then BVT Surface Fleet) in July 2008. The contract included a third party indemnity clause covering all Industrial Participants (Babcock Marine, BAE Systems and Thales Naval) and their indemnified sub-contractors against claims by third parties including product liability, which covered the life of the vessel post contract acceptance date.	Unquantifiable
32. Indemnity for redundancies of staff employed by SMIT International for performance of the Range Safety and Aircrew Training PFI contract.	£1M
33. Indemnity for redundancies of staff employed by SERCO under the Marine Services PFI contract over and above the contractually agreed programmed reductions.	£7M
34. Indemnity for any losses and costs due to the unintended detonation of explosives while being handled in performance of the Marine Service PFI contract by SERCO.	Unquantifiable
35. Complaints upheld against the MOD and indemnifying the contractor (employed to assist with the sale of spectrum) against damages awarded in respect of complaints upheld relating to the sale.	Unquantifiable

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
F-DEL	NATO Military Budgets	116,000
F-DEL	UK Contribution to the Comprehensive Test Ban Treaty verification scheme	5,594
F-DEL	NATO Maintenance and Supply Agency (NAMSA)	950
F-DEL	Western European Union Centre	1,630

Armed Forces Pension and Compensation Schemes

Introduction

1. This Estimate provides for the payment of pensions and lump sum benefits to persons covered by the Armed Forces Pension Scheme (AFPS 75), the rules for which are set out in the Royal Navy Orders in Council, the Army Pensions Warrant and the Queen's Regulations for the Royal Air Force. This Estimate also incorporates the two schemes: the Armed Forces Pension Scheme (AFPS 05) and Armed Forces Compensation Scheme (AFCS). The rules governing both these schemes are set out in the Armed Forces (Pensions and Compensation) Act, 2004.
2. The Ministry of Defence is responsible for administering the AFPS; the related staff and other costs are borne on the Ministry of Defence Estimate.
3. Further details of spending covered by this Estimate can be found in the Annual Reports and Accounts 2013.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	5,679,349,000	-	5,679,349,000
Capital	-	-	-
Total Net Budget			
Resource	5,679,349,000	-	5,679,349,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	2,372,162,000		

Amounts required in the year ending 31 March 2014 for expenditure by the Armed Forces Pension and Compensation Schemes on:

Annually Managed Expenditure:Expenditure arising from:

Payment of pensions, lump sum benefits, transfers out and associated non-cash items to persons covered by the scheme. Provision is also made for:

- payment of those benefits outside the scheme: Short Service Gratuities, Resettlement Grants and Criminal injuries Compensation Overseas.

Income arising from:

MOD employer contributions (Superannuation Contributions Adjusted for Past Experience), Transfers In from other schemes and the purchases of added years.

Ministry of Defence will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
£			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	5,679,349,000	2,383,604,000	3,295,745,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	2,372,162,000	946,580,000	1,425,582,000

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 Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	7,651,621	-1,972,272	5,679,349	-	-	-	5,666,897	-
<i>Of which:</i>										
A Retired pay, pensions and other payments to ex-service personnel										
-	-	-	7,651,621	-1,972,272	5,679,349	-	-	-	5,666,897	-
Total Spending in AME										
-	-	-	7,651,621	-1,972,272	5,679,349	-	-	-	5,666,897	-
Total for Estimate										
-	-	-	7,651,621	-1,972,272	5,679,349	-	-	-	5,666,897	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	7,651,621	-1,972,272	5,679,349	-	-	-	5,666,897	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	5,679,349	5,666,897	7,071,710
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-3,307,187	-3,363,386	-5,254,972
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-7,651,621	-7,690,099	-9,180,431
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	166,049	728
Increase (-) / Decrease (+) in creditors	-21,915	-79,853	-52,898
Use of provisions	4,368,166	4,240,517	3,977,629
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	2,372,162	2,303,511	1,816,738

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Programme Costs	7,651,621	7,690,099	9,180,431
<i>Of which:</i>			
Increases in liability	2,789,455	2,567,430	3,555,110
Interest on scheme liability	4,862,166	5,122,669	5,625,321
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-1,971,893	-2,020,771	-2,107,085
Transfers in	-379	-2,021	-1,636
Other income	-	-410	-
Net Programme Costs	5,679,349	5,666,897	7,071,710
Total Net Operating Costs	5,679,349	5,666,897	7,071,710
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	5,679,349	5,666,897	7,071,710
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	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	5,679,349	5,666,897	7,071,710
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	5,679,349	5,666,897	7,071,710
<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)	5,679,349	5,666,897	7,071,710

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource AME	1,972,272	-2,023,202	-2,108,721
<i>Of which:</i>			
Programme			
Pensions	-1,972,272	-2,023,202	-2,108,721
<i>Of which:</i>			
A: Retired pay, pensions and other payments to ex-service personnel	-1,972,272	-2,023,202	-2,108,721
Total Programme	-1,972,272	-2,023,202	-2,108,721
Total Voted Resource Income	-1,972,272	-2,023,202	-2,108,721

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: Jon Thompson

Jon 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

1. This Estimate covers the cost of running the Foreign and Commonwealth Office including UK Trade and Investment, net expenditure of the BBC World Service and Non-Departmental Public Bodies (NDPBs), subscriptions to international organisations, conflict prevention and peacekeeping and the other FCO programmes and grants including gifts of equipment and services mainly in Africa, Asia, the Caribbean, Eastern Europe, Latin America and the overseas territories; the Government's grant in aid to FCO Services, the FCO's contribution towards the expenses of the British Council; and on associated non-cash items.
2. The Estimate also provides for the refund of certain UK taxes and duties paid by certain Foreign and Commonwealth governments and international organisations.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	2,064,260,000	-	2,064,260,000
Capital	101,000,000	-	101,000,000
Annually Managed Expenditure			
Resource	80,000,000	-	80,000,000
Capital	-	-	-
Total Net Budget			
Resource	2,144,260,000	-	2,144,260,000
Capital	101,000,000	-	101,000,000
Non-Budget Expenditure	-		
Net cash requirement	2,032,664,000		

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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	2,064,260,000	961,132,000	1,103,128,000
Capital	101,000,000	45,900,000	55,100,000
Annually Managed Expenditure			
Resource	80,000,000	36,000,000	44,000,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	2,032,664,000	952,764,000	1,079,900,000

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										
292,998	-80,000	212,998	2,023,262	-172,000	1,851,262	191,000	-90,000	101,000	2,163,383	108,000
<i>Of which:</i>										
A Administration and programme expenditure										
282,998	-80,000	202,998	910,373	-172,000	738,373	150,000	-90,000	60,000	996,761	65,000
B Programme and international organisation grants										
-	-	-	211,500	-	211,500	20,000	-	20,000	237,300	21,000
C BBC World Service Broadcasting										
-	-	-	251,596	-	251,596	-	-	-	266,596	-
D British Council										
-	-	-	157,000	-	157,000	-	-	-	165,500	-
E BBC World Service - Capital										
-	-	-	-	-	-	16,000	-	16,000	-	16,000
F British Council - Capital grant										
-	-	-	-	-	-	5,000	-	5,000	-	6,000
G Net Funding for NDPBs										
-	-	-	5,793	-	5,793	-	-	-	5,693	-
H Conflict Prevention Programme expenditure										
-	-	-	135,000	-	135,000	-	-	-	129,033	-
I Peacekeeping										
-	-	-	352,000	-	352,000	-	-	-	362,500	-
J Departmental Unallocated Provision										
10,000	-	10,000	-	-	-	-	-	-	-	-
Total Spending in DEL										
292,998	-80,000	212,998	2,023,262	-172,000	1,851,262	191,000	-90,000	101,000	2,163,383	108,000
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	80,000	-	80,000	-	-	-	153,500	-
<i>Of which:</i>										
K AME Programme										
-	-	-	50,000	-	50,000	-	-	-	112,900	-
L Reimbursement of certain duties taxes and licence fees										
-	-	-	25,000	-	25,000	-	-	-	35,600	-
M BBC World Service Broadcasting										
-	-	-	5,000	-	5,000	-	-	-	5,000	-
Total Spending in AME										
-	-	-	80,000	-	80,000	-	-	-	153,500	-
Total for Estimate										
292,998	-80,000	212,998	2,103,262	-172,000	1,931,262	191,000	-90,000	101,000	2,316,883	108,000
<i>Of which:</i>										
Voted Expenditure										
292,998	-80,000	212,998	2,103,262	-172,000	1,931,262	191,000	-90,000	101,000	2,316,883	108,000
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	2,144,260	2,316,883	2,236,286
Net Capital Requirement	101,000	108,000	115,219
Accruals to cash adjustments	-212,596	-238,496	-419,595
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-167,977	-159,977	-141,886
New provisions and adjustments to previous provisions	-20,000	-82,900	-19,699
Departmental Unallocated Provision	-10,000	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-15,648
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-278,389	-293,289	-260,676
Add cash grant-in-aid	243,770	247,670	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	30,000	-
Use of provisions	20,000	20,000	18,314
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	2,032,664	2,186,387	1,931,910

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	262,998	289,998	230,345
<i>Less:</i>			
Administration DEL Income	-80,000	-80,000	-63,893
Net Administration Costs	182,998	209,998	166,452
Gross Programme Costs	2,148,262	2,343,885	2,316,283
<i>Less:</i>			
Programme DEL Income	-172,000	-210,000	-202,925
Programme AME Income	-	-	-
Non-budget income	-	-	-9,000
Net Programme Costs	1,976,262	2,133,885	2,104,358
Total Net Operating Costs	2,159,260	2,343,883	2,270,810
<i>Of which:</i>			
Resource DEL	2,034,260	2,143,383	2,156,900
Capital DEL	25,000	27,000	43,524
Resource AME	100,000	173,500	79,386
Capital AME	-	-	-
Non-budget	-	-	-9,000
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	10,000	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-25,000	-27,000	-43,524
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	9,000
Other adjustments	-	-	-
Total Resource Budget	2,144,260	2,316,883	2,236,286
<i>Of which:</i>			
Resource DEL	2,064,260	2,163,383	2,175,214
Resource AME	80,000	153,500	61,072
<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)	2,144,260	2,316,883	2,236,286

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-252,000	-290,000	-266,818
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-80,000	-80,000	-63,893
<i>Of which:</i>			
Section A: Administration and programme expenditure	-80,000	-80,000	-63,893
Total Administration	-80,000	-80,000	-63,893
Programme			
Sales of Goods and Services	-172,000	-210,000	-202,925
<i>Of which:</i>			
Section A: Administration and programme expenditure	-172,000	-210,000	-202,925
Total Programme	-172,000	-210,000	-202,925
Total Voted Resource Income	-252,000	-290,000	-266,818
Voted Capital DEL	-90,000	-25,000	-27,435
<i>Of which:</i>			
Programme			
Sales of Assets	-90,000	-25,000	-27,435
<i>Of which:</i>			
Section A: Administration and programme expenditure	-90,000	-25,000	-27,435
Total Programme	-90,000	-25,000	-27,435
Total Voted Capital Income	-90,000	-25,000	-27,435

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

	2013-14 Plans		2012-13 Provisions		2011-12 Outturn	
	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)	-	-	-	-	-9,000	-9,000
Total	-	-	-	-	-9,000	-9,000

Detailed description of CFER sources

£'000

	2013-14 Plans		2012-13 Provisions		2011-12 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Consular Fees	-	-	-	-	-3,946	-3,946
Other Miscellaneous Income	-	-	-	-	-5,054	-5,054
Total	-	-	-	-	-9,000	-9,000

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: 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
Tina Fahm	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 (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, 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.	25,000

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
B - DEL	UN Regular Budget	89,700
B - DEL	Commonwealth Secretariat	5,400
B - DEL	OECD	11,500
B - DEL	Western European Union	1,200
B - DEL	North Atlantic Treaty Organisation (NATO) Civil Budget	22,700
B - DEL	North Atlantic Treaty Organisation (NATO) HQ Project	16,000
B - DEL	Council of Europe	24,400
B - DEL	OSCE	4,500
B - DEL	UK Hydrographic Office	1,000

Department for International Development

Introduction

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

Part I

£

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

Amounts required in the year ending 31 March 2014 for expenditure by Department for International Development on:

Departmental Expenditure Limit:Expenditure arising from:

Development and humanitarian assistance under the International Development Act 2002 through financial and technical assistance to governments, institutions, voluntary agencies and individuals for activities including: wealth creation (generating growth, stimulating trade and improving infrastructure); direct delivery of Millennium Development Goals (MDGs) (health and nutrition, education, water and sanitation, humanitarian assistance and food aid); governance and security (peace building, conflict prevention, stabilisation and the Conflict Pool, public financial management, human rights); climate change (mitigating and adapting to the impact of climate change); global partnerships (core funding for and capital subscriptions to multilateral organisations which provide country level and global assistance, core funding for civil society organisations and research partnerships); continued assistance to UK Overseas Territories; costs relating to investments in public corporations and shareholdings in private sector companies; spending by NDPBs (Commonwealth Scholarship Commission (CSC) on scholarships to individuals from Commonwealth countries, and the Independent Commission for Aid Impact (ICAI), an advisory NDPB which provides independent scrutiny of UK Aid in order to promote the delivery of value for money for British taxpayers and the maximisation of the impact of aid); related capital expenditure, administration costs and associated depreciation and other non-cash costs falling in DEL.

Income arising from:

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

Annually Managed Expenditure:Expenditure arising from:

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

Department for International Development will account for this Estimate.

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

Part II: Subhead detail

£'000

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

Part II: Subhead detail

£'000

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

Part II: Resource to cash reconciliation

£'000

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

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

£'000

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

Part III: Note B - Analysis of Departmental Income

£'000

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

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

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

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Mark Lowcock

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

ALB/NDPB Accounting Officers:

Professor Tim Unwin Commonwealth Scholarship Commission

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

In discharging these responsibilities, particular regard is given to:

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

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

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

Part III: Note E - Non-Departmental Public Bodies

£'000

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

Part III: Note K - Contingent Liabilities

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

Department for International Development: Overseas Superannuation

Introduction

1. This Estimate covers the payments of pensions and grants under various superannuation schemes relating to service overseas. The main components are pensions, including UK supplements and increases, of former officers of the India, Pakistan and Burma civil and military services and their dependants, and of former colonial public servants and their dependants; pensions for beneficiaries of certain former overseas pension funds for which the UK assumed responsibility; contributions to pension funds guaranteed by the UK; refunds of contributions made by overseas governments; and war service credit.
2. The resource provision in the Estimate is for the interest cost arising during the year from the increases in the present value of the discounted provision for scheme liabilities because the benefits are one year closer to settlement. The schemes are closed with no active members and there is therefore no resource provision for current service costs.
3. The Net Cash Requirement reflects planned payments to pensioners during the year.
4. The administration costs associated with the Estimate are met from the Department for International Development Estimate.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	45,795,000	-	45,795,000
Capital	-	-	-
Total Net Budget			
Resource	45,795,000	-	45,795,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	84,000,000		

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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	45,795,000	24,814,000	20,981,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	84,000,000	42,748,000	41,252,000

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 Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	45,800	-5	45,795	-	-	-	55,142	-
<i>Of which:</i>										
A Interest On Liabilities and Other Expenses										
-	-	-	45,800	-5	45,795	-	-	-	55,142	-
Total Spending in AME										
-	-	-	45,800	-5	45,795	-	-	-	55,142	-
Total for Estimate										
-	-	-	45,800	-5	45,795	-	-	-	55,142	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	45,800	-5	45,795	-	-	-	55,142	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	45,795	55,142	60,350
Net Capital Requirement	-	-	-
Accruals to cash adjustments	38,205	39,853	34,423
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-45,800	-55,147	-60,350
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	95,000	94,773
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	84,000	94,995	94,773

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Programme Costs	45,800	55,147	60,350
<i>Of which:</i>			
Increases in liability	-	-	-
Interest on scheme liability	45,800	55,147	60,350
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-	-	-
Transfers in	-	-	-
Other income	-5	-5	-
Net Programme Costs	45,795	55,142	60,350
Total Net Operating Costs	45,795	55,142	60,350
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	45,795	55,142	60,350
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	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	45,795	55,142	60,350
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	45,795	55,142	60,350
<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)	45,795	55,142	60,350

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource AME	-5	-5	-
<i>Of which:</i>			
Programme			
Pensions	-5	-5	-
<i>Of which:</i>			
Section A: Interest On Liabilities and Other Expenses	-5	-5	-
Total Programme	-5	-5	-
Total Voted Resource Income	-5	-5	-

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

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

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Mark Lowcock

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

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

Section in Part II: Subhead Detail	Service	£'000
A - AME	Payments to pensioners for service with the Cotton Research Corporation	15
A - AME	Grants to certain former civil servants of the Republic of Yemen and its predecessors and to former civil servants of Burma, Guyana, Jamaica, Somaliland, Tanzania, Uganda, Zanzibar and the East African Community under the Carr/Robertson Assurance 1964	205
A - AME	Pensions to and in respect of certain officers and warrant officers of the former British India and Burma armed forces analogous to the pensions payable to British armed forces personnel under the Naval, Military and Air forces (Disablement and Death) Service Pensions Order, as amended	304
A - AME	Pensions in respect of certain Palestine Police personnel analogous to the pensions payable to British civilians under the Personal Injuries Civilian Scheme	26

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Hong Kong (overseas Public Servants) Act 1996 - Sterling Safeguard for the value of public service pensions	157,300

Department of Energy and Climate Change

Introduction

1. This Estimate covers the planned budgetary expenditure of the Department of Energy and Climate Change (including its associated Non Departmental Public Bodies: the Nuclear Decommissioning Authority (NDA), including the Site Licence Companies who are accountable to the NDA through arms length commercial contracts; the Coal Authority; the Civil Nuclear Police Authority; the Committee on Climate Change).
2. A number of international subscriptions in excess of £1 million are borne by this Estimate. These are listed in the Notes to the Estimate.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource †	2,117,975,000	-733,851,000	1,384,124,000
Capital	2,239,965,000	-55,000,000	2,184,965,000
Annually Managed Expenditure			
Resource	496,742,000	-	496,742,000
Capital	-45,000,000	-	-45,000,000
Total Net Budget			
Resource	2,614,717,000	-733,851,000	1,880,866,000
Capital	2,194,965,000	-55,000,000	2,139,965,000
Non-Budget Expenditure		-	
Net cash requirement	4,472,452,000		

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.

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.

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	2,117,975,000	961,030,000	1,156,945,000
Capital	2,239,965,000	880,524,000	1,359,441,000
Annually Managed Expenditure			
Resource	496,742,000	195,301,000	301,441,000
Capital	-45,000,000	-	-45,000,000
Non-Budget Expenditure	-	-	-
Net cash requirement	4,472,452,000	1,850,997,000	2,621,455,000

† Expenditure totalling £11,485,000 under sections B and E is subject to the passage of the Energy 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.

£11,431,000 has been advanced from the Contingencies Fund to provide cash in respect of £11,431,000 resource DEL spending supporting the new service provided for under sections B and E of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by December 2013.

