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# **Central Government Supply Estimates 2012-13**

## **Supplementary Estimates**

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February 2013

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# Central Government Supply Estimates 2012-13

## Supplementary Estimates

for the year ending 31 March 2013

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*Presented to the House of Commons by Command of Her Majesty*

*Ordered by the House of Commons*

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**TREASURY CHAMBERS**  
**13 February 2013**

**GREG CLARK**

# Section 1.

## Introduction

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1. Supply Estimates are the means by which the Government seeks authority from Parliament for its own spending each year. A full description of Supply Estimates was included in *Central Government Supply Estimates 2012-13: Main Supply Estimates* (HC 1919) presented to Parliament on 19 April 2012.

### **Supplementary, Revised and New Estimates**

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

### **Out-of-Turn Supplementary Estimates**

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

### **Total Estimates to date**

5. For the current year, Main Estimates were presented to Parliament on 19 April 2012 in HC 1919. This booklet sets out the request for changes since that publication.

### **Original provision, changes and revised Supply**

6. **Table 1** below shows the total voted Supply provision sought for 2012-13 in the Main Estimates, the changes sought in the Supplementary Estimates and the revised plans.

**Table 1 Summary of Supply provision sought, changes and revised plans.**

	£ million		
	Original Plans	2012-13 changes	Revised Plans
Total Resource and Capital Departmental Expenditure Limit	313,531	-1,182	312,349
Total Resource and Capital Annually Managed Expenditure	150,593	-5,212	145,381
<b>Total Net Budget</b>	<b>464,124</b>	<b>-6,395</b>	<b>457,730</b>
Total Non-Budget Expenditure	56,634	1,022	57,655
<b>Total Resource and Capital in Estimates</b>	<b>520,758</b>	<b>-5,373</b>	<b>515,385</b>
Resource to cash adjustments	-62,577	3,140	-59,436
<b>Total Net cash requirement</b>	<b>458,181</b>	<b>-2,232</b>	<b>455,949</b>

7. There are 46 Supplementary Estimates for central government departments in this booklet. In addition, there are 4 Supplementary Estimates for independent bodies (e.g. the Electoral Commission), who present their own booklets, seeking the changes set out in **Table 2**.
8. The main aggregate for public expenditure is **Total Managed Expenditure (TME)**, which includes Departmental Expenditure Limits (DEL), for which firm four year plans were set in the 2010 Comprehensive Spending Review (Cm 7942), and Annually Managed Expenditure (AME), which is subject to annual review as part of the Budget process. These definitions are explained in more detail in Chapter 1 of the *Public Expenditure Statistical Analyses 2012* (Cm 8376) and in section 1 of HC 1919.
9. The main elements of DEL and AME that are not funded through the Supply Estimates are central government expenditure funded directly from other sources, (e.g. the National Insurance Fund).

#### **In-year controls**

10. Parliament votes limits on:
  - The net resource DEL requirement;
  - The net capital DEL requirement;
  - The net resource AME requirement;
  - The net capital AME requirement;
  - The net non-budget requirement; and
  - The net cash requirement for the Estimate as a whole.
11. The operation of in-year controls for 2012-13 was explained in Section 1 of HC 1919. Changes to Resource DEL, administration budgets and Capital DEL, as a result of the Supplementary Estimates are summarised in **Tables 3, 4 and 5**.
12. **Table 6** compares the present plans (voted spending only) for 2012-13 with the forecast outturn for the first six months of the year for each Estimate.

### **Parliamentary procedure**

13. Supplementary Estimates seek funds for expenditure in addition to, or a reduction in, that sought in previous Supply Estimates in the same financial year. They may be presented to:
- Seek authority, and additional resources, capital and/or cash as necessary, for any new services; and
  - Increase or decrease the provision for existing services.
14. The House of Commons has an opportunity to debate and vote on Supplementary Estimates (and where applicable New Estimates), followed by detailed examination by departmental Select Committees. This process is described more fully in Section 3 of HC 1919.

### **Format of Supplementary Estimates**

15. Each Supplementary Estimate is produced in a standard format and consists of an introduction, Part I, Part II and Part III. The format and organisation of Estimates is explained more fully in section 2 of HC 1919.

#### **Introduction**

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

#### **Part I**

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

#### **Part II**

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

#### **Part III – other statements and notes**

19. Part III of the Supplementary Estimates contains a number of notes. Each Supplementary Estimate will contain at least:
- **Part III: Note A** - the Statement of Comprehensive Net Expenditure (SoCNE) and Reconciliation table, either restated or updated from that appended to the Main Estimates. Individual Select Committees may, of course, request additional department-specific explanatory information to supplement this material;



- **Part III: Note B** - an Analysis of Departmental Income (resource and capital), which is being used to offset gross spending;
  - **Part III: Note C** - an analysis of extra receipts payable to the Consolidated Fund;
  - **Part III: Note D** - an Explanation of the Accounting Officer responsibilities.
20. The Supplementary Estimates may be accompanied by further notes providing additional information to Parliament about the specific nature of the department's plans, details of the grants in aid paid to Arms Length Bodies (ALBs), changes in accounting policies, etc, where relevant.

**Table 2 Supply Estimates by department (voted)****£'000**

	<b>Current Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
<b>Supply Estimates presented by HM Treasury</b>			
Department for Education			
<b>Departmental Expenditure Limit</b>			
Resource	52,451,983	-68,359	52,383,624
Capital	4,563,000	-61,400	4,501,600
<b>Annually Managed Expenditure</b>			
Resource	-5,416	1,076,384	1,070,968
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	52,446,567	1,008,025	53,454,592
Capital	4,563,000	-61,400	4,501,600
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>56,920,604</b>	<b>-467,386</b>	<b>56,453,218</b>
Teachers' Pension Scheme (England and Wales)			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	10,987,085	-409,146	10,577,939
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	10,987,085	-409,146	10,577,939
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>3,683,453</b>	<b>-245,000</b>	<b>3,438,453</b>
Office for Standards In Education, Children's Services and Skills			
<b>Departmental Expenditure Limit</b>			
Resource	174,721	-3,300	171,421
Capital	500	600	1,100
<b>Annually Managed Expenditure</b>			
Resource	-2,771	2,700	-71
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	171,950	-600	171,350
Capital	500	600	1,100
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>170,930</b>	<b>533</b>	<b>171,463</b>
Office of Qualifications and Examinations Regulation			
<b>Departmental Expenditure Limit</b>			
Resource	18,058	-	18,058
Capital	100	-	100
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	18,058	-	18,058
Capital	100	-	100
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>17,330</b>	<b>-</b>	<b>17,330</b>

£'000

	Current Plans	Changes	Revised Plans
Department of Health			
<b>Departmental Expenditure Limit</b>			
Resource	88,069,604	-674,884	87,394,720
Capital	4,495,435	-1	4,495,434
<b>Annually Managed Expenditure</b>			
Resource	3,948,792	1,919,510	5,868,302
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	92,018,396	1,244,626	93,263,022
Capital	4,495,435	-1	4,495,434
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>89,993,955</b>	<b>-472,479</b>	<b>89,521,476</b>
National Health Service Pension Scheme			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	14,008,184	-734,342	13,273,842
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	14,008,184	-734,342	13,273,842
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-400,000</b>	<b>-268,370</b>	<b>-668,370</b>
Food Standards Agency			
<b>Departmental Expenditure Limit</b>			
Resource	109,045	-1,100	107,945
Capital	310	1,100	1,410
<b>Annually Managed Expenditure</b>			
Resource	9,953	-	9,953
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	118,998	-1,100	117,898
Capital	310	1,100	1,410
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>108,253</b>	-	<b>108,253</b>
Department for Transport			
<b>Departmental Expenditure Limit</b>			
Resource	6,090,689	-428,000	5,662,689
Capital	8,031,150	-22,000	8,009,150
<b>Annually Managed Expenditure</b>			
Resource	1,382,106	-	1,382,106
Capital	-	1	1
<b>Total Net Budget</b>			
Resource	7,472,795	-428,000	7,044,795
Capital	8,031,150	-21,999	8,009,151
<b>Non-Budget Expenditure</b>	-	31,500	31,500
<b>Net Cash Requirement</b>	<b>12,815,083</b>	-	<b>12,815,083</b>

£'000

	Current Plans	Changes	Revised Plans
Office of Rail Regulation			
<b>Departmental Expenditure Limit</b>			
Resource	2	-	2
Capital	800	-	800
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2	-	2
Capital	800	-	800
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-159</b>	<b>2,159</b>	<b>2,000</b>
Department for Communities and Local Government			
<b>Departmental Expenditure Limit - Communities</b>			
Resource	1,797,814	-279,787	1,518,027
Capital	2,994,855	-300,426	2,694,429
<b>Departmental Expenditure Limit - Local Government</b>			
Resource	24,019,159	-62,880	23,956,279
Capital	-	80	80
<b>Annually Managed Expenditure</b>			
Resource	-105,460	807,536	702,076
Capital	946,000	-912,547	33,453
<b>Total Net Budget</b>			
Resource	25,711,513	464,869	26,176,382
Capital	3,940,855	-1,212,893	2,727,962
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>29,311,186</b>	<b>-339,615</b>	<b>28,971,571</b>
Department for Business Innovation and Skills			
<b>Departmental Expenditure Limit</b>			
Resource	18,248,390	1,332,201	19,580,591
Capital	2,097,726	-559,726	1,538,000
<b>Annually Managed Expenditure</b>			
Resource	-1,455,033	1,079,627	-375,406
Capital	6,851,817	-82,000	6,769,817
<b>Total Net Budget</b>			
Resource	16,793,357	2,411,828	19,205,185
Capital	8,949,543	-641,726	8,307,817
<b>Non-Budget Expenditure</b>	-	4,000	4,000
<b>Net Cash Requirement</b>	<b>24,744,227</b>	<b>-901,304</b>	<b>23,842,923</b>
Uk Trade & Investment			
<b>Departmental Expenditure Limit</b>			
Resource	86,500	11,000	97,500
Capital	2,598	-	2,598
<b>Annually Managed Expenditure</b>			
Resource	21	-	21
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	86,521	11,000	97,521
Capital	2,598	-	2,598
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>88,508</b>	<b>10,490</b>	<b>98,998</b>

£'000

	Current Plans	Changes	Revised Plans
Export Credits Guarantee Department			
<b>Departmental Expenditure Limit</b>			
Resource	23,158	-300	22,858
Capital	400	300	700
<b>Annually Managed Expenditure</b>			
Resource	-584	-	-584
Capital	-31,935	-	-31,935
<b>Total Net Budget</b>			
Resource	22,574	-300	22,274
Capital	-31,535	300	-31,235
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-193,215</b>	<b>-</b>	<b>-193,215</b>
Office of Fair Trading			
<b>Departmental Expenditure Limit</b>			
Resource	48,245	8,519	56,764
Capital	669	-	669
<b>Annually Managed Expenditure</b>			
Resource	500	44,800	45,300
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	48,745	53,319	102,064
Capital	669	-	669
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>46,419</b>	<b>11,919</b>	<b>58,338</b>
United Kingdom Atomic Energy Authority Pension Schemes			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	285,325	-27,691	257,634
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	285,325	-27,691	257,634
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>209,821</b>	<b>12,309</b>	<b>222,130</b>
Royal Mail Statutory Pension Scheme			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	1,519,000	-53,000	1,466,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,519,000	-53,000	1,466,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,308,000</b>	<b>-53,000</b>	<b>1,255,000</b>

£'000

	Current Plans	Changes	Revised Plans
Home Office			
<b>Departmental Expenditure Limit</b>			
Resource	8,896,447	-319,041	8,577,406
Capital	501,000	-39,533	461,467
<b>Annually Managed Expenditure</b>			
Resource	1,134,118	280,000	1,414,118
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	10,030,565	-39,041	9,991,524
Capital	501,000	-39,533	461,467
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>10,195,260</b>	<b>-34,819</b>	<b>10,160,441</b>
Charity Commission			
<b>Departmental Expenditure Limit</b>			
Resource	26,420	-400	26,020
Capital	361	-	361
<b>Annually Managed Expenditure</b>			
Resource	190	-	190
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	26,610	-400	26,210
Capital	361	-	361
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>25,941</b>	<b>-400</b>	<b>25,541</b>
Ministry of Justice			
<b>Departmental Expenditure Limit</b>			
Resource	8,113,007	378,877	8,491,884
Capital	310,500	-20,000	290,500
<b>Annually Managed Expenditure</b>			
Resource	59,100	778,126	837,226
Capital	-	50	50
<b>Total Net Budget</b>			
Resource	8,172,107	1,157,003	9,329,110
Capital	310,500	-19,950	290,550
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>7,861,096</b>	<b>385,095</b>	<b>8,246,191</b>
Ministry of Justice: Judicial Pensions Scheme			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	76,637	1,993,051	2,069,688
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	76,637	1,993,051	2,069,688
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-46,535</b>	-	<b>-46,535</b>

£'000

	Current Plans	Changes	Revised Plans
United Kingdom Supreme Court			
<b>Departmental Expenditure Limit</b>			
Resource	3,355	-346	3,009
Capital	52	-	52
<b>Annually Managed Expenditure</b>			
Resource	1,000	-	1,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	4,355	-346	4,009
Capital	52	-	52
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,325</b>	<b>-346</b>	<b>1,979</b>
The National Archives			
<b>Departmental Expenditure Limit</b>			
Resource	36,950	-820	36,130
Capital	3,680	820	4,500
<b>Annually Managed Expenditure</b>			
Resource	-80	-	-80
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	36,870	-820	36,050
Capital	3,680	820	4,500
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>34,670</b>	<b>-</b>	<b>34,670</b>
Crown Prosecution Service			
<b>Departmental Expenditure Limit</b>			
Resource	593,420	-12,781	580,639
Capital	2,700	-	2,700
<b>Annually Managed Expenditure</b>			
Resource	8,471	-	8,471
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	601,891	-12,781	589,110
Capital	2,700	-	2,700
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>587,220</b>	<b>-12,781</b>	<b>574,439</b>
Serious Fraud Office			
<b>Departmental Expenditure Limit</b>			
Resource	33,400	7,376	40,776
Capital	1,600	-	1,600
<b>Annually Managed Expenditure</b>			
Resource	1,400	5,357	6,757
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	34,800	12,733	47,533
Capital	1,600	-	1,600
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>32,708</b>	<b>6,000</b>	<b>38,708</b>

£'000

	Current Plans	Changes	Revised Plans
HM Procurator General and Treasury Solicitor			
<b>Departmental Expenditure Limit</b>			
Resource	11,276	-226	11,050
Capital	1,800	-	1,800
<b>Annually Managed Expenditure</b>			
Resource	700	1,000	1,700
Capital	-	500	500
<b>Total Net Budget</b>			
Resource	11,976	774	12,750
Capital	1,800	500	2,300
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>11,146</b>	<b>-226</b>	<b>10,920</b>
Ministry of Defence			
<b>Departmental Expenditure Limit</b>			
Resource	36,759,408	397,589	37,156,997
Capital	9,916,815	-1,956,702	7,960,113
<b>Annually Managed Expenditure</b>			
Resource	3,063,760	-685,000	2,378,760
Capital	-	35,000	35,000
<b>Total Net Budget</b>			
Resource	39,823,168	-287,411	39,535,757
Capital	9,916,815	-1,921,702	7,995,113
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>38,651,322</b>	<b>-</b>	<b>38,651,322</b>
Armed Forces Retired Pay, Pensions etc			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	5,296,897	370,000	5,666,897
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,296,897	370,000	5,666,897
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,103,511</b>	<b>200,000</b>	<b>2,303,511</b>
Foreign and Commonwealth Office			
<b>Departmental Expenditure Limit</b>			
Resource	2,135,849	27,534	2,163,383
Capital	102,000	6,000	108,000
<b>Annually Managed Expenditure</b>			
Resource	80,000	73,500	153,500
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,215,849	101,034	2,316,883
Capital	102,000	6,000	108,000
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,117,253</b>	<b>69,134</b>	<b>2,186,387</b>



£'000

	Current Plans	Changes	Revised Plans
Department for International Development			
<b>Departmental Expenditure Limit</b>			
Resource	5,763,445	-319,260	5,444,185
Capital	1,635,000	25,000	1,660,000
<b>Annually Managed Expenditure</b>			
Resource	93,036	206,964	300,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,856,481	-112,296	5,744,185
Capital	1,635,000	25,000	1,660,000
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>7,231,115</b>	<b>-156,410</b>	<b>7,074,705</b>
Department for International Development: Overseas Superannuation			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	55,142	-	55,142
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	55,142	-	55,142
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>94,995</b>	-	<b>94,995</b>
Department of Energy and Climate Change			
<b>Departmental Expenditure Limit</b>			
Resource	2,135,623	-108,941	2,026,682
Capital	1,956,721	197,173	2,153,894
<b>Annually Managed Expenditure</b>			
Resource	434,002	7,748,925	8,182,927
Capital	-77,800	169,262	91,462
<b>Total Net Budget</b>			
Resource	2,569,625	7,639,984	10,209,609
Capital	1,878,921	366,435	2,245,356
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>4,113,327</b>	<b>303,158</b>	<b>4,416,485</b>
Office of Gas and Electricity Markets			
<b>Departmental Expenditure Limit</b>			
Resource	700	4,600	5,300
Capital	1,490	-	1,490
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	700	4,600	5,300
Capital	1,490	-	1,490
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>6,135</b>	<b>10,866</b>	<b>17,001</b>

£'000

	Current Plans	Changes	Revised Plans
Department for Environment, Food and Rural Affairs			
<b>Departmental Expenditure Limit</b>			
Resource	2,234,262	-141,661	2,092,601
Capital	380,974	36,575	417,549
<b>Annually Managed Expenditure</b>			
Resource	19,346	94,502	113,848
Capital	1,000	-	1,000
<b>Total Net Budget</b>			
Resource	2,253,608	-47,159	2,206,449
Capital	381,974	36,575	418,549
<b>Non-Budget Expenditure</b>	10,000	12,000	22,000
<b>Net Cash Requirement</b>	<b>2,455,741</b>	<b>-94,722</b>	<b>2,361,019</b>
Water Services Regulation Authority			
<b>Departmental Expenditure Limit</b>			
Resource	126	3,000	3,126
Capital	500	-	500
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	126	3,000	3,126
Capital	500	-	500
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>618</b>	<b>2,849</b>	<b>3,467</b>
Department for Culture, Media and Sport			
<b>Departmental Expenditure Limit</b>			
Resource	2,637,533	2,535,231	5,172,764
Capital	538,371	-104,043	434,328
<b>Annually Managed Expenditure</b>			
Resource	5,716,425	-2,394,349	3,322,076
Capital	54,400	54,600	109,000
<b>Total Net Budget</b>			
Resource	8,353,958	140,882	8,494,840
Capital	592,771	-49,443	543,328
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>5,631,594</b>	<b>209,190</b>	<b>5,840,784</b>
Department for Work and Pensions			
<b>Departmental Expenditure Limit</b>			
Resource	7,340,634	-523,301	6,817,333
Capital	328,900	97,653	426,553
<b>Annually Managed Expenditure</b>			
Resource	76,133,149	793,000	76,926,149
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	83,473,783	269,699	83,743,482
Capital	328,900	97,653	426,553
<b>Non-Budget Expenditure</b>	2,561,145	237,335	2,798,480
<b>Net Cash Requirement</b>	<b>85,007,986</b>	<b>2,133,672</b>	<b>87,141,658</b>

£'000

	Current Plans	Changes	Revised Plans
Scotland Office and Office of the Advocate General			
<b>Departmental Expenditure Limit</b>			
Resource	7,857	-227	7,630
Capital	77	-	77
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	7,857	-227	7,630
Capital	77	-	77
<b>Non-Budget Expenditure</b>	27,162,064	102,568	27,264,632
<b>Net Cash Requirement</b>	<b>27,169,942</b>	<b>102,341</b>	<b>27,272,283</b>
Wales Office			
<b>Departmental Expenditure Limit</b>			
Resource	6,166	-	6,166
Capital	724	-	724
<b>Annually Managed Expenditure</b>			
Resource	-20	-	-20
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	6,146	-	6,146
Capital	724	-	724
<b>Non-Budget Expenditure</b>	12,844,485	16,338	12,860,823
<b>Net Cash Requirement</b>	<b>12,851,155</b>	<b>16,338</b>	<b>12,867,493</b>
Northern Ireland Office			
<b>Departmental Expenditure Limit</b>			
Resource	25,960	-2,933	23,027
Capital	341	1,000	1,341
<b>Annually Managed Expenditure</b>			
Resource	-15	-	-15
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	25,945	-2,933	23,012
Capital	341	1,000	1,341
<b>Non-Budget Expenditure</b>	14,056,000	618,000	14,674,000
<b>Net Cash Requirement</b>	<b>14,088,389</b>	<b>616,067</b>	<b>14,704,456</b>
HM Treasury			
<b>Departmental Expenditure Limit</b>			
Resource	179,702	-236,899	-57,197
Capital	25,540	1,935	27,475
<b>Annually Managed Expenditure</b>			
Resource	-1,470,799	-14,248,250	-15,719,049
Capital	669,242	-2,956,105	-2,286,863
<b>Total Net Budget</b>			
Resource	-1,291,097	-14,485,149	-15,776,246
Capital	694,782	-2,954,170	-2,259,388
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-2,754,312</b>	<b>-3,407,218</b>	<b>-6,161,530</b>

£'000

	Current Plans	Changes	Revised Plans
HM Revenue and Customs			
<b>Departmental Expenditure Limit</b>			
Resource	3,380,039	-22,056	3,357,983
Capital	150,036	53,903	203,939
<b>Annually Managed Expenditure</b>			
Resource	12,679,316	-287,219	12,392,097
Capital	5,000	500	5,500
<b>Total Net Budget</b>			
Resource	16,059,355	-309,275	15,750,080
Capital	155,036	54,403	209,439
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>15,973,979</b>	<b>28,972</b>	<b>16,002,951</b>
National Savings and Investments			
<b>Departmental Expenditure Limit</b>			
Resource	169,950	-	169,950
Capital	239	-	239
<b>Annually Managed Expenditure</b>			
Resource	5,300	700	6,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	175,250	700	175,950
Capital	239	-	239
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>163,590</b>	<b>14,000</b>	<b>177,590</b>
The Statistics Board			
<b>Departmental Expenditure Limit</b>			
Resource	187,639	-3,500	184,139
Capital	17,000	3,500	20,500
<b>Annually Managed Expenditure</b>			
Resource	-3,559	18,720	15,161
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	184,080	15,220	199,300
Capital	17,000	3,500	20,500
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>181,639</b>	<b>16,000</b>	<b>197,639</b>
Government Actuary's Department			
<b>Departmental Expenditure Limit</b>			
Resource	220	750	970
Capital	166	-	166
<b>Annually Managed Expenditure</b>			
Resource	-253	-767	-1,020
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-33	-17	-50
Capital	166	-	166
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>172</b>	<b>733</b>	<b>905</b>

£'000

	Current Plans	Changes	Revised Plans
Crown Estate Office			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	2,365	-	2,365
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,365	-	2,365
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,357</b>	-	<b>2,357</b>
Cabinet Office			
<b>Departmental Expenditure Limit</b>			
Resource	407,354	18,078	425,432
Capital	20,626	2,548	23,174
<b>Annually Managed Expenditure</b>			
Resource	5,480	-	5,480
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	412,834	18,078	430,912
Capital	20,626	2,548	23,174
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>441,339</b>	<b>40,680</b>	<b>482,019</b>
Security and Intelligence Agencies			
<b>Departmental Expenditure Limit</b>			
Resource	2,143,540	-28,543	2,114,997
Capital	384,251	-12,870	371,381
<b>Annually Managed Expenditure</b>			
Resource	29,977	20,846	50,823
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,173,517	-7,697	2,165,820
Capital	384,251	-12,870	371,381
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,114,673</b>	<b>40,997</b>	<b>2,155,670</b>
Cabinet Office: Civil Superannuation			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	8,168,000	-	8,168,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	8,168,000	-	8,168,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,377,900</b>	-	<b>2,377,900</b>

£'000

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

**Departmental Expenditure Limit**

Resource	33,813	-400	33,413
Capital	725	-	725
<b>Annually Managed Expenditure</b>			
Resource	-400	660	260
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	33,413	260	33,673
Capital	725	-	725
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>32,938</b>	<b>-555</b>	<b>32,383</b>

House of Lords

**Departmental Expenditure Limit**

Resource	96,036	-1,982	94,054
Capital	15,170	-	15,170
<b>Annually Managed Expenditure</b>			
Resource	5,860	1,982	7,842
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	101,896	-	101,896
Capital	15,170	-	15,170
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>103,255</b>	<b>-1,982</b>	<b>101,273</b>

House of Commons: Members

**Departmental Expenditure Limit**

Resource	23,900	-	23,900
Capital	200	-	200
<b>Annually Managed Expenditure</b>			
Resource	8,100	-	8,100
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	32,000	-	32,000
Capital	200	-	200
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>23,220</b>	<b>-</b>	<b>23,220</b>

**Total (Supply Estimates Presented by HM Treasury)****Departmental Expenditure Limit**

Resource	274,521,399	1,482,828	276,004,227
Capital	38,485,102	-2,648,514	35,836,588
<b>Annually Managed Expenditure</b>			
Resource	142,174,347	-1,521,874	140,652,473
Capital	8,417,724	-3,690,739	4,726,985
<b>Total Net Budget</b>			
Resource	416,695,746	-39,046	416,656,700
Capital	46,902,826	-6,339,253	40,563,573
<b>Non-Budget Expenditure</b>	56,633,694	1,021,741	57,655,435
<b>Net Cash Requirement</b>	<b>457,712,059</b>	<b>-2,223,111</b>	<b>455,488,948</b>

£'000

	Current Plans	Changes	Revised Plans
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**Supply Estimates presented elsewhere**

## Electoral Commission

**Departmental Expenditure Limit**

Resource	20,600	-600	20,000
Capital	330	-	330

**Annually Managed Expenditure**

Resource	-20	600	580
Capital	-	-	-

**Total Net Budget**

Resource	20,580	-	20,580
Capital	330	-	330

**Non-Budget Expenditure**

	-	-	-
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<b>Net Cash Requirement</b>	<b>19,950</b>	<b>-600</b>	<b>19,350</b>
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## Independent Parliamentary Standards Authority

**Departmental Expenditure Limit**

Resource	175,000	-56	174,944
Capital	2,167	-	2,167

**Annually Managed Expenditure**

Resource	1,000	-	1,000
Capital	-	-	-

**Total Net Budget**

Resource	176,000	-56	175,944
Capital	2,167	-	2,167

**Non-Budget Expenditure**

	-	-	-
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<b>Net Cash Requirement</b>	<b>178,013</b>	<b>-56</b>	<b>177,957</b>
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## Local Government Boundary Commission for England

**Departmental Expenditure Limit**

Resource	2,567	-150	2,417
Capital	50	-	50

**Annually Managed Expenditure**

Resource	-	-47	-47
Capital	-	-	-

**Total Net Budget**

Resource	2,567	-197	2,370
Capital	50	-	50

**Non-Budget Expenditure**

	-	-	-
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<b>Net Cash Requirement</b>	<b>2,571</b>	<b>-150</b>	<b>2,421</b>
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## House of Commons: Administration

**Departmental Expenditure Limit**

Resource	224,000	-7,500	216,500
Capital	30,900	-8,500	22,400

**Annually Managed Expenditure**

Resource	-	-	-
Capital	-	-	-

**Total Net Budget**

Resource	224,000	-7,500	216,500
Capital	30,900	-8,500	22,400

**Non-Budget Expenditure**

	-	-	-
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<b>Net Cash Requirement</b>	<b>201,600</b>	<b>-8,500</b>	<b>193,100</b>
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£'000

	Current Plans	Changes	Revised Plans
National Audit Office			
<b>Departmental Expenditure Limit</b>			
Resource	68,000	-	68,000
Capital	1,100	-	1,100
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	68,000	-	68,000
Capital	1,100	-	1,100
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>66,954</b>	-	<b>66,954</b>

**Total (Supply Estimates Presented elsewhere)**

<b>Departmental Expenditure Limit</b>			
Resource	490,167	-8,306	481,861
Capital	34,547	-8,500	26,047
<b>Annually Managed Expenditure</b>			
Resource	980	553	1,533
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	491,147	-7,753	483,394
Capital	34,547	-8,500	26,047
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>469,088</b>	<b>-9,306</b>	<b>459,782</b>

**Grand Total**

<b>Departmental Expenditure Limit</b>			
Resource	275,011,566	1,474,522	276,486,088
Capital	38,519,649	-2,657,014	35,862,635
<b>Annually Managed Expenditure</b>			
Resource	142,175,327	-1,521,321	140,654,006
Capital	8,417,724	-3,690,739	4,726,985
<b>Total Net Budget</b>			
Resource	417,186,893	-46,799	417,140,094
Capital	46,937,373	-6,347,753	40,589,620
<b>Non-Budget Expenditure</b>	56,633,694	1,021,741	57,655,435
<b>Net Cash Requirement</b>	<b>458,181,147</b>	<b>-2,232,417</b>	<b>455,948,730</b>