Part II: Subhead detail

£'000

2013-14 Plans						2012-13 Provisions				
Resources			Capital			Resources	Capital			
Administration		Net	Programme		Net	Net	Net			
Gross	Income		Gross	Income						
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
192,045	-2,285	189,760	1,940,846	-12,631	1,928,215	2,275,965	-36,000	2,239,965	2,026,682	2,153,894
<i>Of which:</i>										
A Save energy with the Green Deal and support vulnerable consumers										
-	-	-	60,848	-	60,848	176,000	-36,000	140,000	75,370	89,273
B Deliver secure energy on the way to a low carbon energy future										
-	-	-	81,436	-12,631	68,805	77,345	-	77,345	59,586	48,275
C Drive ambitious action on climate change at home and abroad										
-	-	-	8,420	-	8,420	400,000	-	400,000	36,015	190,000
D Manage our energy legacy responsibly and cost-effectively										
-	-	-	334,295	-	334,295	6,225	-	6,225	338,628	6,600
E Deliver the capability DECC needs to achieve its goals										
136,015	-2,285	133,730	20,691	-	20,691	7,695	-	7,695	129,889	31,696
F NDA and SLC expenditure (NDPB)										
48,000	-	48,000	1,408,263	-	1,408,263	1,601,000	-	1,601,000	1,353,621	1,784,000
G Coal Authority (NDPB) (net)										
4,442	-	4,442	26,893	-	26,893	7,700	-	7,700	30,164	3,550
H Committee on Climate Change (NDPB) (net)										
3,588	-	3,588	-	-	-	-	-	-	3,409	-
<i>Civil Nuclear Police Authority (NDPB) (net)</i>										
-	-	-	-	-	-	-	-	-	-	500
Non-voted expenditure										
-200	-	-200	-4,651	-729,000	-733,651	-	-55,000	-55,000	-835,000	-57,000
<i>Of which:</i>										
I Nuclear Decommissioning Authority Income (CFER)										
-	-	-	-	-729,000	-729,000	-	-55,000	-55,000	-835,000	-57,000
J Electricity Market Reform										
-200	-	-200	-4,651	-	-4,651	-	-	-	-	-
Total Spending in DEL										
191,845	-2,285	189,560	1,936,195	-741,631	1,194,564	2,275,965	-91,000	2,184,965	1,191,682	2,096,894
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	3,680,742	-3,184,000	496,742	5,000	-50,000	-45,000	8,182,927	91,462
<i>Of which:</i>										
K Manage our energy legacy responsibly and cost-effectively										
-	-	-	-232,293	-	-232,293	-	-50,000	-50,000	1,065,351	33,462
L Nuclear Decommissioning Authority (NDPB)										
-	-	-	597,000	-	597,000	-	-	-	6,834,000	-

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	
M Coal Authority (NDPB) (net)	-	-	5,972	-	5,972	-	-	-	174,000	-	
N Civil Nuclear Police Authority (NDPB) (net)	-	-	63	-	63	-	-	-	62	-	
O Renewables Obligation	-	-	2,615,000	-2,615,000	-	-	-	-	-	-	
P Feed-in Tariffs	-	-	269,000	-269,000	-	-	-	-	-	-	
Q Warm Homes Discount	-	-	300,000	-300,000	-	-	-	-	-	-	
R Renewable Heat Incentive	-	-	126,000	-	126,000	5,000	-	5,000	108,000	25,000	
<i>Save energy with the Green Deal and support vulnerable consumers</i>	-	-	-	-	-	-	-	-	1,514	33,000	
Total Spending in AME	-	-	3,680,742	-3,184,000	496,742	5,000	-50,000	-45,000	8,182,927	91,462	
Total for Estimate	191,845	-2,285	189,560	5,616,937	-3,925,631	1,691,306	2,280,965	-141,000	2,139,965	9,374,609	2,188,356
<i>Of which:</i>											
Voted Expenditure											
192,045	-2,285	189,760	5,621,588	-3,196,631	2,424,957	2,280,965	-86,000	2,194,965	10,209,609	2,245,356	
Non Voted Expenditure											
-200	-	-200	-4,651	-729,000	-733,651	-	-55,000	-55,000	-835,000	-57,000	

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	1,880,866	9,374,609	4,899,332
Net Capital Requirement	2,139,965	2,188,356	1,396,680
Accruals to cash adjustments	-337,230	-8,038,480	-3,968,237
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,917	-929,556	-7,389
New provisions and adjustments to previous provisions	-64,140	-435,202	-236,222
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-1,514	12,161
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-3,702,921	-10,183,306	-6,794,358
Add cash grant-in-aid	3,091,105	3,176,613	2,730,559
<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	334,485	327,012
Removal of non-voted budget items	788,851	892,000	1,224,216
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	788,851	892,000	1,224,216
Net Cash Requirement	4,472,452	4,416,485	3,551,991

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	191,845	177,322	161,776
<i>Less:</i>			
Administration DEL Income	-2,285	-1,802	-4,412
Net Administration Costs	189,560	175,520	157,364
Gross Programme Costs	6,281,507	10,461,742	6,044,205
<i>Less:</i>			
Programme DEL Income	-741,631	-852,549	-999,947
Programme AME Income	-3,184,000	-	-6,705
Non-budget income	-	-	-1,223
Net Programme Costs	2,355,876	9,609,193	5,036,330
Total Net Operating Costs	2,545,436	9,784,713	5,193,694
<i>Of which:</i>			
Resource DEL	1,067,938	870,356	851,738
Capital DEL	659,570	385,104	287,265
Resource AME	812,928	8,504,253	4,047,594
Capital AME	5,000	25,000	8,320
Non-budget	-	-	-1,223
<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	-664,570	-410,104	-295,585
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	1,223
Other adjustments	-	-	-
Total Resource Budget	1,880,866	9,374,609	4,899,332
<i>Of which:</i>			
Resource DEL	1,384,124	1,191,682	1,156,994
Resource AME	496,742	8,182,927	3,742,338
<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	-729,000	-835,000	-971,504
Other adjustments	729,000	835,000	971,504
Total Resource (Estimate)	1,880,866	9,374,609	4,899,332

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-14,916	-19,351	-30,006
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-1,076	-590	-2,937
<i>Of which:</i>			
E Deliver the capability DECC needs to achieve its goals	-1,076	-590	-2,937
Other Grants	-1,209	-1,212	-
<i>Of which:</i>			
E Deliver the capability DECC needs to achieve its goals	-1,209	-1,212	-
Other Income	-	-	-41
<i>Of which:</i>			
E Deliver the capability DECC needs to achieve its goals	-	-	-41
Total Administration	-2,285	-1,802	-2,978
Programme			
Sales of Goods and Services	-12,631	-17,549	-11,877
<i>Of which:</i>			
B Deliver secure energy on the way to a low carbon energy future	-12,631	-13,217	-7,350
C Drive ambitious action on climate change at home and abroad	-	-4,332	-7
E Deliver the capability DECC needs to achieve its goals	-	-	-4,520
Other Grants	-	-	-3,187
<i>Of which:</i>			
A Save energy with the Green Deal and support vulnerable consumers	-	-	-360
C Drive ambitious action on climate change at home and abroad	-	-	-2,737
D Manage our energy legacy responsibly and cost-effectively	-	-	-90
Other Income	-	-	-11,964
<i>Of which:</i>			
D Manage our energy legacy responsibly and cost-effectively	-	-	-11,964
Total Programme	-12,631	-17,549	-27,028
Voted Resource AME	-3,184,000	-	-5,705
<i>Of which:</i>			
Programme			
Other Income	-	-	-5,705
<i>Of which:</i>			
Save energy with the Green Deal and support vulnerable consumers	-	-	-5,705
Taxation	-3,184,000	-	-
<i>Of which:</i>			
O Renewables Obligation	-2,615,000	-	-
P Feed-in Tariffs	-269,000	-	-
Q Warm Homes Discount	-300,000	-	-
Total Programme	-3,184,000	-	-5,705
Total Voted Resource Income	-3,198,916	-19,351	-35,711

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Capital DEL	-36,000	-36,000	-48,206
<i>Of which:</i>			
Programme			
Other Grants	-	-	-2,849
<i>Of which:</i>			
A Save energy with the Green Deal and support vulnerable consumers	-	-	-2,804
E Deliver the capability DECC needs to achieve its goals	-	-	-45
Repayments	-36,000	-36,000	-45,357
<i>Of which:</i>			
A Save energy with the Green Deal and support vulnerable consumers	-36,000	-36,000	-45,357
Total Programme	<u>-36,000</u>	<u>-36,000</u>	<u>-48,206</u>
Voted Capital AME	-50,000	-50,000	-77,800
<i>Of which:</i>			
Programme			
Other Income	-	-	-47,000
<i>Of which:</i>			
K Manage our energy legacy responsibly and cost-effectively	-	-	-47,000
Repayments	-50,000	-50,000	-30,800
<i>Of which:</i>			
K Manage our energy legacy responsibly and cost-effectively	-50,000	-50,000	-30,800
Total Programme	<u>-50,000</u>	<u>-50,000</u>	<u>-77,800</u>
Total Voted Capital Income	<u>-86,000</u>	<u>-86,000</u>	<u>-126,006</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

	2013-14 Plans		2012-13 Provisions		2011-12 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-729,000	-729,000	-835,000	-835,000	-971,504	-971,504
Income in budgets surrendered to the Consolidated Fund (capital)	-55,000	-55,000	-57,000	-57,000	-252,712	-252,712
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-1,223	-1,223
Total	-784,000	-784,000	-892,000	-892,000	-1,225,439	-1,225,439

Detailed description of CFER sources

£'000

	2013-14 Plans		2012-13 Provisions		2011-12 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Resource DEL						
Nuclear Decommissioning Authority	-729,000	-729,000	-835,000	-835,000	-971,504	-971,504
Capital DEL						
Nuclear Decommissioning Authority	-55,000	-55,000	-57,000	-57,000	-251,712	-251,712
Capital AME						
Coal Privatisation Receipts	-	-	-	-	-1,000	-1,000
Non-Budget						
Receipts from the Coal Authority	-	-	-	-	-1,223	-1,223
Total	-784,000	-784,000	-892,000	-892,000	-1,225,439	-1,225,439

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:

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 (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
F & L	Nuclear Decommissioning Authority †	1,006,000	74,000	3,057,263
F	Site Licence Companies	1,047,263	1,527,000	-
G & M	Coal Authority	37,307	7,700	30,269
N	Civil Nuclear Police Authority	63	-	-
H	Committee on Climate Change	3,588	-	3,573
Total		2,094,221	1,608,700	3,091,105

† 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	200
C4-DEL	International Energy, and Climate Change: international subscriptions	5,225
D4-DEL	Non-proliferation, and Nuclear Energy: international subscriptions	23,672
E4-DEL	Fuel Drivers Resilience	4,600

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
As at 31 March 2012 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
– Quality Assurance for Combined Heat and Power contractors wrongly assessing a scheme	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 e.g. 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
– 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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>– 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.</p>	Unquantifiable
<p>– 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.</p>	Unquantifiable
<p>– Other: There are a number of potential liabilities to the Department in respect of claims from suppliers and employees, which depend on actual or potential proceedings. The timing and amounts of any liability are uncertain.</p>	Unquantifiable
<p>– Inventories: At 31 March 2012 the NDA held inventories of reprocessed uranic material. These materials are currently held at nil value, due to uncertainty over their future use.</p>	Unquantifiable
<p>– 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</p>	Unquantifiable
<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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<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 ongoing liability to secure and keep secured most abandoned coal mines. (In all cases the liability for operating collieries is the responsibility of the licensees/lessees and security is held to address those liabilities.) Both of the above liabilities have been provided for within the Coal Authority Public Safety and Subsidence 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.</p>	Unquantifiable

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
D4-DEL	International Atomic Energy Agency	19,767
D4-DEL	Organisation for the Prohibition of Chemical Weapons	3,905
C4-DEL	UN Framework Convention on Climate Change	2,500
C4-DEL	International Energy Agency	1,250
C4-DEL	International Renewable Energy Agency	1,000

Office of Gas and Electricity Markets

Introduction

1. This Estimate covers the resource, capital and cash expenditure of the Office of Gas and Electricity Markets.
2. The Office of Gas and Electricity Markets (OFGEM) comprises the Gas and Electricity Markets Authority and was set up in December 2000 under the provisions of the Utilities Act 2000. OFGEM's principal aim is to protect the interests of consumers, by promoting competition, wherever appropriate, and regulating the monopoly companies which run the gas and electricity networks.
3. Monies collected on behalf of the Secretary of State, either on behalf of consumer advocacy functions, or in respect of the Secretary of State's own costs are shown as payments to the Department for Business, Innovation and Skills (BIS).
4. Monies collected in respect of metrology functions are shown as payments to the National Measurement Office (NMO).
5. Central expenditure is offset mainly by income from Other Government Departments, recharges in respect of the Offshore Transmission Tender regime, and licence fees recovered from the gas and electricity industries.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	700,000	-	700,000
Capital	1,500,000	-	1,500,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	700,000	-	700,000
Capital	1,500,000	-	1,500,000
Non-Budget Expenditure	-		
Net cash requirement	10,790,000		

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.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
£			
Departmental Expenditure Limit			
Resource	700,000	315,000	385,000
Capital	1,500,000	671,000	829,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	10,790,000	2,761,000	8,029,000

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										
90,461	-89,761	700	-	-	-	1,500	-	1,500	5,300	1,490
<i>Of which:</i>										
A Gas and Electricity Markets Authority: Administration										
35,714	-35,714	-	-	-	-	1,500	-	1,500	4,600	1,490
B Ofgem E-Serve: Administration										
54,747	-54,047	700	-	-	-	-	-	-	700	-
Total Spending in DEL										
90,461	-89,761	700	-	-	-	1,500	-	1,500	5,300	1,490
Total for Estimate										
90,461	-89,761	700	-	-	-	1,500	-	1,500	5,300	1,490
<i>Of which:</i>										
Voted Expenditure										
90,461	-89,761	700	-	-	-	1,500	-	1,500	5,300	1,490
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	700	5,300	674
Net Capital Requirement	1,500	1,490	815
Accruals to cash adjustments	8,590	10,211	-2,512
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,500	-1,400	-1,011
New provisions and adjustments to previous provisions	-	-1,900	-51
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-60	-55	-53
<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	6,832	3,108
Increase (-) / Decrease (+) in creditors	5,000	6,584	-4,685
Use of provisions	150	150	180
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	10,790	17,001	-1,023

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	90,461	82,247	62,038
<i>Less:</i>			
Administration DEL Income	-89,761	-76,947	-61,364
Net Administration Costs	700	5,300	674
Gross Programme Costs	-	-	-
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	-	-	-
Total Net Operating Costs	700	5,300	674
<i>Of which:</i>			
Resource DEL	700	5,300	674
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	700	5,300	674
<i>Of which:</i>			
Resource DEL	700	5,300	674
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)	700	5,300	674

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-89,761	-76,947	-61,364
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-54,047	-21,634	-21,394
<i>Of which:</i>			
B Ofgem E-Serve: Administration	-54,047	-21,634	-21,394
Taxation	-35,714	-55,313	-39,970
<i>Of which:</i>			
A Gas and Electricity Markets Authority: Administration	-35,714	-55,313	-26,631
B Ofgem E-Serve: Administration	-	-	-13,339
Total Administration	-89,761	-76,947	-61,364
Total Voted Resource Income	-89,761	-76,947	-61,364
Voted Capital DEL	-	-10	-
<i>Of which:</i>			
Programme			
Sales of Assets	-	-10	-
<i>Of which:</i>			
A Gas and Electricity Markets Authority: Administration	-	-10	-
Total Programme	-	-10	-
Total Voted Capital Income	-	-10	-

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: Alistair Buchanan

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

In discharging these responsibilities, particular regard is given to:

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

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

Department for Environment, Food and Rural Affairs

Introduction

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

Part I

£

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

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

Departmental Expenditure Limit:Expenditure arising from:

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

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

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

Income arising from:

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

Annually Managed Expenditure:

Expenditure arising from:

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

Income arising from:

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

Non-Budget Expenditure:

Expenditure arising from:

Payments to devolved administrations.

Income arising from:

Funding contributions to support delivery bodies.

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

£

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

Part II: Subhead detail

£'000

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

Part II: Subhead detail

£'000

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

Part II: Resource to cash reconciliation

£'000

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

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

£'000

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

Part III: Note B - Analysis of Departmental Income

£'000

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

Part III: Note B - Analysis of Departmental Income

£'000

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

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

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

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

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

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

ALB/NDPB Accounting Officers:

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

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

In discharging these responsibilities, particular regard is given to:

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

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

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

Part III: Note E - Non-Departmental Public Bodies

£'000

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

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

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

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

Part III: Note K - Contingent Liabilities

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

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

Part III: Note M - Replacement for Trust Statement

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

£'000

Taxes, fines and charges

Rural Payments Agency	11,000
Environment Agency	10

11,010

Water Services Regulation Authority

Introduction

1. This Estimate provides for the funding of the Water Services Regulation Authority (Ofwat), which was established under the Water Act 2003. Ofwat is responsible for the economic regulation of the water industry in England and Wales as set out in the Water Industry Act 1991 and Water Act 2003.
2. Ofwat is funded through licence fees received from the water and sewerage companies and is subject to cost control.
3. The cash provision of £620,000, is sought to cover:
 - i) the part of the pension costs of the former Directors General of the Office of Water Services of £120,000 which cannot be charged to the water industry as it relates to their services with other government departments.
 - ii) capital expenditure of £500,000.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	125,000	-	125,000
Capital	500,000	-	500,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	125,000	-	125,000
Capital	500,000	-	500,000
Non-Budget Expenditure	-		
Net cash requirement	620,000		

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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	125,000	57,000	68,000
Capital	500,000	225,000	275,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	620,000	278,000	342,000

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										
21,325	-21,200	125	-	-	-	500	-	500	3,126	500
<i>Of which:</i>										
A Water Services Regulation Authority										
21,325	-21,200	125	-	-	-	500	-	500	3,126	500
Total Spending in DEL										
21,325	-21,200	125	-	-	-	500	-	500	3,126	500
Total for Estimate										
21,325	-21,200	125	-	-	-	500	-	500	3,126	500
<i>Of which:</i>										
Voted Expenditure										
21,325	-21,200	125	-	-	-	500	-	500	3,126	500
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	125	3,126	-4,805
Net Capital Requirement	500	500	362
Accruals to cash adjustments	-5	-159	4,562
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-300	-220	-257
New provisions and adjustments to previous provisions	-140	-177	-365
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-45	-60	-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	-	-	-171
Increase (-) / Decrease (+) in creditors	272	-69	5,192
Use of provisions	208	367	204
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	620	3,467	119

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	21,325	22,326	19,104
<i>Less:</i>			
Administration DEL Income	-21,200	-19,200	-23,909
Net Administration Costs	125	3,126	-4,805
Gross Programme Costs	-	-	-
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	-	-	-
Total Net Operating Costs	125	3,126	-4,805
<i>Of which:</i>			
Resource DEL	125	3,126	-4,805
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	125	3,126	-4,805
<i>Of which:</i>			
Resource DEL	125	3,126	-4,805
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)	125	3,126	-4,805

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-21,200	-19,200	-23,909
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-	-	-116
<i>Of which:</i>			
A: Water Services Regulation Authority	-	-	-116
Taxation	-21,200	-19,200	-23,793
<i>Of which:</i>			
A: Water Services Regulation Authority	-21,200	-19,200	-23,793
Total Administration	-21,200	-19,200	-23,909
Total Voted Resource Income	-21,200	-19,200	-23,909
Voted Capital DEL	-	-	-3
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-3
<i>Of which:</i>			
A: Water Services Regulation Authority	-	-	-3
Total Programme	-	-	-3
Total Voted Capital Income	-	-	-3

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:	Regina Finn
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Regina Finn 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

1. This Estimate covers expenditure by the Department for Culture, Media and Sport on support to museums, galleries and libraries; arts; sport; architecture and the historic environment; tourism, broadcasting and media; gambling, licensing and horseracing; expenditure on the administration of the Department; on research and other surveys; on costs associated with the Olympic and Paralympic Games 2012; on the National Lottery Commission; on the Royal Parks Agency; and payments to the British Broadcasting Corporation (BBC) to finance television and sound broadcasting within the United Kingdom.
2. Indemnities have been granted by the Secretary of State for Culture, Media and Sport under the National Heritage Act 1980. The Department's forecast of the maximum total indemnity value expected in 2013-14 is £6.956 million. A breakdown of these indemnities can be found at the end of this Estimate.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	1,596,974,000	-62,300,000	1,534,674,000
Capital	154,118,000	-	154,118,000
Annually Managed Expenditure			
Resource	3,213,438,000	932,084,000	4,145,522,000
Capital	138,138,000	496,916,000	635,054,000
Total Net Budget			
Resource	4,810,412,000	869,784,000	5,680,196,000
Capital	292,256,000	496,916,000	789,172,000
Non-Budget Expenditure		-	
Net cash requirement	4,877,691,000		

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.

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

Annually Managed Expenditure:

Expenditure arising from:

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

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	1,596,974,000	1,211,043,000	385,931,000
Capital	154,118,000	242,717,000	-88,599,000
Annually Managed Expenditure			
Resource	3,213,438,000	2,572,391,000	641,047,000
Capital	138,138,000	79,515,000	58,623,000
Non-Budget Expenditure	-	-	-
Net cash requirement	4,877,691,000	2,558,820,000	2,318,871,000

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										
238,532	-882	237,650	1,456,624	-97,300	1,359,324	154,118	-	154,118	5,172,764	434,328
<i>Of which:</i>										
A Support for the Museums and Galleries sector										
-	-	-	16,621	-	16,621	-	-	-	13,906	2,000
B Museums and Galleries sponsored bodies										
-	-	-	406,016	-	406,016	29,339	-	29,339	382,038	88,475
C Libraries sponsored bodies										
10,611	-	10,611	103,413	-	103,413	-1,393	-	-1,393	115,035	15,797
D Support for the Arts sector										
364	-592	-228	551	-66,430	-65,879	114	-	114	-52,015	109
E Arts and culture bodies										
21,696	-	21,696	425,548	-	425,548	19,729	-	19,729	452,703	21,898
F Support for the Sports sector										
-	-	-	13,895	-7,500	6,395	-	-	-	13,951	-
G Sport sponsored bodies										
15,784	-	15,784	106,177	-	106,177	26,038	-	26,038	151,142	30,177
H Ceremonial and support for the Heritage sector										
250	-20	230	15,675	-925	14,750	1,364	-	1,364	32,213	1,829
I Heritage sponsored bodies										
17,168	-	17,168	80,831	-	80,831	24,512	-	24,512	101,084	20,044
J The Royal Parks										
2,885	-	2,885	31,690	-19,000	12,690	857	-	857	18,318	819
K Tourism sponsored bodies										
31,268	-	31,268	113	-	113	192	-	192	49,434	192
L Support for the Broadcasting and Media sector										
4,351	-	4,351	8,046	-1,000	7,046	207,928	-	207,928	23,602	40,952
M Broadcasting and Media sponsored bodies										
62,300	-	62,300	36,019	-	36,019	24,364	-	24,364	179,777	73,789
N Administration and Research										
38,674	-270	38,404	14,950	-	14,950	1,164	-	1,164	59,588	1,922
O Support for Horseracing and the Gambling sector										
-	-	-	1,000	-2,445	-1,445	9,000	-	9,000	-3,035	8,940
P Grant to the National Lottery Commission										
-	-	-	3,216	-	3,216	-	-	-	4,762	60
Q Gambling Commission										
-	-	-	1,175	-	1,175	-	-	-	1,159	-
R Olympics - legacy programmes										
-	-	-	2,192	-	2,192	-	-	-	775,881	-
S London 2012										
-	-	-	168,776	-	168,776	-190,090	-	-190,090	2,800,280	126,325

Part II: Subhead detail continued

£'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
T Government Equalities Office										
10,000	-	10,000	11,375	-	11,375	-	-	-	18,703	-
U Equality and Human Rights Commission (EHRC)										
23,181	-	23,181	9,345	-	9,345	1,000	-	1,000	34,228	1,000
<i>Support for the Tourism sector</i>										
-	-	-	-	-	-	-	-	-	10	-
Non-voted expenditure										
-62,300	-	-62,300	-	-	-	-	-	-	-66,800	-
<i>Of which:</i>										
V Spectrum Management Receipts										
-62,300	-	-62,300	-	-	-	-	-	-	-66,800	-
Total Spending in DEL										
176,232	-882	175,350	1,456,624	-97,300	1,359,324	154,118	-	154,118	5,105,964	434,328
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	3,213,438	-	3,213,438	138,138	-	138,138	3,322,076	109,000
<i>Of which:</i>										
W British Broadcasting Corporation										
-	-	-	3,179,759	-	3,179,759	138,138	-	138,138	3,279,376	109,000
X New and adjustments to existing provisions and impairments										
-	-	-	576	-	576	-	-	-	5,721	-
Y Museums and Galleries sponsored bodies										
-	-	-	27,066	-	27,066	-	-	-	30,944	-
Z Libraries sponsored bodies										
-	-	-	3	-	3	-	-	-	-109	-
AA Arts and culture bodies										
-	-	-	5,005	-	5,005	-	-	-	5,075	-
AB Sport sponsored bodies										
-	-	-	724	-	724	-	-	-	519	-
AC The Royal Parks										
-	-	-	165	-	165	-	-	-	210	-
AD Tourism sponsored bodies										
-	-	-	140	-	140	-	-	-	340	-
Non-voted expenditure										
-	-	-	932,084	-	932,084	496,916	-	496,916	1,141,205	711,795
<i>Of which:</i>										
AE Lottery Grants										
-	-	-	932,084	-	932,084	496,916	-	496,916	1,141,205	711,795
Total Spending in AME										
-	-	-	4,145,522	-	4,145,522	635,054	-	635,054	4,463,281	820,795

Part II: Subhead detail continued

£'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
Total for Estimate										
176,232	-882	175,350	5,602,146	-97,300	5,504,846	789,172	-	789,172	9,569,245	1,255,123
<i>Of which:</i>										
Voted Expenditure										
238,532	-882	237,650	4,670,062	-97,300	4,572,762	292,256	-	292,256	8,494,840	543,328
Non Voted Expenditure										
-62,300	-62,300	-62,300	932,084	-	932,084	496,916	-	496,916	1,074,405	711,795

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	5,680,196	9,569,245	5,793,912
Net Capital Requirement	789,172	1,255,123	1,846,071
Accruals to cash adjustments	-224,977	-3,232,012	9,296
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-8,242	-7,256	-7,055
New provisions and adjustments to previous provisions	-	-172	-3,150
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-4,807,479	-8,080,093	-5,436,024
Add cash grant-in-aid	4,545,544	4,765,443	5,452,108
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	45,200	90,066	-
Use of provisions	-	-	3,417
Removal of non-voted budget items	-1,366,700	-1,786,200	-1,803,281
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-1,366,700	-1,786,200	-1,803,281
Net Cash Requirement	4,877,691	5,806,156	5,845,998

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	176,232	237,058	210,399
<i>Less:</i>			
Administration DEL Income	-882	-7,683	-6,019
Net Administration Costs	175,350	229,375	204,380
Gross Programme Costs	6,977,469	10,331,833	6,108,396
<i>Less:</i>			
Programme DEL Income	-97,300	-92,084	-44,699
Programme AME Income	-	-	-
Non-budget income	-62,300	-	-275,201
Net Programme Costs	6,817,869	10,239,749	5,788,496
Total Net Operating Costs	6,993,219	10,469,124	5,992,876
<i>Of which:</i>			
Resource DEL	1,534,674	5,105,964	1,502,922
Capital DEL	878,407	188,084	2,378
Resource AME	4,145,522	4,463,281	4,358,331
Capital AME	496,916	711,795	404,446
Non-budget	-62,300	-	-275,201
<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	-1,375,323	-899,879	-406,824
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	62,300	-	275,201
Other adjustments	-	-	-67,341
Total Resource Budget	5,680,196	9,569,245	5,793,912
<i>Of which:</i>			
Resource DEL	1,534,674	5,105,964	1,578,830
Resource AME	4,145,522	4,463,281	4,215,082
<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)	5,680,196	9,569,245	5,793,912

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-98,182	-99,617	-50,718
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-270	-4,301	-6,019
<i>Of which:</i>			
J: The Royal Parks	-	-	-1,027
N: Administration and Research	-270	-4,301	-4,537
U: Equality and Human Rights Commission (EHRC)	-	-	-455
Other Grants	-612	-3,382	-
<i>Of which:</i>			
D Support for the Arts sector	-592	-647	-
H: Ceremonial and support for the Heritage sector	-20	-35	-
L: Support for the Broadcasting and Media sector	-	-2,700	-
Total Administration	-882	-7,683	-6,019
Programme			
Sales of Goods and Services	-19,000	-32,684	-29,896
<i>Of which:</i>			
A: Support for the Museums and Galleries sector	-	-50	-8
D: Support for the Arts sector	-	-37	-
F: Support for the Sports sector	-	-7,000	-4
H: Ceremonial and support for the Heritage sector	-	-447	-1,113
J: The Royal Parks	-19,000	-18,000	-15,205
L: Support for the Broadcasting and Media sector	-	-	-66
N: Administration and Research	-	-20	-31
O: Support for Horseracing and the Gambling sector	-	-	-5,500
R: Olympics - legacy programmes	-	-7,130	-7,924
U: Equality and Human Rights Commission (EHRC)	-	-	-45
Other Grants	-75,855	-55,215	-13,767
<i>Of which:</i>			
D: Support for the Arts sector	-66,430	-53,725	-203
F: Support for the Sports sector	-7,500	-	-7,000
H: Ceremonial and support for the Heritage sector	-925	-490	-
J: The Royal Parks	-	-	-1,057
L: Support for the Broadcasting and Media sector	-1,000	-1,000	-5,507
Other Income	-2,445	-4,035	-5,148
<i>Of which:</i>			
O: Support for Horseracing and the Gambling sector	-2,445	-4,035	-5,148
Taxation	-	-	4,112
<i>Of which:</i>			
M: Broadcasting and Media sponsored bodies	-	-	4,112
Total Programme	-97,300	-91,934	-44,699
Total Voted Resource Income	-98,182	-99,617	-50,718

Part III: Note B - Analysis of Departmental Income continued

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Capital DEL	-	-150	-
<i>Of which:</i>			
Programme			
Other Grants	-	-150	-
<i>Of which:</i>			
H: Ceremonial and support for the Heritage sector	-	-90	-
O: Support for Horseracing and the Gambling sector	-	-60	-
Total Programme	-	-150	-
Total Voted Capital Income	-	-150	-

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

	2013-14 Plans		2012-13 Provisions		2011-12 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-62,300	-62,300	-66,800	-66,800	-	-18
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-62,300	-	-	-203,200	-275,201	-275,201
Total	-124,600	-62,300	-66,800	-270,000	-275,201	-275,219

Detailed description of CFER sources

£'000

	2013-14 Plans		2012-13 Provisions		2011-12 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Resource DEL						
Spectrum Management Receipts	-62,300	-62,300	-66,800	-66,800	-	-18
Non-Budget						
Wireless Telegraphy Act receipts	-62,300	-	-	-203,200	-275,201	-275,201
Total	-124,600	-62,300	-66,800	-270,000	-275,201	-275,219

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 Stephens

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
Chris Walker - Acting	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
Dennis Hone	Olympic Delivery Authority
Mark Hammond	Equality and Human Rights Commission

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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	Museum and Galleries (subgroup)	433,232	29,339	302,034
C	Libraries (subgroup)	113,913	-1,393	93,419
E	Arts Council England	452,749	19,729	464,837
G	Sports Ground Safety Authority	1,154	0	1,145
G	Sport England	74,523	25,708	93,634
G	United Kingdom Anti-Doping	6,329	0	6,031
G	United Kingdom Sports Council	40,719	330	39,630
I	Heritage bodies (subgroup)	97,630	14,512	102,533
I	National Heritage Memorial Fund	369	10,000	10,000
K	Visit Britain	31,521	192	30,561
M	British Film Institute	28,560	557	23,293
M	Ofcom	63,731	23,573	87,304
M	S4C	7,221	234	6,795
P	National Lottery Commission	3,216	0	2,445
Q	The Gambling Commission	1,175	0	0
S	Olympic Delivery Authority	168,776	-190,090	102,700
U	Equality and Human Rights Commission	32,526	1,000	32,826
W	British Broadcasting Corporation	3,178,306	138,138	3,146,357

Total		4,735,650	71,829	4,545,544
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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	Design Museum	197
Section A	Peoples History Museum	159
Section B	Geffrye Museum	1,609
Section B	Horniman Museum and Gardens	4,428
Section E	Arts Council of England	466,973
Section G	United Kingdom Anti Doping	6,329
Section H	Chatham Historic Dockyard Trust	255
Section H	Listed Places of Worship	12,679
Section M	British Film Institute	26,443
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 Museum	81,308
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

1. This Estimate provides for expenditure by the Department for Work and Pensions on a range of reforms to simplify the welfare system to develop the Work Programme, an integrated package of personalised support to get people into work; and to continue to develop a welfare system that recognises work as the primary route out of poverty.
2. The Estimate also provides for expenditure on Operational Delivery within the Department and on the Health and Safety Executive. It also provides for non-contributory benefits and the cost of administration of Social Security Schemes in Great Britain, which includes the cost of other organisations who act as agents of the Department for Work and Pensions in administering various aspects of social security including payments made to third parties for encashment. Gross expenditure includes the costs incurred by the Department for Work and Pensions in administering contributory benefits which are payable from the National Insurance Fund.
3. The Estimate also provides support for local authorities, payments to and from the European Social Fund and payments to the National Insurance Fund which comprise of compensation in respect of Statutory Sick Pay and Statutory Maternity Pay. The Estimate also makes provision for sums payable to the BBC in respect of the over 75's Free TV Licence Scheme, Financial Assistance Scheme, the Pension Protection Fund, Remploy Limited, National Employment Savings Trust and various Executive Non-Departmental Bodies.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	7,145,335,000	611,379,000	7,756,714,000
Capital	371,730,000	-	371,730,000
Annually Managed Expenditure			
Resource	72,320,090,000	91,417,700,000	163,737,790,000
Capital	-	46,247,000	46,247,000
Total Net Budget			
Resource	79,465,425,000	92,029,079,000	171,494,504,000
Capital	371,730,000	46,247,000	417,977,000
Non-Budget Expenditure	2,403,374,000		
Net cash requirement	80,852,294,000		

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 of Work and Pensions will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	7,145,335,000	3,303,285,000	3,842,050,000
Capital	371,730,000	229,300,000	142,430,000
Annually Managed Expenditure			
Resource	72,320,090,000	34,259,917,000	38,060,173,000
Capital	-	-	-
Non-Budget Expenditure	2,403,374,000	1,152,515,000	1,250,859,000
Net cash requirement	80,852,294,000	38,334,889,000	42,517,405,000

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										
1,364,682	-87,876	1,276,806	6,369,807	-501,278	5,868,529	372,730	-1,000	371,730	6,817,333	426,553
<i>Of which:</i>										
A Operational Delivery										
163,582	-	163,582	1,963,357	-3,600	1,959,757	8,600	-	8,600	2,593,734	6,543
B Child Maintenance Group										
106,682	-	106,682	398,281	-2,000	396,281	-	-	-	326,624	15,000
C Health and Safety Executive (Net)										
104,221	-	104,221	52,579	-	52,579	8,200	-	8,200	165,482	5,974
D Financial Assistance Scheme										
-	-	-	93,128	-	93,128	-	-	-	110,000	-
E European Social Fund										
-	-	-	405,868	-400,000	5,868	-	-	-	124,712	-
F Executive Non-Departmental Public Bodies (Net)										
19,442	-	19,442	354,263	-	354,263	896	-	896	373,205	1,215
G Employment Programmes										
-	-	-	736,445	-	736,445	-	-	-	875,796	-
H Support for Local Authorities										
-	-	-	618,668	-	618,668	-	-	-	539,000	-
I Other Programmes										
-	-	-	85,505	-53,284	32,221	67,594	-	67,594	69,905	68,543
J Departmental operating costs										
970,755	-87,876	882,879	443,780	-42,394	401,386	38,710	-1,000	37,710	1,483,595	321,578
K Unallocated provision										
-	-	-	1,217,933	-	1,217,933	248,730	-	248,730	-	-
<i>Child Maintenance and Enforcement Commission (Net)</i>										
-	-	-	-	-	-	-	-	-	155,280	7,700
Non-voted expenditure										
-	-	-	611,379	-	611,379	-	-	-	705,915	-
<i>Of which:</i>										
L National Insurance Fund										
-	-	-	611,379	-	611,379	-	-	-	706,107	-
<i>Consolidated Fund Extra Receipts</i>										
-	-	-	-	-	-	-	-	-	-192	-
Total Spending in DEL										
1,364,682	-87,876	1,276,806	6,981,186	-501,278	6,479,908	372,730	-1,000	371,730	7,523,248	426,553

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 Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	72,412,851	-92,761	72,320,090	-	-	-	72,051,710	-
<i>Of which:</i>										
M Severe Disablement Allowance										
-	-	-	855,736	-8	855,728	-	-	-	894,620	-
N Industrial Injuries Benefits Scheme										
-	-	-	931,581	-27,098	904,483	-	-	-	911,509	-
O Universal Credit										
-	-	-	72,419	-	72,419	-	-	-	-	-
P Jobseekers Allowance										
-	-	-	4,604,036	-2,276	4,601,760	-	-	-	4,660,258	-
Q Employment and Support Allowance										
-	-	-	6,547,469	-4,174	6,543,295	-	-	-	4,423,431	-
R Income Support										
-	-	-	3,301,650	-21,628	3,280,022	-	-	-	5,377,587	-
S Pension Credit										
-	-	-	7,208,296	-	7,208,296	-	-	-	7,560,626	-
T Financial Assistance Scheme										
-	-	-	450,258	-	450,258	-	-	-	265,000	-
U TV Licences for the over 75s										
-	-	-	604,044	-	604,044	-	-	-	590,669	-
V Attendance Allowance										
-	-	-	5,594,776	-4,241	5,590,535	-	-	-	5,527,453	-
W Personal Independence Payment										
-	-	-	182,560	-	182,560	-	-	-	-	-
X Disability Living Allowance										
-	-	-	13,826,199	-33,336	13,792,863	-	-	-	13,502,803	-
Y Carer's Allowance										
-	-	-	2,075,961	-	2,075,961	-	-	-	1,927,471	-
Z Housing Benefit										
-	-	-	17,659,465	-	17,659,465	-	-	-	17,781,129	-
AA Rent Rebates										
-	-	-	5,647,387	-	5,647,387	-	-	-	5,771,134	-
AB Statutory Sick Pay and Statutory Maternity Pay										
-	-	-	2,441,773	-	2,441,773	-	-	-	2,448,243	-
AC Other Benefits										
-	-	-	415,410	-	415,410	-	-	-	427,557	-
AD Other Expenditure										
-	-	-	-6,169	-	-6,169	-	-	-	-15,245	-
<i>Other Expenditure ENDPBs (Net)</i>										
-	-	-	-	-	-	-	-	-	-2,535	-