**Table 3 Resource Departmental Expenditure Limits 2012-13**

	<b>£'000</b>				
	<b>Present Total</b>	<b>Changes</b>	<b>Revised of which Voted</b>	<b>of which Non-Voted</b>	<b>Revised Total</b>
<b>Department†</b>					
Department for Education	52,451,983	-68,359	52,383,624	-	52,383,624
Office for Standards in Education, Children's Services and Skills	174,721	-3,300	171,421	-	171,421
Office of Qualifications and Examinations Regulation	18,058	-	18,058	-	18,058
Department of Health	105,474,995	-97	87,394,720	18,080,178	105,474,898
Food Standards Agency	109,045	-1,100	107,945	-	107,945
Department for Transport	6,090,689	-428,000	5,662,689	-	5,662,689
Office of Rail Regulation	2	-	2	-	2
DCLG - Communities	1,797,814	-279,787	1,518,027	-	1,518,027
DCLG - Local Government	24,019,159	-62,880	23,956,279	-	23,956,279
Department for Business, Innovation and Skills	18,248,390	1,332,201	19,580,591	-	19,580,591
UK Trade & Investment	86,500	11,000	97,500	-	97,500
Export Credits Guarantee Department	23,158	-300	22,858	-	22,858
Office of Fair Trading	48,245	8,519	56,764	-	56,764
Home Office	8,896,447	-319,041	8,577,406	-	8,577,406
Charity Commission	26,420	-400	26,020	-	26,020
Ministry of Justice	8,251,207	378,877	8,491,884	138,200	8,630,084
United Kingdom Supreme Court	6,085	-246	3,009	2,830	5,839
The National Archives	36,950	-820	36,130	-	36,130
Crown Prosecution Service	593,420	-12,781	580,639	-	580,639
Serious Fraud Office	33,400	7,376	40,776	-	40,776
HM Procurator General and Treasury Solicitor	11,276	-226	11,050	-	11,050
Ministry of Defence	36,759,408	397,589	37,156,997	-	37,156,997
Foreign and Commonwealth Office	2,135,849	27,534	2,163,383	-	2,163,383
Department for International Development	6,618,445	-417,015	5,444,185	757,245	6,201,430
Department of Energy and Climate Change	1,444,623	-252,941	2,026,682	-835,000	1,191,682
Office of Gas and Electricity Markets	700	4,600	5,300	-	5,300
Department for Environment, Food and Rural Affairs	2,234,262	-141,661	2,092,601	-	2,092,601
Water Services Regulation Authority	126	3,000	3,126	-	3,126
Department for Culture, Media and Sport	2,637,533	2,468,431	5,172,764	-66,800	5,105,964
Department for Work and Pensions	8,046,741	-523,493	6,817,333	705,915	7,523,248
Scottish Executive	25,892,820	118,057	-	26,010,877	26,010,877
Scotland Office and Office of the Advocate General	7,857	-227	7,630	-	7,630
National Assembly for Wales	13,844,781	-6,838	-	13,837,943	13,837,943
Wales Office	6,166	-	6,166	-	6,166
Northern Ireland Executive	9,919,063	219,162	-	10,138,225	10,138,225
Northern Ireland Office	25,960	-2,733	23,027	200	23,227
HM Treasury	191,702	-236,899	-57,197	12,000	-45,197
HM Revenue and Customs	3,712,988	-22,056	3,357,983	332,949	3,690,932
National Savings and Investments	169,950	-	169,950	-	169,950
The Statistics Board	187,639	-3,500	184,139	-	184,139
Government Actuary's Department	220	750	970	-	970
Cabinet Office	410,497	17,078	425,432	2,143	427,575
Security and Intelligence Agencies	2,143,540	-28,543	2,114,997	-	2,114,997
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	34,000	-400	33,413	187	33,600
House of Lords	96,036	-1,982	94,054	-	94,054
House of Commons: Members	23,900	-	23,900	-	23,900

**Table 3 Resource Departmental Expenditure Limits 2012-13**

			Revised		£'000
	Present Total	Changes	of which Voted	of which Non-Voted	Revised Total
House of Commons: Administration	224,000	-7,500	216,500	-	216,500
National Audit Office	68,300	-	68,000	300	68,300
Electoral Commission	20,810	-600	20,000	210	20,210
Independent Parliamentary Standards Authority	175,000	-56	174,944	-	174,944
Local Government Boundary Commission for England	2,567	-150	2,417	-	2,417
<b>Total</b>	<b>343,433,447</b>	<b>2,170,243</b>	<b>276,486,088</b>	<b>69,117,602</b>	<b>345,603,690</b>

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

**Table 4 Administration Budgets 2012-13**

	<b>£'000</b>				
	<b>Present Total</b>	<b>Changes</b>	<b>of which Voted</b>	<b>Revised of which Non-Voted</b>	<b>Revised Total</b>
<b>Department</b>					
Department for Education	407,246	100	407,346	-	407,346
Office for Standards in Education, Children's Services and Skills	22,674		22,674	-	22,674
Office of Qualifications and Examinations Regulation	14,946		14,946	-	14,946
Department of Health	4,420,662	-250,000	4,170,662	-	4,170,662
Food Standards Agency	43,327		43,327	-	43,327
Department for Transport	264,208		264,208	-	264,208
Office of Rail Regulation	2		2	-	2
DCLG - Communities	393,379	-20,100	373,279	-	373,279
Department for Business, Innovation and Skills	766,949	-49,980	716,969	-	716,969
Export Credits Guarantee Department	23,158	-300	22,858	-	22,858
Office of Fair Trading	15,748	-3,000	12,748	-	12,748
Home Office	632,397	-91,601	540,796	-	540,796
Charity Commission	26,420	-400	26,020	-	26,020
Ministry of Justice	655,158	-23	655,135	-	655,135
United Kingdom Supreme Court	1,254	-246	1,008	-	1,008
The National Archives	9,680	-930	8,750	-	8,750
Crown Prosecution Service	47,793	-7,935	39,858	-	39,858
Serious Fraud Office	9,973	641	10,614	-	10,614
HM Procurator General and Treasury Solicitor	11,276	-226	11,050	-	11,050
Ministry of Defence	2,185,133	140,000	2,325,133	-	2,325,133
Foreign and Commonwealth Office	229,998	-	229,998	-	229,998
Department for International Development	133,000	700	133,700	-	133,700
Department of Energy and Climate Change	203,000	-27,480	175,520	-	175,520
Office of Gas and Electricity Markets	700	4,600	5,300	-	5,300
Department for Environment, Food and Rural Affairs	642,904	-20,000	622,904	-	622,904
Water Services Regulation Authority	126	3,000	3,126	-	3,126
Department for Culture, Media and Sport	178,774	50,601	296,175	-66,800	229,375
Department for Work and Pensions	1,593,115	-341,104	1,252,011	-	1,252,011
Scotland Office and Office of the Advocate General	7,400	-97	7,303	-	7,303
Wales Office	6,106	-	6,106	-	6,106
Northern Ireland Office	16,147	-2,733	13,414	-	13,414
HM Treasury	156,955	-16,899	140,056	-	140,056
HM Revenue and Customs	953,179	9,762	889,375	73,566	962,941
National Savings and Investments	169,950	-	169,950	-	169,950
Government Actuary's Department	220	750	970	-	970
Cabinet Office	198,651	783	199,434	-	199,434
Security and Intelligence Agencies	73,800	-3,940	69,860	-	69,860
<b>Total</b>	<b>14,515,408</b>	<b>-626,057</b>	<b>13,882,585</b>	<b>6,766</b>	<b>13,889,351</b>

**Table 5 Capital Departmental Expenditure Limits 2012-13**

	<b>£'000</b>				
	<b>Present Total</b>	<b>Changes</b>	<b>of which Voted</b>	<b>Revised of which Non-Voted</b>	<b>Revised Total</b>
<b>Department†</b>					
Department for Education	4,563,000	-61,400	4,501,600	-	4,501,600
Office for Standards in Education, Children's Services and Skills	500	600	1,100	-	1,100
Office of Qualifications and Examinations Regulation	100	-	100	-	100
Department of Health	4,495,435	-1	4,495,434	-	4,495,434
Food Standards Agency	310	1,100	1,410	-	1,410
Department for Transport	8,031,150	-22,000	8,009,150	-	8,009,150
Office of Rail Regulation	800	-	800	-	800
DCLG - Communities	2,994,855	-300,426	2,694,429	-	2,694,429
DCLG - Local Government	-	80	80	-	80
Department for Business, Innovation and Skills	2,097,726	-559,726	1,538,000	-	1,538,000
UK Trade & Investment	2,598	-	2,598	-	2,598
Export Credits Guarantee Department	400	300	700	-	700
Office of Fair Trading	669	-	669	-	669
Home Office	501,000	-39,533	461,467	-	461,467
Charity Commission	361	-	361	-	361
Ministry of Justice	310,500	-20,000	290,500	-	290,500
United Kingdom Supreme Court	52	-	52	-	52
The National Archives	3,680	820	4,500	-	4,500
Crown Prosecution Service	2,700	-	2,700	-	2,700
Serious Fraud Office	1,600	-	1,600	-	1,600
HM Procurator General and Treasury Solicitor	1,800	-	1,800	-	1,800
Ministry of Defence	9,916,815	-1,956,702	7,960,113	-	7,960,113
Foreign and Commonwealth Office	102,000	6,000	108,000	-	108,000
Department for International Development	1,635,000	25,000	1,660,000	-	1,660,000
Department of Energy and Climate Change	1,950,721	146,173	2,153,894	-57,000	2,096,894
Office of Gas and Electricity Markets	1,490	-	1,490	-	1,490
Department for Environment, Food and Rural Affairs	380,974	36,575	417,549	-	417,549
Water Services Regulation Authority	500	-	500	-	500
Department for Culture, Media and Sport	538,371	-104,043	434,328	-	434,328
Department for Work and Pensions	328,900	97,653	426,553	-	426,553
Scottish Executive	2,552,505	416,777	-	2,969,282	2,969,282
Scotland Office and Office of the Advocate General	77	-	77	-	77
National Assembly for Wales	1,231,978	130,798	-	1,362,776	1,362,776
Wales Office	724	-	724	-	724
Northern Ireland Executive	887,920	107,800	-	995,720	995,720
Northern Ireland Office	341	1,000	1,341	-	1,341
HM Treasury	25,540	1,935	27,475	-	27,475
HM Revenue and Customs	150,036	53,903	203,939	-	203,939
National Savings and Investments	239	-	239	-	239
The Statistics Board	17,000	3,500	20,500	-	20,500
Government Actuary's Department	166	-	166	-	166
Cabinet Office	20,626	2,548	23,174	-	23,174
Security and Intelligence Agencies	384,251	-12,870	371,381	-	371,381
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	725	-	725	-	725
House of Lords	15,170	-	15,170	-	15,170
House of Commons: Members	200	-	200	-	200

**Table 5 Capital Departmental Expenditure Limits 2012-13**

					£'000
	Present Total	Changes	<i>of which</i> Voted	<i>of which</i> Non-Voted	Revised Total
House of Commons: Administration	30,900	-8,500	22,400	-	22,400
National Audit Office	1,100	-	1,100	-	1,100
Electoral Commission	330	-	330	-	330
Independent Parliamentary Standards Authority	2,167	-	2,167	-	2,167
Local Government Boundary Commission for England	50	-	50	-	50
<b>Total</b>	<b>43,186,052</b>	<b>-2,052,639</b>	<b>35,862,635</b>	<b>5,270,778</b>	<b>41,133,413</b>

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

**Table 6 Six months' forecast outturn by department 2012-13 (voted)**

	<b>£'000</b>		
	<b>Present Plans</b>	<b>Provision Outturn</b>	<b>Per Cent Plans</b>
<b>Supply Estimates presented by HM Treasury</b>			
Department for Education			
<b>Departmental Expenditure Limit</b>			
Resource	52,451,983	26,798,374	51.09%
Capital	4,563,000	2,356,050	51.63%
<b>Annually Managed Expenditure</b>			
Resource	-5,416	-13,460	248.52%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	52,446,567	26,784,914	51.07%
Capital	4,563,000	2,356,050	51.63%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>56,920,604</b>	<b>29,095,490</b>	<b>51.12%</b>
Teachers' Pension Scheme (England and Wales)			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	10,987,085	5,285,189	48.10%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	10,987,085	5,285,189	48.10%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>3,683,453</b>	<b>1,771,875</b>	<b>48.10%</b>
Office for Standards In Education, Children's Services and Skills			
<b>Departmental Expenditure Limit</b>			
Resource	174,721	71,656	41.01%
Capital	500	-	-
<b>Annually Managed Expenditure</b>			
Resource	-2,771	1,548	-55.86%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	171,950	73,204	42.57%
Capital	500	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>170,930</b>	<b>72,770</b>	<b>42.57%</b>
Office of Qualifications and Examinations Regulation			
<b>Departmental Expenditure Limit</b>			
Resource	18,058	8,658	47.95%
Capital	100	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	18,058	8,658	47.95%
Capital	100	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>17,330</b>	<b>8,309</b>	<b>47.95%</b>

£'000

	Present Plans	Provision Outturn	Per Cent Plans
Department of Health			
<b>Departmental Expenditure Limit</b>			
Resource	88,069,604	41,494,711	47.12%
Capital	4,495,435	1,563,976	34.79%
<b>Annually Managed Expenditure</b>			
Resource	3,948,792	1,682,807	42.62%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	92,018,396	43,177,518	46.92%
Capital	4,495,435	1,563,976	34.79%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>89,993,955</b>	<b>41,719,036</b>	<b>46.36%</b>
National Health Service Pension Scheme			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	14,008,184	6,619,555	47.25%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	14,008,184	6,619,555	47.25%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-400,000</b>	<b>-189,020</b>	<b>47.25%</b>
Food Standards Agency			
<b>Departmental Expenditure Limit</b>			
Resource	109,045	43,744	40.12%
Capital	310	-	-
<b>Annually Managed Expenditure</b>			
Resource	9,953	470	4.72%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	118,998	44,214	37.16%
Capital	310	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>108,253</b>	<b>40,117</b>	<b>37.06%</b>
Department for Transport			
<b>Departmental Expenditure Limit</b>			
Resource	6,090,689	2,611,135	42.87%
Capital	8,031,150	3,920,447	48.82%
<b>Annually Managed Expenditure</b>			
Resource	1,382,106	288,445	20.87%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	7,472,795	2,899,580	38.80%
Capital	8,031,150	3,920,447	48.82%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>12,815,083</b>	<b>5,637,224</b>	<b>43.99%</b>

£'000

	Present Plans	Provision Outturn	Per Cent Plans
Office of Rail Regulation			
<b>Departmental Expenditure Limit</b>			
Resource	2	-7,826	-391300.00%
Capital	800	769	96.13%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2	-7,826	-391300.00%
Capital	800	769	96.13%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-159</b>	<b>1,399</b>	<b>-879.93%</b>
Department for Communities and Local Government			
<b>Departmental Expenditure Limit - Communities</b>			
Resource	1,797,814	666,628	37.08%
Capital	2,994,855	1,503,688	50.21%
<b>Departmental Expenditure Limit - Local Government</b>			
Resource	24,019,159	13,032,726	-54.26%
Capital	-	40	-
<b>Annually Managed Expenditure</b>			
Resource	-105,460	395,854	-375.36%
Capital	946,000	33,453	3.54%
<b>Total Net Budget</b>			
Resource	25,711,513	14,095,208	54.82%
Capital	3,940,855	1,537,181	39.01%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>29,311,186</b>	<b>15,452,522</b>	<b>52.72%</b>
Department for Business Innovation and Skills			
<b>Departmental Expenditure Limit</b>			
Resource	18,248,390	9,917,349	54.35%
Capital	2,097,726	472,404	22.52%
<b>Annually Managed Expenditure</b>			
Resource	-1,455,033	-795,026	54.64%
Capital	6,851,817	2,491,553	36.36%
<b>Total Net Budget</b>			
Resource	16,793,357	9,122,323	54.32%
Capital	8,949,543	2,963,957	33.12%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>24,744,227</b>	<b>11,617,403</b>	<b>46.95%</b>
Uk Trade & Investment			
<b>Departmental Expenditure Limit</b>			
Resource	86,500	33,185	38.36%
Capital	2,598	808	31.10%
<b>Annually Managed Expenditure</b>			
Resource	21	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	86,521	33,185	38.35%
Capital	2,598	808	31.10%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>88,508</b>	<b>33,760</b>	<b>38.14%</b>



£'000

	Present Plans	Provision Outturn	Per Cent Plans
Export Credits Guarantee Department			
<b>Departmental Expenditure Limit</b>			
Resource	23,158	11,041	47.68%
Capital	400	123	30.75%
<b>Annually Managed Expenditure</b>			
Resource	-584	-33,268	5696.58%
Capital	-31,935	-21,544	67.46%
<b>Total Net Budget</b>			
Resource	22,574	-22,227	-98.46%
Capital	-31,535	-21,421	67.93%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-193,215</b>	<b>-43,648</b>	<b>22.59%</b>
Office of Fair Trading			
<b>Departmental Expenditure Limit</b>			
Resource	48,245	27,912	57.85%
Capital	669	-	-
<b>Annually Managed Expenditure</b>			
Resource	500	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	48,745	27,912	57.26%
Capital	669	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>46,419</b>	<b>26,220</b>	<b>56.49%</b>
United Kingdom Atomic Energy Authority Pension Schemes			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	285,325	146,463	51.33%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	285,325	146,463	51.33%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>209,821</b>	<b>107,705</b>	<b>51.33%</b>
Royal Mail Statutory Pension Scheme			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	1,519,000	-20	0.00%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,519,000	-20	0.00%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,308,000</b>	<b>-17</b>	<b>0.00%</b>

£'000

	Present Plans	Provision Outturn	Per Cent Plans
Home Office			
<b>Departmental Expenditure Limit</b>			
Resource	8,896,447	4,033,091	45.33%
Capital	501,000	155,307	31.00%
<b>Annually Managed Expenditure</b>			
Resource	1,134,118	908,557	80.11%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	10,030,565	4,941,648	49.27%
Capital	501,000	155,307	31.00%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>10,195,260</b>	<b>4,934,194</b>	<b>48.40%</b>
Charity Commission			
<b>Departmental Expenditure Limit</b>			
Resource	26,420	11,159	42.24%
Capital	361	54	14.96%
<b>Annually Managed Expenditure</b>			
Resource	190	-24	-12.63%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	26,610	11,135	41.85%
Capital	361	54	14.96%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>25,941</b>	<b>10,762</b>	<b>41.49%</b>
Ministry of Justice			
<b>Departmental Expenditure Limit</b>			
Resource	8,113,007	3,992,897	49.22%
Capital	310,500	132,427	42.65%
<b>Annually Managed Expenditure</b>			
Resource	59,100	-83,943	-142.04%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	8,172,107	3,908,954	47.83%
Capital	310,500	132,427	42.65%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>7,861,096</b>	<b>3,745,274</b>	<b>47.64%</b>
Ministry of Justice: Judicial Pensions Scheme			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	76,637	40,867	53.33%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	76,637	40,867	53.33%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-46,535</b>	<b>-24,815</b>	<b>53.33%</b>

£'000

	Present Plans	Provision Outturn	Per Cent Plans
United Kingdom Supreme Court			
<b>Departmental Expenditure Limit</b>			
Resource	3,355	1,430	42.62%
Capital	52	-	-
<b>Annually Managed Expenditure</b>			
Resource	1,000	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	4,355	1,430	32.84%
Capital	52	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,325</b>	<b>754</b>	<b>32.45%</b>
The National Archives			
<b>Departmental Expenditure Limit</b>			
Resource	36,950	17,661	47.80%
Capital	3,680	2,108	57.28%
<b>Annually Managed Expenditure</b>			
Resource	-80	-65	81.25%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	36,870	17,596	47.72%
Capital	3,680	2,108	57.28%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>34,670</b>	<b>16,847</b>	<b>48.59%</b>
Crown Prosecution Service			
<b>Departmental Expenditure Limit</b>			
Resource	593,420	260,465	43.89%
Capital	2,700	-29	-1.07%
<b>Annually Managed Expenditure</b>			
Resource	8,471	56	0.66%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	601,891	260,521	43.28%
Capital	2,700	-29	-1.07%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>587,220</b>	<b>253,008</b>	<b>43.09%</b>
Serious Fraud Office			
<b>Departmental Expenditure Limit</b>			
Resource	33,400	16,836	50.41%
Capital	1,600	19	1.19%
<b>Annually Managed Expenditure</b>			
Resource	1,400	-138	-9.86%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	34,800	16,698	47.98%
Capital	1,600	19	1.19%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>32,708</b>	<b>15,021</b>	<b>45.93%</b>

£'000

	Present Plans	Provision Outturn	Per Cent Plans
HM Procurator General and Treasury Solicitor			
<b>Departmental Expenditure Limit</b>			
Resource	11,276	1,862	16.51%
Capital	1,800	-595	-33.06%
<b>Annually Managed Expenditure</b>			
Resource	700	-718	-102.57%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	11,976	1,144	9.55%
Capital	1,800	-595	-33.06%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>11,146</b>	<b>444</b>	<b>3.99%</b>
Ministry of Defence			
<b>Departmental Expenditure Limit</b>			
Resource	36,759,408	17,575,312	47.81%
Capital	9,916,815	3,282,778	33.10%
<b>Annually Managed Expenditure</b>			
Resource	3,063,760	1,138,851	37.17%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	39,823,168	18,714,163	46.99%
Capital	9,916,815	3,282,778	33.10%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>38,651,322</b>	<b>17,093,107</b>	<b>44.22%</b>
Armed Forces Retired Pay, Pensions etc			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	5,296,897	2,686,397	50.72%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,296,897	2,686,397	50.72%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,103,511</b>	<b>1,066,826</b>	<b>50.72%</b>
Foreign and Commonwealth Office			
<b>Departmental Expenditure Limit</b>			
Resource	2,135,849	985,969	46.16%
Capital	102,000	34,343	33.67%
<b>Annually Managed Expenditure</b>			
Resource	80,000	39,990	49.99%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,215,849	1,025,959	46.30%
Capital	102,000	34,343	33.67%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,117,253</b>	<b>968,539</b>	<b>45.75%</b>

£'000

	Present Plans	Provision Outturn	Per Cent Plans
Department for International Development			
<b>Departmental Expenditure Limit</b>			
Resource	5,763,445	1,577,329	27.37%
Capital	1,635,000	90,405	5.53%
<b>Annually Managed Expenditure</b>			
Resource	93,036	-38,960	-41.88%
Capital	-	764	-
<b>Total Net Budget</b>			
Resource	5,856,481	1,538,369	26.27%
Capital	1,635,000	91,169	5.58%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>7,231,115</b>	<b>1,572,903</b>	<b>21.75%</b>
Department for International Development: Overseas Superannuation			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	55,142	27,571	50.00%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	55,142	27,571	50.00%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>94,995</b>	<b>47,498</b>	<b>50.00%</b>
Department of Energy and Climate Change			
<b>Departmental Expenditure Limit</b>			
Resource	2,135,623	868,857	40.68%
Capital	1,956,721	854,933	43.69%
<b>Annually Managed Expenditure</b>			
Resource	434,002	-154,652	-35.63%
Capital	-77,800	1,085	-1.39%
<b>Total Net Budget</b>			
Resource	2,569,625	714,205	27.79%
Capital	1,878,921	856,018	45.56%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>4,113,327</b>	<b>1,451,899</b>	<b>35.30%</b>
Office of Gas and Electricity Markets			
<b>Departmental Expenditure Limit</b>			
Resource	700	-16,267	-2323.86%
Capital	1,490	290	19.46%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	700	-16,267	-2323.86%
Capital	1,490	290	19.46%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>6,135</b>	<b>-44,757</b>	<b>-729.54%</b>

£'000

	Present Plans	Provision Outturn	Per Cent Plans
Department for Environment, Food and Rural Affairs			
<b>Departmental Expenditure Limit</b>			
Resource	2,234,262	896,309	40.12%
Capital	380,974	157,153	41.25%
<b>Annually Managed Expenditure</b>			
Resource	19,346	-41,137	-212.64%
Capital	1,000	-	-
<b>Total Net Budget</b>			
Resource	2,253,608	855,172	37.95%
Capital	381,974	157,153	41.14%
<b>Non-Budget Expenditure</b>	10,000	-173	-1.73%
<b>Net Cash Requirement</b>	<b>2,455,741</b>	<b>939,522</b>	<b>38.26%</b>
Water Services Regulation Authority			
<b>Departmental Expenditure Limit</b>			
Resource	126	-1,091	-865.87%
Capital	500	-147	-29.40%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	126	-1,091	-865.87%
Capital	500	-147	-29.40%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>618</b>	<b>-1,222</b>	<b>-197.76%</b>
Department for Culture, Media and Sport			
<b>Departmental Expenditure Limit</b>			
Resource	2,637,533	1,276,854	48.41%
Capital	538,371	252,091	46.82%
<b>Annually Managed Expenditure</b>			
Resource	5,716,425	1,707,783	29.88%
Capital	54,400	54,498	100.18%
<b>Total Net Budget</b>			
Resource	8,353,958	2,984,637	35.73%
Capital	592,771	306,589	51.72%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>5,631,594</b>	<b>2,071,690</b>	<b>36.79%</b>
Department for Work and Pensions			
<b>Departmental Expenditure Limit</b>			
Resource	7,340,634	3,149,805	42.91%
Capital	328,900	143,779	43.72%
<b>Annually Managed Expenditure</b>			
Resource	76,133,149	38,067,774	50.00%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	83,473,783	41,217,579	49.38%
Capital	328,900	143,779	43.72%
<b>Non-Budget Expenditure</b>	2,561,145	45,000	1.76%
<b>Net Cash Requirement</b>	<b>85,007,986</b>	<b>40,756,312</b>	<b>47.94%</b>

£'000

	Present Plans	Provision Outturn	Per Cent Plans
Scotland Office and Office of the Advocate General			
<b>Departmental Expenditure Limit</b>			
Resource	7,857	3,191	40.61%
Capital	77	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	7,857	3,191	40.61%
Capital	77	-	-
<b>Non-Budget Expenditure</b>	27,162,064	12,749,300	46.94%
<b>Net Cash Requirement</b>	<b>27,169,942</b>	<b>12,752,465</b>	<b>46.94%</b>
Wales Office			
<b>Departmental Expenditure Limit</b>			
Resource	6,166	2,771	44.94%
Capital	724	-	-
<b>Annually Managed Expenditure</b>			
Resource	-20	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	6,146	2,771	45.09%
Capital	724	-	-
<b>Non-Budget Expenditure</b>	12,844,485	6,364,022	49.55%
<b>Net Cash Requirement</b>	<b>12,851,155</b>	<b>6,366,694</b>	<b>49.54%</b>
Northern Ireland Office			
<b>Departmental Expenditure Limit</b>			
Resource	25,960	9,419	36.28%
Capital	341	27	7.92%
<b>Annually Managed Expenditure</b>			
Resource	-15	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	25,945	9,419	36.30%
Capital	341	27	7.92%
<b>Non-Budget Expenditure</b>	14,056,000	7,027,980	50.00%
<b>Net Cash Requirement</b>	<b>14,088,389</b>	<b>7,040,476</b>	<b>49.97%</b>
HM Treasury			
<b>Departmental Expenditure Limit</b>			
Resource	179,702	74,704	41.57%
Capital	25,540	9,500	37.20%
<b>Annually Managed Expenditure</b>			
Resource	-1,470,799	-690,680	46.96%
Capital	669,242	-1,341,620	-200.47%
<b>Total Net Budget</b>			
Resource	-1,291,097	-615,976	47.71%
Capital	694,782	-1,332,120	-191.73%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-2,754,312</b>	<b>-8,998,037</b>	<b>326.69%</b>

£'000

	Present Plans	Provision Outturn	Per Cent Plans
HM Revenue and Customs			
<b>Departmental Expenditure Limit</b>			
Resource	3,380,039	1,603,050	47.43%
Capital	150,036	101,999	67.98%
<b>Annually Managed Expenditure</b>			
Resource	12,679,316	6,217,140	49.03%
Capital	5,000	491	9.82%
<b>Total Net Budget</b>			
Resource	16,059,355	7,820,190	48.70%
Capital	155,036	102,490	66.11%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>15,973,979</b>	<b>7,805,210</b>	<b>48.86%</b>
National Savings and Investments			
<b>Departmental Expenditure Limit</b>			
Resource	169,950	84,984	50.01%
Capital	239	120	50.21%
<b>Annually Managed Expenditure</b>			
Resource	5,300	2,652	50.04%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	175,250	87,636	50.01%
Capital	239	120	50.21%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>163,590</b>	<b>81,806</b>	<b>50.01%</b>
The Statistics Board			
<b>Departmental Expenditure Limit</b>			
Resource	187,639	83,135	44.31%
Capital	17,000	6,416	37.74%
<b>Annually Managed Expenditure</b>			
Resource	-3,559	-1,860	52.26%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	184,080	81,275	44.15%
Capital	17,000	6,416	37.74%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>181,639</b>	<b>79,213</b>	<b>43.61%</b>
Government Actuary's Department			
<b>Departmental Expenditure Limit</b>			
Resource	220	-490	-222.73%
Capital	166	30	18.07%
<b>Annually Managed Expenditure</b>			
Resource	-253	-191	75.49%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-33	-681	2063.64%
Capital	166	30	18.07%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>172</b>	<b>-842</b>	<b>-489.47%</b>



£'000

	Present Plans	Provision Outturn	Per Cent Plans
Crown Estate Office			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	2,365	1,397	59.07%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,365	1,397	59.07%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,357</b>	<b>1,392</b>	<b>59.07%</b>
Cabinet Office			
<b>Departmental Expenditure Limit</b>			
Resource	407,354	180,562	44.33%
Capital	20,626	39,082	189.48%
<b>Annually Managed Expenditure</b>			
Resource	5,480	-1,012	-18.47%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	412,834	179,550	43.49%
Capital	20,626	39,082	189.48%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>441,339</b>	<b>222,606</b>	<b>50.44%</b>
Security and Intelligence Agencies			
<b>Departmental Expenditure Limit</b>			
Resource	2,143,540	1,003,993	46.84%
Capital	384,251	109,670	28.54%
<b>Annually Managed Expenditure</b>			
Resource	29,977	1,925	6.42%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,173,517	1,005,918	46.28%
Capital	384,251	109,670	28.54%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,114,673</b>	<b>922,329</b>	<b>43.62%</b>
Cabinet Office: Civil Superannuation			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	8,168,000	4,331,004	53.02%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	8,168,000	4,331,004	53.02%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,377,900</b>	<b>1,260,859</b>	<b>53.02%</b>