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
Non-voted expenditure										
-	-	-	91,465,823	-48,123	91,417,700	46,247	-	46,247	89,868,587	85,083
<i>Of which:</i>										
AE Incapacity Benefit										
-	-	-	963,609	-31,394	932,215	-	-	-	3,264,241	-
AF Jobseekers Allowance										
-	-	-	657,610	-1,607	656,003	-	-	-	672,873	-
AG Employment and Support Allowance										
-	-	-	3,062,181	-15,122	3,047,059	-	-	-	2,213,323	-
AH Maternity Allowance										
-	-	-	401,973	-	401,973	-	-	-	387,520	-
AI State Pension										
-	-	-	83,426,974	-	83,426,974	-	-	-	80,065,661	-
AJ Bereavement benefits										
-	-	-	574,860	-	574,860	-	-	-	602,698	-
AK Expenditure incurred by the Social Fund										
-	-	-	2,378,616	-	2,378,616	46,247	-	46,247	2,662,419	85,083
<i>Consolidated Fund Extra Receipts</i>										
-	-	-	-	-	-	-	-	-	-148	-
Total Spending in AME										
-	-	-	163,878,674	-140,884	163,737,790	46,247	-	46,247	161,920,297	85,083
Non-Budget spending										
Voted expenditure										
-	-	-	2,403,374	-	2,403,374	-	-	-	2,798,480	-
<i>Of which:</i>										
AL Cash paid in to the Social Fund										
-	-	-	2,403,374	-	2,403,374	-	-	-	2,798,480	-
Total Non-Budget Spending										
-	-	-	2,403,374	-	2,403,374	-	-	-	2,798,480	-
Total for Estimate										
1,364,682	-87,876	1,276,806	173,263,234	-642,162	172,621,072	418,977	-1,000	417,977	172,242,025	511,636
<i>Of which:</i>										
Voted Expenditure										
1,364,682	-87,876	1,276,806	81,186,032	-594,039	80,591,993	372,730	-1,000	371,730	81,667,523	426,553
Non Voted Expenditure										
-	-	-	92,077,202	-48,123	92,029,079	46,247	-	46,247	90,574,502	85,083

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	173,897,878	172,242,025	164,480,594
Net Capital Requirement	417,977	511,636	314,950
Accruals to cash adjustments	-1,388,235	173,143	-1,301,587
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-212,810	-256,860	-280,724
New provisions and adjustments to previous provisions	-545,796	-375,000	-1,250,163
Departmental Unallocated Provision	-1,466,663	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-267,694	-317,642	-266,993
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-539,601	-706,321	-376,279
Add cash grant-in-aid	541,201	701,235	366,217
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	400,000	400,000	-732,641
Increase (-) / Decrease (+) in creditors	600,000	600,000	1,140,545
Use of provisions	103,128	127,731	98,451
Removal of non-voted budget items	-92,075,326	-90,659,585	-85,496,510
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-92,075,326	-90,659,585	-85,496,510
Net Cash Requirement	80,852,294	82,267,219	77,997,447

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

	£'000		
	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	1,364,682	1,299,531	1,353,161
<i>Less:</i>			
Administration DEL Income	-87,876	-64,761	-105,668
Net Administration Costs	1,276,806	1,234,770	1,247,493
Gross Programme Costs	169,664,987	168,815,180	161,411,434
<i>Less:</i>			
Programme DEL Income	-501,278	-373,317	-464,236
Programme AME Income	-140,884	-31,527	-39,024
Non-budget income	-	-	-1,535
Net Programme Costs	169,022,825	168,410,336	160,906,639
Total Net Operating Costs	170,299,631	169,645,106	162,154,132
<i>Of which:</i>			
Resource DEL	5,736,106	6,757,634	6,760,501
Capital DEL	-	-	1,939
Resource AME	163,840,918	162,049,520	154,576,005
Capital AME	-	-	-
Non-budget	722,607	837,952	815,687
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	1,217,933	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-1,939
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	1,535
Other adjustments	-23,060	-201,561	-187,972
Total Resource Budget	171,494,504	169,443,545	161,965,756
<i>Of which:</i>			
Resource DEL	7,756,714	7,523,248	7,488,202
Resource AME	163,737,790	161,920,297	154,477,554
<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	-	-340	-
Other adjustments	2,403,374	2,798,820	2,514,838
Total Resource (Estimate)	173,897,878	172,242,025	164,480,594

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-589,154	-437,886	-569,701
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-87,876	-47,115	-99,941
<i>Of which:</i>			
A: Operational Delivery	-	-304	-130
B: Child Maintenance Group	-	-10	-
C: Health and Safety Executive (Net)	-	-	-17,021
J: Departmental operating costs	-87,876	-46,801	-82,600
<i>Child Maintenance and Enforcement Commission (Net)</i>	-	-	-190
Interest and Dividends	-	-	-1,667
<i>Of which:</i>			
J: Departmental operating costs	-	-	-1,667
Other Grants	-	-180	-
<i>Of which:</i>			
J: Departmental operating costs	-	-180	-
Other Income	-	-17,466	-4,060
<i>Of which:</i>			
A: Operational Delivery	-	-2	-52
C: Health and Safety Executive (Net)	-	-	-347
J: Departmental operating costs	-	-17,464	-3,661
Total Administration	-87,876	-64,761	-105,668
Programme			
EU Grants Received	-400,000	-260,000	-248,560
<i>Of which:</i>			
E: European Social Fund	-400,000	-260,000	-248,560
Sales of Goods and Services	-84,782	-60,563	-183,600
<i>Of which:</i>			
A; Operational Delivery	-3,600	-6,343	-9,377
B: Child Maintenance Group	-2,000	-1,909	-
C: Health and Safety Executive (Net)	-	-	-98,079
G: Employment Programmes	-	-	-1,224
I: Other Programmes	-45,832	-36,226	-31,264
J: Departmental operating costs	-33,350	-16,085	-40,953
<i>Child Maintenance and Enforcement Commission (Net)</i>	-	-	-2,703
Interest and Dividends	-7,452	-	-13,086
<i>Of which:</i>			
G: Employment Programmes	-	-	-1,184
I: Other Programmes	-7,452	-	-
J: Departmental operating costs	-	-	-11,902
Other Grants	-9,044	-14,113	-
<i>Of which:</i>			
J: Departmental operating costs	-9,044	-14,113	-

Part III: Note B - Analysis of Departmental Income continued

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Other Income	-	-38,449	-3,413
<i>Of which:</i>			
A: Operational Delivery	-	-1,766	-2,590
B: Child Maintenance and Enforcement Commission (Net)	-	-	-28
C: Health and Safety Executive (Net)	-	-	-802
G: Employment Programmes	-	-21,301	7
J: Departmental operating costs	-	-15,382	-
Taxation	-	-	-15,374
<i>Of which:</i>			
I: Other Programmes	-	-	-15,374
Total Programme	-501,278	-373,125	-464,033
Voted Resource AME	-92,761	-29,794	-39,024
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-	-	-937
<i>Of which:</i>			
AC: Other Benefits	-	-	-937
Other Income	-92,761	-29,794	-38,087
<i>Of which:</i>			
M: Severe Disablement Allowance	-8	-	-
N: Industrial Injuries Benefits Scheme	-27,098	-	-
P: Jobseekers Allowance	-2,276	-2,242	-6,425
Q: Employment and Support Allowance	-4,174	-138	-76
R: Income Support	-21,628	-27,412	-31,586
V: Attendance Allowance	-4,241	-	-
X: Disability Living Allowance	-33,336	-	-
AC: Other Benefits	-	-1	-
AD: Other Expenditure	-	-1	-
Total Programme	-92,761	-29,794	-39,024
Total Voted Resource Income	-681,915	-467,680	-608,725

Part III: Note B - Analysis of Departmental Income continued

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Capital DEL	-1,000	-225	-6,056
<i>Of which:</i>			
Programme			
Sales of Assets	-1,000	-225	-1,813
<i>Of which:</i>			
C: Health and Safety Executive (Net)	-	-	-561
J: Departmental operating costs	-1,000	-225	-1,252
EU Grants Received	-	-	-203
<i>Of which:</i>			
J: Departmental operating costs	-	-	-203
Repayments	-	-	-4,040
<i>Of which:</i>			
J; Departmental operating costs	-	-	-4,040
Total Programme	-1,000	-225	-6,056
Total Voted Capital Income	-1,000	-225	-6,056

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

	2013-14 Plans		2012-13 Provisions		2011-12 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-340	-340	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-1,535	-1,535
Total	-	-	-340	-340	-1,535	-1,535

Detailed description of CFER sources

£'000

	2013-14 Plans		2012-13 Provisions		2011-12 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Unattributed receipts	-	-	-192	-192	-	-
Annually Managed Expenditure						
Unattributed receipts	-	-	-148	-148	-	-
Non-Budget						
Unattributed receipts	-	-	-	-	-1,535	-1,535
Total	-	-	-340	-340	-1,535	-1,535

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
C - DEL	Health and Safety Executive	156,800	8,200	164,289
F - DEL	The Independent Living Fund	297,110	-	307,144
F - DEL	The Pensions Regulator	66,518	806	62,733
F - DEL	The Pensions Advisory Service	6,429	90	3,467
F - DEL	The Pensions Ombudsman	3,648	-	3,568

Total		530,505	9,096	541,201
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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 0.25% 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>Remploy Factories</p> <p>On transfer of two Remploy factory businesses to new ownership the Department provided a redundancy indemnity of up to £0.6m, payable if owners make redundancies within 6 months of transfer of ownership and building dilapidations guarantee of up to £0.5m, payable if new owners exit the site at the end of the lease in June 2013.</p>	1,100
<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>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 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. The provision has increased by £99m for liabilities associated with the assets transferred so far in 2012-13.</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

<p>Incorrect payment of Disability Living Allowance (DLA) or Attendance Allowance (AA)</p> <p>During 2010, the Pension, Disability and Carers Service (PDCCS) concluded its review of data matching opportunities between DLA/AA and State Pension and identified 34,866 cases for investigation of customers who are in receipt of an incorrect combined payment of State Pension with either DLA/AA.</p> <p>Errors have occurred due to a breakdown in communication between Pension Centres and Disability Centres and in particular, the reliance on a clerical process involving Authorities to Pay (ATPs). These errors are considered to be avoidable and steps have been taken to prevent it happening again.</p> <p>Since the 34,866 cases were identified, some of the errors have been resolved via normal work processes, and the estimate of cases still to be actioned was 22,000.</p>	Unquantifiable
<p>Ministers gave permission to review the cases identified and during 2011/12, 5,478 cases were reviewed. 1,382 cases were found underpaid, resulting in arrears payments of £7.0m. In addition to this, special payments of £0.3m were paid to 998 customers as financial redress. Overpayments totalling £1.8m arose on 595 cases and are disclosed within the Losses section of the accounts.</p> <p>Based on the findings of the work carried out in 2011/12, it was estimated that further arrears of benefit will need to be paid out on c5,500 cases amounting to £28.2m, with special payments of £1.4m expected on c4,000 cases. However, as the number of cases in the exercise fluctuates, these numbers can only be estimated and are expected to reduce.</p> <p>During the period 1 April 2012 - 30 September 2012, 10,110 cases were corrected leaving 14,263 cases outstanding.</p> <p>Of the 10,110 cases reviewed 952 cases were found underpaid, resulting in arrears payments of £7.4m. In addition to this, special payments of £0.2m were paid to 646 customers as financial redress. Overpayments totalling £1.2m arose on 569 cases and will be disclosed within the Losses section of the accounts.</p>	Unquantifiable
<p>Transfer of State Pensions and Benefits</p> <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.</p> <p>Since 2007 1,040 transfer applications have been received, 80% of which have resulted in transfer payments. In 2011-12 the overall cash equivalent transfer valuation was over £5.2million amounting to an average transfer value of around £34,800 a case. Recent changes to the status and rules of certain EU institutions could result in around 500 additional potential applicants.</p>	Unquantifiable
<p>Lump sum compensation payments in respect of pneumoconiosis and certain other dust related diseases</p> <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>	Unquantifiable

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	2,800
<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 2013, the total potential liability is £2.8 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>	
Debt Manager Contract	Unquantifiable
<p>The contract with the supplier for support and maintenance of the Debt Manager system covers volumes of up to 3.8 million accounts. If the past volumes are found to be in excess of 3.8 million when the supplier completes an audit in September 2013, then the additional liability may be up to 14 pence per account over and above the level already accounted for.</p>	
Fixed Term Appointments	Unquantifiable
<p>The Department's position is that the release of Fixed Term Appointment employees at the agreed end date of their contract of employment does not constitute a redundancy situation. That view is challenged by the Department's Trade Unions and lead cases will be robustly defended at Employment Tribunal in 2013. The Department has not disclosed the information usually required for IAS 37 because it believes that to do so would seriously prejudice the outcome of these cases.</p>	
Intellectual Property Rights	Unquantifiable
<p>The Health and Safety Executive (HSE) has recently been made aware of a potential claim for a breach of copyright by a company alleging use of their intellectual property which had not been agreed in advance. No formal claim has yet been received and at this stage there is a significant element of uncertainty concerning liability.</p>	
Refunds of deductions made during Bankruptcy	Unquantifiable
<p>On 14 December 2011 the Supreme Court passed judgment that recoveries made by deduction from benefits against Social Fund or overpayment debts included in a Bankruptcy Order were unlawful. On legal advice, the liability to refund deductions is limited to those made since 15 December 2005. The Department is presently liaising with the Insolvency Service to obtain details of those benefit debtors who are potentially due a refund. Until this data is received the financial implications are not yet known.</p>	

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

1. The Estimate provides for the administration costs of the Scotland Office and the Office of the Advocate General, the salaries of the Secretary of State for Scotland, his Parliamentary Under-Secretary for State, the Advocate General for Scotland, the costs of the Boundary Commission for Scotland and a grant to the Scottish Consolidated Fund.
2. Under the Scotland Act 1998, the authorisation of expenditure by the Scottish Government is the responsibility of the Scottish Parliament. Details of this can be found in the publication Scotland's Budget Documents 2013-14.
3. A detailed analysis of the income and extra receipts payable to the consolidated Fund can be found in the notes to this Estimate.
4. Further details of the expenditure contained in this estimate can be found in the Scotland Office and Office of Advocate General Annual Report 2012-13.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	7,465,000	-	7,465,000
Capital	66,000	-	66,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	7,465,000	-	7,465,000
Capital	66,000	-	66,000
Non-Budget Expenditure	27,888,306,000		
Net cash requirement	27,895,781,000		

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.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
			£
Departmental Expenditure Limit			
Resource	7,465,000	3,536,000	3,929,000
Capital	66,000	35,000	31,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	27,888,306,000	12,222,929,000	15,665,377,000
Net cash requirement	27,895,781,000	12,226,474,000	15,669,307,000

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										
10,110	-3,000	7,110	355	-	355	66	-	66	7,630	77
<i>Of which:</i>										
A Scotland Office and Office of The Advocate General										
10,110	-3,000	7,110	-	-	-	66	-	66	7,303	77
B Boundary Commission For Scotland										
-	-	-	355	-	355	-	-	-	327	-
Total Spending in DEL										
10,110	-3,000	7,110	355	-	355	66	-	66	7,630	77
Non-Budget spending										
Voted expenditure										
-	-	-	27,888,306	-	27,888,306	-	-	-	27,264,632	-
<i>Of which:</i>										
C Grant Payable to The Scottish Consolidated Fund										
-	-	-	27,888,306	-	27,888,306	-	-	-	27,264,632	-
Total Non-Budget Spending										
-	-	-	27,888,306	-	27,888,306	-	-	-	27,264,632	-
Total for Estimate										
10,110	-3,000	7,110	27,888,661	-	27,888,661	66	-	66	27,272,262	77
<i>Of which:</i>										
Voted Expenditure										
10,110	-3,000	7,110	27,888,661	-	27,888,661	66	-	66	27,272,262	77
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	27,895,771	27,272,262	26,200,696
Net Capital Requirement	66	77	-
Accruals to cash adjustments	-56	-56	-14
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-30	-30	-14
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-26	-26	-
<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	-	-	-14,114
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-14,114
Other adjustments	-	-	-
Net Cash Requirement	27,895,781	27,272,283	26,186,568

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	10,110	10,371	9,684
<i>Less:</i>			
Administration DEL Income	-3,000	-3,068	-2,900
Net Administration Costs	7,110	7,303	6,784
Gross Programme Costs	27,888,661	27,264,959	26,193,912
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-34,680	-
Net Programme Costs	27,888,661	27,230,279	26,193,912
Total Net Operating Costs	27,895,771	27,237,582	26,200,696
<i>Of which:</i>			
Resource DEL	7,465	7,630	21,196
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	27,888,306	27,229,952	26,179,500
<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	-	-	-
Grants to devolved administrations	-27,888,306	-27,264,632	-26,179,500
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	34,680	-
Other adjustments	-	-	-
Total Resource Budget	7,465	7,630	21,196
<i>Of which:</i>			
Resource DEL	7,465	7,630	21,196
Resource AME	-	-	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	27,888,306	27,264,632	26,179,500
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	27,895,771	27,272,262	26,200,696

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-3,000	-3,068	-2,900
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-3,000	-3,068	-2,900
<i>Of which:</i>			
A: Scotland Office and Office of The Advocate General	-3,000	-3,068	-2,900
Total Administration	-3,000	-3,068	-2,900
Total Voted Resource Income	-3,000	-3,068	-2,900

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

	2013-14 Plans		2012-13 Provisions		2011-12 Outturn	
	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)	-	-	-34,680	-34,680	-	-
Total	-	-	-34,680	-34,680	-	-

Detailed description of CFER sources

£'000

	2013-14 Plans		2012-13 Provisions		2011-12 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Receipts Surrendered by the Scottish Government under the Scotland Act 1998 s. 64	-	-	-34,680	-34,680	-	-
Total	-	-	-34,680	-34,680	-	-

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 (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.

Wales Office

Introduction

1. To support the Secretary of State for Wales in promoting the best interests of Wales within the United Kingdom and to act as the voice for Wales within the UK Government and the voice of the UK Government in Wales.
2. This Estimate provides for the administration costs of the Wales Office, the salaries of the Secretary of State and his Ministers; the administration costs of the Commission on Devolution in Wales; and payments to the Welsh Consolidated Fund.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	5,981,000	-	5,981,000
Capital	724,000	-	724,000
Annually Managed Expenditure			
Resource	-20,000	-	-20,000
Capital	-	-	-
Total Net Budget			
Resource	5,961,000	-	5,961,000
Capital	724,000	-	724,000
Non-Budget Expenditure	13,189,448,000		
Net cash requirement	13,195,933,000		

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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	5,981,000	2,775,000	3,206,000
Capital	724,000	326,000	398,000
Annually Managed Expenditure			
Resource	-20,000	-	-20,000
Capital	-	-	-
Non-Budget Expenditure	13,189,448,000	5,780,018,000	7,409,430,000
Net cash requirement	13,195,933,000	5,783,020,000	7,412,913,000

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										
5,931	-10	5,921	60	-	60	724	-	724	6,166	724
<i>Of which:</i>										
A Wales Office										
5,336	-10	5,326	60	-	60	724	-	724	5,480	724
B Commission on Devolution										
595	-	595	-	-	-	-	-	-	686	-
Total Spending in DEL										
5,931	-10	5,921	60	-	60	724	-	724	6,166	724
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-20	-	-20	-	-	-	-20	-
<i>Of which:</i>										
C Provisions										
-	-	-	-20	-	-20	-	-	-	-20	-
Total Spending in AME										
-	-	-	-20	-	-20	-	-	-	-20	-
Non-Budget spending										
Voted expenditure										
-	-	-	13,189,448	-	13,189,448	-	-	-	12,860,823	-
<i>Of which:</i>										
D Grant Payable to the Welsh Consolidated Fund										
-	-	-	13,189,448	-	13,189,448	-	-	-	12,860,823	-
Total Non-Budget Spending										
-	-	-	13,189,448	-	13,189,448	-	-	-	12,860,823	-
Total for Estimate										
5,931	-10	5,921	13,189,488	-	13,189,488	724	-	724	12,866,969	724
<i>Of which:</i>										
Voted Expenditure										
5,931	-10	5,921	13,189,488	-	13,189,488	724	-	724	12,866,969	724
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	13,195,409	12,866,969	12,798,005
Net Capital Requirement	724	724	185
Accruals to cash adjustments	-200	-200	-196
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-70	-100	-70
New provisions and adjustments to previous provisions	-	-	-109
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-150	-120	-37
<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	20	20
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	13,195,933	12,867,493	12,797,994

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	5,911	6,096	5,109
<i>Less:</i>			
Administration DEL Income	-10	-10	-10
Net Administration Costs	5,901	6,086	5,099
Gross Programme Costs	13,189,508	12,860,883	12,792,926
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-15,600	-15,600	-15,627
Net Programme Costs	13,173,908	12,845,283	12,777,299
Total Net Operating Costs	13,179,809	12,851,369	12,782,398
<i>Of which:</i>			
Resource DEL	5,961	6,146	5,133
Capital DEL	-	-	-
Resource AME	-	-	109
Capital AME	-	-	-
Non-budget	13,173,848	12,845,223	12,777,156
<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	-13,189,448	-12,860,823	-12,792,783
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	15,600	15,600	15,627
Other adjustments	-	-	-20
Total Resource Budget	5,961	6,146	5,222
<i>Of which:</i>			
Resource DEL	5,981	6,166	5,133
Resource AME	-20	-20	89
<i>Adjustments to include:</i>			
Grants to devolved administrations	13,189,448	12,860,823	12,792,783
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	13,195,409	12,866,969	12,798,005

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-10	-10	-10
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-10	-10	-10
<i>Of which:</i>			
A: Wales Office	-10	-10	-10
Total Administration	-10	-10	-10
Total Voted Resource Income	-10	-10	-10

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

	2013-14 Plans		2012-13 Provisions		2011-12 Outturn	
	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	-15,600	-15,600	-15,627	-
Total	-15,600	-15,600	-15,600	-15,600	-15,627	-

Detailed description of CFER sources

£'000

	2013-14 Plans		2012-13 Provisions		2011-12 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Receipts surrendered from the Welsh Consolidated Fund and Welsh Government under the Government of Wales Act 2006.	-15,600	-15,600	-15,600	-15,600	-15,600	-
Forfeited Election deposits	-	-	-	-	-27	-
Total	-15,600	-15,600	-15,600	-15,600	-15,627	-

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
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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

1. The Estimate provides for the costs of the Northern Ireland Office and its associated bodies, the salaries of the Secretary of State for Northern Ireland and her Ministers, and a grant to the Northern Ireland Consolidated Fund.
2. It provides for the oversight of the effective operation of the devolution settlement in Northern Ireland and the representation of Northern Ireland interests within the UK Government.
3. Authorisation of expenditure by the Northern Ireland Executive is the responsibility of the Northern Ireland Assembly.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	27,972,000	-	27,972,000
Capital	291,000	-	291,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	27,972,000	-	27,972,000
Capital	291,000	-	291,000
Non-Budget Expenditure	14,471,000,000		
Net cash requirement	14,500,764,000		

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.

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.

Non-Budget Expenditure:Expenditure arising from:

Providing appropriate funding to the Northern Ireland Consolidated Fund for the delivery of transferred public services as defined by the Northern Ireland Act 1998, Northern Ireland Act 2000 and the Northern Ireland Act 2009. Grants to the Northern Ireland Consolidated Fund and transfers of EU funds.

Northern Ireland Office will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	27,972,000	11,682,000	16,290,000
Capital	291,000	153,000	138,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	14,471,000,000	6,325,200,000	8,145,800,000
Net cash requirement	14,500,764,000	6,339,775,000	8,160,989,000

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										
21,024	-5,710	15,314	12,898	-240	12,658	291	-	291	23,027	1,341
<i>Of which:</i>										
A Northern Ireland Office										
21,024	-5,710	15,314	10,523	-240	10,283	291	-	291	20,528	1,341
B NI Human Rights Commission										
-	-	-	1,472	-	1,472	-	-	-	1,549	-
C Parades Commission										
-	-	-	903	-	903	-	-	-	950	-
Non-voted expenditure										
-	-	-	-	-	-	-	-	-	200	-
<i>Of which:</i>										
<i>Funding of Elections</i>										
-	-	-	-	-	-	-	-	-	200	-
21,024	-5,710	15,314	12,898	-240	12,658	291	-	291	23,227	1,341
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-	-	-	-	-	-	-15	-
<i>Of which:</i>										
<i>Northern Ireland Office</i>										
-	-	-	-	-	-	-	-	-	-15	-
Total Spending in AME										
-	-	-	-	-	-	-	-	-	-15	-
Non-Budget spending										
Voted expenditure										
-	-	-	14,471,000	-	14,471,000	-	-	-	14,674,000	-
<i>Of which:</i>										
D Grant Payable to The Northern Ireland Consolidated Fund										
-	-	-	14,471,000	-	14,471,000	-	-	-	14,674,000	-
Total Non-Budget Spending										
-	-	-	14,471,000	-	14,471,000	-	-	-	14,674,000	-
Total for Estimate										
21,024	-5,710	15,314	14,483,898	-240	14,483,658	291	-	291	14,697,212	1,341
<i>Of which:</i>										
Voted Expenditure										
21,024	-5,710	15,314	14,483,898	-240	14,483,658	291	-	291	14,697,012	1,341
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	200	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	14,498,972	14,697,212	14,052,970
Net Capital Requirement	291	1,341	162
Accruals to cash adjustments	1,501	6,103	-1,591
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,807	-1,896	-1,792
New provisions and adjustments to previous provisions	-60	-70	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-130	-45	-29
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-2,375	-2,499	-1,609
Add cash grant-in-aid	2,313	2,428	1,567
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	3,500	8,100	-
Use of provisions	60	85	272
Removal of non-voted budget items	-	-200	-2,842
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-200	-2,842
Other adjustments	-	-	-
Net Cash Requirement	14,500,764	14,704,456	14,048,699

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	20,964	21,769	21,098
<i>Less:</i>			
Administration DEL Income	-5,710	-8,370	-6,729
Net Administration Costs	15,254	13,399	14,369
Gross Programme Costs	14,483,958	14,684,097	14,038,969
<i>Less:</i>			
Programme DEL Income	-240	-284	-368
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	14,483,718	14,683,813	14,038,601
Total Net Operating Costs	14,498,972	14,697,212	14,052,970
<i>Of which:</i>			
Resource DEL	27,912	23,142	25,970
Capital DEL	-	-	-
Resource AME	60	70	-
Capital AME	-	-	-
Non-budget	14,471,000	14,674,000	14,027,000
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-14,471,000	-14,674,000	-14,027,000
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	27,972	23,212	25,970
<i>Of which:</i>			
Resource DEL	27,972	23,227	26,242
Resource AME	-	-15	-272
<i>Adjustments to include:</i>			
Grants to devolved administrations	14,471,000	14,674,000	14,027,000
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	14,498,972	14,697,212	14,052,970

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-5,950	-8,654	-7,097
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-5,710	-8,370	-6,729
<i>Of which:</i>			
A: Northern Ireland Office	-5,710	-8,370	-6,729
Total Administration	-5,710	-8,370	-6,729
Programme			
Sales of Goods and Services	-240	-284	-368
<i>Of which:</i>			
A: Northern Ireland Office	-240	-284	-368
Total Programme	-240	-284	-368
Total Voted Resource Income	-5,950	-8,654	-7,097

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: 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 McVea	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

HM Treasury

Introduction

The Treasury Supply Estimate covers the following areas.

1. The administration and programme costs of the core Treasury including Infrastructure UK and the Office of Tax Simplification, the Debt Management Office, United Kingdom Financial Investments Limited and capital spending by Infrastructure Finance Unit Limited.
2. Net spending by the department's Arms Length Bodies - the Office for Budget Responsibility, the Money Advice Service, the Financial Services Compensation Scheme and the Royal Mint Advisory Body on the design of coins.
3. Spending on the manufacture and storage of coinage supplied to UK Banks by the Royal Mint on behalf of the Treasury.
4. Financial stability measures including credit easing.
5. The Sovereign grant to the Royal Household
6. Non-voted spending in the Estimate relates to the provision of services by the Bank of England (DEL), Royal Household pensions and the Civil List (AME). These payments are made under separate legislative authority and do not require authorisation in the Estimate.
7. Further details can be found in the 2012-13 Annual Report and Accounts.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	157,969,000	12,000,000	169,969,000
Capital	14,140,000	-	14,140,000
Annually Managed Expenditure			
Resource	-1,662,098,000	3,259,000	-1,658,839,000
Capital	-1,488,225,000	-	-1,488,225,000
Total Net Budget			
Resource	-1,504,129,000	15,259,000	-1,488,870,000
Capital	-1,474,085,000	-	-1,474,085,000
Non-Budget Expenditure		-	
Net cash requirement	-2,669,962,000		

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.

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.

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

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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	157,969,000	80,866,000	77,103,000
Capital	14,140,000	6,300,000	7,840,000
Annually Managed Expenditure			
Resource	-1,662,098,000	-	-1,662,098,000
Capital	-1,488,225,000	-	-1,488,225,000
Non-Budget Expenditure	-	-	-
Net cash requirement	-2,669,962,000	-	-2,669,962,000

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										
178,821	-37,883	140,938	22,131	-5,100	17,031	14,140	-	14,140	-57,197	27,475
<i>Of which:</i>										
A Core Treasury										
153,570	-33,313	120,257	3,081	-4,000	-919	770	-	770	-99,398	5,950
B Debt Management Office										
14,625	-4,570	10,055	5,050	-1,100	3,950	2,000	-	2,000	15,697	1,335
C United Kingdom Financial Investments Limited										
2,900	-	2,900	-	-	-	-	-	-	2,900	-
D Infrastructure Finance Unit Limited										
-	-	-	-	-	-	11,370	-	11,370	-	20,190
E UK Coinage manufacturing costs										
-	-	-	14,000	-	14,000	-	-	-	21,500	-
F Departmental Unallocated Provision										
5,500	-	5,500	-	-	-	-	-	-	-	-
G Office of Tax Simplification										
475	-	475	-	-	-	-	-	-	352	-
H Office for Budget Responsibility (Net)										
1,750	-	1,750	-	-	-	-	-	-	1,750	-
I Royal Mint Advisory Committee on the design of coins (Net)										
1	-	1	-	-	-	-	-	-	1	-
<i>Asset Protection Agency</i>										
-	-	-	-	-	-	-	-	-	1	-
Non-voted expenditure										
-	-	-	12,000	-	12,000	-	-	-	12,000	-
<i>Of which:</i>										
J Banking and gilts registration services										
-	-	-	12,000	-	12,000	-	-	-	12,000	-
Total Spending in DEL										
178,821	-37,883	140,938	34,131	-5,100	29,031	14,140	-	14,140	-45,197	27,475
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	62,002	-1,724,100	-1,662,098	1,219,575	-2,707,800	-1,488,225	-15,719,049	-2,286,863
<i>Of which:</i>										
K UK Coinage metal costs										
-	-	-	24,000	-	24,000	-	-	-	25,000	-
L Northern Rock										
-	-	-	-	-275,400	-275,400	-	-1,632,800	-1,632,800	-294,000	-1,648,000
M Assistance to financial institutions										
-	-	-	-	-869,700	-869,700	30,000	-	30,000	-14,998,000	-950,000

Part II: Subhead detail continued

£'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
N Provisions										
-	-	-	-11,800	-	-11,800	-	-	-	-21,800	-
O Administration of the Equitable Life Payments Scheme										
-	-	-	10,000	-	10,000	-	-	-	20,000	-
P Royal Mint dividend										
-	-	-	-	-4,000	-4,000	-	-	-	-4,000	-
Q Money Advice Service (formerly Consumer Financial Education Body) (Net)										
-	-	-	1	-	1	-	-	-	2,750	-
R Financial Services Compensation Scheme (Net)										
-	-	-	1	-	1	-	-	-	1	-
S Credit easing										
-	-	-	4,000	-81,000	-77,000	380,000	-	380,000	50,000	100,000
T Sovereign Grant funding of Royal Household (Net)										
-	-	-	35,800	-	35,800	2,575	-	2,575	31,000	1,137
U Investment in the Bank of England										
-	-	-	-	-30,000	-30,000	-	-	-	-30,000	-
V Bradford & Bingley										
-	-	-	-	-391,000	-391,000	-	-1,075,000	-1,075,000	-456,000	-1,000,000
W Loans to Ireland										
-	-	-	-	-73,000	-73,000	807,000	-	807,000	-44,000	1,210,000
Non-voted expenditure										
-	-	-	4,259	-1,000	3,259	-	-	-	3,259	-
<i>Of which:</i>										
X Royal Household Pensions										
-	-	-	3,900	-1,000	2,900	-	-	-	2,900	-
Y Civil List										
-	-	-	359	-	359	-	-	-	359	-
Total Spending in AME										
-	-	-	66,261	-1,725,100	-1,658,839	1,219,575	-2,707,800	-1,488,225	-15,715,790	-2,286,863
Total for Estimate										
178,821	-37,883	140,938	100,392	-1,730,200	-1,629,808	1,233,715	-2,707,800	-1,474,085	-15,760,987	-2,259,388
<i>Of which:</i>										
Voted Expenditure										
178,821	-37,883	140,938	84,133	-1,729,200	-1,645,067	1,233,715	-2,707,800	-1,474,085	-15,776,246	-2,259,388
Non Voted Expenditure										
-	-	-	16,259	-1,000	15,259	-	-	-	15,259	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	-1,488,870	-15,760,987	-18,595,232
Net Capital Requirement	-1,474,085	-2,259,388	-4,533,174
Accruals to cash adjustments	308,252	11,874,104	16,789,501
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-6,400	14,022,405	14,337,226
New provisions and adjustments to previous provisions	10,000	-206,000	17,384
Departmental Unallocated Provision	-5,500	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-200	13,800	-371
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-40,128	-36,638	-3,388
Add cash grant-in-aid	38,680	33,737	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-2,270,000	2,270,000
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	311,800	316,800	168,650
Removal of non-voted budget items	-15,259	-15,259	-22,259
<i>Of which:</i>			
Consolidated Fund Standing Services	-14,900	-14,900	-14,000
Other adjustments	-359	-359	-8,259
Net Cash Requirement	-2,669,962	-6,161,530	-6,361,164

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

	£'000		
	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	171,521	173,607	158,276
<i>Less:</i>			
Administration DEL Income	-37,883	-35,351	-27,984
Net Administration Costs	133,638	138,256	130,292
Gross Programme Costs	102,192	-13,695,784	-13,939,901
<i>Less:</i>			
Programme DEL Income	-5,100	-225,460	-19,440
Programme AME Income	-1,725,100	-1,977,999	-4,766,183
Non-budget income	-74,000	-29,000	-
Net Programme Costs	-1,702,008	-15,928,243	-18,725,524
Total Net Operating Costs	-1,568,370	-15,789,987	-18,595,232
<i>Of which:</i>			
Resource DEL	162,669	-46,997	159,510
Capital DEL	-	-	-
Resource AME	-1,657,039	-15,713,990	-18,754,742
Capital AME	-	-	-
Non-budget	-74,000	-29,000	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	5,500	-	-
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	74,000	29,000	-
Other adjustments	-	-	-
Total Resource Budget	-1,488,870	-15,760,987	-18,595,232
<i>Of which:</i>			
Resource DEL	169,969	-45,197	160,294
Resource AME	-1,658,839	-15,715,790	-18,755,526
<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)	-1,488,870	-15,760,987	-18,595,232

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-42,983	-260,811	-47,424
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-37,883	-35,351	-27,984
<i>Of which:</i>			
A: Core Treasury	-33,313	-29,470	-11,184
B: Debt Management Office	-4,570	-2,450	-6,468
Asset Protection Agency	-	-3,431	-10,332
Total Administration	-37,883	-35,351	-27,984
Programme			
Sales of Goods and Services	-5,100	-5,460	-19,440
<i>Of which:</i>			
A: Core Treasury	-4,000	-4,360	-12,141
B: Debt Management Office	-1,100	-1,100	-1,373
D: Infrastructure Finance Unit Limited	-	-	-4,330
E: UK Coinage manufacturing costs	-	-	-1,596
Other Income	-	-220,000	-
<i>Of which:</i>			
A: Core Treasury	-	-220,000	-
Total Programme	-5,100	-225,460	-19,440
Voted Resource AME	-1,724,100	-1,976,999	-4,763,962
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-514,400	-550,000	-1,793,851
<i>Of which:</i>			
K: UK Coinage metal costs	-	-	-892
L: Northern Rock	-18,400	-20,000	-22,835
M: Assistance to financial institutions	-452,000	-364,000	-1,304,659
Q: Money Advice Service (formerly Consumer Financial Education Body)	-	-	-4,730
(Net)			
R: Financial Services Compensation Scheme (Net)	-	-	-342,300
S: Credit easing	-	-116,000	-
V: Bradford & Bingley	-44,000	-50,000	-118,435
Interest and Dividends	-1,209,700	-1,426,999	-2,970,111
<i>Of which:</i>			
L: Northern Rock	-257,000	-274,000	-153,306
M: Assistance to financial institutions	-417,700	-589,000	-135,654
P: Royal Mint dividend	-4,000	-4,000	-4,000
R: Financial Services Compensation Scheme (Net)	-	1	-
S: Credit easing	-81,000	-80,000	-
U: Investment in the Bank of England	-30,000	-30,000	-2,297,900
V: Bradford & Bingley	-347,000	-406,000	-367,273
W: Loans to Ireland	-73,000	-44,000	-11,978
Total Programme	-1,724,100	-1,976,999	-4,763,962
Total Voted Resource Income	-1,767,083	-2,237,810	-4,811,386