£'000

	Present Plans	Provision Outturn	Per Cent Plans
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England			
<b>Departmental Expenditure Limit</b>			
Resource	33,813	16,006	47.34%
Capital	725	43	5.93%
<b>Annually Managed Expenditure</b>			
Resource	-400	-60	15.00%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	33,413	15,946	47.72%
Capital	725	43	5.93%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>32,938</b>	<b>15,427</b>	<b>46.84%</b>

## House of Lords

<b>Departmental Expenditure Limit</b>			
Resource	96,036	48,024	50.01%
Capital	15,170	7,584	49.99%
<b>Annually Managed Expenditure</b>			
Resource	5,860	2,928	49.97%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	101,896	50,952	50.00%
Capital	15,170	7,584	49.99%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>103,255</b>	<b>51,630</b>	<b>50.00%</b>

## House of Commons: Members

<b>Departmental Expenditure Limit</b>			
Resource	23,900	11,952	50.01%
Capital	200	102	51.00%
<b>Annually Managed Expenditure</b>			
Resource	8,100	4,050	50.00%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	32,000	16,002	50.01%
Capital	200	102	51.00%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>23,220</b>	<b>11,613</b>	<b>50.01%</b>

## Total (Supply Estimates Presented by HM Treasury)

<b>Departmental Expenditure Limit</b>			
Resource	274,521,399	132,479,072	48.26%
Capital	38,485,102	15,197,794	39.49%
<b>Annually Managed Expenditure</b>			
Resource	142,174,347	67,744,059	47.65%
Capital	8,417,724	1,218,680	14.48%
<b>Total Net Budget</b>			
Resource	416,695,746	200,223,131	48.05%
Capital	46,902,826	16,416,474	35.00%
<b>Non-Budget Expenditure</b>	56,633,694	26,186,129	46.24%
<b>Net Cash Requirement</b>	<b>457,712,059</b>	<b>207,837,791</b>	<b>45.41%</b>

£'000

	Present Plans	Provision Outturn	Per Cent Plans
<b>Supply Estimates presented elsewhere</b>			
Electoral Commission			
<b>Departmental Expenditure Limit</b>			
Resource	20,600	8,861	43.01%
Capital	330	96	29.09%
<b>Annually Managed Expenditure</b>			
Resource	-20	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	20,580	8,861	43.06%
Capital	330	96	29.09%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>19,950</b>	<b>8,546</b>	<b>42.84%</b>
Independent Parliamentary Standards Authority			
<b>Departmental Expenditure Limit</b>			
Resource	175,000	76,083	43.48%
Capital	2,167	91	4.20%
<b>Annually Managed Expenditure</b>			
Resource	1,000	-15	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	176,000	76,068	43.22%
Capital	2,167	91	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>178,013</b>	<b>76,093</b>	<b>42.75%</b>
Local Government Boundary Commission for England			
<b>Departmental Expenditure Limit</b>			
Resource	2,567	1,142	44.49%
Capital	50	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,567	1,142	44.49%
Capital	50	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,571</b>	<b>1,122</b>	<b>43.64%</b>
House of Commons: Administration			
<b>Departmental Expenditure Limit</b>			
Resource	224,000	112,008	50.00%
Capital	30,900	15,450	50.00%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	224,000	112,008	50.00%
Capital	30,900	15,450	50.00%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>201,600</b>	<b>100,806</b>	<b>50.00%</b>

£'000

	Present Plans	Provision Outturn	Per Cent Plans
National Audit Office			
<b>Departmental Expenditure Limit</b>			
Resource	68,000	31,232	45.93%
Capital	1,100	313	28.45%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	68,000	31,232	45.93%
Capital	1,100	313	28.45%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>66,954</b>	<b>30,565</b>	<b>45.65%</b>

**Total (Supply Estimates Presented elsewhere)**

<b>Departmental Expenditure Limit</b>			
Resource	490,167	229,326	46.79%
Capital	34,547	15,950	46.17%
<b>Annually Managed Expenditure</b>			
Resource	980	-15	-1.53%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	491,147	229,311	46.69%
Capital	34,547	15,950	46.17%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>469,088</b>	<b>217,133</b>	<b>46.29%</b>

**Grand Total**

<b>Departmental Expenditure Limit</b>			
Resource	275,011,566	132,708,398	48.26%
Capital	38,519,649	15,213,744	39.50%
<b>Annually Managed Expenditure</b>			
Resource	142,175,327	67,744,044	47.65%
Capital	8,417,724	1,218,680	14.48%
<b>Total Net Budget</b>			
Resource	417,186,893	200,452,442	48.05%
Capital	46,937,373	16,432,424	35.01%
<b>Non-Budget Expenditure</b>	56,633,694	26,186,129	46.24%
<b>Net Cash Requirement</b>	<b>458,181,147</b>	<b>208,054,924</b>	<b>45.41%</b>



## **Section 2.**

# **Individual Supplementary Estimates**

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# Department for Education

## Introduction

This Supplementary Estimate is required for the following purposes:

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Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Decrease in net programme spend for Budget Exchange		-1,704,000	
(Section B) A transfer to the Ministry of Defence for the Cadet expansion programme		-1,100,000	
(Section C) Decrease in net programme spend for Budget Exchange		-63,294,000	
(Section C) A transfer to the Department for International Development from the Overseas Development Assistance provision		-3,000,000	
(Section C) A reclassification to capital for the Education Endowment Fund		-10,000,000	
(Section D) Decrease in net programme spend for Budget Exchange		-30,817,000	
(Section E) A transfer of provision from the Home Office for seconded staff costs.	100,000		
(Section F) Decrease in net programme spend for Budget Exchange		-3,771,000	
(Section G) Decrease in net programme spend for Budget Exchange		-2,803,000	
(Section H) Decrease in net programme spend for Budget Exchange		-5,440,000	
(Section I) A transfer of provision from the Department of Business, Innovation and Skills for 19-25 discretionary Additional learner Support and Continuing Learners	60,541,000		
(Section I) Decrease in net programme spend for Budget Exchange		-440,117,000	
(Section J) An increase in provision for additional Academy Depreciation	500,000,000		
(DUP) A transfer of provision to the Department of Business, Innovation and Skills for Estate costs associated with the closure of the Learning and Skills Council		-2,900,000	
(DUP) Decrease in net programme spend for Budget Exchange		-64,054,000	
<b>Total change in Resource DEL (Voted)</b>	<b>560,641,000</b>	<b>-629,000,000</b>	<b>-68,359,000</b>



(Section K) An increase in provision for the maintenance and utilisation of provisions	79,134,000		
(Section L) A decrease in provision for the maintenance and utilisation of provisions		-450,000	
(Section M) An increase in provision for the maintenance and utilisation of provisions	997,700,000		
<b>Total change in Resource AME (Voted)</b>	<b>1,076,834,000</b>	<b>-450,000</b>	<b>1,076,384,000</b>
(Section B) A transfer to the Department for Energy and Climate Change to aid school energy efficiency		-8,000,000	
(Section B) A transfer to the Ministry of Defence for the Cadet expansion programme		-400,000	
(Section B) Decrease in net Capital spend for Budget Exchange		-62,889,000	
(Section C) A reclassification to capital for the Education Endowment Fund	10,000,000		
(Section J) Decrease in net Capital spend for Budget Exchange		-111,000	
<b>Total change in Capital DEL (Voted)</b>	<b>10,000,000</b>	<b>-71,400,000</b>	<b>-61,400,000</b>
Revisions to the Net Cash Requirement reflect the changes to resources and capital as set out above and changes required in working capital for the Departments Arms Length Bodies		-467,386,000	
<b>Total change in Net Cash Requirement</b>		<b>-467,386,000</b>	<b>-467,386,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-68,359,000	-	-68,359,000
Capital	-61,400,000	-	-61,400,000
<b>Annually Managed Expenditure</b>			
Resource	1,076,384,000	-	1,076,384,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,008,025,000	-	1,008,025,000
Capital	-61,400,000	-	-61,400,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-467,386,000</b>		

Supplementary amounts required in the year ending 31 March 2013 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), 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.

\* Expenditure associated with Academy activities

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, children and family projects and initiatives in UK and overseas; Early Intervention Foundation receipts. 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.

\* Income associated with Academy activities

**Annually Managed Expenditure:**Expenditure arising from:

Take up and maintenance of Departmental, Executive Agencies and ALBs provisions and associated non cash items.

\* Impairments, tax and pension costs for the Department, it's ALB's and Executive Agencies. Provisions, impairments, tax and pension costs associated with Academy activities and associated non cash items.

**Department for Education** will account for this Estimate.

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
407,246	52,044,737	100	-68,459	407,346	51,976,278	4,563,000	-61,400	4,501,600
<i>Of which:</i>								
A Activities to Support all Functions								
285,794	43,809	1,490	-3,194	287,284	40,615	15,000	-	15,000
B School Infrastructure and Funding of Education (Department)								
-	1,029,934	-	-745,976	-	283,958	178,052	-162,917	15,135
C Education Standards, Curriculum and Qualifications (Department)								
-	378,921	-	550,174	-	929,095	-	10,000	10,000
D Children, Young People and Families (Department)								
-	2,625,640	-	-30,817	-	2,594,823	31,000	10,883	41,883
E Children, Young People and Families (NDPB) (Net)								
14,802	112,500	350	1,430	15,152	113,930	-	-	-
F Standards and Testing Agency								
5,428	35,700	-	-3,771	5,428	31,929	-	-	-
G Teaching Agency								
19,394	471,617	-2,355	-448	17,039	471,169	-	-	-
H National College								
11,700	96,513	58	-26,248	11,758	70,265	-	949	949
I Education Funding Agency - Excluding Academies								
70,128	37,799,998	557	-701,502	70,685	37,098,496	4,029,989	57,690	4,087,679
J Academies (Net)								
-	9,383,151	-	958,847	-	10,341,998	308,959	21,995	330,954
Departmental Unallocated Provision								
-	66,954	-	-66,954	-	-	-	-	-
<b>Total Spending in DEL</b>								
		<b>100</b>	<b>-68,459</b>			<b>-61,400</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	-5,416	-	1,076,384	-	1,070,968	-	-	-
<i>Of which:</i>								
K Activities to Support all Functions (Department)								
-	-5,416	-	79,134	-	73,718	-	-	-
L Activities to Support all Functions (NDPB)								
-	-	-	-450	-	-450	-	-	-
M Executive Agencies								
-	-	-	997,700	-	997,700	-	-	-
<b>Total Spending in AME</b>								
		<b>-</b>	<b>1,076,384</b>			<b>-</b>		

**Part II: Changes Proposed**

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Total for Estimate</b>								
		100	1,007,925				-61,400	
<i>Of which:</i>								
Voted Expenditure								
		100	1,007,925				-61,400	
Non Voted Expenditure								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	56,920,604	-467,386	56,453,218

## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>			<b>Programme</b>					
<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
412,811	-5,465	407,346	52,003,823	-27,545	51,976,278	4,501,703	-103	4,501,600
<i>Of which:</i>								
A Activities to Support all Functions								
292,499	-5,215	287,284	40,615	-	40,615	15,000	-	15,000
B School Infrastructure and Funding of Education (Department)								
-	-	-	285,559	-1,601	283,958	15,135	-	15,135
C Education Standards, Curriculum and Qualifications (Department)								
-	-	-	929,625	-530	929,095	10,000	-	10,000
D Children, Young People and Families (Department)								
-	-	-	2,594,823	-	2,594,823	41,883	-	41,883
E Children, Young People and Families (NDPB) (Net)								
15,152	-	15,152	113,930	-	113,930	-	-	-
F Standards and Testing Agency								
5,428	-	5,428	33,389	-1,460	31,929	-	-	-
G Teaching Agency								
17,039	-	17,039	471,616	-447	471,169	103	-103	-
H National College								
11,758	-	11,758	73,624	-3,359	70,265	949	-	949
I Education Funding Agency - Excluding Academies								
70,935	-250	70,685	37,118,644	-20,148	37,098,496	4,087,679	-	4,087,679
J Academies (Net)								
-	-	-	10,341,998	-	10,341,998	330,954	-	330,954
<b>Total Spending in DEL</b>								
<b>412,811</b>	<b>-5,465</b>	<b>407,346</b>	<b>52,003,823</b>	<b>-27,545</b>	<b>51,976,278</b>	<b>4,501,703</b>	<b>-103</b>	<b>4,501,600</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	1,070,968	-	1,070,968	-	-	-
<i>Of which:</i>								
K Activities to Support all Functions (Department)								
-	-	-	73,718	-	73,718	-	-	-
L Activities to Support all Functions (NDPB)								
-	-	-	-450	-	-450	-	-	-
M Executive Agencies								
-	-	-	997,700	-	997,700	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>1,070,968</b>	<b>-</b>	<b>1,070,968</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>		<b>Resources</b>		<b>Programme</b>				
<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>Total for Estimate</b>								
412,811	-5,465	407,346	53,074,791	-27,545	53,047,246	4,501,703	-103	4,501,600
<i>Of which:</i>								
<b>Voted Expenditure</b>								
412,811	-5,465	407,346	53,074,791	-27,545	53,047,246	4,501,703	-103	4,501,600
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>52,446,567</b>	<b>1,008,025</b>	<b>53,454,592</b>
<b>Net Capital Requirement</b>	<b>4,563,000</b>	<b>-61,400</b>	<b>4,501,600</b>
<b>Accruals to cash adjustments</b>	<b>-88,963</b>	<b>-1,414,011</b>	<b>-1,502,974</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-27,425	-3,824	-31,249
New provisions and adjustments to previous provisions	-	-1,119,049	-1,119,049
Departmental Unallocated Provision	-66,954	66,954	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-9,819,412	-1,015,177	-10,834,589
Add cash grant-in-aid	9,819,412	614,870	10,434,282
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	5,416	42,215	47,631
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>56,920,604</b>	<b>-467,386</b>	<b>56,453,218</b>



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

£'000

	Revised Plans
Gross Administration Costs	384,644
<i>Less:</i>	
Administration DEL Income	-5,465
<b>Net Administration Costs</b>	<b>379,179</b>
Gross Programme Costs	57,242,623
<i>Less:</i>	
Programme DEL Income	-27,648
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>57,214,975</b>
<b>Total Net Operating Costs</b>	<b>57,594,154</b>
<i>Of which:</i>	
Resource DEL	52,335,348
Capital DEL	4,139,562
Resource AME	1,119,244
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	-4,139,562
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>53,454,592</b>
<i>Of which:</i>	
Resource DEL	52,383,624
Resource AME	1,070,968
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>53,454,592</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-33,010</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-2,055
<i>Of which:</i>	
A Activities to Support all Functions	-2,055
Other Grants	-117
<i>Of which:</i>	
A Activities to Support all Functions	-117
Other Income	-3,293
<i>Of which:</i>	
A Activities to Support all Functions	-3,043
I Education Funding Agency - Excluding Academies	-250
Total Administration	<u>-5,465</u>
Programme	
Sales of Goods and Services	-5,372
<i>Of which:</i>	
C Education Standards, Curriculum and Qualifications (Department)	-106
F Standards and Testing Agency	-1,460
G Teaching Agency	-447
H National College	-3,359
Interest and Dividends	-30
<i>Of which:</i>	
B School Infrastructure and Funding of Education (Department)	-30
Other Grants	-21,155
<i>Of which:</i>	
B School Infrastructure and Funding of Education (Department)	-956
C Education Standards, Curriculum and Qualifications (Department)	-51
I Education Funding Agency - Excluding Academies	-20,148
Other Income	-988
<i>Of which:</i>	
B School Infrastructure and Funding of Education (Department)	-615
C Education Standards, Curriculum and Qualifications (Department)	-373
Total Programme	<u>-27,545</u>
<b>Total Voted Resource Income</b>	<b><u>-33,010</u></b>
<b>Voted Capital DEL</b>	<b>-103</b>
<i>Of which:</i>	
Programme	
Other Grants	-103
<i>Of which:</i>	
G Teaching Agency	-103
Total Programme	<u>-103</u>
<b>Total Voted Capital Income</b>	<b><u>-103</u></b>

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

No CFER income or receipts are expected in 2012-13.

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Chris Wormald

**NDPB Accounting Officers:**

Anthony Douglas	Children and Family Court Advisory and Support Service
Maggie Atkinson	Office 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).

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	126,579	-	126,582
Section E	Office Children's Commissioner	2,053	-	2,500
Section J	Academies †	10,341,998	363,959	10,305,200
<b>Total</b>		<b>10,470,630</b>	<b>363,959</b>	<b>10,434,282</b>

† 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

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Change in Current Service costs due to reduction in income and changes to tiered contribution rates.		-462,454,000	
(Section A) Decrease due to changes in the Interest on Scheme Liability, Enhancements, Transfers in and Other Benefits payable.		-63,434,000	
(Section A) Changes in forecast receipts due to lower contributions and tiered contributions.	116,742,000		
<b>Total change in Resource AME (Voted)</b>	<b>116,742,000</b>	<b>-525,888,000</b>	<b>-409,146,000</b>
Revisions to the net cash requirement reflect the changes to resources as set out above and changes required in working capital for the payment of benefits.		-245,000,000	
<b>Total change in Net Cash Requirement</b>		<b>-245,000,000</b>	<b>-245,000,000</b>



**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-409,146,000	-	-409,146,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-409,146,000	-	-409,146,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-245,000,000</b>		

Supplementary amounts required in the year ending 31 March 2013 for expenditure by Teachers' Pension Scheme (England & Wales) on:

**Annually Managed Expenditure:**Expenditure arising from:

Superannuation allowances and gratuities, and other related expenditure, in respect of teachers and the widows, widowers, children and dependants of deceased teachers, and for premature retirement and compensation payments made to members of the Teachers' Pension Scheme and on behalf of their employers; and associated non-cash items.

Income arising from:

Receipts from employers and employees superannuation contributions; transfer values received; deductions from returns of contributions towards payment in lieu of graduated national insurance contributions equivalent premiums; recovery of contributions equivalent premiums from the state pension scheme; amounts received from employers of teacher's scheme members in reimbursement of the cost of premature retirement compensation payments on their behalf by Capita.

**Teachers' Pension Scheme (England & Wales)** will account for this Estimate.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	10,987,085	-	-409,146	-	10,577,939	-	-	-
<i>Of which:</i>								
A Pensions and associated payments								
-	10,987,085	-	-409,146	-	10,577,939	-	-	-
<b>Total Spending in AME</b>								
		-	-409,146					-
<b>Total for Estimate</b>								
		-	-409,146					-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	-409,146					-
<b>Non Voted Expenditure</b>								
		-	-					-

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>3,683,453</b>	<b>-245,000</b>	<b>3,438,453</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	15,708,002	-5,130,063	10,577,939	-	-	-
<i>Of which:</i>								
A Pensions and associated payments								
-	-	-	15,708,002	-5,130,063	10,577,939	-	-	-
<b>Total Spending in AME</b>								
-	-	-	<b>15,708,002</b>	<b>-5,130,063</b>	<b>10,577,939</b>	-	-	-
<b>Total for Estimate</b>								
-	-	-	<b>15,708,002</b>	<b>-5,130,063</b>	<b>10,577,939</b>	-	-	-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	15,708,002	-5,130,063	10,577,939	-	-	-
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>10,987,085</b>	<b>-409,146</b>	<b>10,577,939</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-7,303,632</b>	<b>164,146</b>	<b>-7,139,486</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-16,231,086	525,859	-15,705,227
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	62,677	28,156	90,833
Increase (-) / Decrease (+) in creditors	-31,907	32,257	350
Use of provisions	8,896,684	-422,126	8,474,558
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>3,683,453</b>	<b>-245,000</b>	<b>3,438,453</b>

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

£'000

	Revised Plans
Gross Programme Costs	15,708,002
<i>Of which:</i>	
Increases in liability	6,035,150
Interest on scheme liability	9,670,077
Other expenditure	2,775
<i>Less:</i>	
Contributions received	-5,082,304
Transfers in	-46,350
Other income	-1,409
<b>Net Programme Costs</b>	<b>10,577,939</b>
<b>Total Net Operating Costs</b>	<b>10,577,939</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	10,577,939
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>10,577,939</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	10,577,939
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>10,577,939</b>

## Part III: Note B - Analysis of Departmental Income

£'000

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**Revised  
Plans**

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<b>Voted Resource AME</b>	<b>-5,130,063</b>
<i>Of which:</i>	
Programme	
Pensions	-5,130,063
<i>Of which:</i>	
Section A: Pensions and associated payments	-5,130,063
Total Programme	<u>-5,130,063</u>
 <b>Total Voted Resource Income</b>	 <b><u>-5,130,063</u></b>

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

No CFER income or receipts are expected in 2012-13.

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Chris Wormald

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

In discharging these responsibilities, particular regard is given to:

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

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



### Part III: Note K - Contingent Liabilities

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Nature of liability

£'000

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As in existing provision

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

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Transfer of Resource DEL to Capital DEL to allow Ofsted to invest in capital assets		-600,000	
Transfer of Resource DEL to Resource AME to enable Ofsted to create new provisions and make adjustments to previous provisions		-2,700,000	
<b>Total change in Resource DEL (Voted)</b>		<b>-3,300,000</b>	<b>-3,300,000</b>
Transfer of Resource DEL to Resource AME to enable Ofsted to create new provisions and make adjustments to previous provisions	2,700,000		
<b>Total change in Resource AME (Voted)</b>	<b>2,700,000</b>		<b>2,700,000</b>
Transfer of Resource DEL to Capital DEL to allow Ofsted to invest in capital assets	600,000		
<b>Total change in Capital DEL (Voted)</b>	<b>600,000</b>		<b>600,000</b>
Transfer of Resource DEL to Resource AME to enable Ofsted to create new provisions and make adjustments to previous provisions		-2,700,000	
Increase in debtors as a result of making additional prepayments to contracted suppliers	3,233,000		
<b>Total change in Net Cash Requirement</b>	<b>3,233,000</b>	<b>-2,700,000</b>	<b>533,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-3,300,000	-	-3,300,000
Capital	600,000	-	600,000
<b>Annually Managed Expenditure</b>			
Resource	2,700,000	-	2,700,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-600,000	-	-600,000
Capital	600,000	-	600,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>533,000</b>		

Supplementary amounts required in the year ending 31 March 2013 for expenditure by Office for Standards in Education, Children's Services and Skills on:

**Departmental Expenditure Limit:**Expenditure arising from:

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

Income arising from:

The registration of childcare providers, inspection for the care and support of children and young people, some maintained, independent schools and further education colleges, and publicly funded adult education and training.

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

**Annually Managed Expenditure:**Expenditure arising from:

Provisions and other non-cash items in AME

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

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital	
Admin	Prog	Admin	Prog	Admin	Prog		Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
22,674	152,047	-	-3,300	22,674	148,747	500	600	1,100
<i>Of which:</i>								
A Administration and Inspection								
22,674	152,047	-	-3,300	22,674	148,747	500	600	1,100
<b>Total Spending in DEL</b>								
		-	-3,300			600		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	-2,771	-	2,700	-	-71	-	-	-
<i>Of which:</i>								
B Activities to Support All Functions								
-	-2,771	-	2,700	-	-71	-	-	-
<b>Total Spending in AME</b>								
		-	2,700			-		
<b>Total for Estimate</b>								
		-	-600			600		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	-600			600		
<b>Non Voted Expenditure</b>								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>170,930</b>	<b>533</b>	<b>171,463</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
22,674	-	22,674	163,366	-14,619	148,747	1,100	-	1,100
<i>Of which:</i>								
A Administration and Inspection								
22,674	-	22,674	163,366	-14,619	148,747	1,100	-	1,100
<b>Total Spending in DEL</b>								
<b>22,674</b>	<b>-</b>	<b>22,674</b>	<b>163,366</b>	<b>-14,619</b>	<b>148,747</b>	<b>1,100</b>	<b>-</b>	<b>1,100</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	-71	-	-71	-	-	-
<i>Of which:</i>								
B Activities to Support All Functions								
-	-	-	-71	-	-71	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>-71</b>	<b>-</b>	<b>-71</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>22,674</b>	<b>-</b>	<b>22,674</b>	<b>163,295</b>	<b>-14,619</b>	<b>148,676</b>	<b>1,100</b>	<b>-</b>	<b>1,100</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
22,674	-	22,674	163,295	-14,619	148,676	1,100	-	1,100
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>171,950</b>	<b>-600</b>	<b>171,350</b>
<b>Net Capital Requirement</b>	<b>500</b>	<b>600</b>	<b>1,100</b>
<b>Accruals to cash adjustments</b>	<b>-1,520</b>	<b>533</b>	<b>-987</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-4,213	-	-4,213
New provisions and adjustments to previous provisions	-943	-2,700	-3,643
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-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	3,233
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	3,714	-	3,714
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>170,930</b>	<b>533</b>	<b>171,463</b>

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

£'000

	Revised Plans
Gross Administration Costs	22,674
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	<b>22,674</b>
Gross Programme Costs	163,295
<i>Less:</i>	
Programme DEL Income	-14,619
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>148,676</b>
<b>Total Net Operating Costs</b>	<b>171,350</b>
<i>Of which:</i>	
Resource DEL	167,707
Capital DEL	-
Resource AME	3,643
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>171,350</b>
<i>Of which:</i>	
Resource DEL	171,421
Resource AME	-71
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>171,350</b>

**Part III: Note B - Analysis of Departmental Income**

£'000

**Revised  
Plans****Voted Resource DEL****-14,619***Of which:*

Programme

Sales of Goods and Services

-14,619

*Of which:*

A Administration and Inspection

-14,619

Total Programme

-14,619**Total Voted Resource Income****-14,619**



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

No CFER income or receipts are expected in 2012-13.

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Sir Michael Wilshaw

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

In discharging these responsibilities, particular regard is given to:

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

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



# Department of Health

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) - Transfer from the Ministry of Justice for prison healthcare.	203,000		
(Section D) - Transfer to the Cabinet Office for the Dementia Friends project.		-300,000	
(Section A) - movement between voted DEL and non-voted DEL to reflect the latest forecast of National Insurance Contributions from HM Revenue and Customs		-674,787,000	
<b>Total change in Resource DEL (Voted)</b>	<b>203,000</b>	<b>-675,087,000</b>	<b>-674,884,000</b>
(Section I) - movement between voted DEL and non-voted DEL to reflect the latest forecast of National Insurance Contributions from HM Revenue and Customs	674,787,000		
<b>Total change in Resource DEL (Non-Voted)</b>	<b>674,787,000</b>		<b>674,787,000</b>
(Section J) - an increase in the forecast of provisions, mainly relating to the change in the discount rate	136,696,000		
(Section K) - an increase in the forecast of provisions, mainly relating to the change in the discount rate	9,057,000		
(Section L) - an increase in the forecast of provisions, mainly relating the change in the discount rate.	1,485,726,000		
(Section M) - an increase in the forecast of provisions, mainly relating the change in the discount rate and increased income from Credit Guarantee Finance.	114,013,000	-23,211,000	
(Section N) - an increase in the forecast of provisions, mainly relating the change in the discount rate	100,197,000		
(Section O) - an increase in the forecast of provisions, mainly relating the change in the discount rate	100,061,000		
(Section P) - an increase in the forecast of provisions, mainly relating the change in the discount rate		-3,029,000	
<b>Total change in Resource AME (Voted)</b>	<b>1,945,750,000</b>	<b>-26,240,000</b>	<b>1,919,510,000</b>

(Section F) Revised forecast of spending by NHS Trusts.		-100,001,000	
(Section G) Revised forecast of spending by NHS Foundation Trusts.	100,000,000		
<b>Total change in Capital DEL (Voted)</b>	<b>100,000,000</b>	<b>-100,001,000</b>	<b>-1,000</b>

In addition to the changes in DEL and AME controls listed above, there have been movements of existing funding between estimate sections. These are explained in the Estimate Memorandum to be published on the DH website.

Revisions to the net cash requirement reflect changes in resources and capital as set out above, an increase in grant in aid and a change in the level of debtors and creditors.		-472,479,000	
<b>Total change in Net Cash Requirement</b>		<b>-472,479,000</b>	<b>-472,479,000</b>

## Part I

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-674,884,000	674,787,000	-97,000
Capital	-1,000	-	-1,000
<b>Annually Managed Expenditure</b>			
Resource	1,919,510,000	-	1,919,510,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,244,626,000	674,787,000	1,919,413,000
Capital	-1,000	-	-1,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-472,479,000</b>		

Supplementary amounts required in the year ending 31 March 2013 for expenditure by Department of Health on:

### Departmental Expenditure Limit:

#### Expenditure arising from:

Revenue and capital expenditure for National Health Services (NHS) bodies including strategic health authorities and primary care trusts under their unified budgets, services provided by NHS Trusts and NHS Foundation Trusts. Expenditure by bodies on research and development. Subsidies and grants to public corporations.

Other centrally managed 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.

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.

Revenue and capital expenditure on administration of the Department, non departmental public bodies, primary care trusts, special health authorities, strategic health authorities, agencies and certain expenditure on behalf of the Department for Work and Pensions and the NHS.

Centrally managed 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).

Grants to local authorities.

Medical treatment given to people from the United Kingdom in the European Economic Area and other countries.

Home Office inspection of laboratories. Payments and subscriptions to international organisations.

Associated depreciation and any other non cash costs falling in DEL items.

\* International and commercial facilitation relating to healthcare.

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 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.

Sales of land, buildings, surplus vehicles and equipment .

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. Non cash expenditure by NHS bodies including strategic health authorities and primary care trusts under their unified budgets, services provided by NHS Trusts and NHS Foundation Trusts, central department administration, non departmental public bodies and centrally managed budgets.

Provisions and other non-cash costs falling in AME.

Income arising from:

\* Repayment of loans, interest and dividends.

**Department of Health** will account for this Estimate.



## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
4,420,662	83,648,942	-250,000	-424,884	4,170,662	83,224,058	4,495,435	-1	4,495,434
<i>Of which:</i>								
A PCT & SHA expenditure								
2,824,513	16,893,054	-42,236	-2,935,306	2,782,277	13,957,748	561,911	-	561,911
B DH Programme expenditure (NHS)								
-	2,641,074	-	80,221	-	2,721,295	469,955	-	469,955
C Special Health Authorities expenditure								
329,784	1,135,717	33,284	460,284	363,068	1,596,001	53,894	-	53,894
D DH Programme and Administration expenditure								
1,047,251	1,067,047	-202,657	31,837	844,594	1,098,884	194,010	-	194,010
F NHS Trusts net expenditure								
-	28,239,995	-	-308,095	-	27,931,900	1,306,052	-100,001	1,206,051
G NHS Foundation Trusts net expenditure								
-	32,255,055	-	2,009,550	-	34,264,605	1,645,348	100,000	1,745,348
H Non Departmental Public Bodies net expenditure								
219,114	60,000	-38,391	236,625	180,723	296,625	137,675	-	137,675
<b>Non Voted Expenditure</b>								
-	17,405,391	-	674,787	-	18,080,178	-	-	-
<i>Of which:</i>								
I PCT and SHA expenditure financed by N I Contributions								
-	17,405,391	-	674,787	-	18,080,178	-	-	-
<b>Total Spending in DEL</b>								
		<b>-250,000</b>	<b>249,903</b>			<b>-1</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	3,948,792	-	1,919,510	-	5,868,302	-	-	-
<i>Of which:</i>								
J PCT & SHA expenditure								
-	707,275	-	136,696	-	843,971	-	-	-
K DH programme expenditure (NHS)								
-	-	-	9,057	-	9,057	-	-	-
L Special Health Authorities expenditure								
-	2,411,000	-	1,485,726	-	3,896,726	-	-	-
M DH Programme and Administration expenditure								
-	230,517	-	90,802	-	321,319	-	-	-
N NHS Trusts net expenditure								
-	300,000	-	100,197	-	400,197	-	-	-
O NHS Foundation Trusts net expenditure								
-	300,000	-	100,061	-	400,061	-	-	-

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
P Non Departmental Public Bodies net expenditure								
-	-	-	-3,029	-	-3,029	-	-	-
<b>Total Spending in AME</b>								
		-	1,919,510				-	
<b>Total for Estimate</b>								
		-250,000	2,169,413				-1	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-250,000	1,494,626				-1	
<b>Non Voted Expenditure</b>								
		-	674,787				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>89,993,955</b>	<b>-472,479</b>	<b>89,521,476</b>

## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>			<b>Programme</b>					
<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
4,381,942	-211,280	4,170,662	85,149,631	-1,925,573	83,224,058	4,636,633	-141,199	4,495,434
<i>Of which:</i>								
A PCT & SHA expenditure								
2,939,841	-157,564	2,782,277	15,615,358	-1,657,610	13,957,748	626,182	-64,271	561,911
B DH Programme expenditure (NHS)								
-	-	-	2,869,908	-148,613	2,721,295	546,883	-76,928	469,955
C Special Health Authorities expenditure								
394,599	-31,531	363,068	1,598,452	-2,451	1,596,001	53,894	-	53,894
D DH Programme and Administration expenditure								
866,779	-22,185	844,594	1,215,783	-116,899	1,098,884	194,010	-	194,010
E Social Care expenditure								
-	-	-	1,357,000	-	1,357,000	126,590	-	126,590
F NHS Trusts net expenditure								
-	-	-	27,931,900	-	27,931,900	1,206,051	-	1,206,051
G NHS Foundation Trusts net expenditure								
-	-	-	34,264,605	-	34,264,605	1,745,348	-	1,745,348
H Non Departmental Public Bodies net expenditure								
180,723	-	180,723	296,625	-	296,625	137,675	-	137,675
<b>Non-voted expenditure</b>								
-	-	-	18,080,178	-	18,080,178	-	-	-
<i>Of which:</i>								
I PCT and SHA expenditure financed by N I Contributions								
-	-	-	18,080,178	-	18,080,178	-	-	-
<b>Total Spending in DEL</b>								
<b>4,381,942</b>	<b>-211,280</b>	<b>4,170,662</b>	<b>103,229,809</b>	<b>-1,925,573</b>	<b>101,304,236</b>	<b>4,636,633</b>	<b>-141,199</b>	<b>4,495,434</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	5,891,513	-23,211	5,868,302	-	-	-
<i>Of which:</i>								
J PCT & SHA expenditure								
-	-	-	843,971	-	843,971	-	-	-
K DH programme expenditure (NHS)								
-	-	-	9,057	-	9,057	-	-	-
L Special Health Authorities expenditure								
-	-	-	3,896,726	-	3,896,726	-	-	-
M DH Programme and Administration expenditure								
-	-	-	344,530	-23,211	321,319	-	-	-
N NHS Trusts net expenditure								
-	-	-	400,197	-	400,197	-	-	-

## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>			<b>Programme</b>					
<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
O NHS Foundation Trusts net expenditure								
-	-	-	400,061	-	400,061	-	-	-
P Non Departmental Public Bodies net expenditure								
-	-	-	-3,029	-	-3,029	-	-	-
<b>Total Spending in AME</b>								
-	-	-	5,891,513	-23,211	5,868,302	-	-	-
<b>Total for Estimate</b>								
4,381,942	-211,280	4,170,662	109,121,322	-1,948,784	107,172,538	4,636,633	-141,199	4,495,434
<i>Of which:</i>								
<b>Voted Expenditure</b>								
4,381,942	-211,280	4,170,662	91,041,144	-1,948,784	89,092,360	4,636,633	-141,199	4,495,434
<b>Non Voted Expenditure</b>								
-	-	-	18,080,178	-	18,080,178	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>109,423,787</b>	<b>1,919,413</b>	<b>111,343,200</b>
<b>Net Capital Requirement</b>	<b>4,495,435</b>	<b>-1</b>	<b>4,495,434</b>
<b>Accruals to cash adjustments</b>	<b>-6,519,876</b>	<b>-1,717,104</b>	<b>-8,236,980</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,427,742	152,518	-1,275,224
New provisions and adjustments to previous provisions	-5,389,481	-1,550,766	-6,940,247
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	948	8,114	9,062
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-64,463,239	-2,096,918	-66,560,157
Add cash grant-in-aid	62,421,949	1,899,686	64,321,635
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	180,000	180,000
Use of provisions	2,337,689	-309,738	2,027,951
<b>Removal of non-voted budget items</b>	<b>-17,405,391</b>	<b>-674,787</b>	<b>-18,080,178</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-17,405,391	-674,787	-18,080,178
<b>Net Cash Requirement</b>	<b>89,993,955</b>	<b>-472,479</b>	<b>89,521,476</b>

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

£'000

	Revised Plans
Gross Administration Costs	4,281,782
<i>Less:</i>	
Administration DEL Income	-211,280
<b>Net Administration Costs</b>	<b>4,070,502</b>
Gross Programme Costs	109,476,985
<i>Less:</i>	
Programme DEL Income	-1,925,573
Programme AME Income	-23,211
Non-budget income	-
<b>Net Programme Costs</b>	<b>107,528,201</b>
<b>Total Net Operating Costs</b>	<b>111,598,703</b>
<i>Of which:</i>	
Resource DEL	103,115,395
Capital DEL	255,503
Resource AME	8,227,805
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	-255,503
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>111,343,200</b>
<i>Of which:</i>	
Resource DEL	105,474,898
Resource AME	5,868,302
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>111,343,200</b>

## Part III: Note B - Analysis of Departmental Income

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-2,136,853</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-171,490
<i>Of which:</i>	
A PCT & SHA expenditure	-129,979
C Special Health Authorities expenditure	-31,531
D DH Programme and Administration expenditure	-9,980
Other Grants	-27,585
<i>Of which:</i>	
A PCT & SHA expenditure	-27,585
Other Income	-12,205
<i>Of which:</i>	
D DH Programme and Administration expenditure	-12,205
Total Administration	<u>-211,280</u>
 Programme	
Sales of Goods and Services	-966,197
<i>Of which:</i>	
A PCT & SHA expenditure	-772,297
B DH Programme expenditure (NHS)	-77,644
C Special Health Authorities expenditure	-2,451
D DH Programme and Administration expenditure	-113,805
Interest and Dividends	-6,369
<i>Of which:</i>	
B DH Programme expenditure (NHS)	-3,275
D DH Programme and Administration expenditure	-3,094
Other Grants	-885,313
<i>Of which:</i>	
A PCT & SHA expenditure	-885,313
Other Income	-67,694
<i>Of which:</i>	
B DH Programme expenditure (NHS)	-67,694
Total Programme	<u>-1,925,573</u>
 <b>Voted Resource AME</b>	 <b>-23,211</b>
<i>Of which:</i>	
Programme	
Interest and Dividends	-23,211
<i>Of which:</i>	
M DH Programme and Administration expenditure	-23,211
Total Programme	<u>-23,211</u>
 <b>Total Voted Resource Income</b>	 <b><u>-2,160,064</u></b>

## Part III: Note B - Analysis of Departmental Income

£'000

Revised  
Plans

<b>Voted Capital DEL</b>	<b>-141,199</b>
<i>Of which:</i>	
Programme	
Sales of Assets	-134,965
<i>Of which:</i>	
A PCT & SHA expenditure	-62,250
B DH Programme expenditure (NHS)	-72,715
Repayments	-6,234
<i>Of which:</i>	
A PCT & SHA expenditure	-2,021
B DH Programme expenditure (NHS)	-4,213
Total Programme	<u>-141,199</u>
 <b>Total Voted Capital Income</b>	 <b><u>-141,199</u></b>



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

No CFER income or receipts are expected in 2012-13.

## 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:

<b>Accounting Officer:</b>	Miss Una O'Brien
<b>Additional Accounting Officers:</b>	Sir David Nicholson for sections A,B, C, F, I, J, L and N

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

<b>NDPB Accounting Officers:</b>	
Harry Cayton	Council for Healthcare Regulatory Excellence./ Professional Standards Authority
Una O'Brien	NHS Appointments Commission†
Una O'Brien	General Social Care Council†
David Behan	Care Quality Commission.
Paul Cosford	Health Protection Agency
Peter Thompson	Human Fertilisation and Embryology Authority
Alan Clamp	Human Tissue Authority
David Bennett	Office of the Independent Regulator for NHS foundation trusts
Sir David Nicholson	National Health Service Commissioning Board

### Special Health Authority Accounting Officers

Paul Hayes	National Treatment Agency
Tim Straughan	NHS Information Centre
Nick Scholte	NHS Business Services Authority
Andrew Dillon	National Institute for Health and Clinical Excellence
Catherine Dixon	NHS Litigation Authority
Rod Anthony	NHS Institute for Innovation and Improvement
Una O'Brien	National Patient Safety Agency†
Janet Wisely	Health Research Authority
Sir David Nicholson	NHS Commissioning Board Authority

### 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.

### Primary Care Trusts and Strategic Health Authority Accountable Officers

Sir David Nicholson appoints the Chief Executives in Primary Care Trusts, Strategic Health Authorities and NHS Trusts as Accountable Officers.

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 (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.

† These organisations closed during 2012-13 and final accounts will be signed by Una O'Brien

## Part III: Note E - Non-Departmental Public Bodies

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
H/P	Care Quality Commission	265,035	12,000	72,252
H/P	Council for Healthcare Regulatory Excellence/ Professional Standards Authority	2,169	-	2,090
H/P	General Social Care Council†	5,695	-	6,586
H/P	Health Protection Agency	166,081	123,141	254,221
H/P	Human Fertilisation and Embryology Authority	1,407	150	1,746
H/P	Human Tissue Authority	1,025	-	605
H/P	Office of the Independent Regulator for NHS Foundation Trusts	32,311	2,049	33,933
H/P	NHS Appointments Commission†	596	335	1,515
<b>Total††</b>		<b>474,319</b>	<b>137,675</b>	<b>372,948</b>

† Organisations ceased operation during 2012-13

†† The total amount recorded above differs from the amounts shown in Part II: Resource to cash reconciliation as this includes an adjustment 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: Notes G, K and L**

There are no changes to Notes G - Expenditure resting on the sole authority of the Supply and Appropriation Act, K - Contingent Liabilities, L - International Subscriptions

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# National Health Service Pension Scheme

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Reduction in contribution income.	50,065,000		
Reduction in expenditure due to changes in projected scheme liability and Current Service Cost Percentage.		-784,407,000	
<b>Total change in Resource AME (Voted)</b>	<b>50,065,000</b>	<b>-784,407,000</b>	<b>-734,342,000</b>
Reduction in contribution income.	50,065,000		
Change in Debtors / Creditors due to the revised accounting treatment of the NCR within the Scheme accounts (refer 2011/12 published accounts)		-66,611,000	
A decrease in pension benefit payments.		-251,824,000	
<b>Total change in Net Cash Requirement</b>	<b>50,065,000</b>	<b>-318,435,000</b>	<b>-268,370,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-734,342,000	-	-734,342,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-734,342,000	-	-734,342,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-268,370,000</b>		

Supplementary amounts required in the year ending 31 March 2013 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:

superannuation contributions, inward transfer values, deductions from superannuation contributions and lump sum payments in lieu of graduated contributions, and contributions equivalent premiums (CEPs).

**NHS Business Services Authority** will account for this Estimate.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	14,008,184	-	-734,342	-	13,273,842	-	-	-
<i>Of which:</i>								
A Pensions								
-	14,008,184	-	-734,342	-	13,273,842	-	-	-
<b>Total Spending in AME</b>								
		-	-734,342				-	
<b>Total for Estimate</b>								
		-	-734,342				-	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	-734,342				-	
<b>Non Voted Expenditure</b>								
		-	-				-	
<b>£'000</b>								

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>-400,000</b>	<b>-268,370</b>	<b>-668,370</b>



## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>		<b>Programme</b>						
<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	22,284,313	-9,010,471	13,273,842	-	-	-
<i>Of which:</i>								
A Pensions								
-	-	-	22,284,313	-9,010,471	13,273,842	-	-	-
<b>Total Spending in AME</b>								
-	-	-	22,284,313	-9,010,471	13,273,842	-	-	-
<b>Total for Estimate</b>								
-	-	-	22,284,313	-9,010,471	13,273,842	-	-	-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	22,284,313	-9,010,471	13,273,842	-	-	-
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>14,008,184</b>	<b>-734,342</b>	<b>13,273,842</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-14,408,184</b>	<b>465,972</b>	<b>-13,942,212</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-23,068,720	784,407	-22,284,313
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	148,077	-178,077	-30,000
Increase (-) / Decrease (+) in creditors	-	111,466	111,466
Use of provisions	8,512,459	-251,824	8,260,635
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>-400,000</b>	<b>-268,370</b>	<b>-668,370</b>

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

£'000

	Revised Plans
Gross Programme Costs	22,284,313
<i>Of which:</i>	
Increases in liability	10,254,313
Interest on scheme liability	12,030,000
Other expenditure	-
<i>Less:</i>	
Contributions received	-8,791,906
Transfers in	-83,148
Other income	-135,417
<b>Net Programme Costs</b>	<b>13,273,842</b>
<b>Total Net Operating Costs</b>	<b>13,273,842</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	13,273,842
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>13,273,842</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	13,273,842
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>13,273,842</b>

## Part III: Note B - Analysis of Departmental Income

£'000

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**Revised  
Plans**

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<b>Voted Resource AME</b>	<b>-9,010,471</b>
<i>Of which:</i>	
Programme	
Pensions	-9,010,471
<i>Of which:</i>	
A Pensions	-9,010,471
Total Programme	<u>-9,010,471</u>
<b>Total Voted Resource Income</b>	<u><b>-9,010,471</b></u>

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

No CFER income or receipts are expected in 2012-13.

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Nick Scholte

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

In discharging these responsibilities, particular regard is given to:

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

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



# Food Standards Agency

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## Introduction

This Supplementary Estimate is required for the following purposes:

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Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Switch from Resource DEL to Capital DEL to fund investment in the FSA's IT infrastructure as part of the IT Transformation Programme		-1,100,000	
<b>Total change in Resource DEL (Voted)</b>		<b>-1,100,000</b>	<b>-1,100,000</b>
(Section A) Switch from Resource DEL to Capital DEL to fund investment in the FSA's IT infrastructure as part of the IT Transformation Programme	1,100,000		
<b>Total change in Capital DEL (Voted)</b>	<b>1,100,000</b>		<b>1,100,000</b>



**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-1,100,000	-	-1,100,000
Capital	1,100,000	-	1,100,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-1,100,000	-	-1,100,000
Capital	1,100,000	-	1,100,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	-		

Supplementary amounts required in the year ending 31 March 2013 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.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
43,327	65,718	-	-1,100	43,327	64,618	310	1,100	1,410
<i>Of which:</i>								
A Food Standards Agency Westminster (DEL)								
43,327	65,718	-	-1,100	43,327	64,618	310	1,100	1,410
<b>Total Spending in DEL</b>								
		-	-1,100			1,100		
<b>Total for Estimate</b>								
		-	-1,100			1,100		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	-1,100			1,100		
<b>Non Voted Expenditure</b>								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>108,253</b>	<b>-</b>	<b>108,253</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
48,026	-4,699	43,327	99,705	-35,087	64,618	1,410	-	1,410
<i>Of which:</i>								
A Food Standards Agency Westminster (DEL)								
48,026	-4,699	43,327	99,705	-35,087	64,618	1,410	-	1,410
<b>Total Spending in DEL</b>								
<b>48,026</b>	<b>-4,699</b>	<b>43,327</b>	<b>99,705</b>	<b>-35,087</b>	<b>64,618</b>	<b>1,410</b>	<b>-</b>	<b>1,410</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	9,953	-	9,953	-	-	-
<i>Of which:</i>								
B Food Standards Agency Westminster (AME)								
-	-	-	9,953	-	9,953	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>9,953</b>	<b>-</b>	<b>9,953</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>48,026</b>	<b>-4,699</b>	<b>43,327</b>	<b>109,658</b>	<b>-35,087</b>	<b>74,571</b>	<b>1,410</b>	<b>-</b>	<b>1,410</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
48,026	-4,699	43,327	109,658	-35,087	74,571	1,410	-	1,410
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>118,998</b>	<b>-1,100</b>	<b>117,898</b>
<b>Net Capital Requirement</b>	<b>310</b>	<b>1,100</b>	<b>1,410</b>
<b>Accruals to cash adjustments</b>	<b>-11,055</b>	<b>-</b>	<b>-11,055</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-977	-	-977
New provisions and adjustments to previous provisions	-12,530	-	-12,530
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-125	-	-125
<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	2,577	-	2,577
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>108,253</b>	<b>-</b>	<b>108,253</b>

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

£'000

	Revised Plans
Gross Administration Costs	47,455
<i>Less:</i>	
Administration DEL Income	-4,699
<b>Net Administration Costs</b>	<b>42,756</b>
Gross Programme Costs	110,229
<i>Less:</i>	
Programme DEL Income	-35,087
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>75,142</b>
<b>Total Net Operating Costs</b>	<b>117,898</b>
<i>Of which:</i>	
Resource DEL	105,368
Capital DEL	-
Resource AME	12,530
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>117,898</b>
<i>Of which:</i>	
Resource DEL	107,945
Resource AME	9,953
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>117,898</b>

## Part III: Note B - Analysis of Departmental Income

£'000

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**Revised  
Plans**


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**Voted Resource DEL****-39,786***Of which:*

Administration

Sales of Goods and Services

-4,699

*Of which:*

A Food Standards Agency Westminster (DEL)

-4,699

Total Administration

-4,699

Programme

Sales of Goods and Services

-35,087

*Of which:*

A Food Standards Agency Westminster (DEL)

-35,087

Total Programme

-35,087

**Total Voted Resource Income****-39,786**

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

No CFER income or receipts are expected in 2012-13.

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Catherine Brown

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

In discharging these responsibilities, particular regard is given to:

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

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





# Department for Transport

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<b>Resource Administration DEL</b>			
<b>Movements between Sections to align with Business Plan</b>			
Transfer from Rail NDPBs to Central Administration (Sections E and P)	1,140,000	-1,140,000	
Transfer from Motoring Agencies to Central Administration (Sections N and P)	4,300,000	-4,300,000	
Transfer from Highways Agency to Central Administration (Sections C and P)	3,000,000	-3,000,000	
<b>Movement to create a new Section</b>			
Transfer from Central Administration to a new section, Aviation NDPBs (net) for the Air Travel Trust Fund (Sections P and S)	502,000	-502,000	
<b>Resource Programme DEL</b>			
<b>Movements between Sections to align with Business Plan</b>			
Transfer from Rail NDPBs to Aviation, maritime, security and safety (Sections E and L)	5,000	-5,000	
Transfer from Bus Subsidies & Concessionary Fares to Sustainable Travel (Sections H and G)	95,020,000	-95,020,000	
Transfer from Aviation, maritime, security and safety to Central Administration (Section L and P)	3,570	-3,570	
Transfer from Other Railways to Support for Passenger Rail Services (Sections F and Q)	19,460,000	-19,460,000	
Transfer from Other Railways to Aviation, maritime, security and safety (Sections F and L)	429,000	-429,000	

Transfer from Support for Olympic & Paralympic Games to Aviation, Maritime, Security and Safety (Sections K and L)	1,000	-1,000
Transfer from Motoring Agencies to Aviation, Maritime, Security and Safety (Sections N and L)	937,000	-937,000
Transfer from Science, research and support functions to Aviation, Maritime, Security and Safety (Sections O and L)	1,389,000	-1,389,000
Transfer from Central Administration to Aviation, Maritime, Security and Safety (Sections P and L)	810,000	-810,000
<b>Movements between Sections of ring-fenced depreciation</b>		
Transfer from Other Railways to Support for Passenger Rail Services (Sections F and Q)	7,818,000	-7,818,000
Transfer from Motoring Agencies to Aviation, Maritime, Security and Safety (Sections N and L)	1,528,000	-1,528,000
Transfer from Motoring Agencies to Central Administration (Sections N and P)	217,000	-217,000
Transfer from Sustainable Travel to Central Administration (Sections G and P)	10,000	-10,000
Transfer from Science, research and support functions to Central Administration (Sections O and P)	546,000	-546,000
<b>Increased expenditure fully offset by an increase in income</b>		
Increase in expenditure for Other Railways (Section F), fully offset by an increase in income in respect of Eurotunnel/Eurostar	22,342,000	-22,342,000
Increase in expenditure for Central Administration (Section P), fully offset by income for Aviation NDPBs (new Section S)	29,724,000	-29,724,000

### Approved switch of savings from Resource DEL to Capital DEL

Transfers out to Capital DEL of £41,425,000 from Other Railways (Section F), £1,697,000 Motoring Agencies (Section N), £488,000 Central Administration (Section P) and £316,390,000 Departmental Unallocated Provision. -360,000,000

### Budget Exchange

Transfers out to Budget Exchange of £42,000,000 from Highways Agency (Section C), £11,238,000 Other Railways (Section F) and £14,762,000 Motoring Agencies (Section N) to cover pressures in 2013-14. -68,000,000

<b>Total change in Resource DEL (Voted)</b>	<b>189,181,570</b>	<b>-617,181,570</b>	<b>-428,000,000</b>
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### Resource AME

#### Movements between Sections

Transfer from Central Administration to Highways Agency (Sections Y and T)	500,000	-500,000
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Transfer from Central Administration to Other Railways to cover pressures (Sections Y and U)	23,000,000	-23,000,000
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Transfer from Central Administration to a new section, Aviation NDPBs (net) for the Air Travel Trust Fund (Sections Y and Z)	11,145,000	-11,145,000
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#### Removal of a Section

To remove a section for Renewable Transport Fuels Obligation (formerly Section Y).	336,553,000	-336,553,000
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<b>Total change in Resource AME (Voted)</b>	<b>371,198,000</b>	<b>-371,198,000</b>	<b>-</b>
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### Capital DEL

Transfer out from Local Authority Transport (Section B) to the Department for Communities and Local Government for the West Northamptonshire Development Corporation's Castle Station	-1,000,000
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**Changes between Sections to align with the Business Plan**

Movement from Departmental Unallocated Provision to Local Authority Transport (Section B)	350,000	-350,000
Movement from Other Railways to Sustainable Travel (Sections F and G)	7,000,000	-7,000,000
Movement from Bus Subsidies & Concessionary Fares to Sustainable Travel (Sections H and G)	64,000,000	-64,000,000

**Changes between Sections**

Transfer from Sustainable Travel (Section G) to Highways Agency (Section C)	20,109,000	-20,109,000
Transfer from High Speed Two (Section R) to cover pressures in Other Railways (Section F)	29,397,000	-29,397,000
Transfer from High Speed Two (Section R) to Local Authority Transport (Section B)	69,103,000	-69,103,000

**Increased expenditure fully offset by an increase in capital receipts**

Increase in expenditure for Other Railways (Section F), fully offset by an increase in receipts for Motoring Agencies (Section N)	7,384,000	-7,384,000
Increase in expenditure for Highways Agency (Section C), fully offset by an increase in receipts in respect of EU grant-related income	1,485,000	-1,485,000
Increase in expenditure for Local Authority Transport (Section B), fully offset by an increase in receipts for Highways Agency (Section C) in respect of EU grant related income	22,486,000	-22,486,000

**Approved switch of savings from Resource DEL to Capital DEL**

Transfer from Resource DEL to Central Administration (Section P) for subsequent distribution	360,000,000	
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**Budget Exchange**

Transfers out to Budget Exchange of £20,000,000 from Sustainable Travel (Section G), £1,000,000 from Motoring Agencies (Section N) and £360,000,000 from Central Administration (Section P), of which £311,000,000 to cover pressures in 2013-14 and £70,000,000 in 2014-15		-381,000,000
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<b>Total change in Capital DEL (Voted)</b>	<b>581,314,000</b>	<b>-603,314,000</b>	<b>-22,000,000</b>
<b>Capital AME</b>			
Adjustment to capitalised provisions			
Highways Agency (Section T)	1,000		
<b>Total change in Capital AME (Voted)</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>
<b>Non Budget</b>			
Highways Agency and Maritime and Coastguard Agency for Prior Year Adjustments (Section AA)	31,500,000		
<b>Total change in Non-Budget</b>	<b>31,500,000</b>	<b>-</b>	<b>31,500,000</b>
<b>Total change in Net Cash Requirement</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-428,000,000	-	-428,000,000
Capital	-22,000,000	-	-22,000,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	1,000	-	1,000
<b>Total Net Budget</b>			
Resource	-428,000,000	-	-428,000,000
Capital	-21,999,000	-	-21,999,000
<b>Non-Budget Expenditure</b>	31,500,000		
<b>Net cash requirement</b>	-		

Supplementary amounts required in the year ending 31 March 2013 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 non departmental public 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; support for the Olympic and Paralympic Games, 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.

Income arising from:

fuel levies in respect of Renewable Transport Fuel Obligation activities.

**Non-Budget Expenditure:**Expenditure arising from:

\* Transport related activities carried out in previous financial years in the form of Prior Year Adjustments.