Part III: Note B - Analysis of Departmental Income continued

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Capital DEL	-	-8,579	-510
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-510
<i>Of which:</i>			
A: Core Treasury	-	-	-1
B: Debt Management Office	-	-	-509
Other Income	-	-5,700	-
<i>Of which:</i>			
A: Core Treasury	-	-5,700	-
Repayments	-	-2,879	-
<i>Of which:</i>			
D: Infrastructure Finance Unit Limited	-	-2,879	-
Total Programme	-	-8,579	-510
Voted Capital AME	-2,707,800	-3,608,000	-5,825,205
<i>Of which:</i>			
Programme			
Repayments	-2,707,800	-3,608,000	-5,825,205
<i>Of which:</i>			
L: Northern Rock	-1,632,800	-1,648,000	-2,942,175
M: Assistance to financial institutions	-	-960,000	-2,308,030
V: Bradford & Bingley	-1,075,000	-1,000,000	-575,000
Total Programme	-2,707,800	-3,608,000	-5,825,205
Total Voted Capital Income	-2,707,800	-3,616,579	-5,825,715

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

	2013-14 Plans		2012-13 Provisions		2011-12 Outturn	
	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	-29,000	-11,229,000	-	-
Total	-74,000	-25,034,000	-29,000	-11,229,000	-	-

Detailed description of CFER sources

£'000

	2013-14 Plans		2012-13 Provisions		2011-12 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Pool Re insurance premiums	-74,000	-34,000	-29,000	-29,000	-	-
Accumulated cash from the Bank of England's Quantitative Easing programme	-	-25,000,000	-	-11,200,000	-	-
Total	-74,000	-25,034,000	-29,000	-11,229,000	-	-

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
Indra Morris	Office of Tax Simplification
Robert Chote	Office for Budget Responsibility
Adam Lawrence	Royal Mint Advisory Committee on the design of coins
Tony Hobman	Money Advice Service
Mark Neale	Financial Services Compensation Scheme
Sir Alan Reid KCVO	The Royal Household

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
H	Office for Budget Responsibility	1,750	-	1,750
I	Royal Mint Advisory Committee on the design of coins	1	-	-
Q	Money Advice Service	1	-	-
R	Financial Services Compensation Scheme	1	-	-
T	Sovereign Grant funding of the Royal Household	35,800	2,575	36,930

Total		37,553	2,575	38,680
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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.	75,000
Other Contingent Liabilities	
To ensure RBS is adequately capitalised under the Financial Services Authority's stress tests, the Treasury also made available £8bn of contingent capital to RBS, in return for a premium of 4 per cent per annum. This commitment will be in place for 5 years, and can be ended by the firm with the consent of the Financial Services Authority. The contingent capital would, if drawn down, be injected in tranches in the form of B-shares, should the core tier one capital ratio of RBS fall below 5%. The fee may be satisfied in cash, or B-shares or deferred tax assets.	8,000,000

HM Treasury has confirmed to the FSA 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
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 FSA 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.	307,000
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.	
The National Loan Guarantee Scheme (NLGS) was launched on 20 March 2012 and will help businesses access cheaper finance by reducing the cost of bank loans under the scheme by 1 percentage point. Under the NLGS, the government will allow eligible banks to issue limited quantities of government guaranteed debt, currently £2.9bn worth of NLGS bonds have been issued. Banks will be required to pass on the resultant reduction in funding cost through a reduction in the interest rate (by up to 1 percentage point) charged on new loans to small businesses; businesses with turnover of less than £250 million per annum. The £2.9 billion contingent liability is unlikely to increase in the short term, in light of the Bank of England's Funding for Lending Scheme (FLS).	2,900,000

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</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
<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

1. This Estimate covers expenditure and income of HM Revenue and Customs (HMRC) including its executive agency the Valuation Office (VOA). Our aim is to administer the tax system efficiently and in an even-handed way, making it easy for customers to get things right, helping individuals to get targeted financial support and other entitlements. Our key objectives are to improve the extent to which individuals and businesses pay the tax due and receive the credits and payments to which they are entitled, to improve customers' experience and reduce their cost of dealing with us, and to reduce our costs by shaping our services so they are as low cost as possible.
2. We are responsible for collecting the bulk of tax revenue. We manage: Income; Corporation; Capital Gains; Inheritance; Insurance Premium; Stamp and Petroleum Revenue taxes; Value Added Tax (VAT); Excise and Customs duties; Environmental taxes - Climate Change and Aggregates Levies, Landfill Tax and Air Passenger Duty; National Insurance Contributions; Bank Levy; Tax Credits; Child Benefit and the Child Trust Fund; Health in Pregnancy Grant; enforcement of the National Minimum Wage; recovery of Student Loan repayments, statutory payments and providing the Contracts Finder portal.
3. The VOA is responsible for setting and maintaining the basis for Council Tax, Non-Domestic Rating, Fair Rents, Housing Benefit, Local Housing Allowance, payment of Local Authority Rates on behalf of accredited foreign countries, and provides property services to central and local government clients.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	3,396,571,000	313,613,000	3,710,184,000
Capital	185,570,000	-	185,570,000
Annually Managed Expenditure			
Resource	11,966,224,000	31,687,984,000	43,654,208,000
Capital	2,000,000	-	2,000,000
Total Net Budget			
Resource	15,362,795,000	32,001,597,000	47,364,392,000
Capital	187,570,000	-	187,570,000
Non-Budget Expenditure	-		
Net cash requirement	15,287,812,000		

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.

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.

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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	3,396,571,000	1,521,018,000	1,875,553,000
Capital	185,570,000	67,516,000	118,054,000
Annually Managed Expenditure			
Resource	11,966,224,000	5,705,692,000	6,260,532,000
Capital	2,000,000	2,250,000	-250,000
Non-Budget Expenditure	-	-	-
Net cash requirement	15,287,812,000	7,188,291,000	8,099,521,000

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										
909,184	-99,700	809,484	2,826,531	-239,444	2,587,087	186,370	-800	185,570	3,357,983	203,939
<i>Of which:</i>										
A HMRC Administration										
847,439	-99,700	747,739	2,593,394	-26,307	2,567,087	177,836	-800	177,036	3,303,612	196,077
B Departmental Unallocated Provision										
36,887	-	36,887	-	-	-	1,222	-	1,222	-	-
C VOA Administration										
-	-	-	213,137	-213,137	-	7,312	-	7,312	2,000	7,862
D Utilised Provisions										
24,858	-	24,858	20,000	-	20,000	-	-	-	52,371	-
Non-voted expenditure										
70,487	-	70,487	243,126	-	243,126	-	-	-	332,949	-
<i>Of which:</i>										
E National Insurance Fund										
70,487	-	70,487	243,126	-	243,126	-	-	-	332,949	-
Total Spending in DEL										
979,671	-99,700	879,971	3,069,657	-239,444	2,830,213	186,370	-800	185,570	3,690,932	203,939
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	11,969,911	-3,687	11,966,224	2,000	-	2,000	12,392,097	5,500
<i>Of which:</i>										
F Social Benefits and Grants										
-	-	-	11,792,000	-	11,792,000	2,000	-	2,000	12,300,000	5,500
G Providing payments in lieu of tax relief to certain bodies										
-	-	-	127,433	-	127,433	-	-	-	63,800	-
H Filing Incentive Payments										
-	-	-	42	-	42	-	-	-	58	-
I HMRC Administration										
-	-	-	30,001	-	30,001	-	-	-	30,001	-
J VOA - Payments of rates to LAs on behalf of certain bodies										
-	-	-	67,292	-3,687	63,605	-	-	-	56,108	-
K VOA Administration										
-	-	-	1	-	1	-	-	-	1	-
L Utilised Provisions										
-	-	-	-46,858	-	-46,858	-	-	-	-57,871	-

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
Non-voted expenditure										
-	-	-	31,687,984	-	31,687,984	-	-	-	31,116,008	-
<i>Of which:</i>										
M Personal Tax Credit										
-	-	-	30,027,000	-	30,027,000	-	-	-	30,360,000	-
N Other Reliefs and Allowances										
-	-	-	1,660,984	-	1,660,984	-	-	-	756,008	-
Total Spending in AME										
-	-	-	43,657,895	-3,687	43,654,208	2,000	-	2,000	43,508,105	5,500
Total for Estimate										
979,671	-99,700	879,971	46,727,552	-243,131	46,484,421	188,370	-800	187,570	47,199,037	209,439
<i>Of which:</i>										
Voted Expenditure										
909,184	-99,700	809,484	14,796,442	-243,131	14,553,311	188,370	-800	187,570	15,750,080	209,439
Non Voted Expenditure										
70,487	-	70,487	31,931,110	-	31,931,110	-	-	-	31,448,957	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	47,364,392	47,199,037	46,485,613
Net Capital Requirement	187,570	209,439	306,475
Accruals to cash adjustments	-262,553	43,432	-94,842
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-239,002	-227,077	-208,026
New provisions and adjustments to previous provisions	-30,000	-30,000	-14,376
Departmental Unallocated Provision	-38,109	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-2,300	-2,300	-14,804
<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	-	-	-438
Increase (+) / Decrease (-) in debtors	-	129,735	-
Increase (-) / Decrease (+) in creditors	-	115,203	-
Use of provisions	46,858	57,871	142,802
Removal of non-voted budget items	-32,001,597	-31,448,957	-30,889,387
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-32,001,597	-31,448,957	-30,889,387
Net Cash Requirement	15,287,812	16,002,951	15,807,859

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	917,926	1,033,870	1,010,479
<i>Less:</i>			
Administration DEL Income	-99,700	-103,300	-89,760
Net Administration Costs	818,226	930,570	920,719
Gross Programme Costs	46,754,410	46,547,058	45,947,733
<i>Less:</i>			
Programme DEL Income	-239,444	-269,947	-292,625
Programme AME Income	-3,687	-3,144	-2,846
Non-budget income	-200	-200	-1,100
Net Programme Costs	46,511,079	46,273,767	45,651,162
Total Net Operating Costs	47,329,305	47,204,337	46,571,881
<i>Of which:</i>			
Resource DEL	3,628,439	3,638,561	3,649,275
Capital DEL	-	-	-
Resource AME	43,701,066	43,565,976	42,923,706
Capital AME	-	-	-
Non-budget	-200	-200	-1,100
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	36,887	-	-
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	200	200	1,100
Other adjustments	-2,000	-5,500	-86,255
Total Resource Budget	47,364,392	47,199,037	46,485,613
<i>Of which:</i>			
Resource DEL	3,710,184	3,690,932	3,705,546
Resource AME	43,654,208	43,508,105	42,780,067
<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)	47,364,392	47,199,037	46,485,613

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-339,144	-373,247	-382,385
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-99,700	-103,300	-88,623
<i>Of which:</i>			
Section A: HMRC Administration	-99,700	-103,300	-88,623
Other Income	-	-	-1,137
<i>Of which:</i>			
Section A: HMRC Administration	-	-	-1,137
Total Administration	-99,700	-103,300	-89,760
Programme			
Sales of Goods and Services	-239,444	-269,947	-290,504
<i>Of which:</i>			
Section A: HMRC Administration	-26,307	-64,343	-86,272
Section C: VOA Administration	-213,137	-205,604	-204,232
Other Income	-	-	-2,121
<i>Of which:</i>			
Section A: HMRC Administration	-	-	-2,003
Section C: VOA Administration	-	-	-118
Total Programme	-239,444	-269,947	-292,625
Voted Resource AME	-3,687	-3,144	-2,846
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-3,687	-3,144	-2,846
<i>Of which:</i>			
Section J: VOA - Payments of rates to LAs on behalf of certain bodies	-3,687	-3,144	-2,846
Total Programme	-3,687	-3,144	-2,846
Total Voted Resource Income	-342,831	-376,391	-385,231
Voted Capital DEL	-800	-1,200	-1,369
<i>Of which:</i>			
Programme			
Sales of Assets	-800	-1,200	-1,369
<i>Of which:</i>			
Section A: HMRC Administration	-800	-1,200	-1,208
Section C: VOA Administration	-	-	-161
Total Programme	-800	-1,200	-1,369
Total Voted Capital Income	-800	-1,200	-1,369

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

	2013-14 Plans		2012-13 Provisions		2011-12 Outturn	
	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)	-200	-200	-200	-200	-1,100	-1,100
Total	-200	-200	-200	-200	-1,100	-1,100

Detailed description of CFER sources

£'000

	2013-14 Plans		2012-13 Provisions		2011-12 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Bank Interest and Compensation	-200	-200	-200	-200	-1,100	-1,100
Total	-200	-200	-200	-200	-1,100	-1,100

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Lin Homer
Additional Accounting Officer:	Penny Ciniewicz, Chief Executive of the Valuation Office Agency for Sections C, J, K

Lin Homer 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.

National Savings and Investments

Introduction

1. This estimate provides for the expenditure on the administration of National Savings and Investments.
2. National Savings and Investments aims to reduce the cost to the taxpayer of government borrowing now and in the future. To achieve this, our single strategic objective is to provide the government with cost effective retail finance compared to funds raised on the wholesale market. National Savings and Investments are committed to keeping its products under review so that the changing needs of its customers continue to be met. Products cover tax-free investments for taxpayers, gross paying investments for non-taxpayers and savings schemes for all ages. National Savings and Investments also aims to leverage its core infrastructure and capability further with other government bodies.
- 3 The cost of National Savings and Investments operations comprises of debt interest, tax foregone and administration. The last item is included in the budgets and is covered by this Resource Estimate which provides for administering and selling National Savings and Investments products, maintaining customer holdings, and making payments to and conducting correspondence with investors as well as leveraging its capabilities.
4. National Savings and Investments operations were outsourced to Siemens IT Solutions and Services Limited (SIS) at the start of 1999-2000. The initial period of the contract 10 years was extended to 15 years in 2005. In July 2011 Siemens IT Solutions and Services Limited were taken over by ATOS. The partnership between NS&I and its outsourced provider is integral to running the operations, investing in NS&I and reducing the costs of the operations business as well as increasing efficiency. The contract payments to Atos account for over 70% of the total of this Estimate.
5. Further details of the expenditure contained in this Estimate can be found in the National Savings and Investments Annual Report and Accounts 2013

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	151,615,000	-	151,615,000
Capital	215,000	-	215,000
Annually Managed Expenditure			
Resource	5,300,000	-	5,300,000
Capital	-	-	-
Total Net Budget			
Resource	156,915,000	-	156,915,000
Capital	215,000	-	215,000
Non-Budget Expenditure	-		
Net cash requirement	149,610,000		

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.

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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	151,615,000	76,478,000	75,137,000
Capital	215,000	108,000	107,000
Annually Managed Expenditure			
Resource	5,300,000	2,385,000	2,915,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	149,610,000	73,616,000	75,994,000

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										
171,200	-19,585	151,615	-	-	-	215	-	215	169,950	239
<i>Of which:</i>										
A Administration										
171,200	-19,585	151,615	-	-	-	215	-	215	169,950	239
Total Spending in DEL										
171,200	-19,585	151,615	-	-	-	215	-	215	169,950	239
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	5,300	-	5,300	-	-	-	6,000	-
<i>Of which:</i>										
B Administration										
-	-	-	5,300	-	5,300	-	-	-	6,000	-
Total Spending in AME										
-	-	-	5,300	-	5,300	-	-	-	6,000	-
Total for Estimate										
171,200	-19,585	151,615	5,300	-	5,300	215	-	215	175,950	239
<i>Of which:</i>										
Voted Expenditure										
171,200	-19,585	151,615	5,300	-	5,300	215	-	215	175,950	239
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	156,915	175,950	173,104
Net Capital Requirement	215	239	191
Accruals to cash adjustments	-7,520	1,401	-11,707
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-7,600	-8,200	-2,507
New provisions and adjustments to previous provisions	-300	-300	107
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-820	-799	-859
<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	8,427
Increase (-) / Decrease (+) in creditors	1,500	11,000	-17,073
Use of provisions	-	-	198
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	149,610	177,590	161,588

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	171,200	180,635	203,522
<i>Less:</i>			
Administration DEL Income	-19,585	-10,685	-31,255
Net Administration Costs	151,615	169,950	172,267
Gross Programme Costs	6,800	7,500	-10,345
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	14,659
Net Programme Costs	6,800	7,500	4,314
Total Net Operating Costs	158,415	177,450	176,581
<i>Of which:</i>			
Resource DEL	151,615	169,950	172,267
Capital DEL	-	-	-
Resource AME	5,300	6,000	837
Capital AME	-	-	-
Non-budget	1,500	1,500	3,477
<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	-1,500	-1,500	-3,477
Total Resource Budget	156,915	175,950	173,104
<i>Of which:</i>			
Resource DEL	151,615	169,950	172,465
Resource AME	5,300	6,000	639
<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)	156,915	175,950	173,104

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-19,585	-10,685	-31,255
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-14,340	-5,440	-31,255
<i>Of which:</i>			
A: Administration	-14,340	-5,440	-31,255
Other Income	-5,245	-5,245	-
<i>Of which:</i>			
A: Administration	-5,245	-5,245	-
Total Administration	<u>-19,585</u>	<u>-10,685</u>	<u>-31,255</u>
Total Voted Resource Income	<u>-19,585</u>	<u>-10,685</u>	<u>-31,255</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:	Jane Platt
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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

1. This Estimate provides for the programme costs and other expenditure costs for the Statistics Board (SB) known as the UK Statistics Authority.
2. The Authority's objective is to promote and safeguard the production and publication of official statistics that serve the public good.
3. The Authority's main responsibilities include: to promote and safeguard the quality of official statistics with reference to their impartiality, accuracy, relevance and coherence with other official statistics; to monitor the production and publication of official statistics; to conduct a programme of official statistics against the Code of Practice for Official Statistics; to confirm or cancel National Statistics designation of these statistics; to oversee the Office for National Statistics (ONS). The National Statistician's Office within the Authority supports the National Statistician in performing her roles and responsibilities, including providing professional leadership for statistics across government, supporting the development of statistical policy and planning, and providing advice to producers of official statistics.
4. The main responsibilities of ONS, the Executive Office of the Authority, include: collection, collation and dissemination of statistics relating to the United Kingdom's national accounts, balance of payments, retail prices index, financial transactions and measures of output; co-ordination of statistics relating to regional matters and crime statistics; compilation of social Labour Market statistics; undertaking of various representational roles in an international context including the coordination, design, collection, preparation, supply and quality management of the UK's European statistics; providing professional leadership for statistics across government; development and maintenance of definitions, methodologies, classifications for official statistics; implementing and issuing information from the decennial census of the population; supplying demographic statistics for national, regional and local planning; conducting social surveys; and developing measures of national well-being.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	170,138,000	-	170,138,000
Capital	8,600,000	-	8,600,000
Annually Managed Expenditure			
Resource	-5,424,000	-	-5,424,000
Capital	-	-	-
Total Net Budget			
Resource	164,714,000	-	164,714,000
Capital	8,600,000	-	8,600,000
Non-Budget Expenditure	-		
Net cash requirement	170,973,000		

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.