**Department for Transport** will account for this Estimate.



## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
264,208	5,826,481	-	-428,000	264,208	5,398,481	8,031,150	-22,000	8,009,150
<i>Of which:</i>								
B Local Authority Transport								
-	242,660	-	-	-	242,660	1,366,750	90,939	1,457,689
C Highways Agency								
68,549	1,928,132	-3,000	-42,000	65,549	1,886,132	1,036,023	-2,377	1,033,646
E Rail NDPBs (net)								
11,300	186,126	-1,140	95	10,160	186,221	20,605	-	20,605
F Other railways								
-	327,330	-	-80,370	-	246,960	45,150	29,781	74,931
G Sustainable Travel								
-	72,292	-	95,010	-	167,302	120,060	30,891	150,951
H Bus Subsidies & Concessionary Fares								
-	456,368	-	-95,020	-	361,348	64,000	-64,000	-
K Support For Olympic and Paralympic Games								
-	9,643	-	-1	-	9,642	-	-	-
L Aviation, Maritime, Security and Safety								
-	33,968	-	1,529	-	35,497	-2,632	-	-2,632
N Motoring Agencies								
4,300	223,698	-4,300	-19,141	-	204,557	19,214	-8,384	10,830
O Science, research and support functions								
-	60,799	-	-1,935	-	58,864	877	-	877
P Central Administration								
168,028	16,637	7,938	32,669	175,966	49,306	8,399	-	8,399
Q Support for Passenger Rail Services								
-	-715,866	-	27,278	-	-688,588	-	-	-
R High Speed Two								
-	3,410	-	-	-	3,410	128,500	-98,500	30,000
S Aviation NDPBs (net)								
-	-	502	-29,724	502	-29,724	-	-	-
Departmental Unallocated Provision								
-	316,390	-	-316,390	-	-	350	-350	-
<b>Total Spending in DEL</b>								
			-	<b>-428,000</b>			<b>-22,000</b>	

### Spending in Annually Managed Expenditure (AME)

<b>Voted Expenditure</b>								
-	1,382,106	-	-	-	1,382,106	-	1	1
<i>Of which:</i>								
T Highways Agency								
-	826,613	-	500	-	827,113	-	1	1
U Other Railways								
-	282,000	-	23,000	-	305,000	-	-	-

## Part II: Changes Proposed

£'000

	Net Resources						Net Capital		
	Present		Changes		Revised		Present	Changes	Revised
	Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
Y Central Administration	-	273,709	-	-34,645	-	239,064	-	-	-
Z Aviation NDPBs (net)	-	-	-	11,145	-	11,145	-	-	-
<b>Total Spending in AME</b>			-	-				1	
<b>Non-Budget spending</b>									
Voted Expenditure	-	-	-	31,500	-	31,500	-	-	-
<i>Of which:</i>									
AA Prior Period Adjustments	-	-	-	31,500	-	31,500	-	-	-
<b>Total Non-Budget Spending</b>			-	31,500				-	
<b>Total for Estimate</b>			-	-396,500				-21,999	
<i>Of which:</i>									
Voted Expenditure			-	-396,500				-21,999	
Non Voted Expenditure			-	-				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	12,815,083	-	12,815,083

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
300,586	-36,378	264,208	7,922,307	-2,523,826	5,398,481	8,093,866	-84,716	8,009,150
<i>Of which:</i>								
A Tolled Crossings								
-	-	-	-	-94,864	-94,864	-	-629	-629
B Local Authority Transport								
-	-	-	242,660	-	242,660	1,457,689	-	1,457,689
C Highways Agency								
67,749	-2,200	65,549	1,941,493	-55,361	1,886,132	1,072,617	-38,971	1,033,646
D Network Rail								
-	-	-	-	-207,806	-207,806	3,658,008	-	3,658,008
E Rail NDPBs (net)								
10,160	-	10,160	186,221	-	186,221	20,605	-	20,605
F Other railways								
-	-	-	583,147	-336,187	246,960	74,931	-	74,931
G Sustainable Travel								
-	-	-	167,456	-154	167,302	171,311	-20,360	150,951
H Bus Subsidies & Concessionary Fares								
-	-	-	361,348	-	361,348	-	-	-
I GLA transport grants								
-	-	-	2,829,016	-	2,829,016	352,000	-	352,000
J Crossrail								
-	-	-	-	-	-	1,205,000	-	1,205,000
K Support For Olympic and Paralympic Games								
-	-	-	9,642	-	9,642	-	-	-
L Aviation, Maritime, Security and Safety								
-	-	-	111,705	-76,208	35,497	-2,632	-	-2,632
M Maritime and Coastguard Agency								
12,031	-	12,031	150,848	-12,300	138,548	9,475	-	9,475
N Motoring Agencies								
-	-	-	610,129	-405,572	204,557	35,400	-24,570	10,830
O Science, research and support functions								
-	-	-	59,255	-391	58,864	1,063	-186	877
P Central Administration								
210,144	-34,178	175,966	49,716	-410	49,306	8,399	-	8,399
Q Support for Passenger Rail Services								
-	-	-	645,985	-1,334,573	-688,588	-	-	-
R High Speed Two								
-	-	-	3,410	-	3,410	30,000	-	30,000
S Aviation NDPBs (net)								
502	-	502	-29,724	-	-29,724	-	-	-
<b>Total Spending in DEL</b>								

## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>			<b>Programme</b>					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
300,586	-36,378	264,208	7,922,307	-2,523,826	5,398,481	8,093,866	-84,716	8,009,150
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	1,382,106	-	1,382,106	1	-	1
<i>Of which:</i>								
T Highways Agency								
-	-	-	827,113	-	827,113	1	-	1
U Other Railways								
-	-	-	305,000	-	305,000	-	-	-
V GLA transport grants								
-	-	-	-16	-	-16	-	-	-
W Maritime and Coastguard Agency								
-	-	-	2,200	-	2,200	-	-	-
X Motoring Agencies								
-	-	-	-2,400	-	-2,400	-	-	-
Y Central Administration								
-	-	-	239,064	-	239,064	-	-	-
Z Aviation NDPBs (net)								
-	-	-	11,145	-	11,145	-	-	-
<b>Total Spending in AME</b>								
-	-	-	1,382,106	-	1,382,106	1	-	1
<b>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	-	-	31,500	-	31,500	-	-	-
<i>Of which:</i>								
AA Prior Period Adjustments								
-	-	-	31,500	-	31,500	-	-	-
<b>Total Non-Budget Spending</b>								
-	-	-	31,500	-	31,500	-	-	-
<b>Total for Estimate</b>								
300,586	-36,378	264,208	9,335,913	-2,523,826	6,812,087	8,093,867	-84,716	8,009,151
<i>Of which:</i>								
<b>Voted Expenditure</b>								
300,586	-36,378	264,208	9,335,913	-2,523,826	6,812,087	8,093,867	-84,716	8,009,151
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>7,472,795</b>	<b>-396,500</b>	<b>7,076,295</b>
<b>Net Capital Requirement</b>	<b>8,031,150</b>	<b>-21,999</b>	<b>8,009,151</b>
<b>Accruals to cash adjustments</b>	<b>-2,688,862</b>	<b>418,499</b>	<b>-2,270,363</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,122,180	36,045	-2,086,135
New provisions and adjustments to previous provisions	-271,730	-34,145	-305,875
Departmental Unallocated Provision	-316,740	316,740	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-31,500	-31,500
Other non-cash items	-4,773	11	-4,762
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-218,031	-	-218,031
Add cash grant-in-aid	207,231	-630	206,601
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	133,878	133,878
Use of provisions	37,361	-1,900	35,461
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>12,815,083</b>	<b>-</b>	<b>12,815,083</b>

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

	£'000
	Revised Plans
Gross Administration Costs	298,841
<i>Less:</i>	
Administration DEL Income	-36,378
<b>Net Administration Costs</b>	<b>262,463</b>
Gross Programme Costs	16,260,087
<i>Less:</i>	
Programme DEL Income	-2,567,983
Programme AME Income	-
Non-budget income	-98,423
<b>Net Programme Costs</b>	<b>13,593,681</b>
<b>Total Net Operating Costs</b>	<b>13,856,144</b>
<i>Of which:</i>	
Resource DEL	5,627,228
Capital DEL	6,909,772
Resource AME	1,417,567
Capital AME	-
Non-budget	-98,423
<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	-6,909,772
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	98,423
Other adjustments	-
<b>Total Resource Budget</b>	<b>7,044,795</b>
<i>Of which:</i>	
Resource DEL	5,662,689
Resource AME	1,382,106
<i>Adjustments to include:</i>	
Prior period adjustments	31,500
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>7,076,295</b>

## Part III: Note B - Analysis of Departmental Income

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-2,560,204</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-36,378
<i>Of which:</i>	
C Highways Agency	-2,200
P Central Administration	-34,178
Total Administration	-36,378
Programme	
EU Grants Received	-45,000
<i>Of which:</i>	
L Aviation, Maritime, Security and Safety	-45,000
Sales of Goods and Services	-1,082,563
<i>Of which:</i>	
A Tolled Crossings	-87,000
C Highways Agency	-39,361
D Network Rail	-207,806
F Other railways	-336,187
M Maritime and Coastguard Agency	-12,300
N Motoring Agencies	-399,518
O Science, research and support functions	-391
Interest and Dividends	-60,072
<i>Of which:</i>	
A Tolled Crossings	-7,864
C Highways Agency	-16,000
G Sustainable Travel	-154
L Aviation, Maritime, Security and Safety	-30,000
N Motoring Agencies	-6,054
Other Income	-1,336,191
<i>Of which:</i>	
L Aviation, Maritime, Security and Safety	-1,208
P Central Administration	-410
Q Support for Passenger Rail Services	-1,334,573
Total Programme	-2,523,826
<b>Total Voted Resource Income</b>	<b>-2,560,204</b>
<b>Voted Capital DEL</b>	<b>-84,716</b>
<i>Of which:</i>	
Programme	
Sales of Assets	-15,000
<i>Of which:</i>	

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C Highways Agency	-15,000
EU Grants Received	-43,971
<i>Of which:</i>	
C Highways Agency	-23,971
G Sustainable Travel	-20,000
Other Grants	-186
<i>Of which:</i>	
O Science, research and support functions	-186
Repayments	-25,559
<i>Of which:</i>	
A Tolled Crossings	-629
G Sustainable Travel	-360
N Motoring Agencies	-24,570
Total Programme	<hr/> -84,716
<b>Total Voted Capital Income</b>	<hr/> <b>-84,716</b> <hr/>

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

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

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-98,423	-98,423	-75,000	-75,000	-173,423	-173,423
<b>Total</b>	<b>-98,423</b>	<b>-98,423</b>	<b>-75,000</b>	<b>-75,000</b>	<b>-173,423</b>	<b>-173,423</b>

#### Detailed description of CFER sources

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Driver and Vehicle Licensing Agency	-98,423	-98,423	-	-	-98,423	-98,423
Highways Agency	-	-	-75,000	-75,000	-75,000	-75,000
<b>Total</b>	<b>-98,423</b>	<b>-98,423</b>	<b>-75,000</b>	<b>-75,000</b>	<b>-173,423</b>	<b>-173,423</b>

## 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

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

In discharging these responsibilities, particular regard is given to:

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

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

In accordance with Managing Public Money requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s), 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, DEL	British Transport Police Authority	27,621	11,605	29,231
E, DEL	Passenger Focus	5,360	-	5,360
E, DEL	High Speed Two	163,300	9,000	172,010
S, DEL	Air Travel Trust Fund	-29,222	-	-
Z, AME	Air Travel Trust Fund	11,145	-	-
<b>Total</b>		<b>178,204</b>	<b>20,605</b>	<b>206,601</b>

## Part III: Note F - Accounting Policy changes

### Prior Period Adjustments

This note provides details of Prior Period Adjustments (PPAs) impacting on this Estimate.

#### Voted

The Supplementary Estimate includes a voted PPA to reflect an omission in the outturn figures for 2011-12 that will be corrected as part of the preparation of the 2012-13 Annual Report and Accounts. No adjustments are required for 2012-13 or 2010-11.

£'000

2010-11

2011-12

2012-13

**Maritime and Coastguard Agency:** After a review undertaken by the Maritime and Coastguard Agency on assets, it was discovered that there was some purchased software in the books classed as an asset under construction which was not a licensed copy and therefore not the proper product. Legal action is being taken and if not successful, would result in an adjustment to prior year's asset under construction.

- 1,500 -

**Highways Agency:** A full review of the asset valuation of structures at the Highways Agency is underway. The exercise will lead to adjustments to the valuation of a large number of structures. While the revaluations themselves will be taken to the revaluation reserve, there will be an impact on depreciation charges, which may need to be entered as Prior Year adjustments. £ 30m is a reasonable estimate of the possible impact of additional depreciation charges to be taken as a Prior Year adjustment.

- 30,000 -

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<b>Statutory liabilities:</b>	
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	6,693,600
Railways Act 2005: Network Rail - Long Term Contingent Support Facility	4,000,000
Merchant Shipping Act 1894 s 466 inquiries; Merchant shipping Act 1995 s268 & s269 Shipping inquiries: formal investigations and re-opened formal investigations	Unquantifiable
Merchant Shipping Act 1995 S211: General Lighthouse Authorities' pension fund	361,500
<b>Non-statutory liabilities</b>	
Reinstatement of International Maritime Organisation (IMO) building, and abatement of rent, if IMO building destroyed; and rehousing of IMO during rebuilding	68,100
Possible Highways Agency obligations in relation to engineering and construction services	3,000
Highways Agency third party claims	14,510
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
The Air Travel Trust, which is administered by the Civil Aviation Authority as Trustees, provides protection for air-package holiday makers in the event of a collapse of tour operators whose statutory bonds are insufficient to meet claims. A Government guarantee has been given to the Fund so that the Trustees may borrow from the banks, if the need arises	20,000
Network Rail Debt Issuance Programme (DIP) - Financial Indemnity provided for holders of debt raised under NR's DIP against any cash shortfall at NR to meet debt service payments	30,000,000
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	23,150

# Office of Rail Regulation

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## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Due to changes in creditors (£ 1,931,000) and use of provisions (£ 228,000) the Net Cash Requirement will increase by	2,159,000		
<b>Total change in Net Cash Requirement</b>	<b>2,159,000</b>		<b>2,159,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>2,159,000</b>		

Supplementary amounts required in the year ending 31 March 2013 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.

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

## Part II: Changes Proposed

£'000

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

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>-159</b>	<b>2,159</b>	<b>2,000</b>



## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
30,700	-30,698	2	-	-	-	800	-	800
<i>Of which:</i>								
A Economic regulation, admin, associated capital and other expenditure								
12,043	-12,042	1	-	-	-	800	-	800
B Safety Regulation, admin and other expenditure								
18,657	-18,656	1	-	-	-	-	-	-
<b>Total Spending in DEL</b>								
<b>30,700</b>	<b>-30,698</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>800</b>	<b>-</b>	<b>800</b>
<b>Total for Estimate</b>								
<b>30,700</b>	<b>-30,698</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>800</b>	<b>-</b>	<b>800</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
30,700	-30,698	2	-	-	-	800	-	800
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	2	-	2
<b>Net Capital Requirement</b>	800	-	800
<b>Accruals to cash adjustments</b>	<b>-961</b>	<b>2,159</b>	<b>1,198</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-640	-	-640
New provisions and adjustments to previous provisions	-273	-	-273
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-48	-	-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	-	1,931	1,931
Use of provisions	-	228	228
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>-159</b>	<b>2,159</b>	<b>2,000</b>

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

£'000

	Revised Plans
Gross Administration Costs	30,700
<i>Less:</i>	
Administration DEL Income	-30,698
<b>Net Administration Costs</b>	<b>2</b>
Gross Programme Costs	-
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>-</b>
<b>Total Net Operating Costs</b>	<b>2</b>
<i>Of which:</i>	
Resource DEL	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	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>2</b>
<i>Of which:</i>	
Resource DEL	2
Resource AME	-
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>2</b>

## Part III: Note B - Analysis of Departmental Income

£'000

Revised  
Plans

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### Voted Resource DEL

-30,698

*Of which:*

Administration

Taxation

-30,698

*Of which:*

A Economic regulation, admin, associated capital and other expenditure

-12,042

B Safety Regulation, admin and other expenditure

-18,656

Total Administration

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-30,698

### Total Voted Resource Income

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-30,698

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

No CFER income or receipts are expected in 2012-13.

## 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:

<b>Accounting Officer:</b>	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.



# Department for Communities and Local Government

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section F) Transfer from DCLG - Communities to Cabinet Office for staffing costs associated with the Cities Policy Unit		-100,000	
(Section B) Transfer from DCLG - Communities to DCLG - Local Government for the GLA. Funding for the Community Right to Build, consolidating GLA revenue grants on LG DEL.		-600,000	
(Section A,B,C,F) Additional Budget Exchange for DCLG Communities budgets to reprioritise funding to support measures for local government such as Council Tax Benefit Reform and the Local Government Settlement for 2013-14 and to support future cost reduction measures. This represents good financial management		-205,999,000	
(Section A) Transfer from DCLG - Communities to HM Treasury for capitalisation directions for local authorities		-47,000,000	
(Section C) Transfer from the Treasury's Reserve funding to DCLG - Communities for Coastal Communities Fund	18,200,000		
(Section C) DCLG - Communities spending policy transfer from Resource to Capital for budget management purposes		-40,726,000	
(Section C) Transfer from the Department for Business, Innovation and Skills to DCLG - Communities for Local Enterprise Partnerships	2,438,000		
(Section A) Spending policy transfer Resource to Capital Exchange with DCLG - Communities and the Department for Culture, Media and Sport		-1,000,000	
(Section B) Transfer from DCLG - Communities to the Department for Work and Pensions to support continuation of the Support for Mortgage Interest programme		-5,000,000	
(Section L) Transfer from DCLG - LG to Treasury for Capitalisation directions for local authorities		-32,417,000	



(Section N) Transfer from DCLG - LG to Treasury for capitalisation directions for local authorities		-24,983,000	
(Section M) Transfer from DCLG - LG to Treasury for capitalisation directions for local authorities		-6,000,000	
(Section L) Transfer from DCLG - Communities to DCLG - Local Government for the GLA. Funding for the Community Right to Build, consolidating GLA revenue grants on LG DEL.	600,000		
(Section O) Transfer from DCLG - LG Commission for Local Administration Resource to Capital spending		-80,000	
<b>Total change in Resource DEL (Voted)</b>	<b>21,238,000</b>	<b>-363,905,000</b>	<b>-342,667,000</b>
(Section Q ) Surrender from DCLG - Communities to the Treasury for the closure of the Housing Revenue Account Subsidy system	1,076,945,000		
(Section Q) Transfer from DCLG - Communities to the Treasury in respect of the unused NewBuy provision		-29,300,000	
(Section Q) Transfer from DCLG - Communities to the Treasury in respect of the unused Get Britain Building provision		-160,000,000	
(Section P) Transfer from the Treasury to DCLG - Communities for Fire pension superannuation costs	53,901,000		
(Section T) Transfer from DCLG - Communities to the Treasury in respect of the unused Central Administration provision		-27,000	
(Section X) Transfer from DCLG - Communities to the Treasury in respect of the unused London Thames Gateway provision		-2,233,000	
(Section T) Provision for DCLG - Communities estates dilapidations	18,000,000		
(Section U) Transfer from DCLG - LG to the Treasury in respect of unused NNDR Outturn Adjustment provision		-150,000,000	
(Section V) Provision for DCLG - LG for the Commission for Local Administration to reflect expected pension asset deficit movements	250,000		
<b>Total change in Resource AME (Voted)</b>	<b>1,149,096,000</b>	<b>-341,560,000</b>	<b>807,536,000</b>
(Section A) Transfer from the Department for Culture, Media and Sport to DCLG Communities for the London Settlement	10,343,000		

(Section A) Spending policy transfer Capital to Resource Exchange with the Department for Culture, Media and Sport and DCLG - Communities	1,000,000		
(Section G) Repayment from DCLG - Communities to the Treasury as part of the Local Authority Social Housing Programme, to provide cover for increased levels of public sector borrowing created by the programme		-2,413,000	
(Section C,G) - Additional Budget Exchange for DCLG Communities budgets to reprioritise funding to support measures for local government such as Council Tax Benefit Reform and the Local Government Settlement for 2013-14 and to support future cost reduction measures. This represents good financial management		-37,082,000	
(Section C) The use of Budget Exchange for DCLG - Communities budgets to meet the Regional Growth Fund reprofile		-384,000,000	
(Section G) Transfer from the Department for Transport to DCLG Communities for projects being delivered by the West Northamptonshire Development Corporation	1,000,000		
(Section C) Transfer from the Department for Business, Innovation and Skills to DCLG - Communities for the Regional Growth Fund	30,000,000		
(Section C) DCLG - Communities spending policy transfer from Resource to Capital for budget management purposes	40,726,000		
(Section G) Transfer from the Treasury to DCLG - Communities for FirstBuy, part of the housing package announcement in September 2012	40,000,000		
(Section O) Transfer from DCLG - LG Commission for Local Administration Resource to Capital spending	80,000		
<b>Total change in Capital DEL (Voted)</b>	<b>123,149,000</b>	<b>-423,495,000</b>	<b>-300,346,000</b>
(Section Q) Transfer from DCLG - Communities to the Treasury for the reduction of the Overhanging Debt forecast following the Housing Revenue Account Subsidy system closure	-912,547,000		
<b>Total change in Capital AME (Voted)</b>	<b>-912,547,000</b>	<b>0</b>	<b>-912,547,000</b>
Revisions to the net cash requirement reflect not only the changes to Resource and Capital as set out above but also adjustments to our non-cash items as set out in the Part II Resource to cash reconciliation table.		-339,615,000	
<b>Total change in Net Cash Requirement</b>	<b>0</b>	<b>-339,615,000</b>	<b>-339,615,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit - DCLG Communities</b>			
Resource	-279,787,000	-	-279,787,000
Capital	-300,426,000	-	-300,426,000
<b>Departmental Expenditure Limit - DCLG Local Govt</b>			
Resource	-62,880,000	-	-62,880,000
Capital	80,000	-	80,000
<b>Annually Managed Expenditure</b>			
Resource	807,536,000	-	807,536,000
Capital	-912,547,000	-	-912,547,000
<b>Total Net Budget</b>			
Resource	464,869,000	-	464,869,000
Capital	-1,212,893,000	-	-1,212,893,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-339,615,000</b>		

Supplementary amounts required in the year ending 31 March 2013 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 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 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 national non-domestic rates; council tax freeze, 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.

net spending by NDPBs (Commission for Local Administration, Standards Board for England, 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;

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

Income arising from:

housing revenue receipts from Local Authorities; adjustments to commuted loan charges or residual loan charge grants; receipts relating to the Olympic Park.

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

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in DEL - DCLG Communities</b>								
<b>Voted expenditure</b>								
393,379	1,404,435	-20,100	-259,687	373,279	1,144,748	2,994,855	-300,426	2,694,429
<i>of which:</i>								
A Localism								
-	347,525	-	-2,058	-	345,467	953,253	-1,322	951,931
B Neighbourhoods								
-	643,312	39,344	-64,320	39,344	578,992	193,484	45,288	238,772
C Local Economies, Regeneration and European Programmes								
-	200,472	-	-134,715	-	65,757	386,375	-188,412	197,963
D Troubled Families								
-	103,000	-	16,000	-	119,000	-	-	-
E Research, Data & Trading Funds								
-	43,414	-	-14,452	-	28,962	-	-	-
F DCLG Staff, Building and Infrastructure Costs								
235,196	6,250	-18,283	-3,250	216,913	3,000	10,000	-6,000	4,000
G Neighbourhoods (NDPB)(Net)								
152,563	5,070	-42,347	4,348	110,216	9,418	1,245,965	61,850	1,307,815
H Local Economies, Regeneration and European Programmes (NDPB)(Net)								
5,620	-3,746	1,186	-2,102	6,806	-5,848	103,994	-110,046	-6,052
Departmental Unallocated Provision								
-	59,138	-	-59,138	-	-	101,784	-101,784	-
<b>Total Spending in DEL - DCLG Communities</b>						<b>-300,426</b>		
<b>Spending in DEL - DCLG Local Govt</b>								
<b>Voted expenditure</b>								
-	24,019,159	-	-62,880	-	23,956,279	-	80	80
<i>of which:</i>								
L Other Grants and Payments								
-	170,687	-	-31,817	-	138,870	-	-	-
M Valuation Services								
-	149,000	-	-6,000	-	143,000	-	-	-
N Audit Commission Disbanding								
-	24,993	-	-24,983	-	10	-	-	-
O Local Government (NDPB)(Net)								
-	22,759	-	-80	-	22,679	-	80	80
<b>Total Spending in DEL - DCLG Local Govt</b>						<b>80</b>		

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

-	-105,460	-	807,536	-	702,076	946,000	-912,547	33,453
<i>of which:</i>								
P Localism	-	345,303	-	53,901	-	399,204	-	-
Q Neighbourhoods	-	-843,542	-	887,645	-	44,103	946,000	-912,547
T DCLG Staff, Building and Infrastructure Costs	-	-6,585	-	17,973	-	11,388	-	-
U Non-Domestic Rates Outturn Adjustments	-	300,000	-	-150,000	-	150,000	-	-
V Local Government (NDPB)(net)	-	1	-	250	-	251	-	-
W Neighbourhoods (NDPB)(Net)	-	45,362	-	-5,000	-	40,362	-	-
X Local Economies, Regeneration and European Programmes (NDPB)(Net)	-	50,000	-	2,767	-	52,767	-	-

**Total Spending in AME**

-	807,536	-912,547
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**Total for Estimate**

-20,100	484,969	-1,212,893
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*of which:***Voted expenditure**

-20,100	484,969	-1,212,893
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**Non-voted expenditure**

-	-	-
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**£'000**

	<b>Present Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
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<b>Net Cash Requirement</b>	<b>29,311,186</b>	<b>-339,615</b>	<b>28,971,571</b>
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## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in DEL - DCLG Communities</b>								
<b>Voted expenditure</b>								
406,511	-33,232	373,279	1,389,871	-245,123	1,144,748	2,936,792	-242,363	2,694,429
<i>of which:</i>								
A Localism								
-	-	-	368,832	-23,365	345,467	953,731	-1,800	951,931
B Neighbourhoods								
53,341	-13,997	39,344	578,992	-	578,992	279,335	-40,563	238,772
C Local Economies, Regeneration and European Programmes								
-	-	-	265,757	-200,000	65,757	397,963	-200,000	197,963
D Troubled Families								
-	-	-	135,052	-16,052	119,000	-	-	-
E Research, Data & Trading Funds								
-	-	-	33,668	-4,706	28,962	-	-	-
F DCLG Staff, Building and Infrastructure Costs								
236,148	-19,235	216,913	4,000	-1,000	3,000	4,000	-	4,000
G Neighbourhoods (NDPB)(Net)								
110,216	-	110,216	9,418	-	9,418	1,307,815	-	1,307,815
H Local Economies, Regeneration and European Programmes (NDPB)(Net)								
6,806	-	6,806	-5,848	-	-5,848	-6,052	-	-6,052
<b>Total Spending in DEL - DCLG Communities</b>								
<b>406,511</b>	<b>-33,232</b>	<b>373,279</b>	<b>1,389,871</b>	<b>-245,123</b>	<b>1,144,748</b>	<b>2,936,792</b>	<b>-242,363</b>	<b>2,694,429</b>
<b>Spending in DEL - DCLG Local Govt</b>								
<b>Voted expenditure</b>								
-	-	-	23,956,279	-	23,956,279	80	-	80
<i>of which:</i>								
I Revenue Support Grant								
-	-	-	477,407	-	477,407	-	-	-
J Non-Domestic Rates Payments								
-	-	-	23,119,000	-	23,119,000	-	-	-
K London Governance								
-	-	-	55,313	-	55,313	-	-	-
L Other Grants and Payments								
-	-	-	138,870	-	138,870	-	-	-
M Valuation Services								
-	-	-	143,000	-	143,000	-	-	-
N Audit Commission Disbanding								
-	-	-	10	-	10	-	-	-
O Local Government (NDPB)(Net)								
-	-	-	22,679	-	22,679	80	-	80
<b>Total Spending in DEL - DCLG Local Govt</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>23,956,279</b>	<b>-</b>	<b>23,956,279</b>	<b>80</b>	<b>-</b>	<b>80</b>



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

-	-	-	735,814	-33,738	702,076	33,453	-	33,453
<i>of which:</i>								
P Localism	-	-	399,204	-	399,204	-	-	-
Q Neighbourhoods	-	-	77,841	-33,738	44,103	33,453	-	33,453
R Local Economies, Regeneration and European Programmes	-	-	1	-	1	-	-	-
S Research, Data and Trading Funds	-	-	4,000	-	4,000	-	-	-
T DCLG Staff, Building and Infrastructure Costs	-	-	11,388	-	11,388	-	-	-
U Non-Domestic Rates Outturn Adjustments	-	-	150,000	-	150,000	-	-	-
V Local Government (NDPB)(net)	-	-	251	-	251	-	-	-
W Neighbourhoods (NDPB)(Net)	-	-	40,362	-	40,362	-	-	-
X Local Economies, Regeneration and European Programmes (NDPB)(Net)	-	-	52,767	-	52,767	-	-	-

**Total Spending in AME**

-	-	-	735,814	-33,738	702,076	33,453	-	33,453
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**Total for Estimate**

406,511	-33,232	373,279	26,081,964	-278,861	25,803,103	2,970,325	-242,363	2,727,962
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*of which:***Voted Expenditure**

406,511	-33,232	373,279	26,081,964	-278,861	25,803,103	2,970,325	-242,363	2,727,962
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**Non Voted Expenditure**

-	-	-	-	-	-	-	-	-
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**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>25,711,513</b>	<b>464,869</b>	<b>26,176,382</b>
<b>Net Capital Requirement</b>	<b>3,940,855</b>	<b>-1,212,893</b>	<b>2,727,962</b>
<b>Accruals to cash adjustments</b>	<b>-341,182</b>	<b>408,409</b>	<b>67,227</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-33,993	-1,878	-35,871
New provisions and adjustments to previous provisions	-189,034	171,050	-17,984
Departmental Unallocated Provision	-160,922	160,922	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-30,000	6,195	-23,805
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-1,576,771	53,552	-1,523,219
Add cash grant-in-aid	1,647,538	18,541	1,666,079
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	2,000	27	2,027
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>29,311,186</b>	<b>-339,615</b>	<b>28,971,571</b>

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

£'000

	Revised Plans
Gross Administration Costs	404,278
<i>Less:</i>	
Administration DEL (DCLG Communities) Income	-33,232
Administration DEL (DCLG Local Govt) Income	-
<b>Net Administration Costs</b>	<b>371,046</b>
Gross Programme Costs	28,922,916
<i>Less:</i>	
Programme DEL (DCLG Communities) Income	-485,686
Programme DEL (DCLG Local Govt) Income	-
Programme AME Income	-33,738
Non-budget income	-100,000
<b>Net Programme Costs</b>	<b>28,303,492</b>
<b>Total Net Operating Costs</b>	<b>28,674,538</b>
<i>Of which:</i>	
Resource DEL (DCLG Communities)	1,513,767
Resource DEL (DCLG Local Govt)	23,956,279
Capital DEL (DCLG Communities)	2,564,703
Capital DEL (DCLG Local Govt)	-
Resource AME	706,336
Capital AME	33,453
Non-budget	-100,000
<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	-2,498,156
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	100,000
Other adjustments	-100,000
<b>Total Resource Budget</b>	<b>26,176,382</b>
<i>Of which:</i>	
Resource DEL (DCLG Local Govt)	23,956,279
Resource DEL (DCLG Communities)	1,518,027
Resource AME	702,076

*Adjustments to include:*

Prior period adjustments -

*Adjustments to remove:*

Consolidated Fund Extra Receipts in the resource budget -

Other adjustments -

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<b>Total Resource (Estimate)</b>	<b>26,176,382</b>
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## Part III: Note B - Analysis of Departmental Income

£'000

Revised  
Plans

### Voted Resource DEL - DCLG Communities

-278,355

*Of which:*

Administration

Sales of Goods and Services

-33,232

*Of which:*

B: Neighbourhoods

-13,997

F: DCLG Staff, Building and Infrastructure Costs

-19,235

Total Administration

-33,232

Programme

EU Grants Received

-200,000

*Of which:*

C: Local Economies, Regeneration and European Programmes

-200,000

Sales of Goods and Services

-2,359

*Of which:*

A: Localism

-699

E: Research, Data &amp; Trading Funds

-660

F: DCLG Staff, Building and Infrastructure Costs

-1,000

Interest and Dividends

-2,439

*Of which:*

A: Localism

-189

E: Research, Data &amp; Trading Funds

-2,250

Other Grants

-16,052

*Of which:*

D: Troubled Families

-16,052

Other Income

-24,273

*Of which:*

A: Localism

-22,477

E: Research, Data &amp; Trading Funds

-1,796

Total Programme

-245,123

### Voted Resource AME

-33,738

*Of which:*

Programme

Other Income

-33,738

*Of which:*

Q: Neighbourhoods

-33,738

Total Programme

-33,738

### Total Voted Resource Income

-312,093

<b>Voted Capital DEL - DCLG Communities</b>	<b>-242,363</b>
<i>Of which:</i>	
Programme	
EU Grants Received	-200,000
<i>Of which:</i>	
C: Local Economies, Regeneration and European Programmes	-200,000
Other Grants	-40,563
<i>Of which:</i>	
B: Neighbourhoods	-40,563
Repayments	-1,800
<i>Of which:</i>	
A: Localism	-1,800
Total Programme	<u>-242,363</u>
<b>Total Voted Capital Income</b>	<b><u>-242,363</u></b>

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

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

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-100,000	-100,000	-	-	-100,000	-100,000
<b>Total</b>	<b>-100,000</b>	<b>-100,000</b>	<b>-</b>	<b>-</b>	<b>-100,000</b>	<b>-100,000</b>

#### Detailed description of CFER sources

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Capital Pooled Housing Receipts	-100,000	-100,000	-	-	-100,000	-100,000
<b>Total</b>	<b>-100,000</b>	<b>-100,000</b>	<b>-</b>	<b>-</b>	<b>-100,000</b>	<b>-100,000</b>

## 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:

### 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
David Rossington	Thurrock Development Corporation (closed at end of Oct 2012)
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
<b>DCLG Communities</b>				
G,H,W,X	Homes & Communities Agency	194,813	1,282,607	1,606,708
G	Leasehold Advisory Commission	1,263	-	1,274
G	West Northamptonshire Development Corporation	3,796	18,900	21,262
H,X	London Thames Gateway Development Corporation	3,453	256	5,157
H	Thurrock Development Corporation	1,120	-	8,906
G	Building Regulations Advisory Committee	8	-	-
G	Independent Housing Ombudsman Limited†	-	-	-
<b>DCLG Local Govt.</b>				
O,V	Commission for Local Administration	14,030	80	14,266
O	Valuation Tribunal for England	8,900	-	8,506
<b>Total</b>		<b>227,383</b>	<b>1,301,843</b>	<b>1,666,079</b>

The above Resource budgets include depreciation

†Independent Housing Ombudsman Limited are self-funded

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<b>STATUTORY</b>	
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
<b>NON STATUTORY</b>	
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.	500
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



# Department for Business, Innovation and Skills

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<u>Reserve Claims</u>			
(Section B) Energy Industries Compensation Scheme	6,000,000		
(Section D) Student Loans	1,750,000,000		
<u>Budget Exchange</u>			
<u>Administration costs</u>			
(Section F) Central administration		-20,294,000	
(Section F) Shareholder Executive		-4,688,000	
(Section L) Skills Funding Agency		-25,018,000	
<u>Programme costs</u>			
(Section D) Higher Education		-170,473,000	
(Section I) Technology Strategy Board		-135,527,000	
<u>Machinery of Government changes</u>			
<u>Administration costs</u>			
(Section F) Transfer of URENCO from the Department of Energy and Climate Change	20,000		
<u>Programme costs</u>			
(Section G) Transfer of URENCO from the Department of Energy and Climate Change	8,051,000		

Transfers of budgetary cover to/from other government departments

(Section C) Transfer to Office of Fair Trading for work on Competition and Markets Authority guidance	-450,000
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(Section D) Transfer to Department for Culture, Media and Sport for GREAT	-3,500,000
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(Section D) Transfer to Foreign and Commonwealth Office for GREAT	-500,000
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(Section C) Transfer to UK Trade and Investment to increase UKTI services supporting Small to Medium-sized Enterprises and High-Value Opportunities	-13,000,000
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(Section E) Transfer to the Department for Education for Learners with Learning Difficulties and/or Disabilities (and other minor transfers)	-60,541,000
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(Section F) Transfer from the Department for Education for Learning and Skills Council Estates	2,900,000
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(Section G) Transfer from the Security and Intelligence Agencies for Cyber Security	1,437,000
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(Section I) Transfer to the Department for Communities and Local Government for the Local Enterprise Partnerships Capacity Fund	-2,438,000
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(Section L) Transfer from Ministry of Justice for Offender Learning	222,000
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Movements between sectionsAdministration costs

(Section A) Reallocation of administration to reflect mid-year review of Departmental priorities	530,000
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(Section B) Reallocation of administration to reflect mid-year review of Departmental priorities	-473,000
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(Section C) Reallocation of administration to reflect mid-year review of Departmental priorities	-801,000
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(Section F) Reallocation of administration to reflect mid-year review of Departmental priorities	9,655,000
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(Section H) Reallocation of administration to reflect mid-year review of Departmental priorities	-16,140,000
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(Section I) Reallocation of administration to reflect mid-year review of Departmental priorities	4,128,000	
(Section J) Reallocation of administration to reflect mid-year review of Departmental priorities	292,000	
(Section K) Reallocation of administration to reflect mid-year review of Departmental priorities		-2,000,000
(Section L) Reallocation of administration to reflect mid-year review of Departmental priorities	4,809,000	
<u>Programme costs</u>		
(Section A) Reallocation of programme to reflect mid-year review of Departmental priorities	10,936,000	
(Section B) Reallocation of programme to reflect mid-year review of Departmental priorities		-139,699,000
(Section B) Reallocation of programme to reflect mid-year review of Departmental priorities	26,265,000	
(Section C) Reallocation of programme to reflect mid-year review of Departmental priorities	25,555,000	
(Section C) Reallocation of programme to reflect mid-year review of Departmental priorities	78,705,000	
(Section D) Reallocation of programme to reflect mid-year review of Departmental priorities	13,368,000	
(Section E) Reallocation of programme to reflect mid-year review of Departmental priorities	21,535,000	
(Section E) Reallocation of programme to reflect mid-year review of Departmental priorities		-468,000
(Section F) Reallocation of programme to reflect mid-year review of Departmental priorities	7,566,000	
(Section F) Reallocation of programme to reflect mid-year review of Departmental priorities		-17,797,000
(Section G) Reallocation of programme to reflect mid-year review of Departmental priorities	54,884,000	
(Section H) Reallocation of programme to reflect mid-year review of Departmental priorities		-5,374,000
(Section I) Reallocation of programme to reflect mid-year review of Departmental priorities	200,463,000	

(Section J) Reallocation of programme to reflect mid-year review of Departmental priorities		-8,856,000
(Section K) Reallocation of programme to reflect mid-year review of Departmental priorities		-38,168,000
(Section L) Reallocation of programme to reflect mid-year review of Departmental priorities		-212,754,000
(Section M) Reallocation of programme to reflect mid-year review of Departmental priorities		-16,161,000
(Sections E and L) Reduction in funding from the Department for Education for Apprenticeships	165,000,000	-165,000,000
(Sections E and L) Reduction in funding from the Department for Education for European Social Fund	198,700,000	-198,700,000
(Sections E and L) Reduction in funding from the Department for Education for Young People's Helpline	400,000	-400,000
(Sections L and E) Increased Skills Funding Agency expenditure on Adult Skills Programmes Clusters funded by receipts from the Department for Education	897,000	-897,000
(Sections L and E) Increased Skills Funding Agency expenditure and related receipts related to the Training and Enterprise Councils liquidation	3,271,000	-3,271,000
(Sections L and E) Increased UK Commission for Employment and Skills Funding Agency expenditure and related receipts	1,046,000	-1,046,000
(Sections L and E) Increased Skills Funding Agency expenditure on English for Speakers of Other Languages funded by receipts from the Department for Communities and Local Government	4,024,000	-4,024,000
(Sections M and G) Reclassification of Green Investment Bank	29,000,000	-29,000,000
<u>Offsetting increases in expenditure and income</u>		
(Section E) Increased expenditure and receipts from the Department for Education relating to Joint Information Systems Committee	1,698,000	-1,698,000

(Section E) Increased expenditure and receipts from the Department for Work and Pensions relating to Joint Information Systems Committee	300,000	-300,000	
<b>Total change in Resource DEL (Voted)</b>	<b>2,631,657,000</b>	<b>-1,299,456,000</b>	<b>1,332,201,000</b>
(Section N) Revised forecasts for nuclear decommissioning provisions	21,000,000		
(Section O) Revised forecasts for Enterprise Finance Guarantee provisions	15,000,000		
(Section P) Revised forecasts for Paternity Pay	99,000,000		
(Section P) Reduction in provisions and bad debts for Insolvency Service		-17,500,000	
(Section P) Reclassification of Redundancy Payments Service as non-voted		-340,000,000	
(Section Q) Increase in Student Loans Unwinding of Discount	1,167,627,000		
(Section Q) Decrease in Student Loans Interest Receivable		-108,000,000	
(Section S) Increase in onerous lease provisions	61,000,000		
(Section T) Royal Mail Fundco sale of pension scheme assets unrealised losses	218,000,000		
(Section T) Royal Mail shareholder loan interest receivable		-51,000,000	
(Section T) Dividend from URENCO		-50,000,000	
(Section U) Revised forecasts for Medical Research Council provisions	18,000,000		
(Section U) Revised forecasts for Natural Environment Research Council provisions	12,000,000		
(Section U) Revised forecasts for Science and Technology Facilities Council provisions	20,000,000		
(Section V) Reduction in Advisory, Conciliatory and Arbitration Service provisions		-2,000,000	
(Section V) Reduction in Consumer Focus provisions		-500,000	
(Section W) Revised forecasts for Higher Education Funding Council for England (HEFCE) provisions	12,000,000		



(Section X) Revised forecasts for Skills Funding Agency provisions	5,000,000		
<b>Total change in Resource AME (Voted)</b>	<b>1,648,627,000</b>	<b>-569,000,000</b>	<b>1,079,627,000</b>
(Section Y) Reclassification of Redundancy Payments Service as non-voted	340,000,000		
(Section Y) Increased forecasts for Redundancy Payments Service	110,000,000		
<b>Total change in Resource AME (Non-Voted)</b>	<b>450,000,000</b>		<b>450,000,000</b>
<u>Budget Exchange</u>			
(Section L) Skills Funding Agency		-40,000,000	
(Section M) Green Investment Bank		-503,000,000	
<u>Autumn Statement Award</u>			
(Section B) National Measurement Office	2,000,000		
(Section H) Economic and Social Research Council	4,000,000		
(Section I) Technology Strategy Board	4,000,000		
(Section L) Skills Funding Agency	3,274,000		
<u>Transfers of budgetary cover to/from other government departments</u>			
(Section B) Transfer to the Department for Communities and Local Government for the Regional Growth Fund		-30,000,000	
<u>Movements between sections</u>			
(Section A) Reallocation of capital to reflect mid-year review of Departmental priorities	18,500,000		
(Section B) Reallocation of capital to reflect mid-year review of Departmental priorities		-123,299,000	
(Section B) Reallocation of capital to reflect mid-year review of Departmental priorities	17,800,000		
(Section C) Reallocation of capital to reflect mid-year review of Departmental priorities		-2,400,000	

(Section C) Reallocation of capital to reflect mid-year review of Departmental priorities	500,000		
(Section F) Reallocation of capital to reflect mid-year review of Departmental priorities	18,189,000		
(Section G) Reallocation of capital to reflect mid-year review of Departmental priorities		-4,600,000	
(Section H) Reallocation of capital to reflect mid-year review of Departmental priorities	7,500,000		
(Section I) Reallocation of capital to reflect mid-year review of Departmental priorities		-12,307,000	
(Section J) Reallocation of capital to reflect mid-year review of Departmental priorities		-200,000	
(Section K) Reallocation of capital to reflect mid-year review of Departmental priorities		-13,393,000	
(Section L) Reallocation of capital to reflect mid-year review of Departmental priorities	93,710,000		
(Sections M and G) Reclassification of Green Investment Bank	775,000,000	-775,000,000	
<u>Offsetting increases in expenditure and income</u>			
(Section B) Launch Investment	41,600,000	-41,600,000	
<b>Total change in Capital DEL (Voted)</b>	<b>986,073,000</b>	<b>-1,545,799,000</b>	<b>-559,726,000</b>
<u>Other Changes</u>			
(Section Q) Increase in student loans	327,000,000		
(Section Q) Increase in student loans interest capitalised	108,000,000		
(Section Q) Decrease in receipts relating to student loans		-169,000,000	
(Section T) Royal Mail Fundco assets	150,000,000		
(Section T) Royal Mail Shareholder Loan - capitalisation of the debtor	51,000,000		
(Section T) Increase in Royal Mail Working Capital loan repayments		-549,000,000	
<b>Total change in Capital AME (Voted)</b>	<b>636,000,000</b>	<b>-718,000,000</b>	<b>-82,000,000</b>

(Section Z) Prior Period Adjustment for Higher Education Funding Council for England	4,000,000	
<b>Total change in Non-Budget</b>	<b>4,000,000</b>	<b>4,000,000</b>
Revisions to the net cash requirement reflect not only the changes to resources and capital as set out above but also a change in creditors.	-901,304,000	
<b>Total change in Net Cash Requirement</b>	<b>-901,304,000</b>	<b>-901,304,000</b>

## Part I

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource †	1,332,201,000	-	1,332,201,000
Capital	-559,726,000	-	-559,726,000
<b>Annually Managed Expenditure</b>			
Resource	1,079,627,000	450,000,000	1,529,627,000
Capital	-82,000,000	-	-82,000,000
<b>Total Net Budget</b>			
Resource	2,411,828,000	450,000,000	2,861,828,000
Capital	-641,726,000	-	-641,726,000
<b>Non-Budget Expenditure</b>	4,000,000		
<b>Net cash requirement †</b>	<b>-901,304,000</b>		

Supplementary amounts required in the year ending 31 March 2013 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, 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 promotion of strong, fair and competitive markets at home and abroad; measures to protect investors and to promote the interests of consumers; support for employment relations programmes and measures to promote a skilled and flexible labour market.

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

The management of the Government's shareholder interest in the portfolio of commercial businesses wholly or partly owned by Government; providing financial assistance to public corporations, and trading funds including Ofcom; the management and administration of the Royal Mail Statutory Pension Scheme and the realisation of certain pension scheme assets.

The management of miscellaneous programmes, including payments in respect of claims for the restitution of the property of victims of Nazi persecution, compensation for distant water trawlermen and assistance to redundant steelworkers.

The payment of subscriptions to international organisations to fulfil international treaty obligations.

The management of Departmental exchange risk and other guarantee losses; payments to other Government Departments and the Devolved Administrations, the expenditure of arms-length organisations and other funding to organisations in relation to programmes supporting BIS objectives, including Non-Departmental Public Bodies and the Department's executive agencies, and payments to the Department for Education.

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 through the Research Councils; the Royal Society; the Royal Academy of Engineering; the British Academy; and the Higher Education Funding bodies.

The promotion of Science in Society; Public Sector Research Establishments grants; contributions to the Science and Innovation Network including payments to the Foreign and Commonwealth Office; funding Foresight projects and research base initiatives and obtaining licences for research involving animals.

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, 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; education maintenance allowances and childcare and transport support and loans.

Funding initiatives to support, improve and promote education, training, skills and student and trainee support and investments and loans to support Private Finance Initiatives; and programmes supported by the European Union.

The residual costs of the winding up of the Training and Enterprise Councils (TECs); the distribution of residual TEC assets returned to the Secretary of State under the terms of the TEC licence.

The activities of BIS's Partner Organisations: the Regional Development Agencies; the Skills Funding Agency; the Higher Education Funding Council for England; the Student Loans Company; the UK Commission for Employment and Skills; the Office for Fair Access; other Education-related bodies; Industrial Construction Training Boards; the Research Councils and associated bodies; the UK Space Agency; the Technology Strategy Board; Capital for Enterprise; the Advisory, Conciliation and Arbitration Service, Consumer Focus, the Competition Service, the Competition Commission, the Insolvency Service, the National Measurement Office and the United Kingdom Atomic Energy Authority.

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, and expenditure on the activities of 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 BIS, the public weather service and mapping services.

Non cash items associated with the above activities.

\* Work towards securing an injection of private capital into the Royal Mail.

To provide financial solutions to accelerate private sector investment in the green economy and address market failures through the Green Investment Bank.

Income arising from:

Contributions from other Government Departments supplying resources which BIS will use to fund Partner Organisations; miscellaneous receipts from other Government Departments.

The Advisory, Conciliation and Arbitration Service, the Insolvency Service, legal services, consultancy, publications, secondments, departmental administration costs, central services, executive agencies and trading funds.

Ofcom receipts, receipts from Ofcom and the Office of Gas and Electricity Markets to cover the costs of the relevant consumer bodies. Receipts from the realisation of certain pension scheme assets related to the Royal Mail Statutory Pension scheme.

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.

Contributions from the Department of Health towards the UK Centre for Medical Research and Innovation.

The Department for Education for 14-19 programmes; contributions from the National Assembly for Wales; receipts to support the UK Commission for Employment and Skills; contributions from the Scottish Executive, the National Assembly for Wales, the Northern Ireland Executive and others towards education programmes and international programmes.

Contributions from other Government Departments and other sources towards the cost of promoting UK education and training overseas; London Challenge receipts; receipts from the Department of Health; student loan interest receivable; student support receipts; further and higher education receipts from the Department for Education; receipts from the Home Office for offender education; receipts from the Department for Communities and Local Government for Faith Leader project; the Further Education improvement programme, the Skills for Life programme and the Learning and Skills Improvement Service.

European Fast Stream receipts; repayment and default recoveries by banks in respect of career development loans; receipts for student support; 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 covering the return of assets from the Training and Enterprise Councils (TECs) as part of their winding-up process; receipts from the wind-down of Individual Learning Accounts; 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 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 BIS, the public weather service and mapping services.

\* Receipts from repayments of loans to the education sector.

Lead private sector engagement in, and raise business awareness of, cyber security.

Continued co-operation on Regional Growth Fund (RGF) supporting projects and programmes that lever private sector investment to create economic growth and sustainable employment across England, which aims to help areas and communities currently dependent on the public sector.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

Bad debts, impairments and provisions including those in relation to BIS's Partner Organisations: the Regional Development Agencies; the Skills Funding Agency; the Higher Education Funding Council for England; the Student Loans Company; the UK Commission for Employment and Skills; the Office for Fair Access; the Research Councils, the UK Space Agency, the Design Council, the Technology Strategy Board, Capital for Enterprise, the Local Better Regulation Office, Consumer Focus, the Competition Service, the Competition Commission, the Advisory, Conciliation and Arbitration Service, the Insolvency Service, the National Measurement Office and the United Kingdom Atomic Energy Authority.

The Redundancy Payments Service.

Bad debts, impairments and provisions in relation to: 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; miscellaneous programmes, including payments in respect of claims for the restitution of the property of victims of Nazi persecution, compensation for distant water trawlermen and assistance to redundant steelworkers.

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 provision of repayable credit facilities for Royal Mail and Post Office Ltd; contributions to 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.

Other non cash items.

Providing financial assistance to the Land Registry, Ordnance Survey and the Meteorological Office, and expenditure on the Learning and Skills Improvement Service, the Financial Reporting Council, 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 BIS, the public weather service and Ordnance Survey.

\* Refund of European Space Agency tax adjustments made on UK pensions payments.

Liabilities, including those relating to various legacy pension schemes.

NESTA Trust expenditure.

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.

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

Receipts from the realisation of certain pension scheme assets related to the Royal Mail Statutory Pension scheme.

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

**Non-Budget Expenditure:**

Expenditure arising from:

\* Prior period adjustments.

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

† Policy and ownership responsibility for the UK shareholding in Urenco transferred from the Department of Energy and Climate Change on 17 January 2013.

Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- a) Departmental Expenditure Limit – Resource (Voted) is increased by £8,071,000; and
- b) the net cash requirement is increased by £8,071,000.



## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
766,949	17,481,441	-49,980	1,382,181	716,969	18,863,622	2,097,726	-559,726	1,538,000
<i>Of which:</i>								
A Science and Research								
2,057	476,252	530	10,936	2,587	487,188	35,453	18,500	53,953
B Innovation, Enterprise and Business								
2,688	409,658	-473	-107,434	2,215	302,224	209,244	-133,499	75,745
C Market Frameworks								
5,379	79,156	-801	90,810	4,578	169,966	14,700	-1,900	12,800
D Higher Education								
-	3,780,272	-	1,588,895	-	5,369,167	-	-	-
E Further Education								
-	-1,091,958	-	315,388	-	-776,570	-	-	-
F Capability								
345,893	35,615	-15,307	-7,331	330,586	28,284	5,500	18,189	23,689
G Government as Shareholder								
-	390,040	-	35,372	-	425,412	839,600	-779,600	60,000
H Science and Research (NDPB) net								
147,048	4,457,511	-16,140	-5,374	130,908	4,452,137	566,647	11,500	578,147
I Innovation, Enterprise and Business (NDPB) net								
25,859	266,141	4,128	62,498	29,987	328,639	37,782	-8,307	29,475
J Market Frameworks (NDPB) net								
17,639	73,046	292	-8,856	17,931	64,190	1,600	-200	1,400
K Higher Education (NDPB) net								
66,312	3,875,569	-2,000	-38,168	64,312	3,837,401	108,300	-13,393	94,907
L Further Education (NDPB) net								
154,074	4,730,139	-20,209	-567,394	133,865	4,162,745	278,900	56,984	335,884
M Government as Shareholder (NDPB) net								
-	-	-	12,839	-	12,839	-	272,000	272,000
<b>Total Spending in DEL</b>								
		<b>-49,980</b>	<b>1,382,181</b>				<b>-559,726</b>	
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	-1,455,033	-	1,079,627	-	-375,406	6,851,817	-82,000	6,769,817
<i>Of which:</i>								
N Science and Research								
-	62,389	-	21,000	-	83,389	-	-	-
O Innovation, Enterprise and Business								
-	-39,171	-	15,000	-	-24,171	-	-	-
P Market Frameworks								
-	451,556	-	-258,500	-	193,056	-	-	-
Q Higher Education								
-	-1,824,963	-	1,059,627	-	-765,336	6,094,000	266,000	6,360,000
S Capability								
-	-42,446	-	61,000	-	18,554	-	-	-

## Part II: Changes Proposed

£'000

	Net Resources						Net Capital		
	Present		Changes		Revised		Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
	1	2	3	4	5	6			
T Government as Shareholder	-	-727	-	117,000	-	116,273	750,000	-348,000	402,000
U Science and Research (NDPB) net	-	-45,785	-	50,000	-	4,215	-	-	-
V Market Frameworks (NDPB) net	-	1,530	-	-2,500	-	-970	-	-	-
W Higher Education (NDPB) net	-	-19,970	-	12,000	-	-7,970	-	-	-
X Further Education (NDPB) net	-	2,581	-	5,000	-	7,581	7,817	-	7,817
<b>Non Voted Expenditure</b>	-	-	-	450,000	-	450,000	-	-	-
<i>Of which:</i>									
Y Market Frameworks	-	-	-	450,000	-	450,000	-	-	-
<b>Total Spending in AME</b>			-	1,529,627				-82,000	
<b>Non-Budget spending</b>									
<b>Voted Expenditure</b>									
	-	-	-	4,000	-	4,000	-	-	-
<i>Of which:</i>									
Z Prior Period Adjustments	-	-	-	4,000	-	4,000	-	-	-
<b>Total Non-Budget Spending</b>				4,000				-	
<b>Total for Estimate</b>			-49,980	2,915,808				-641,726	
<i>Of which:</i>									
<b>Voted Expenditure</b>			-49,980	2,465,808				-641,726	
<b>Non Voted Expenditure</b>			-	450,000				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	24,744,227	-901,304	23,842,923

## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>		<b>Programme</b>		<b>Programme</b>				
<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
797,785	-80,816	716,969	19,910,573	-1,046,951	18,863,622	29,736,000	-28,198,000	1,538,000
<i>Of which:</i>								
A Science and Research								
67,587	-65,000	2,587	490,386	-3,198	487,188	53,953	-	53,953
B Innovation, Enterprise and Business								
2,215	-	2,215	319,419	-17,195	302,224	273,745	-198,000	75,745
C Market Frameworks								
4,578	-	4,578	275,186	-105,220	169,966	12,800	-	12,800
D Higher Education								
-	-	-	5,369,167	-	5,369,167	-	-	-
E Further Education								
-	-	-	110,253	-886,823	-776,570	-	-	-
F Capability								
346,402	-15,816	330,586	48,069	-19,785	28,284	23,689	-	23,689
G Government as Shareholder								
-	-	-	440,142	-14,730	425,412	28,060,000	-28,000,000	60,000
H Science and Research (NDPB) net								
130,908	-	130,908	4,452,137	-	4,452,137	578,147	-	578,147
I Innovation, Enterprise and Business (NDPB) net								
29,987	-	29,987	328,639	-	328,639	29,475	-	29,475
J Market Frameworks (NDPB) net								
17,931	-	17,931	64,190	-	64,190	1,400	-	1,400
K Higher Education (NDPB) net								
64,312	-	64,312	3,837,401	-	3,837,401	94,907	-	94,907
L Further Education (NDPB) net								
133,865	-	133,865	4,162,745	-	4,162,745	335,884	-	335,884
M Government as Shareholder (NDPB) net								
-	-	-	12,839	-	12,839	272,000	-	272,000
<b>Total Spending in DEL</b>								
<b>797,785</b>	<b>-80,816</b>	<b>716,969</b>	<b>19,910,573</b>	<b>-1,046,951</b>	<b>18,863,622</b>	<b>29,736,000</b>	<b>-28,198,000</b>	<b>1,538,000</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	440,594	-816,000	-375,406	15,971,817	-9,202,000	6,769,817
<i>Of which:</i>								
N Science and Research								
-	-	-	83,389	-	83,389	-	-	-
O Innovation, Enterprise and Business								
-	-	-	-24,171	-	-24,171	-	-	-
P Market Frameworks								
-	-	-	193,056	-	193,056	-	-	-

## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>			<b>Programme</b>					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Q Higher Education</b>								
-	-	-	-54,336	-711,000	-765,336	8,013,000	-1,653,000	6,360,000
<b>R Further Education</b>								
-	-	-	-27	-	-27	-	-	-
<b>S Capability</b>								
-	-	-	18,554	-	18,554	-	-	-
<b>T Government as Shareholder</b>								
-	-	-	221,273	-105,000	116,273	7,951,000	-7,549,000	402,000
<b>U Science and Research (NDPB) net</b>								
-	-	-	4,215	-	4,215	-	-	-
<b>V Market Frameworks (NDPB) net</b>								
-	-	-	-970	-	-970	-	-	-
<b>W Higher Education (NDPB) net</b>								
-	-	-	-7,970	-	-7,970	-	-	-
<b>X Further Education (NDPB) net</b>								
-	-	-	7,581	-	7,581	7,817	-	7,817
<b>Non-voted expenditure</b>								
-	-	-	450,000	-	450,000	-	-	-
<i>Of which:</i>								
<b>Y Market Frameworks</b>								
-	-	-	450,000	-	450,000	-	-	-
<b>Total Spending in AME</b>								
-	-	-	890,594	-816,000	74,594	15,971,817	-9,202,000	6,769,817
<b>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	-	-	4,000	-	4,000	-	-	-
<i>Of which:</i>								
<b>Z Prior Period Adjustments</b>								
-	-	-	4,000	-	4,000	-	-	-
<b>Total Non-Budget Spending</b>								
-	-	-	4,000	-	4,000	-	-	-
<b>Total for Estimate</b>								
797,785	-80,816	716,969	20,805,167	-1,862,951	18,942,216	45,707,817	-37,400,000	8,307,817
<i>Of which:</i>								
<b>Voted Expenditure</b>								
797,785	-80,816	716,969	20,355,167	-1,862,951	18,492,216	45,707,817	-37,400,000	8,307,817
<b>Non Voted Expenditure</b>								
-	-	-	450,000	-	450,000	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>16,793,357</b>	<b>2,865,828</b>	<b>19,659,185</b>
<b>Net Capital Requirement</b>	<b>8,949,543</b>	<b>-641,726</b>	<b>8,307,817</b>
<b>Accruals to cash adjustments</b>	<b>-998,673</b>	<b>-2,675,406</b>	<b>-3,674,079</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-95,867	-3,912,767	-4,008,634
New provisions and adjustments to previous provisions	-777,210	676,531	-100,679
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-4,000	-4,000
Other non-cash items	-10,415	10,000	-415
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-14,752,740	195,300	-14,557,440
Add cash grant-in-aid	14,502,925	182,530	14,685,455
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	177,000	177,000
Use of provisions	134,634	-	134,634
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-450,000</b>	<b>-450,000</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-450,000	-450,000
<b>Net Cash Requirement</b>	<b>24,744,227</b>	<b>-901,304</b>	<b>23,842,923</b>

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

£'000

	Revised Plans
Gross Administration Costs	749,290
<i>Less:</i>	
Administration DEL Income	-80,816
<b>Net Administration Costs</b>	<b>668,474</b>
Gross Programme Costs	21,815,401
<i>Less:</i>	
Programme DEL Income	-29,046,951
Programme AME Income	-816,000
Non-budget income	-
<b>Net Programme Costs</b>	<b>-8,047,550</b>
<b>Total Net Operating Costs</b>	<b>-7,379,076</b>
<i>Of which:</i>	
Resource DEL	19,440,460
Capital DEL	-27,072,261
Resource AME	252,725
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	27,072,261
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-38,000
<b>Total Resource Budget</b>	<b>19,655,185</b>
<i>Of which:</i>	
Resource DEL	19,580,591
Resource AME	74,594
<i>Adjustments to include:</i>	
Prior period adjustments	4,000
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>19,659,185</b>