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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	170,138,000	84,438,000	85,700,000
Capital	8,600,000	7,650,000	950,000
Annually Managed Expenditure			
Resource	-5,424,000	-	-5,424,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	170,973,000	81,738,000	89,235,000

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										
-	-	-	201,338	-31,200	170,138	8,600	-	8,600	184,139	20,500
<i>Of which:</i>										
A Programme Expenditure										
-	-	-	201,338	-31,200	170,138	8,600	-	8,600	184,139	20,500
Total Spending in DEL										
-	-	-	201,338	-31,200	170,138	8,600	-	8,600	184,139	20,500
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-5,424	-	-5,424	-	-	-	15,161	-
<i>Of which:</i>										
B Utilised Provisions										
-	-	-	-5,424	-	-5,424	-	-	-	-3,837	-
<i>Provisions</i>										
-	-	-	-	-	-	-	-	-	18,998	-
Total Spending in AME										
-	-	-	-5,424	-	-5,424	-	-	-	15,161	-
Total for Estimate										
-	-	-	195,914	-31,200	164,714	8,600	-	8,600	199,300	20,500
<i>Of which:</i>										
Voted Expenditure										
-	-	-	195,914	-31,200	164,714	8,600	-	8,600	199,300	20,500
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	164,714	199,300	305,576
Net Capital Requirement	8,600	20,500	19,853
Accruals to cash adjustments	-2,341	-22,161	-8,519
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-15,500	-19,320	-15,738
New provisions and adjustments to previous provisions	-	-16,678	1,736
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-76
<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	10,000	-
Use of provisions	5,424	3,837	5,559
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	170,973	197,639	316,910

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	195,914	224,300	334,272
<i>Less:</i>			
Programme DEL Income	-31,200	-25,000	-28,696
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	164,714	199,300	305,576
Total Net Operating Costs	164,714	199,300	305,576
<i>Of which:</i>			
Resource DEL	164,714	180,302	306,295
Capital DEL	-	-	-
Resource AME	-	18,998	-719
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	164,714	199,300	305,576
<i>Of which:</i>			
Resource DEL	170,138	184,139	311,854
Resource AME	-5,424	15,161	-6,278
<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)	164,714	199,300	305,576

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-31,200	-25,000	-28,696
<i>Of which:</i>			
Programme			
EU Grants Received	-	-1,000	-1,044
<i>Of which:</i>			
Section A: Programme Expenditure	-	-1,000	-1,044
Sales of Goods and Services	-31,200	-24,000	-27,652
<i>Of which:</i>			
Section A: Programme Expenditure	-31,200	-24,000	-27,652
Total Programme	-31,200	-25,000	-28,696
Total Voted Resource Income	-31,200	-25,000	-28,696

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: 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 (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.

Government Actuary's Department

Introduction

1. This Estimate covers the running costs of the department of the Government Actuary. Its main areas of activity is to provide actuarial services in a range of areas, including employer-sponsored pension arrangements and other employee benefits, social insurance, health care financing arrangements, risk management and strategic investment, asset/liability considerations, pension and insurance regulation etc.
2. Further information can be found in the Government Actuary's Department Annual Report and Resource Accounts 2012-13.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-640,000	-	-640,000
Capital	126,000	-	126,000
Annually Managed Expenditure			
Resource	-114,000	-	-114,000
Capital	-	-	-
Total Net Budget			
Resource	-754,000	-	-754,000
Capital	126,000	-	126,000
Non-Budget Expenditure	-		
Net cash requirement	-721,000		

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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-640,000	99,000	-739,000
Capital	126,000	75,000	51,000
Annually Managed Expenditure			
Resource	-114,000	-	-114,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	-721,000	29,000	-750,000

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										
15,771	-16,411	-640	-	-	-	126	-	126	970	166
<i>Of which:</i>										
A Administration										
15,561	-16,411	-850	-	-	-	126	-	126	550	166
B Use of Provisions (DEL)										
210	-	210	-	-	-	-	-	-	420	-
Total Spending in DEL										
15,771	-16,411	-640	-	-	-	126	-	126	970	166
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-114	-	-114	-	-	-	-1,020	-
<i>Of which:</i>										
C Losses on Revaluation										
-	-	-	96	-	96	-	-	-	-	-
D Provisions (AME)										
-	-	-	-210	-	-210	-	-	-	-1,020	-
Total Spending in AME										
-	-	-	-114	-	-114	-	-	-	-1,020	-
Total for Estimate										
15,771	-16,411	-640	-114	-	-114	126	-	126	-50	166
<i>Of which:</i>										
Voted Expenditure										
15,771	-16,411	-640	-114	-	-114	126	-	126	-50	166
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	-754	-50	-2,144
Net Capital Requirement	126	166	309
Accruals to cash adjustments	-93	789	-255
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-346	-270	-196
New provisions and adjustments to previous provisions	-	600	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-60	-61	-59
<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	103	100	-
Use of provisions	210	420	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	-721	905	-2,090

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	15,561	16,800	13,333
<i>Less:</i>			
Administration DEL Income	-16,411	-16,250	-15,477
Net Administration Costs	-850	550	-2,144
Gross Programme Costs	96	-600	-
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	96	-600	-
Total Net Operating Costs	-754	-50	-2,144
<i>Of which:</i>			
Resource DEL	-850	550	-2,144
Capital DEL	-	-	-
Resource AME	96	-600	-
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	-754	-50	-2,144
<i>Of which:</i>			
Resource DEL	-640	970	-1,692
Resource AME	-114	-1,020	-452
<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)	-754	-50	-2,144

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-16,411	-16,250	-15,477
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-16,411	-16,250	-15,477
<i>Of which:</i>			
Section A: Administration	-16,411	-16,250	-15,477
Total Administration	-16,411	-16,250	-15,477
Total Voted Resource Income	-16,411	-16,250	-15,477

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: 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 (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.

Crown Estate Office

Introduction

1. This Estimate provides for the salaries of The Crown Estate Commissioners, the expense of their office and associated non-cash items. Up to the reign of King George III the reigning sovereign received the rents and profits of The Crown Estate. Since 1760 the surplus rents and profits (after deducting management expenses) have at the beginning of each reign been surrendered by the Sovereign to Parliament as part of the arrangements for the provision of the Civil List. The arrangement continues under the Sovereign Grant which has replaced the Civil List. The Estate itself remains part of the hereditary possessions of the Sovereign in the right of the Crown.
2. The Crown Estate is not Government property, but neither is it part of the private estate of the reigning monarch. The Estate is managed by a Board of Commissioners under the powers vested in them by The Crown Estate Act 1961, which provide for their salaries and the expenses of the office to be paid out of monies voted by Parliament. By agreement with HM Treasury the maximum number of posts so provided for is 41. The other administrative costs of managing the Estate are paid out of the Estate revenues as part of the management expenses. The surplus revenues are paid to the Consolidated Fund at the end of each year and score as a miscellaneous receipt. For 2011-12 £240.2 million was paid to the Consolidated Fund. For reference, full accounts are produced in June each year under section 2(5) of The Crown Estate Act 1961 (9 and 10 Eliz 2 Ch 55).

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	2,365,000	-	2,365,000
Capital	-	-	-
Total Net Budget			
Resource	2,365,000	-	2,365,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	2,357,000		

Amounts required in the year ending 31 March 2014 for expenditure by Crown Estate Office on:

Annually Managed Expenditure:

Expenditure arising from:

The administration costs of the Crown Estate Commissioners and associated non-cash items.

Crown Estate Office will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	2,365,000	1,064,000	1,301,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	2,357,000	1,061,000	1,296,000

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 Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
<i>Of which:</i>										
A Administration										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
Total Spending in AME										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
Total for Estimate										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	2,365	2,365	2,365
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-8	-8	-8
<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	-8	-8	-8
<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	2,357	2,357	2,357

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	2,365	2,365	2,365
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	2,365	2,365	2,365
Total Net Operating Costs	2,365	2,365	2,365
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	2,365	2,365	2,365
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	2,365	2,365	2,365
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	2,365	2,365	2,365
<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)	2,365	2,365	2,365

Part III: Note B - Analysis of Departmental Income

No departmental income is expected in 2013-14 or 2012-13. No departmental income was received in 2011-12

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: Alison Nimmo, Second Commissioner & Chief Executive

Alison Nimmo, Second Commissioner & Chief Executive 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

1. This Estimate provides for expenditure by the Cabinet Office in providing the government's co-ordination function with an overarching purpose of making government work better and more efficiently.
2. The department's latest Annual Report and Accounts 2011-12 have been published under reference HC56. The Annual Report and Accounts 2012-13 will be published in summer 2013.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	436,761,000	2,000,000	438,761,000
Capital	34,500,000	-	34,500,000
Annually Managed Expenditure			
Resource	4,866,000	-	4,866,000
Capital	-	-	-
Total Net Budget			
Resource	441,627,000	2,000,000	443,627,000
Capital	34,500,000	-	34,500,000
Non-Budget Expenditure	-		
Net cash requirement	453,836,000		

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.

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.

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.

The **Cabinet Office** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	436,761,000	250,529,000	186,232,000
Capital	34,500,000	15,525,000	18,975,000
Annually Managed Expenditure			
Resource	4,866,000	2,466,000	2,400,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	453,836,000	272,066,000	181,770,000

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										
297,939	-102,574	195,365	245,120	-3,724	241,396	34,520	-20	34,500	432,032	23,174
<i>Of which:</i>										
A Support to the Cabinet, the PM & the Deputy PM										
44,134	-	44,134	26,027	-	26,027	-	-	-	56,371	1,203
B Political & Constitutional Reform										
3,948	-	3,948	5,623	-	5,623	11,000	-	11,000	12,105	3,000
C National Security										
15,639	-	15,639	12,223	-1,224	10,999	-	-	-	46,855	-
D Efficiency and Reform										
31,273	-9,820	21,453	25,783	-2,500	23,283	450	-	450	223,848	12,768
E Government Innovation Group										
4,442	-	4,442	175,464	-	175,464	15,238	-	15,238	-	-
F Transactional Shared Services										
48,983	-47,310	1,673	-	-	-	-	-	-	-	-
G Hosted Functions										
1,341	-	1,341	-	-	-	-	-	-	1,926	-
H Corporate Services Group										
147,074	-45,444	101,630	-	-	-	7,832	-20	7,812	89,727	6,203
I eNDPBs (NET)										
1,105	-	1,105	-	-	-	-	-	-	1,200	-
Non-voted expenditure										
-	-	-	2,000	-	2,000	-	-	-	2,143	-
<i>Of which:</i>										
J Consolidated Fund Standing Services (CFSS)										
-	-	-	2,000	-	2,000	-	-	-	2,143	-
Total Spending in DEL										
297,939	-102,574	195,365	247,120	-3,724	243,396	34,520	-20	34,500	434,175	23,174
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	4,866	-	4,866	-	-	-	5,480	-
<i>Of which:</i>										
K Corporate Services Group (AME)										
-	-	-	4,866	-	4,866	-	-	-	5,480	-
Total Spending in AME										
-	-	-	4,866	-	4,866	-	-	-	5,480	-

Part II: Subhead detail continued

£'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
Total for Estimate										
297,939	-102,574	195,365	251,986	-3,724	248,262	34,520	-20	34,500	439,655	23,174
<i>Of which:</i>										
Voted Expenditure										
297,939	-102,574	195,365	249,986	-3,724	246,262	34,520	-20	34,500	437,512	23,174
Non Voted Expenditure										
-	-	-	2,000	-	2,000	-	-	-	2,143	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	443,627	439,655	453,924
Net Capital Requirement	34,500	23,174	17,441
Accruals to cash adjustments	-22,291	27,933	-31,161
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-24,587	-26,450	-9,709
New provisions and adjustments to previous provisions	-300	-1,295	-13,022
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-425	-925	-321
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-1,105	-1,200	-1,160
Add cash grant-in-aid	1,105	1,200	1,270
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	52,258	-17,664
Use of provisions	3,021	4,345	9,445
Removal of non-voted budget items	-2,000	-2,143	-1,849
<i>Of which:</i>			
Consolidated Fund Standing Services	-2,000	-2,143	-1,849
Other adjustments	-	-	-
Net Cash Requirement	453,836	488,619	438,355

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

	£'000		
	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	294,918	300,385	257,898
<i>Less:</i>			
Administration DEL Income	-102,574	-101,056	-79,175
Net Administration Costs	192,344	199,329	178,723
Gross Programme Costs	268,007	310,692	363,974
<i>Less:</i>			
Programme DEL Income	-3,724	-21,111	-70,147
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	264,283	289,581	293,827
Total Net Operating Costs	456,627	488,910	472,550
<i>Of which:</i>			
Resource DEL	433,740	425,327	437,650
Capital DEL	15,000	51,398	8,965
Resource AME	7,887	9,825	14,564
Capital AME	-	-	-
Non-budget	-	2,360	11,371
<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	-15,000	-51,398	-8,965
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	2,000	2,143	-9,661
Total Resource Budget	443,627	439,655	453,924
<i>Of which:</i>			
Resource DEL	438,761	434,175	448,805
Resource AME	4,866	5,480	5,119
<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)	443,627	439,655	453,924

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-106,298	-114,148	-147,447
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-102,574	-97,902	-62,061
<i>Of which:</i>			
A: Support to the Cabinet, the PM & the Deputy PM	-	-7,598	-3,189
B: Political & Constitutional Reform	-	-	-1
C: National Security	-	-	-665
D: Efficiency and Reform	-9,820	-38,920	-30,527
F: Transactional Shared Services	-47,310	-	-
G: Hosted Functions	-	-	-1,873
H: Corporate Services Group	-45,444	-51,384	-25,806
Other Income	-	-3,154	-17,114
<i>Of which:</i>			
A: Support to the Cabinet, the PM & the Deputy PM	-	-733	-924
B: Political & Constitutional Reform	-	-	-92
C: National Security	-	-353	-
D: Efficiency and Reform	-	-	-13,555
G: Hosted Functions	-	-38	-
H: Corporate Services Group	-	-2,030	-2,543
Total Administration	-102,574	-101,056	-79,175
Programme			
Sales of Goods and Services	-1,224	-10,571	-65,744
<i>Of which:</i>			
C: National Security	-1,224	-1,511	-1,548
D: Efficiency and Reform	-	-7,506	-63,150
G: Hosted Functions	-	-1,554	-1,046
Interest and Dividends	-2,500	-2,521	-2,287
<i>Of which:</i>			
D: Efficiency and Reform	-2,500	-2,521	-2,287
Other Income	-	-	-241
<i>Of which:</i>			
D: Efficiency and Reform	-	-	-241
Total Programme	-3,724	-13,092	-68,272
Total Voted Resource Income	-106,298	-114,148	-147,447

Part III: Note B - Analysis of Departmental Income continued

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Capital DEL	-20	-52,184	-2,301
<i>Of which:</i>			
Programme			
Sales of Assets	-	-44,145	-134
<i>Of which:</i>			
D: Efficiency and Reform	-	-	-134
H: Corporate Services Group	-	-44,145	-
Other Grants	-	-8,019	-1,875
<i>Of which:</i>			
C: National Security	-	-	-1,875
D: Efficiency and Reform	-	-8,000	-
H: Corporate Services Group	-	-19	-
Repayments	-20	-20	-292
<i>Of which:</i>			
D: Efficiency and Reform	-	-	-265
H: Corporate Services Group	-20	-20	-27
Total Programme	-20	-52,184	-2,301
Total Voted Capital Income	-20	-52,184	-2,301

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: 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 (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
11	Civil Service Commission	1,105	-	1,105

Total		1,105	-	1,105
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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
A4	Grants made by the Cabinet Office	726
D4	Grants made by the Cabinet Office	1,098

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>1. The Cabinet Office has signed an Agreement to Lease Admiralty Arch on a long lease for 99 years to a private sector developer, Prime Investors Capital Limited who will transform the property into an hotel. The Cabinet Office will retain the freehold of the property and the deal will raise £60 million for taxpayers.</p> <p>Consequently, a contingent liability has arisen in respect of the future crystallisation of an uninsured risk to the lessee who purchases the long lease. In the event that the building is lost (for example, through fire or terrorist act), the lessee may exercise a PUT option against the Cabinet Office as landlord to suspend the lease and reclaim the value of the unexpired portion of the lease payment. The property will then revert to the Cabinet Office. The Cabinet Office is putting in place contract management and partnership relationship mechanisms to ensure that the lessee does not allow unreasonable uninsured risks to arise.</p> <p>The estimated initial value of the contingent liability is £9.5 million being the unexpired portion of the lease payment; this will reduce as the lease progresses.</p>	9,500
<p>2. The Cabinet Office has been approached by the Trustees of the Labour Party Superannuation Society in relation to a section 75 debt under the UK Pensions Act 1995 (s75 debt). Legislation provides when an employer ceases to participate in a pension scheme it is liable for its share of the deficiency at that time. The employees who have participated in the pension scheme were special advisors from 1997 up to the last general election and the debt relates to those special advisors employed by the Cabinet Office who were members of the Pension Scheme.</p> <p>The scheme claims that following the departure of the last two special advisors who were members of the scheme just before the general election, that under s75 debt, 'the crown' as the former employer must make a payment to cover any shortfall in the funding for the benefits built up in the society for its former employees. The Society's actuary Hewitt Associates Limited has confirmed a funding shortfall does exist in the society. The probable value of this 'contingent liability' is in the region of £0.5 million and £1 million.</p>	1,000

Security and Intelligence Agencies

Introduction

1. This Estimate provides for all the administration costs and other expenditure of GCHQ, the Secret Intelligence Service (SIS) and the Security Service (SS).
2. The estimate is net of transfers to the SIA of £6.1m from Cabinet Office for Critical Capabilities Pool funding; £75.0m from MOD for the National Cyber Security Programme and £8.3m for Information Assurance and transfers to MOD of £42.2m for support services and £3.0m to Home Office for joint projects.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	2,159,150,000	-	2,159,150,000
Capital	365,592,000	-	365,592,000
Annually Managed Expenditure			
Resource	26,150,000	-	26,150,000
Capital	-	-	-
Total Net Budget			
Resource	2,185,300,000	-	2,185,300,000
Capital	365,592,000	-	365,592,000
Non-Budget Expenditure	-		
Net cash requirement	2,079,238,000		

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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	2,159,150,000	964,593,000	1,194,557,000
Capital	365,592,000	172,913,000	192,679,000
Annually Managed Expenditure			
Resource	26,150,000	3,000,000	23,150,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	2,079,238,000	951,603,000	1,127,635,000

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										
73,600	-12,000	61,600	2,262,310	-164,760	2,097,550	385,792	-20,200	365,592	2,114,997	371,381
<i>Of which:</i>										
A Security and Intelligence Agencies										
73,600	-12,000	61,600	2,262,310	-164,760	2,097,550	385,792	-20,200	365,592	2,114,997	371,381
Total Spending in DEL										
73,600	-12,000	61,600	2,262,310	-164,760	2,097,550	385,792	-20,200	365,592	2,114,997	371,381
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	26,150	-	26,150	-	-	-	50,823	-
<i>Of which:</i>										
B Spending in Annually Managed Expenditure										
-	-	-	26,150	-	26,150	-	-	-	50,823	-
Total Spending in AME										
-	-	-	26,150	-	26,150	-	-	-	50,823	-
Total for Estimate										
73,600	-12,000	61,600	2,288,460	-164,760	2,123,700	385,792	-20,200	365,592	2,165,820	371,381
<i>Of which:</i>										
Voted Expenditure										
73,600	-12,000	61,600	2,288,460	-164,760	2,123,700	385,792	-20,200	365,592	2,165,820	371,381
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	2,185,300	2,165,820	1,968,626
Net Capital Requirement	365,592	371,381	385,357
Accruals to cash adjustments	-471,654	-381,531	-444,324
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-474,990	-454,998	-367,330
New provisions and adjustments to previous provisions	3,540	4,050	3,282
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-204	-82	-294
<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	-	-	-79,982
Increase (-) / Decrease (+) in creditors	-	69,499	-
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	2,155,670	1,909,659

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	73,600	81,820	82,437
<i>Less:</i>			
Administration DEL Income	-12,000	-11,960	-9,626
Net Administration Costs	61,600	69,860	72,811
Gross Programme Costs	2,288,460	2,266,188	2,061,986
<i>Less:</i>			
Programme DEL Income	-164,760	-170,228	-166,171
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	2,123,700	2,095,960	1,895,815
Total Net Operating Costs	2,185,300	2,165,820	1,968,626
<i>Of which:</i>			
Resource DEL	2,159,150	2,114,997	1,950,356
Capital DEL	-	-	-
Resource AME	26,150	50,823	18,270
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	2,185,300	2,165,820	1,968,626
<i>Of which:</i>			
Resource DEL	2,159,150	2,114,997	1,950,356
Resource AME	26,150	50,823	18,270
<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)	2,185,300	2,165,820	1,968,626

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-176,760	-182,188	-175,797
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-12,000	-11,960	-9,626
<i>Of which:</i>			
Security and Intelligence Agencies	-12,000	-11,960	-9,626
Total Administration	-12,000	-11,960	-9,626
Programme			
Sales of Goods and Services	-164,760	-170,228	-166,171
<i>Of which:</i>			
Security and Intelligence Agencies	-164,760	-170,228	-166,171
Total Programme	-164,760	-170,228	-166,171
Total Voted Resource Income	-176,760	-182,188	-175,797
Voted Capital DEL	-20,200	-14,590	-25,098
<i>Of which:</i>			
Programme			
Sales of Assets	-20,200	-14,590	-25,098
<i>Of which:</i>			
Security and Intelligence Agencies	-20,200	-14,590	-25,098
Total Programme	-20,200	-14,590	-25,098
Total Voted Capital Income	-20,200	-14,590	-25,098

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: 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

1. This Estimate covers the payment and associated non-cash items of pensions and other benefits to persons covered by the Principal Civil Service Pension Scheme (PCSPS) and certain other statutory schemes, including schemes for civil servants made under the Superannuation Act 1972.
2. Provision is also made for the payment of annual compensation arising from early retirement that was pre-funded by employers covered by the Civil Service Compensation Scheme (CSCS) in previous years.
3. PCSPS employers meet the cost of pension cover for their staff by payment of charges set on an accruals basis. These charges, along with scheme members' contributions, offset the spending of this Estimate.
4. This Estimate also includes the Security Service and Secret Intelligence Service superannuation.
5. Further details of spending covered under this Estimate can be found in the Annual Report and Accounts 2012-13.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	8,073,000,000	-	8,073,000,000
Capital	-	-	-
Total Net Budget			
Resource	8,073,000,000	-	8,073,000,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	2,167,000,000		

Amounts required in the year ending 31 March 2014 for expenditure by the cabinet Office: Civil Superannuation on:

Annually Managed Expenditure:Expenditure arising from:

the superannuation of civil servants; pensions etc., and other pensions and non-recurrent payments; for other related services and related non-cash items.

Income arising from:

charges received from departments and others on account of the cost of pension cover provided for their staff. Periodical contributions for widows', widowers' and dependants' benefits. Other superannuation contributions, transfer values and bulk transfer receipts.

The **Cabinet Office** will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	8,073,000,000	3,675,600,000	4,397,400,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	2,167,000,000	1,070,055,000	1,096,945,000

Part II: Subhead detail

£'000

2013-14 Plans						2012-13 Provisions				
Administration			Programme			Capital			Resources	Capital
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	11,469,000	-3,396,000	8,073,000	-	-	-	8,168,000	-
<i>Of which:</i>										
A Civil superannuation										
-	-	-	11,469,000	-3,396,000	8,073,000	-	-	-	8,168,000	-
Total Spending in AME										
-	-	-	11,469,000	-3,396,000	8,073,000	-	-	-	8,168,000	-
Total for Estimate										
-	-	-	11,469,000	-3,396,000	8,073,000	-	-	-	8,168,000	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	11,469,000	-3,396,000	8,073,000	-	-	-	8,168,000	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	8,073,000	8,168,000	8,715,117
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-5,906,000	-5,790,100	-6,840,484
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-11,460,000	-11,409,600	-11,906,758
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	-53,246
Increase (-) / Decrease (+) in creditors	-	-	-22,870
Use of provisions	5,574,000	5,639,500	5,142,390
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	2,167,000	2,377,900	1,874,633

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Programme Costs	11,469,000	11,418,600	11,916,396
<i>Of which:</i>			
Increases in liability	4,672,000	4,332,600	4,213,758
Interest on scheme liability	6,788,000	7,077,000	7,693,000
Other expenditure	9,000	9,000	9,638
<i>Less:</i>			
Contributions received	-3,187,500	-3,092,600	-3,024,112
Transfers in	-158,500	-91,000	-38,675
Other income	-50,000	-67,000	-138,492
Net Programme Costs	8,073,000	8,168,000	8,715,117
Total Net Operating Costs	8,073,000	8,168,000	8,715,117
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	8,073,000	8,168,000	8,715,117
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	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	8,073,000	8,168,000	8,715,117
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	8,073,000	8,168,000	8,715,117
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	8,073,000	8,168,000	8,715,117

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource AME	-3,396,000	-3,250,600	-3,201,279
<i>Of which:</i>			
Programme			
Pensions	-3,396,000	-3,250,600	-3,201,279
<i>Of which:</i>			
A: Civil superannuation	-3,396,000	-3,250,600	-3,201,279
Total Programme	-3,396,000	-3,250,600	-3,201,279
Total Voted Resource Income	-3,396,000	-3,250,600	-3,201,279

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:	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

1. This Estimate covers the provision of pensions and lump sums to retired members and dependants and transfer values for members transferring to other schemes by the Royal Mail Statutory Pension Scheme.

2. The income arises from the transfer over time to the Royal Mail Statutory Pension Scheme of certain money purchase benefits from the Royal Mail Pension Plan.

3. Assumptions for 2013-14 compared to 2012-13 are:

	2012-13			2013-14		
	Average pension			Average pension		
	Number	Annual	Weekly	Number	Annual	Weekly
Pensioners	144,634	£5,903	£113.53	148,991	£5,804	£113.12
Dependents	43,145	£2,688	£51.68	42,497	£2,671	£51.18

4. Associated administrative costs are borne by the Cabinet Office.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	1,354,920,000	-	1,354,920,000
Capital	-	-	-
Total Net Budget			
Resource	1,354,920,000	-	1,354,920,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	1,254,040,000		

Amounts required in the year ending 31 March 2014 for expenditure by Royal Mail Statutory Pension Scheme on:

Annually Managed Expenditure:Expenditure arising from:

Payment of pensions etc to members of the Royal Mail Statutory Pension Scheme, related expenditure and non-cash items.

Income arising from:

Income arising from the transfer over time to the Royal Mail Statutory Pension Scheme of certain benefits from the Royal Mail pension plan.

The **Cabinet Office** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	1,354,920,000	683,550,000	671,370,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	1,254,040,000	588,600,000	665,440,000

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 Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	1,355,920	-1,000	1,354,920	-	-	-	1,466,000	-
<i>Of which:</i>										
A RMSPS Pension Scheme										
-	-	-	1,355,920	-1,000	1,354,920	-	-	-	1,466,000	-
Total Spending in AME										
-	-	-	1,355,920	-1,000	1,354,920	-	-	-	1,466,000	-
Total for Estimate										
-	-	-	1,355,920	-1,000	1,354,920	-	-	-	1,466,000	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	1,355,920	-1,000	1,354,920	-	-	-	1,466,000	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	1,354,920	1,466,000	-
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-100,880	-211,000	-
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-1,355,420	-1,467,000	-
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	-	-	-
Use of provisions	1,254,540	1,256,000	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	1,254,040	1,255,000	-

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Programme Costs	1,355,920	1,467,000	-
<i>Of which:</i>			
Increases in liability	-	-	-
Interest on scheme liability	1,355,420	1,467,000	-
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-	-	-
Transfers in	-1,000	-1,000	-
Other income	-	-	-
Net Programme Costs	1,354,920	1,466,000	-
Total Net Operating Costs	1,354,920	1,466,000	-
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	1,354,920	1,466,000	-
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	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	1,354,920	1,466,000	-
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	1,354,920	1,466,000	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	1,354,920	1,466,000	-

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource AME	-1,000	-1,000	-
<i>Of which:</i>			
Programme			
Pensions	-1,000	-1,000	-
<i>Of which:</i>			
A: RMSPS Pension Scheme	-1,000	-1,000	-
Total Programme	-1,000	-1,000	-
Total Voted Resource Income	-1,000	-1,000	-

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:	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.

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

Introduction

1. The Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England, now known generally as the Office of the Parliamentary and Health Service Ombudsman (PHSO), exists to support the Ombudsman in the investigation of: complaints about government departments, their agencies and some other public bodies in the UK; and complaints about NHS services provided by hospitals, health authorities, trusts, general practitioners, dentists, pharmacists, opticians and other healthcare practitioners.

2. The work of PHSO is governed by the Parliamentary Commissioners Act 1967 and the Health Service Commissioners Act 1993. The Ombudsman is an independent office-holder appointed by the Crown.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	33,663,000	187,000	33,850,000
Capital	700,000	-	700,000
Annually Managed Expenditure			
Resource	-400,000	-	-400,000
Capital	-	-	-
Total Net Budget			
Resource	33,263,000	187,000	33,450,000
Capital	700,000	-	700,000
Non-Budget Expenditure	-		
Net cash requirement	32,763,000		

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.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
£			
Departmental Expenditure Limit			
Resource	33,663,000	15,216,000	18,447,000
Capital	700,000	326,000	374,000
Annually Managed Expenditure			
Resource	-400,000	-	-400,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	32,763,000	14,822,000	17,941,000

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										
-	-	-	34,083	-420	33,663	700	-	700	33,413	725
<i>Of which:</i>										
A Administration										
-	-	-	34,083	-420	33,663	700	-	700	33,413	725
Non-voted expenditure										
-	-	-	187	-	187	-	-	-	187	-
<i>Of which:</i>										
B Ombudsman's salary and social security										
-	-	-	187	-	187	-	-	-	187	-
Total Spending in DEL										
-	-	-	34,270	-420	33,850	700	-	700	33,600	725
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-400	-	-400	-	-	-	260	-
<i>Of which:</i>										
C Use of provisions										
-	-	-	-400	-	-400	-	-	-	260	-
Total Spending in AME										
-	-	-	-400	-	-400	-	-	-	260	-
Total for Estimate										
-	-	-	33,870	-420	33,450	700	-	700	33,860	725
<i>Of which:</i>										
Voted Expenditure										
-	-	-	33,683	-420	33,263	700	-	700	33,673	725
Non Voted Expenditure										
-	-	-	187	-	187	-	-	-	187	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	33,450	33,860	32,850
Net Capital Requirement	700	725	611
Accruals to cash adjustments	-1,200	-2,015	-1,457
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,600	-1,755	-1,569
New provisions and adjustments to previous provisions	-	-660	-2
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-48
<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	400	162
Removal of non-voted budget items	-187	-187	-179
<i>Of which:</i>			
Consolidated Fund Standing Services	-187	-187	-182
Other adjustments	-	-	3
Net Cash Requirement	32,763	32,383	31,825

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	33,870	34,535	33,091
<i>Less:</i>			
Programme DEL Income	-420	-675	-241
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	33,450	33,860	32,850
Total Net Operating Costs	33,450	33,860	32,850
<i>Of which:</i>			
Resource DEL	33,450	33,200	32,848
Capital DEL	-	-	-
Resource AME	-	660	2
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	33,450	33,860	32,850
<i>Of which:</i>			
Resource DEL	33,850	33,600	33,010
Resource AME	-400	260	-160
<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	-	-	3
Other adjustments	-	-	-3
Total Resource (Estimate)	33,450	33,860	32,850

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-420	-675	-238
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-320	-320	-195
<i>Of which:</i>			
A: Administration	-320	-320	-195
Other Income	-100	-355	-43
<i>Of which:</i>			
A: Administration	-100	-355	-43
Total Programme	-420	-675	-238
Total Voted Resource Income	-420	-675	-238

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

	2013-14 Plans		2012-13 Provisions		2011-12 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-3	-3
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-	-	-	-	-3	-3

Detailed description of CFER sources

£'000

	2013-14 Plans		2012-13 Provisions		2011-12 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
General Income in relation to Services					-3	-3
Total	-	-	-	-	-3	-3

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

1. This Estimate covers allowances and expenses paid to Members of the House of Lords for the purpose of their parliamentary duties, together with the administrative and accommodation costs of the House of Lords. It includes the payment of staff salaries and pensions, supplies, catering and retail services, the House of Lords' share of accommodation and security costs for the Parliamentary Estate shared with the House of Commons, other shared services, financial assistance to opposition parties, and grants to Parliamentary bodies.
2. Control is vested in the House of Lords' House Committee, appointed each session. The spending plans provide for a uniform level of service to the House and its Committees.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	92,992,000	-	92,992,000
Capital	16,779,000	-	16,779,000
Annually Managed Expenditure			
Resource	5,380,000	-	5,380,000
Capital	-	-	-
Total Net Budget			
Resource	98,372,000	-	98,372,000
Capital	16,779,000	-	16,779,000
Non-Budget Expenditure	-		
Net cash requirement	102,956,000		

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.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
			£
Departmental Expenditure Limit			
Resource	92,992,000	43,216,000	49,776,000
Capital	16,779,000	6,827,000	9,952,000
Annually Managed Expenditure			
Resource	5,380,000	2,637,000	2,743,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	102,956,000	46,465,000	56,491,000

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										
-	-	-	99,911	-6,919	92,992	16,779	-	16,779	94,054	15,170
<i>Of which:</i>										
A Administration										
-	-	-	78,430	-5,676	72,754	579	-	579	72,282	603
B Works Services										
-	-	-	21,481	-1,243	20,238	16,200	-	16,200	21,772	14,567
Total Spending in DEL										
-	-	-	99,911	-6,919	92,992	16,779	-	16,779	94,054	15,170
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	5,380	-	5,380	-	-	-	7,842	-
<i>Of which:</i>										
C Administration										
-	-	-	5,380	-	5,380	-	-	-	7,842	-
Total Spending in AME										
-	-	-	5,380	-	5,380	-	-	-	7,842	-
Total for Estimate										
-	-	-	105,291	-6,919	98,372	16,779	-	16,779	101,896	15,170
<i>Of which:</i>										
Voted Expenditure										
-	-	-	105,291	-6,919	98,372	16,779	-	16,779	101,896	15,170
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	98,372	101,896	108,795
Net Capital Requirement	16,779	15,170	12,850
Accruals to cash adjustments	-12,195	-15,793	-23,882
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-6,349	-9,006	-21,369
New provisions and adjustments to previous provisions	-9,800	-10,045	-9,843
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-90	-110	-85
<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	28
Increase (+) / Decrease (-) in debtors	300	300	1,130
Increase (-) / Decrease (+) in creditors	350	350	3,216
Use of provisions	3,379	2,733	3,041
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	102,956	101,273	97,763

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	105,291	108,700	115,323
<i>Less:</i>			
Programme DEL Income	-6,919	-7,604	-6,528
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	98,372	101,096	108,795
Total Net Operating Costs	98,372	101,096	108,795
<i>Of which:</i>			
Resource DEL	92,992	94,054	89,625
Capital DEL	-	-800	-
Resource AME	5,380	7,842	19,170
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	-	800	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	98,372	101,896	108,795
<i>Of which:</i>			
Resource DEL	92,992	94,054	89,625
Resource AME	5,380	7,842	19,170
<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)	98,372	101,896	108,795

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-6,919	-6,804	-6,528
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-6,017	-6,068	-5,816
<i>Of which:</i>			
A: Administration	-4,774	-4,855	-4,598
B: Works Services	-1,243	-1,213	-1,218
Pensions	-902	-736	-712
<i>Of which:</i>			
A: Administration	-902	-736	-712
Total Programme	-6,919	-6,804	-6,528
Total Voted Resource Income	-6,919	-6,804	-6,528
Voted Capital DEL	-	-800	-
<i>Of which:</i>			
Programme			
Other Grants	-	-800	-
<i>Of which:</i>			
B: Works Services	-	-800	-
Total Programme	-	-800	-
Total Voted Capital Income	-	-800	-

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 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

1. This Estimate covers the Exchequer contribution towards the cost of pensions for Members of Parliament and provides provision for accrued pension liabilities arising from the Parliamentary Contributory Pension Fund, payroll costs of Members 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.
2. A separate Estimate is laid by both the Independent Parliamentary Standards Authority (IPSA) and the House of Commons Administration to cover the additional operating costs of Parliament.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	25,277,000	-	25,277,000
Capital	100,000	-	100,000
Annually Managed Expenditure			
Resource	8,223,000	-	8,223,000
Capital	-	-	-
Total Net Budget			
Resource	33,500,000	-	33,500,000
Capital	100,000	-	100,000
Non-Budget Expenditure	-		
Net cash requirement	24,417,000		

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.

Annually Managed Expenditure:Expenditure 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.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
£			
Departmental Expenditure Limit			
Resource	25,277,000	10,755,000	14,522,000
Capital	100,000	90,000	10,000
Annually Managed Expenditure			
Resource	8,223,000	3,645,000	4,578,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	24,417,000	10,449,000	13,968,000

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										
-	-	-	25,277	-	25,277	100	-	100	23,900	200
<i>Of which:</i>										
A Members' salaries, allowances and other costs										
-	-	-	25,277	-	25,277	100	-	100	23,900	200
Total Spending in DEL										
-	-	-	25,277	-	25,277	100	-	100	23,900	200
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	8,223	-	8,223	-	-	-	8,100	-
<i>Of which:</i>										
B Provisions										
-	-	-	8,223	-	8,223	-	-	-	8,100	-
Total Spending in AME										
-	-	-	8,223	-	8,223	-	-	-	8,100	-
Total for Estimate										
-	-	-	33,500	-	33,500	100	-	100	32,000	200
<i>Of which:</i>										
Voted Expenditure										
-	-	-	33,500	-	33,500	100	-	100	32,000	200
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	33,500	32,000	29,465
Net Capital Requirement	100	200	65
Accruals to cash adjustments	-9,183	-8,980	-7,955
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-900	-800	-900
New provisions and adjustments to previous provisions	-8,223	-8,100	-7,139
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-60	-80	-263
<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	-	-	-60
Increase (-) / Decrease (+) in creditors	-	-	407
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	24,417	23,220	21,575

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	33,500	32,000	29,465
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	33,500	32,000	29,465
Total Net Operating Costs	33,500	32,000	29,465
<i>Of which:</i>			
Resource DEL	25,277	23,900	22,326
Capital DEL	-	-	-
Resource AME	8,223	8,100	7,139
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	33,500	32,000	29,465
<i>Of which:</i>			
Resource DEL	25,277	23,900	22,326
Resource AME	8,223	8,100	7,139
<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)	33,500	32,000	29,465

Part III: Note B - Analysis of Departmental Income

£'000

No income is expected in 2013-14, 2012-13 or 2011-12.

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: 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 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 House of Commons Financial Reporting Manual, 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.

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