## Part III: Note B - Analysis of Departmental Income

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-1,127,767</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-72,750
<i>Of which:</i>	
A Science and Research	-65,000
F Capability	-7,750
Other Income	-8,066
<i>Of which:</i>	
F Capability	-8,066
Total Administration	<u>-80,816</u>
 Programme	
EU Grants Received	-350,062
<i>Of which:</i>	
A Science and Research	-62
E Further Education	-350,000
Sales of Goods and Services	-166,289
<i>Of which:</i>	
A Science and Research	-3,136
B Innovation, Enterprise and Business	-17,195
C Market Frameworks	-96,173
E Further Education	-30,000
F Capability	-19,785
Interest and Dividends	-17,030
<i>Of which:</i>	
C Market Frameworks	-2,300
G Government as Shareholder	-14,730
Other Grants	-506,823
<i>Of which:</i>	
E Further Education	-506,823
Taxation	-6,747
<i>Of which:</i>	
C Market Frameworks	-6,747
Total Programme	<u>-1,046,951</u>

## Part III: Note B - Analysis of Departmental Income

£'000

Revised  
Plans

<b>Voted Resource AME</b>	<b>-816,000</b>
<i>Of which:</i>	
Programme	
Interest and Dividends	-816,000
<i>Of which:</i>	
Q Higher Education	-711,000
T Government as Shareholder	-105,000
Total Programme	<u>-816,000</u>
<b>Total Voted Resource Income</b>	<b><u>-1,943,767</u></b>
<b>Voted Capital DEL</b>	<b>-28,198,000</b>
<i>Of which:</i>	
Programme	
Other Grants	-28,000,000
<i>Of which:</i>	
T Government as Shareholder	-28,000,000
Other Income	-198,000
<i>Of which:</i>	
O Innovation, Enterprise and Business	-198,000
Total Programme	<u>-28,198,000</u>
<b>Voted Capital AME</b>	<b>-9,202,000</b>
<i>Of which:</i>	
Programme	
Repayments	-9,202,000
<i>Of which:</i>	
Q Higher Education	-1,653,000
T Government as Shareholder	-7,549,000
Total Programme	<u>-9,202,000</u>
<b>Total Voted Capital Income</b>	<b><u>-37,400,000</u></b>



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

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

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-14,400,000	-14,400,000	-14,400,000	-14,400,000
<b>Total</b>	-	-	<b>-14,400,000</b>	<b>-14,400,000</b>	<b>-14,400,000</b>	<b>-14,400,000</b>

#### Detailed description of CFER sources

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Proceeds from the Postal Services Act Company	-	-	-14,399,000	-14,399,000	-14,399,000	-14,399,000
BNFL Pension Liabilities	-	-	-1,000	-1,000	-1,000	-1,000
<b>Total</b>	-	-	<b>-14,400,000</b>	<b>-14,400,000</b>	<b>-14,400,000</b>	<b>-14,400,000</b>

## 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:

Martin Donnelly	Advantage West Midlands (RDA)
John Taylor	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
Martin Donnelly	East Midlands Development Agency
Martin Donnelly	East of England Development Agency
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)
Graham Russell	Local Better Regulation Office
Sir John Savill	Medical Research Council
Geoff Mulgan	NESTA Trust
Professor Duncan Wingham	Natural Environment Research Council
Martin Donnelly	North West Development Agency
Sir Martin Harris	Office for Fair Access (OFFA)
Martin Donnelly	One North East (RDA)
Prof John Womersley	Science and Technology Facilities Council
Martin Donnelly	South East England Development Agency
Martin Donnelly	South West of England Regional Development Agency
Ed Lester	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)
Martin Donnelly	Yorkshire Forward (RDA)
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 (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

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

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

## Part III: Note E - Non-Departmental Public Bodies

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
I	Technology Strategy Board	349,045	29,475	449,818
I	Capital for Enterprise	3,880	-	3,631
J	ACAS (Advisory, Conciliation and Arbitration Service)	49,471	1,100	48,971
J	Consumer Focus	9,362	-	11,224
J	Competition Service	4,001	-	3,985
J	Competition Commission	19,287	300	18,755
H	United Kingdom Atomic Energy Authority	5,981	1,700	6,410
I	Regional Development Agencies	5,701	-	10,700
H	Arts and Humanities Research Council	98,535	-	103,916
H	Biotechnology and Biological Sciences Research Council	367,371	103,300	524,000
H	Economic and Social Research Council	152,550	23,400	176,877
H	Engineering and Physical Sciences Research Council	769,150	65,000	847,550
H	Medical Research Council	594,349	30,600	660,400
H	Natural Environment Research Council	332,473	36,600	353,796
H	Research Councils projects	130,678	807	
H	Science and Technology Facilities Council	441,880	106,393	496,088
H	Higher Education Funding Council for England (HEFCE) - Science	1,690,078	210,347	2,050,425
K	Higher Education Funding Council for England (HEFCE) - Education	3,794,494	90,300	3,921,930
K	Office for Fair Access to Higher Education	1,000	-	1,118
K	Student Loans Company	106,219	4,607	146,130
L	Skills Funding Agency	4,226,013	330,232	4,497,936
L	UK Commission for Employment and Skills	70,597	5,652	71,295
M	Green Investment Bank	12,839	272,000	280,500
U	Biotechnology and Biological Sciences Research Council	900	-	-
U	Economic and Social Research Council	-1,000	-	-
U	Engineering and Physical Sciences Research Council	-1,090	-	-
U	Medical Research Council	7,000	-	-
U	Natural Environment Research Council	-3,350	-	-
U	Arts and Humanities Research Council	-1,475	-	-
U	Science and Technology Facilities Council	7,630	-	-

**Part III: Note E - Non-Departmental Public Bodies**

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
U	United Kingdom Atomic Energy Authority	-4,400	-	-
V	ACAS (Advisory, Conciliation and Arbitration Service)	-1,067	-	-
V	Competition Commission	100	-	-
V	Competition Service	5	-	-
V	Consumer Focus	-8	-	-
W	Higher Education Funding Council for England (HEFCE) - Education	-10,000	-	-
W	Student Loans Company	2,030	-	-
X	Skills Funding Agency	8,500	-	-
X	UK Commission for Employment and Skills		-	-
X	Construction Industry Training Board	-1,196	7,567	-
X	Engineering Construction Industry Training Board	277	250	-
<b>Total</b>		<b>13,237,810</b>	<b>1,319,630</b>	<b>14,685,455</b>

## Part III: Note F - Accounting Policy changes

### Prior Period Adjustments

This note provides details of Prior Period Adjustments (PPAs) impacting on this Estimate.

#### Voted

The Supplementary Estimate includes a voted PPA to reflect an omission in the outturn figures for 2011-12 that will be corrected as part of the preparation of the 2012-13 Annual Report and Accounts. No adjustments are required for 2012-13 or 2010-11.

£'000

2010-11

2011-12

2012-13

In 2011-12 the Higher Education Funding Council for England (HEFCE) treated recoverable grants as prepayments in their accounts, this treatment was mirrored in the accounts of the BIS Group; having reviewed this policy, these are now classified as loans.

-	4,000	-
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## Part III: Note G - Expenditure resting on the sole authority of the Supply and Appropriation Act

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

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Section in Part II: Subhead Detail	Service	£'000
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As in existing provision

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<b>The following liabilities fell to be met from the Department's Estimate:</b>	
<b>Statutory Liabilities Charged to Resource Estimates:</b>	
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.	1,000
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.	3,039
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
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



## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
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
<b>Non-Statutory Liabilities Charged to Resource Estimates:</b>	
The Cabinet Secretary has provided a Government wide indemnity to Independent Public Appointment Assessors (IPAAs). This will ensure that IPAAs will not have to meet any personal civil liability incurred in the execution of their IPAA functions. BIS carries out around 200 appointments per annum which are scrutinised by IPAAs.	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 (originally leased for the Quality Improvement Service) in the event that the current tenant defaults.	2,000
Science and Technology Funding Council is responsible for Institute Laue Langevin staff related commitments and costs associated with reprocessing fuel elements	12,000
Science and Technology Funding Council is liable for the decommissioning costs associated with the dismantling of the European Synchrotron Radiation Facility (ESRF).	2,000
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
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

## Part III: Note L - International Subscriptions

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<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>£'000</b>
A4-DEL	UK Space Agency	177,498
C4-DEL	World Trade Organisation	6,063
F4-DEL	External Legal Fees	120
D4-DEL	EUI Bursaries	274
D4-DEL	EUI Subscriptions	32,323
H4-DEL	Science and Technology Facilities Council	225,693



# UK Trade & Investment

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) - Increase due to a contribution from BIS to fund UKTI services supporting Small to Medium-sized Enterprises and High-Value Opportunities.	13,000,000		
(Section A) - Reduction due to forecasted underspends transferred from UKTI RDEL to DCMS RDEL to fund pressures related to supporting exporters.		-2,000,000	
(Section A) - Increase in Ringfenced RDEL to cover depreciation costs of departmental fixed assets, offset by a corresponding reduction in Non-Ringfenced RDEL.	510,000	-510,000	
<b>Total change in Resource DEL (Voted)</b>	<b>13,510,000</b>	<b>-2,510,000</b>	<b>11,000,000</b>
The increase to the Net Cash Requirement is as a result of the above changes, as follows:			
Resource DEL changes affecting cash.	13,000,000	-2,510,000	
<b>Total change in Net Cash Requirement</b>	<b>13,000,000</b>	<b>-2,510,000</b>	<b>10,490,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	11,000,000	-	11,000,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	11,000,000	-	11,000,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>10,490,000</b>		

Supplementary amounts required in the year ending 31 March 2013 for expenditure by UK Trade & Investment on:

**Departmental Expenditure Limit:**Expenditure arising from:

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

Income arising from:

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

**Annually Managed Expenditure:**Expenditure arising from:

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

UK Trade & Investment will account for this Estimate.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
-	86,500	-	11,000	-	97,500	2,598	-	2,598
<i>Of which:</i>								
A Trade development and promotion and inward investment								
-	86,500	-	11,000	-	97,500	2,598	-	2,598
<b>Total Spending in DEL</b>								
			-	11,000				
<b>Total for Estimate</b>								
			-	11,000				
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	11,000					
<b>Non Voted Expenditure</b>								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>88,508</b>	<b>10,490</b>	<b>98,998</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
-	-	-	116,541	-19,041	97,500	2,598	-	2,598
<i>Of which:</i>								
A Trade development and promotion and inward investment								
-	-	-	116,541	-19,041	97,500	2,598	-	2,598
<b>Total Spending in DEL</b>								
-	-	-	116,541	-19,041	97,500	2,598	-	2,598
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	21	-	21	-	-	-
<i>Of which:</i>								
B Trade development and promotion and inward investment								
-	-	-	21	-	21	-	-	-
<b>Total Spending in AME</b>								
-	-	-	21	-	21	-	-	-
<b>Total for Estimate</b>								
-	-	-	116,562	-19,041	97,521	2,598	-	2,598
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	116,562	-19,041	97,521	2,598	-	2,598
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>86,521</b>	<b>11,000</b>	<b>97,521</b>
<b>Net Capital Requirement</b>	<b>2,598</b>	<b>-</b>	<b>2,598</b>
<b>Accruals to cash adjustments</b>	<b>-611</b>	<b>-510</b>	<b>-1,121</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,111	-510	-1,621
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
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>88,508</b>	<b>10,490</b>	<b>98,998</b>



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

£'000

	Revised Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	-
Gross Programme Costs	116,562
<i>Less:</i>	
Programme DEL Income	-19,041
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	97,521
<b>Total Net Operating Costs</b>	<b>97,521</b>
<i>Of which:</i>	
Resource DEL	97,500
Capital DEL	-
Resource AME	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	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>97,521</b>
<i>Of which:</i>	
Resource DEL	97,500
Resource AME	21
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>97,521</b>

## Part III: Note B - Analysis of Departmental Income

£'000

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**Revised  
Plans**

---

**Voted Resource DEL**

**-19,041**

*Of which:*

Programme

Sales of Goods and Services

-19,041

*Of which:*

A Trade development and promotion and inward investment

-19,041

Total Programme

-19,041

**Total Voted Resource Income**

**-19,041**

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

No CFER income or receipts are expected in 2012-13.

## 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

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) A Resource to Capital DEL transfer is required to meet additional Capital spending		-300,000	
<b>Total change in Resource DEL (Voted)</b>		<b>-300,000</b>	<b>-300,000</b>
(Section A) Capital spending requirement associated with the department's relocation to 1 Horse Guards Road, funded by a Resource DEL transfer	300,000		
<b>Total change in Capital DEL (Voted)</b>	<b>300,000</b>		<b>300,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-300,000	-	-300,000
Capital	300,000	-	300,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-300,000	-	-300,000
Capital	300,000	-	300,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	-		

Supplementary amounts required in the year ending 31 March 2013 for expenditure by Export Credits Guarantee Department on:

**Departmental Expenditure Limit:**Expenditure arising from:

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

Income arising from:

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

**Annually Managed Expenditure:**Expenditure arising from:

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

Income arising from:

Arrangements made by ECGD in connection with exports of goods and services and overseas investors from the UK and income arising from the release of and decrease in provisions related to ECGD's operational activities.

**Export Credits Guarantee Department** will account for this Estimate.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
23,158	-	-300	-	22,858	-	400	300	700
<i>Of which:</i>								
A Export Credit Guarantees and Investments								
23,158	-	-300	-	22,858	-	400	300	700
<b>Total Spending in DEL</b>								
		-300	-			300		
<b>Total for Estimate</b>								
		-300	-			300		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-300	-			300		
<b>Non Voted Expenditure</b>								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	-193,215	-	-193,215



## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
28,752	-5,894	22,858	-	-	-	700	-	700
<i>Of which:</i>								
A Export Credit Guarantees and Investments								
28,752	-5,894	22,858	-	-	-	700	-	700
<b>Total Spending in DEL</b>								
<b>28,752</b>	<b>-5,894</b>	<b>22,858</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>700</b>	<b>-</b>	<b>700</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	121,091	-121,675	-584	-	-31,935	-31,935
<i>Of which:</i>								
B Export Credits								
-	-	-	112,618	-109,186	3,432	-	-	-
C Fixed Rate Export Finance / Export Finance Assistance								
-	-	-	7,000	-696	6,304	-	-	-
D GEFCO Loans and Interest Equalisation								
-	-	-	1,473	-11,793	-10,320	-	-31,935	-31,935
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>121,091</b>	<b>-121,675</b>	<b>-584</b>	<b>-</b>	<b>-31,935</b>	<b>-31,935</b>
<b>Total for Estimate</b>								
<b>28,752</b>	<b>-5,894</b>	<b>22,858</b>	<b>121,091</b>	<b>-121,675</b>	<b>-584</b>	<b>700</b>	<b>-31,935</b>	<b>-31,235</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
28,752	-5,894	22,858	121,091	-121,675	-584	700	-31,935	-31,235
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	22,574	-300	22,274
<b>Net Capital Requirement</b>	-31,535	300	-31,235
<b>Accruals to cash adjustments</b>	-184,254	-	-184,254
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-800	-	-800
New provisions and adjustments to previous provisions	-73,273	-	-73,273
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-37,673	-	-37,673
<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	19,949	-	19,949
Increase (-) / Decrease (+) in creditors	-92,457	-	-92,457
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>-193,215</b>	<b>-</b>	<b>-193,215</b>

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

£'000

	Revised Plans
Gross Administration Costs	28,752
<i>Less:</i>	
Administration DEL Income	-5,894
<b>Net Administration Costs</b>	<b>22,858</b>
Gross Programme Costs	121,091
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-121,675
Non-budget income	-
<b>Net Programme Costs</b>	<b>-584</b>
<b>Total Net Operating Costs</b>	<b>22,274</b>
<i>Of which:</i>	
Resource DEL	22,858
Capital DEL	-
Resource AME	-584
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>22,274</b>
<i>Of which:</i>	
Resource DEL	22,858
Resource AME	-584
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>22,274</b>

## Part III: Note B - Analysis of Departmental Income

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-5,894</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-5,000
<i>Of which:</i>	
A Export Credit Guarantees and Investments	-5,000
Other Income	-894
<i>Of which:</i>	
A Export Credit Guarantees and Investments	-894
Total Administration	<u>-5,894</u>
<b>Voted Resource AME</b>	<b>-121,675</b>
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-89,932
<i>Of which:</i>	
B Export Credits	-89,932
Interest and Dividends	-31,743
<i>Of which:</i>	
B Export Credits	-19,254
C Fixed Rate Export Finance / Export Finance Assistance	-696
D GEFCO Loans and Interest Equalisation	-11,793
Total Programme	<u>-121,675</u>
<b>Total Voted Resource Income</b>	<b><u>-127,569</u></b>
<b>Voted Capital AME</b>	<b>-31,935</b>
<i>Of which:</i>	
Programme	
Repayments	-31,935
<i>Of which:</i>	
D GEFCO Loans and Interest Equalisation	-31,935
Total Programme	<u>-31,935</u>
<b>Total Voted Capital Income</b>	<b><u>-31,935</u></b>

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

No CFER income or receipts are expected in 2012-13.

## 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 (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 Fair Trading

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. Reserve funding relating to penalty recovery	2,669,000		
ii. Budget transfer from Department for Business, Innovation and Skills	450,000		
iii. Utilisation of provision	5,400,000		
iv. Attribution of income to Administration to cover various costs	700,000	-700,000	
v. Reduction of Programme income	1,900,000	-1,900,000	
vi. Transfer from Administration to cover Programme costs	2,300,000	-2,300,000	
<b>Total change in Resource DEL (Voted)</b>	<b>13,419,000</b>	<b>-4,900,000</b>	<b>8,519,000</b>
i. Increase to cover accounting provisions	44,800,000		
<b>Total change in Resource AME (Voted)</b>	<b>44,800,000</b>		<b>44,800,000</b>
i. Revisions to the net cash requirement reflect the resource changes as set out above.	3,119,000		
ii. Increases in Accruals to cash adjustment in respect of decrease in creditors	3,400,000		
iii. Increase Accruals to cash adjustment in respect of utilisation of provision	5,400,000		
<b>Total change in Net Cash Requirement</b>	<b>11,919,000</b>		<b>11,919,000</b>



## Part I

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	8,519,000	-	8,519,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	44,800,000	-	44,800,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	53,319,000	-	53,319,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement †</b>	<b>11,919,000</b>		

Supplementary amounts required in the year ending 31 March 2013 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; 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 Consumer Direct or some legacy income related to Consumer Direct, payments from Home Office under the recovered assets incentivisation scheme, payments for information and publications, private telephone calls, vending machines, postal and bank charge recoveries and income from short-term office space rental.

### Annually Managed Expenditure:

#### Expenditure arising from:

Provisions and other non-cash costs.

**Office of Fair Trading** will account for this Estimate.

† £8,800,000 has been advanced from the Contingencies Fund to provide for a deficient net cash requirement. A corresponding amount is required to enable repayment to be made to the Fund by 31 March 2013. There are no implications for resources/capital supporting the services provided for in the Estimate.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
15,748	32,497	-3,000	11,519	12,748	44,016	669	-	669
<i>Of which:</i>								
A Administration								
15,748	32,497	-3,000	11,519	12,748	44,016	669	-	669
<b>Total Spending in DEL</b>								
		-3,000	11,519					-
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	500	-	44,800	-	45,300	-	-	-
<i>Of which:</i>								
B Provisions In AME								
-	500	-	44,800	-	45,300	-	-	-
<b>Total Spending in AME</b>								
		-	44,800					-
<b>Total for Estimate</b>								
		-3,000	56,319					-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-3,000	56,319					-
<b>Non Voted Expenditure</b>								
		-	-					-

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>46,419</b>	<b>11,919</b>	<b>58,338</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Programme		Resources		Capital		
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
17,448	-4,700	12,748	50,923	-6,907	44,016	669	-	669
<i>Of which:</i>								
A Administration								
17,448	-4,700	12,748	50,923	-6,907	44,016	669	-	669
<b>Total Spending in DEL</b>								
<b>17,448</b>	<b>-4,700</b>	<b>12,748</b>	<b>50,923</b>	<b>-6,907</b>	<b>44,016</b>	<b>669</b>	<b>-</b>	<b>669</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	45,300	-	45,300	-	-	-
<i>Of which:</i>								
B Provisions In AME								
-	-	-	45,300	-	45,300	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>45,300</b>	<b>-</b>	<b>45,300</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>17,448</b>	<b>-4,700</b>	<b>12,748</b>	<b>96,223</b>	<b>-6,907</b>	<b>89,316</b>	<b>669</b>	<b>-</b>	<b>669</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
17,448	-4,700	12,748	96,223	-6,907	89,316	669	-	669
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	48,745	53,319	102,064
<b>Net Capital Requirement</b>	669	-	669
<b>Accruals to cash adjustments</b>	-2,995	-41,400	-44,395
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,495	-	-2,495
New provisions and adjustments to previous provisions	-500	-50,200	-50,700
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	-	3,400	3,400
Use of provisions	-	5,400	5,400
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>46,419</b>	<b>11,919</b>	<b>58,338</b>

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

	£'000
	Revised Plans
Gross Administration Costs	17,448
<i>Less:</i>	
Administration DEL Income	-4,700
<b>Net Administration Costs</b>	<b>12,748</b>
Gross Programme Costs	96,223
<i>Less:</i>	
Programme DEL Income	-6,907
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>89,316</b>
<b>Total Net Operating Costs</b>	<b>102,064</b>
<i>Of which:</i>	
Resource DEL	51,364
Capital DEL	-
Resource AME	50,700
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>102,064</b>
<i>Of which:</i>	
Resource DEL	56,764
Resource AME	45,300
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>102,064</b>

## Part III: Note B - Analysis of Departmental Income

£'000

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**Revised  
Plans**


---

**Voted Resource DEL****-11,607***Of which:*

Administration

Sales of Goods and Services

-4,700

*Of which:*

A Administration

-4,700

Total Administration

-4,700

Programme

Sales of Goods and Services

-6,907

*Of which:*

A Administration

-6,907

Total Programme

-6,907

**Total Voted Resource Income****-11,607**

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

No CFER income or receipts are expected in 2012-13.

## 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

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

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

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) A reduction of £26,067,000 in non-cash interest on scheme liabilities, an increase in income from inward transfers of £1,624,000, an increase in pension payments of £10,933,000 and accompanying non-cash release of provision of -£10,933,000.		-27,691,000	
<b>Total change in Resource AME (Voted)</b>		<b>-27,691,000</b>	<b>-27,691,000</b>
(Section A) An increase in pension payments of £10,933,000, an increase in income from inward transfers of £1,624,000. Also a decrease in creditors of £3,000,000	12,309,000		
<b>Total change in Net Cash Requirement</b>	<b>12,309,000</b>		<b>12,309,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-27,691,000	-	-27,691,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-27,691,000	-	-27,691,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>12,309,000</b>		

Supplementary amounts required in the year ending 31 March 2013 for expenditure by UK Atomic Energy Authority Pension Schemes on:

**Annually Managed Expenditure:**Expenditure arising from:

Payment of pensions etc to members of the United Kingdom Atomic Energy Authority pension schemes, related expenditure and non-cash items.

Income arising from:

Receipts of employees' and employers' contributions and inward transfers.

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

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	285,325	-	-27,691	-	257,634	-	-	-
<i>Of which:</i>								
A Pensions, transfer values, repayments of contributions								
-	285,325	-	-27,691	-	257,634	-	-	-
<b>Total Spending in AME</b>								
		-	-27,691					
<b>Total for Estimate</b>								
		-	-27,691					
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	-27,691					
<b>Non Voted Expenditure</b>								
		-	-					
<b>£'000</b>								

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>209,821</b>	<b>12,309</b>	<b>222,130</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	283,704	-26,070	257,634	-	-	-
<i>Of which:</i>								
A Pensions, transfer values, repayments of contributions								
-	-	-	283,704	-26,070	257,634	-	-	-
<b>Total Spending in AME</b>								
-	-	-	<b>283,704</b>	<b>-26,070</b>	<b>257,634</b>	-	-	-
<b>Total for Estimate</b>								
-	-	-	<b>283,704</b>	<b>-26,070</b>	<b>257,634</b>	-	-	-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	283,704	-26,070	257,634	-	-	-
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>285,325</b>	<b>-27,691</b>	<b>257,634</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-75,504</b>	<b>40,000</b>	<b>-35,504</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-309,771	26,067	-283,704
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	-	3,000	3,000
Use of provisions	234,267	10,933	245,200
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>209,821</b>	<b>12,309</b>	<b>222,130</b>

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

	£'000
	Revised Plans
Gross Programme Costs	283,704
<i>Of which:</i>	
Increases in liability	29,804
Interest on scheme liability	253,900
Other expenditure	-
<i>Less:</i>	
Contributions received	-24,120
Transfers in	-1,950
Other income	-
<b>Net Programme Costs</b>	<b>257,634</b>
<b>Total Net Operating Costs</b>	<b>257,634</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	257,634
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>257,634</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	257,634
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>257,634</b>

## Part III: Note B - Analysis of Departmental Income

£'000

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**Revised  
Plans**

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<b>Voted Resource AME</b>	<b>-26,070</b>
<i>Of which:</i>	
Programme	
Pensions	-26,070
<i>Of which:</i>	
A Pensions, transfer values, repayments of contributions	-26,070
Total Programme	<u>-26,070</u>
<b>Total Voted Resource Income</b>	<u><b>-26,070</b></u>

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

No CFER income or receipts are expected in 2012-13.

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

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



# Royal Mail Statutory Pension Scheme

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) A reduction in payments against provisions of £57,000,000, with offsetting reduction in release of provision of £57,000,000; a reduction in cash income from inward transfers of £4,000,000 and a reduction in interest on scheme liabilities of £57,000,000.		-53,000,000	
<b>Total change in Resource AME (Voted)</b>		<b>-53,000,000</b>	<b>-53,000,000</b>
(Section A) A reduction in payments against provisions of £57,000,000, with offsetting reduction in inward transfers of £4,000,000.		-53,000,000	
<b>Total change in Net Cash Requirement</b>		<b>-53,000,000</b>	<b>-53,000,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-53,000,000	-	-53,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-53,000,000	-	-53,000,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-53,000,000</b>		

Supplementary amounts required in the year ending 31 March 2013 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.

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

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	1,519,000	-	-53,000	-	1,466,000	-	-	-
<i>Of which:</i>								
A RMSPS Pension Scheme								
-	1,519,000	-	-53,000	-	1,466,000	-	-	-
<b>Total Spending in AME</b>								
		-	-53,000					
<b>Total for Estimate</b>								
		-	-53,000					
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	-53,000					
<b>Non Voted Expenditure</b>								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>1,308,000</b>	<b>-53,000</b>	<b>1,255,000</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Programme						
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	1,467,000	-1,000	1,466,000	-	-	-
<i>Of which:</i>								
A RMSPS Pension Scheme								
-	-	-	1,467,000	-1,000	1,466,000	-	-	-
<b>Total Spending in AME</b>								
-	-	-	<b>1,467,000</b>	<b>-1,000</b>	<b>1,466,000</b>	-	-	-
<b>Total for Estimate</b>								
-	-	-	<b>1,467,000</b>	<b>-1,000</b>	<b>1,466,000</b>	-	-	-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	1,467,000	-1,000	1,466,000	-	-	-
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>1,519,000</b>	<b>-53,000</b>	<b>1,466,000</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-211,000</b>	-	<b>-211,000</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-1,524,000	57,000	-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	1,313,000	-57,000	1,256,000
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,308,000</b>	<b>-53,000</b>	<b>1,255,000</b>



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

	£'000
	Revised Plans
Gross Programme Costs	1,467,000
<i>Of which:</i>	
Increases in liability	-
Interest on scheme liability	1,467,000
Other expenditure	-
<i>Less:</i>	
Contributions received	-
Transfers in	-1,000
Other income	-
<b>Net Programme Costs</b>	<b>1,466,000</b>
<b>Total Net Operating Costs</b>	<b>1,466,000</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	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	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>1,466,000</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	1,466,000
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>1,466,000</b>

## Part III: Note B - Analysis of Departmental Income

£'000

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**Revised  
Plans**

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<b>Voted Resource AME</b>	<b>-1,000</b>
<i>Of which:</i>	
Programme	
Pensions	-1,000
<i>Of which:</i>	
A RMSPS Pension Scheme	-1,000
Total Programme	<u>-1,000</u>
<b>Total Voted Resource Income</b>	<u><b>-1,000</b></u>

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

No CFER income or receipts are expected in 2012-13.

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Martin Donnelly

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

In discharging these responsibilities, particular regard is given to:

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

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



# Home Office

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<b>Budget Exchange</b>			
Re-allocate budget to 2013-14 to fund the reform of staff terms and conditions.			
(Section A) Admin		-2,000,000	
(Section C) Admin		-10,300,000	
(DUP) Programme		-24,700,000	
(Section K) Programme		-2,500,000	
Re-allocate budget to 2013-14 to help fund the costs of rationalising the Government's leasehold property portfolio.			
(Section F) Admin		-2,463,000	
(DUP) Admin		-36,537,000	
<b>Transfers to and from other Government departments.</b>			
(Section A) Programme to the Department for Works and Pensions for victim support.		-2,400,000	
(DUP) Programme to the Department for Culture, Media and Sport for the Jubilee event costs.		-500,000	
(Section F) Admin to the Department for Education for Children And Family Court Advisory and Support Service funding.		-100,000	
(Section B) Programme to the Ministry Of Justice to cover the cost of dealing with Regulation of Investigatory Powers Act applications.		-325,000	
(Section B) Programme to the Scottish Office to cover the cost of dealing with Regulation of Investigatory Powers Act applications.		-10,000	
(Section C) Programme to the Foreign and Commonwealth office for the returns and reintegration fund programme.		-2,000,000	
Programme from the Cabinet Office to strengthen national cyber security.			
(Section A)	9,795,000		
(Section I)	5,830,000		
(Section C) Programme from the Department for International Development for overseas development assistance related funding.	10,000,000		

(Section C) Programme from HM Revenue and Customs to fund UKBA forensic work. 2,100,000

**DEL to AME switch:**

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

(Section B)	-30,000,000
(Section C)	-60,000,000
(Section E)	-10,000,000
(Section F)	-40,000,000
(DUP)	-70,000,000

**Machinery of Government transfer:**

Transfer of the Government Equalities Office to the Department for Culture, Media and Sport.

(Section G)	-35,865,000
(Government Equalities Office)	-17,066,000

**Neutral transfers to reflect the latest budget allocation:**

(Section A): Includes a reallocation of £90m on Olympic Security and £9m for the asset recovery incentivisation scheme. Also includes reductions of £18m additional asset recovery income to DEL and re-allocation of £4.4m to Arms length Bodies. 99,185,000 -23,052,000

(Section B): Includes an increase of £1.2m for Olympic accreditation and re-allocation of £90m to the Crime and Policing Group. 1,800,000 -94,873,000

(Section C): Transfer of functions between UKBA and Border Force resulting in increases of £30m non cash re-allocation of £12.2m from Border Force. Reductions include re-allocation of £124.3m to Border Force and £20m additional forecast income. 44,808,000 -209,951,000

(Section D): Increase reflects the Criminal Records Bureau's final budget after re-allocating resources from Central Home Office. 64,590,000

(Section E): Includes transfer of £18m non cash cover to UKBA. -18,042,000

(Section F): Includes increases of £144.4m re-allocated from the National Policing Improvement Agency and £25m balance from the DUP. Reductions include re-allocation of £75.7m to the DUP and £64.6m to the Criminal Records Bureau. 189,586,000 -154,417,000

(Section G): Increases reflect the re-allocation of resources to arms length bodies, in particular the Disclosure and Barring Service and the College of Policing. Reductions include re-allocation of NPIA activities to Central Home Office. 5,005,000 -153,015,000

(DUP): Increases include £75.7m from Central Home Office; £20m expenditure associated with increased income and £9m expenditure associated with increased asset recovery income. The reduction shows the draw down of the DUP balance to Central Home Office.

113,547,000      -25,001,000

(Government Equalities Office): Reduction shows the transfer of the post MOG residual balance to the DUP.  
(Section K): Increases and reductions largely reflect the transfer of functions between UKBA and Border Force.

-2,311,000

178,459,000      -16,318,000

**Total change in Resource DEL (Voted)**

**724,705,000      -1,043,746,000      -319,041,000**

**DEL to AME switch:**

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

210,000,000

**AME changes:**

(Section L): Increase in AME to cover estimated provisions across the Home Office.

59,960,000

(Section N): Increase in provisions for SOCA to cover future asset impairment costs.

10,040,000

**Total change in Resource AME (Voted)**

**280,000,000      0      280,000,000**

**Budget Exchange:**

Re-allocate capital to 2013-14

-40,000,000

**Transfers to and from other Government departments:**

(Section A): Capital from the Cabinet Office to strengthen national cyber security.

1,467,000

**Machinery of Government transfer:**

(Section G): Transfer of the Government Equalities Office to the Department for Culture, Media and Sport.

-1,000,000

**Neutral transfers to reflect the latest budget allocation:**

(Section A): Includes net of £2.2m to reflect project management approvals and reduction of £2.7m reflecting a re-allocation of capital to Arms Length Bodies.

4,960,000      -2,715,000

(Section B): Reduction to match project management approvals.

-31,497,000

(Section C): Includes a £4m increase in funding for the Immigration and Asylum Biometric System (IABS) and a reduction of £5.1m being a re-allocation of capital to Border Force.

3,966,000      -6,800,000



(Section F): Includes increases of £12.2m following the re-allocation of capital from the NPIA; £4.6m to reflect project management approvals and £20.2m balance from the DUP.	40,130,000	-1,800,000	
(Section G): Includes a £2.7m increase in re-allocation from Crime and Policing Group and a £12.2m reduction from NPIA to Central Home Office.	2,715,000	-12,859,000	
(DUP): Increases include £33.3m re-allocation of capital to reflect project management approvals. Reductions include drawing down £20.2m to Central Home Office and re-allocating £4m to UKBA for IABS.	33,351,000	-35,251,000	
(Section K): Increases include £5.1m being re-allocated from UKBA	6,800,000	-1,000,000	
<b>Total change in Capital DEL (Voted)</b>	<b>93,389,000</b>	<b>-132,922,000</b>	<b>-39,533,000</b>
Revisions to the net cash requirement reflect not only the change to resources and capital as set out above but also an increase in debtors.		-34,819,000	
<b>Total change in Net Cash Requirement</b>	<b>0</b>	<b>-34,819,000</b>	<b>-34,819,000</b>

## Part I

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource†	-319,041,000	-	-319,041,000
Capital†	-39,533,000	-	-39,533,000
<b>Annually Managed Expenditure</b>			
Resource	280,000,000	-	280,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-39,041,000	-	-39,041,000
Capital	-39,533,000	-	-39,533,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement†</b>	<b>-34,819,000</b>		

Supplementary amounts required in the year ending 31 March 2013 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 the Forensic Science Service and associated entities.

Government Equalities Office: Grants, payments and programme expenditure associated with gender and wider equalities policy, information, support and advice on equality; administration costs; and other non-cash costs.

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

Net spending by Non Departmental Public Bodies (Serious Organised Crime Agency, National Policing Improvement Agency, Independent Police Complaints Commission, Security Industry Authority, Independent Safeguarding Authority, Office of the Immigration Service Commissioner, Commission for Equality and Human Rights). 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.

\* Net spending by the College of Policing.

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).

The provision of equality based information and guidance.

**Annually Managed Expenditure:**Expenditure arising from:

Pensions; and other non-cash items.

**Home Office** will account for this Estimate.

† The functions comprising the Government Equalities Office were transferred to the Department for Culture Media and Sport on 18<sup>th</sup> December 2012. Within the overall changes sought in this Estimate, the specific changes relating to this machinery of government transfer are:

- a) Departmental Expenditure Limit - Resource (voted) is reduced by £52,931,000, (of which £40,201,000 is administration costs);
- b) Departmental Expenditure Limit - Capital (voted) is reduced by £1,000,000; and
- c) The net cash requirement is reduced by £53,331,000.

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
632,397	8,264,050	-91,601	-227,440	540,796	8,036,610	501,000	-39,533	461,467
<i>Of which:</i>								
A Crime and Policing Group								
42,279	5,013,222	-6,284	87,812	35,995	5,101,034	130,000	3,712	133,712
B Office for Security and Counter Terrorism								
57,492	1,086,516	-7,273	-116,135	50,219	970,381	105,400	-31,497	73,903
C UK Border Agency								
183,698	816,902	-22,301	-203,042	161,397	613,860	87,800	-2,834	84,966
D Criminal Records Bureau								
-	-	-	64,590	-	64,590	-	-	-
E Identity and Passport Service								
3,485	2,957	-42	-28,000	3,443	-25,043	20,000	-	20,000
F Central Home Office								
175,013	119,026	5,650	-13,044	180,663	105,982	18,200	38,330	56,530
G Arms Length Bodies (Net)								
120,246	721,741	-34,945	-148,930	85,301	572,811	46,900	-11,144	35,756
I National Fraud Authority								
1,403	2,170	-	5,830	1,403	8,000	-	-	-
K Border Force								
10,207	447,521	12,168	147,473	22,375	594,994	50,800	5,800	56,600
DUP								
30,197	12,994	-30,197	-12,994	-	-	41,900	-41,900	-
Government Equalities Office								
8,377	11,000	-8,377	-11,000	-	-	-	-	-
<b>Total Spending in DEL</b>							<b>-39,533</b>	
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	1,134,118	-	280,000	-	1,414,118	-	-	-
<i>Of which:</i>								
L AME Charges								
-	8,489	-	59,960	-	68,449	-	-	-
M Police Superannuation								
-	1,125,629	-	210,000	-	1,335,629	-	-	-
N AME Charges Arms Length Bodies (Net)								
-	-	-	10,040	-	10,040	-	-	-
<b>Total Spending in AME</b>								
			<b>280,000</b>					

<b>Total for Estimate</b>			
	-91,601	52,560	-39,533
<i>Of which:</i>			
<b>Voted Expenditure</b>	-91,601	52,560	-39,533
<b>Non Voted Expenditure</b>	-	-	-
			<b>£'000</b>

	<b>Present Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
<b>Net Cash Requirement</b>	<b>10,195,260</b>	<b>-34,819</b>	<b>10,160,441</b>

## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>		<b>Programme</b>						
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
628,994	-88,198	540,796	9,741,489	-1,704,879	8,036,610	461,467	-	461,467
<i>Of which:</i>								
A Crime and Policing Group								
37,288	-1,293	35,995	5,251,884	-150,850	5,101,034	133,712	-	133,712
B Office for Security and Counter Terrorism								
50,219	-	50,219	1,191,881	-221,500	970,381	73,903	-	73,903
C UK Border Agency								
161,621	-224	161,397	1,505,791	-891,931	613,860	84,966	-	84,966
D Criminal Records Bureau								
-	-	-	133,540	-68,950	64,590	-	-	-
E Identity and Passport Service								
61,106	-57,663	3,443	324,292	-349,335	-25,043	20,000	-	20,000
F Central Home Office								
208,754	-28,091	180,663	125,073	-19,091	105,982	56,530	-	56,530
G Arms Length Bodies (Net)								
85,301	-	85,301	572,811	-	572,811	35,756	-	35,756
H Area Based Grants								
-	-	-	30,000	-	30,000	-	-	-
I National Fraud Authority								
1,403	-	1,403	8,000	-	8,000	-	-	-
J European Solidarity Mechanism (Net)								
-	-	-	1	-	1	-	-	-
K Border Force								
23,302	-927	22,375	598,216	-3,222	594,994	56,600	-	56,600
<b>Total Spending in DEL</b>								
<b>628,994</b>	<b>-88,198</b>	<b>540,796</b>	<b>9,741,489</b>	<b>-1,704,879</b>	<b>8,036,610</b>	<b>461,467</b>	<b>-</b>	<b>461,467</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	1,414,118	-	1,414,118	-	-	-
<i>Of which:</i>								
L AME Charges								
-	-	-	68,449	-	68,449	-	-	-
M Police Superannuation								
-	-	-	1,335,629	-	1,335,629	-	-	-
N AME Charges Arms Length Bodies (Net)								
-	-	-	10,040	-	10,040	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>1,414,118</b>	<b>-</b>	<b>1,414,118</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Total for Estimate</b>									
628,994	-88,198	540,796	11,155,607	-1,704,879	9,450,728	461,467	-	461,467	
<i>Of which:</i>									
<b>Voted Expenditure</b>									
628,994	-88,198	540,796	11,155,607	-1,704,879	9,450,728	461,467	-	461,467	
<b>Non Voted Expenditure</b>									
-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>10,030,565</b>	<b>-39,041</b>	<b>9,991,524</b>
<b>Net Capital Requirement</b>	<b>501,000</b>	<b>-39,533</b>	<b>461,467</b>
<b>Accruals to cash adjustments</b>	<b>-336,305</b>	<b>43,755</b>	<b>-292,550</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-164,210	-22,953	-187,163
New provisions and adjustments to previous provisions	-2,227	-59,960	-62,187
Departmental Unallocated Provision	-85,091	85,091	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-840	-	-840
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-888,887	184,979	-703,908
Add cash grant-in-aid	801,543	-163,402	638,141
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	20,000	20,000
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	3,407	-	3,407
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>10,195,260</b>	<b>-34,819</b>	<b>10,160,441</b>



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

	£'000
	Revised Plans
Gross Administration Costs	588,075
<i>Less:</i>	
Administration DEL Income	-88,198
<b>Net Administration Costs</b>	<b>499,877</b>
Gross Programme Costs	11,452,686
<i>Less:</i>	
Programme DEL Income	-1,704,879
Programme AME Income	-
Non-budget income	-76,800
<b>Net Programme Costs</b>	<b>9,671,007</b>
<b>Total Net Operating Costs</b>	<b>10,170,884</b>
<i>Of which:</i>	
Resource DEL	8,533,466
Capital DEL	205,161
Resource AME	1,417,525
Capital AME	-
Non-budget	14,732
<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	-205,161
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	76,800
Other adjustments	-50,999
<b>Total Resource Budget</b>	<b>9,991,524</b>
<i>Of which:</i>	
Resource DEL	8,577,406
Resource AME	1,414,118
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>9,991,524</b>

## Part III: Note B - Analysis of Departmental Income

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-1,793,077</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-30,535
<i>Of which:</i>	
A: Crime and Policing Group	-1,293
C: UK Border Agency	-224
F: Central Home Office	-28,091
K: Border Force	-927
Taxation	-57,663
<i>Of which:</i>	
E: Identity and Passport Service	-57,663
Total Administration	<u>-88,198</u>
Programme	
Sales of Goods and Services	-1,004,712
<i>Of which:</i>	
A: Crime and Policing Group	-850
C: UK Border Agency	-891,931
D: Criminal Records Bureau	-68,950
E: Identity and Passport Service	-20,668
F: Central Home Office	-19,091
K: Border Force	-3,222
Other Income	-221,500
<i>Of which:</i>	
B: Office for Security and Counter Terrorism	-221,500
Taxation	-478,667
<i>Of which:</i>	
A: Crime and Policing Group	-150,000
E: Identity and Passport Service	-328,667
Total Programme	<u>-1,704,879</u>
<b>Total Voted Resource Income</b>	<b><u>-1,793,077</u></b>

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

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

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-76,800	-76,800	-	-	-76,800	-76,800
<b>Total</b>	<b>-76,800</b>	<b>-76,800</b>	<b>-</b>	<b>-</b>	<b>-76,800</b>	<b>-76,800</b>

#### Detailed description of CFER sources

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Consular premium	-75,200	-75,200	-	-	-75,200	-75,200
Animal license fees	-1,600	-1,600	-	-	-1,600	-1,600
<b>Total</b>	<b>-76,800</b>	<b>-76,800</b>	<b>-</b>	<b>-</b>	<b>-76,800</b>	<b>-76,800</b>

## 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
Adrian McAllister	Independent Safeguarding Authority
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 (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
G	Independent Police Complaints Commission	33,250	2,500	34,310
G	Serious Organised Crime Agency	415,053	22,240	397,277
G	Office of the Immigration Service Commissioner	3,877		3,877
G	National Policing Improvement Agency	186,200	10,816	173,765
G	Independent Safeguarding Authority	9,721		9,296
G	Security Industry Authority	-	200	-
G	College of Policing††	22,131		19,616
G	Disclosure and Barring Service	-2,080		
<b>Total</b>		<b>668,152</b>	<b>35,756</b>	<b>638,141</b>

††Although the College of Policing is an Arms Length Body, it is being treated similar to an NDPB.

## 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>	
<b>Non-statutory liabilities</b>	
Indemnity provided to <b>British Airports Authority</b> (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 <b>British Airports Authority</b> (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 <b>Home Office Central London Accommodation</b> (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 <b>Sirius</b> IT contract was terminated.	12,000
Indemnity in respect of rolling out the <b>Airwave</b> contract in the London Underground (amount capped per incident). (Minute dated 15 Oct 2009)	100,000
Claims arising from the <b>Simplifying Passenger Travel</b> Interest Group (SPT) not exceeding £5m. (Minute dated 8 July 2008)	5,000
Indemnity granted in relation to <b>Cyclamen</b> 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

- Calais: heartbeat equipment and building and Passive Millimetric Wave Imager trucks.
- 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:

- Calais: Heartbeat equipment and two buildings in juxtaposed control zone commenced Spring 2004.
- 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.
- St. Malo: CO2 probes to be operated by French operators.

# Charity Commission

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Change to budget via Budget Exchange. This transfer of funding to from 2012/13 to 2013/14 will allow for the Commission to run a staff exit scheme in 2013/14 in order to meet our savings target required for 2013/14 and 2014/15.		-400,000	
<b>Total change in Resource DEL (Voted)</b>		<b>-400,000</b>	<b>-400,000</b>
Revision of the net cash requirement to reflect the changed to Resource DEL as set out above.		-400,000	
<b>Total change in Net Cash Requirement</b>		<b>-400,000</b>	<b>-400,000</b>



**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-400,000	-	-400,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-400,000	-	-400,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-400,000</b>		

Supplementary amounts required in the year ending 31 March 2013 for expenditure by Charity Commission on:

**Departmental Expenditure Limit:**Expenditure arising from:

Revenue and Capital expenditure in relation to the registration and regulation of charities. Expenditure in connection with depreciation and other non-cash items in DEL.

Income arising from:

Providing services, in both the UK and abroad, relating to our knowledge and expertise in the field of registration and regulation of charities. Shared working approaches with other Government Departments.

**Annually Managed Expenditure:**Expenditure arising from:

The creation of provisions and other non-cash items in AME

**Charity Commission** will account for this Estimate.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
26,420	-	-400	-	26,020	-	361	-	361
<i>Of which:</i>								
A Giving the public confidence in the integrity of charity								
26,420	-	-400	-	26,020	-	361	-	361
<b>Total Spending in DEL</b>								
		-400	-					-
<b>Total for Estimate</b>								
		-400	-					-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-400	-					-
<b>Non Voted Expenditure</b>								
		-	-					-

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>25,941</b>	<b>-400</b>	<b>25,541</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
27,520	-1,500	26,020	-	-	-	361	-	361
<i>Of which:</i>								
A Giving the public confidence in the integrity of charity								
27,520	-1,500	26,020	-	-	-	361	-	361
<b>Total Spending in DEL</b>								
<b>27,520</b>	<b>-1,500</b>	<b>26,020</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>361</b>	<b>-</b>	<b>361</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	190	-	190	-	-	-
<i>Of which:</i>								
B Provisions within AME								
-	-	-	190	-	190	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>190</b>	<b>-</b>	<b>190</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>27,520</b>	<b>-1,500</b>	<b>26,020</b>	<b>190</b>	<b>-</b>	<b>190</b>	<b>361</b>	<b>-</b>	<b>361</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
27,520	-1,500	26,020	190	-	190	361	-	361
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>26,610</b>	<b>-400</b>	<b>26,210</b>
<b>Net Capital Requirement</b>	<b>361</b>	<b>-</b>	<b>361</b>
<b>Accruals to cash adjustments</b>	<b>-1,030</b>	<b>-</b>	<b>-1,030</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-770	-	-770
New provisions and adjustments to previous provisions	-240	-	-240
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-70	-	-70
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	50	-	50
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>25,941</b>	<b>-400</b>	<b>25,541</b>

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

£'000

Revised  
Plans

Gross Administration Costs	27,470
<i>Less:</i>	
Administration DEL Income	-1,500
<b>Net Administration Costs</b>	<b>25,970</b>
Gross Programme Costs	240
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>240</b>
<b>Total Net Operating Costs</b>	<b>26,210</b>
<i>Of which:</i>	
Resource DEL	25,970
Capital DEL	-
Resource AME	240
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>26,210</b>
<i>Of which:</i>	
Resource DEL	26,020
Resource AME	190
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>26,210</b>

## Part III: Note B - Analysis of Departmental Income

£'000

Revised  
Plans

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### Voted Resource DEL

-1,500

*Of which:*

Administration

Sales of Goods and Services

-1,500

*Of which:*

A: Giving the public confidence in the integrity of charity

-1,500

Total Administration

-1,500

### Total Voted Resource Income

---

-1,500

---

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

No CFER income or receipts are expected in 2012-13.

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Sam Younger

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

In discharging these responsibilities, particular regard is given to:

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

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





# Ministry of Justice

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section D4 Additional Funding for MCC Pension Provisions.	130,000,000		
Section C4 Additional Funding for General Pressures within the Ministry of Justice.	159,000,000		
Section J4 Additional Funding for CICA Pre-Tariff Cases.	90,000,000		
Section A3 Transfer to Scotland Office for Internal Audit Costs.		-23,000	
Section C4 Transfer to Department of Health in relation to Health Costs for Offenders.		-203,000	
Section C4 Transfer to Department for Business, Innovation and Skills in relation to Education Costs for Offenders.		-222,000	
Section D4 Transfer from Home Office in relation to Magistrate Approval of RIPA.	325,000		
Transfer of ICT Costs (Section D4 to A4).	3,235,000	-3,235,000	
Transfer of ICT Costs (Section C4 to A4).	381,000	-381,000	
Transfer of Judicial Costs (Section D4 to A4).	88,000	-88,000	
Transfer of Courier Costs (Section A4 to K4).	750,000	-750,000	
Transfer of Internal Audit Fees (Section A3 to D3).	640,000	-640,000	
Transfer of Prison Recruitment Costs (Section C4 to A4).	20,000	-20,000	
Transfer of ICT Costs (Section D4 to A4).	134,000	-134,000	
Transfer of PNC Checks Costs (Section C4 to A4).	150,000	-150,000	
Transfer of Training Costs (Section C4 to A4).	104,000	-104,000	

Transfer of System Integration Management Services (Section A3 to C3).	100,000	-100,000
Transfer of Depreciation Budget (Section E4 to A4).	2,000,000	-2,000,000
Transfer of Estates Costs (Section C3 to A3).	321,000	-321,000
Transfer of Contractor Escorts Costs (Section A4 to C4).	11,091,000	-11,091,000
Transfer of Estates Costs (Section A4 to C4).	418,000	-418,000
Transfer of Private Prisons Depreciation (Section C4 to A4).	4,025,000	-4,025,000
Transfer of Funding for Prison Pay Review Body (Section C3 to A3).	15,000	-15,000
Transfer of Staff Costs (Section A3 to D3).	69,000	-69,000
Transfer of Pre Tariff Costs - Admin Costs (Section J4 to D4).	200,000	-200,000
Additional Co-funding of CICA from Scottish Government (Sections J3 and A3).	540,000	-540,000
Additional Co-funding of CICA from Scottish Government (Sections J4 and A4).	5,760,000	-5,760,000
Transfer of Judicial Sitting Days (Section K4 to D4).	102,000	-102,000
Transfer of Internal Audit Fees (Section A4 to E4).	68,000	-68,000
Transfer of Additional Depreciation Funding (Section A4 to D4).	24,000,000	-24,000,000
Transfer of Judicial Training Costs (Section D4 to A4).	215,000	-215,000
Transfer of VEDS Funding for HMCTS (Section A4 to D4).	27,200,000	-27,200,000
Transfer of VEDS Funding for NOMS (Section A4 to C4).	55,000,000	-55,000,000
Transfer of Staff Costs (Section D3 to A3).	71,000	-71,000
Transfer of Staff Costs (Section A3 to C3).	276,000	-276,000
Transfer of Funding for Payment by Results (Section A4 to C4)	1,904,000	-1,904,000
Transfer of Depreciation Budget (Section C4 to A4)	5,500,000	-5,500,000
Transfer of BRE Fire Testing Budget (Section C4 to A4)	50,000	-50,000

Additional Depreciation Funding for QUIP (Section A4 to C4)	22,000,000	-22,000,000	
Transfer of Funding to CCRC (Section A4 to L4)	656,000	-656,000	
Transfer of Contract Funding relating to YJB (Section I4 to A4)	38,855,000	-38,855,000	
Additional Co-funding of YJB from Home Office (Sections I4 and A4)	6,800,000	-6,800,000	
Funding for Pension Costs within CCRC (section L4 to A4)	92,000	-92,000	
Additional Depreciation Funding Parole Board (Section A4 to K4)	178,000	-178,000	
Additional Non Cash Funding for HMCTS (Section A4 to D4)	3,500,000	-3,500,000	
Transfer of Estates Funding (Section D4 to A4)	4,374,000	-4,374,000	
Transfer of ICT Costs (Section F3 to A3)	2,655,000	-2,655,000	
Transfer of VEDS Funding for Legal Services Commission (Section A3 to F3)	5,000,000	-5,000,000	
Additional Funding for Transition Costs (Section A3 to F3)	821,000	-821,000	
Transfer of ICT Costs (Section A3 to F3)	120,000	-120,000	
Surrender of Depreciation Costs (Section F3 to A3)	1,000,000	-1,000,000	
Transfer of Funding from Legal Aid: Criminal to Legal Aid: Civil (Section G4 to H4)	3,941,000	-3,941,000	
Transfer of Additional Funding for Civil Legal Aid for Debt Cleansing (Section A4 to H4)	15,000,000	-15,000,000	
Fire Safety Unit Funding (Section A3 to C3)	633,000	-633,000	
Fire Safety Unit Funding (Section C4 to A4)	633,000	-633,000	
Realignment of Funding (Section A3 to D3)	438,000	-438,000	
Realignment of Funding (Section D4 to A4)	438,000	-438,000	
Realignment of Funding (Section A3 to N3)	1,063,000	-1,063,000	
Realignment of Funding (Section N4 to A4)	1,063,000	-1,063,000	
<b>Total change in Resource DEL (Voted)</b>	<b>633,012,000</b>	<b>-254,135,000</b>	<b>378,877,000</b>

Section W4 As a result of the Additional Funding for CICA Pre-Tariff Cases referred to above resulting in a reduction in AME Utilisation of Provision	-90,000,000
Section W4 Increase in Provision due to change in the discount rate announced by HM Treasury	22,096,000
Section Y4 Increase in Provision due to change in the discount rate announced by HM Treasury	4,000
Section X4 Increase in Provision due to change in the discount rate announced by HM Treasury	8,574,000
Section S4 Increase in Provision due to change in the discount rate announced by HM Treasury	3,677,000
Section Z4 Increase in Provision due to change in the discount rate announced by HM Treasury	11,000
Section T4 Increase in Provision due to change in the discount rate announced by HM Treasury	314,000
Section V4 Increase in Provision due to change in the discount rate announced by HM Treasury	24,000
Section R4 Increase in Provision due to change in the discount rate announced by HM Treasury	347,000
Section R4 Increase in Provision due to change in the discount rate announced by HM Treasury	79,000
Section R4 Increase in Judicial Long Service Award Provision	200,000,000
Section R4 Increase in LSC Pension Provision as a result of Legal Services Commission becoming an Agency on 01-04-2013	20,000,000
Section X4 Increase in Provision due to Impairment of Court Estate	153,000,000
Section R4 Increase in Provision due to Impairment of Prisons Estate	182,000,000
Section R4 Increase in Provision due to Impairment of National Offender Management Services (NOMS) Non-Property Assets	12,000,000
Section X4 Increase in Provision due to Impairment of Court Estate due to Court Closure Programme	173,000,000
Section R4 Increase in Provision due to Impairment of Prisons Estate due Prisons Closure Programme	70,000,000

Section V4 Increase in work in Progress Provision for Criminal Defence Service	23,000,000		
Transfer of Funding between Civil:Legal Aid and Criminal Legal Aid (Section V4 to U4)	3,941,000	-3,941,000	
Surrender of Funding (Section T4 to R4)	1,000,000	-1,000,000	
Additional Funding for CCRC (Section R4 to Z4)	92,000	-92,000	
<b>Total change in Resource AME (Voted)</b>	<b>873,159,000</b>	<b>-95,033,000</b>	<b>778,126,000</b>
Section A8 Reduction in Capital handed back to HM Treasury		-20,000,000	
Transfer of Capital Funding for Specific Projects (Section A8 to J8)	600,000	-600,000	
Transfer of Capital Funding for HMP Bure (Section C8 to A8)	500,000	-500,000	
Surrender of Capital Funding (Section E8 to A8)	6,400,000	-6,400,000	
Transfer of Capital Funding for Specific Projects (Section A8 to F8)	1,550,000	-1,550,000	
Transfer of Capital Income to HMCTS (Section A8 to D8)	34,000,000	-34,000,000	
Surrender of Capital Funding (Section I8 to A8)	5,000,000	-5,000,000	
<b>Total change in Capital DEL (Voted)</b>	<b>48,050,000</b>	<b>-68,050,000</b>	<b>-20,000,000</b>
Section Z8 CAME for Criminal Cases Review Commission relating to capitalisation of dilapidations on a leasehold property	50,000		
<b>Total change in Capital AME (Voted)</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>
Change in net cash requirement as a result of the above changes		385,095,000	
<b>Total change in Net Cash Requirement</b>	<b>0</b>	<b>385,095,000</b>	<b>385,095,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	378,877,000	-	378,877,000
Capital	-20,000,000	-	-20,000,000
<b>Annually Managed Expenditure</b>			
Resource	778,126,000	-	778,126,000
Capital	50,000	-	50,000
<b>Total Net Budget</b>			
Resource	1,157,003,000	-	1,157,003,000
Capital	-19,950,000	-	-19,950,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>385,095,000</b>		

Supplementary amounts required in the year ending 31 March 2013 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; Offices of Court Funds, Official Solicitor and Public Trustee; administration of legal aid criminal and civil; administration for the Legal Services Commission; costs paid from central funds; the Administrative Justices and Tribunals Council. Reimbursement 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), 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.

Fees relating to the Office of the Information Commissioner and receipts in relation to data protection enquiries. 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 Prisoner's 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.

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
655,158	7,457,849	-23	378,900	655,135	7,836,749	310,500	-20,000	290,500
<i>Of which:</i>								
A Policy, Corporate Services and Associated Offices								
347,466	669,675	-5,661	-112,968	341,805	556,707	139,967	23,750	163,717
C National Offender Management Service								
131,093	3,184,589	673	238,125	131,766	3,422,714	30,000	-500	29,500
D HM Courts and Tribunals Service								
31,881	999,996	1,076	176,843	32,957	1,176,839	105,000	-34,000	71,000
E Office of The Public Guardian								
-	-644	-	-1,932	-	-2,576	6,910	-6,400	510
F Legal Services Commission Administration (Net)								
105,900	-	2,286	-	108,186	-	17,100	1,550	18,650
G Legal Aid Fund : Criminal (net)								
-	1,025,600	-	-3,941	-	1,021,659	-	-	-
H Legal Aid Fund : Civil (net)								
-	940,865	-	18,941	-	959,806	-	-	-
I Youth Justice Board (Net)								
17,000	344,819	-	-32,055	17,000	312,764	9,000	-5,000	4,000
J Criminal Injuries Compensation Authority (net)								
15,511	186,523	540	95,560	16,051	282,083	-	600	600
K Parole Board (net)								
1,137	9,630	-	826	1,137	10,456	-	-	-
L Criminal Cases Review Commission (Net)								
1,041	3,742	-	564	1,041	4,306	43	-	43
N Information Commissioners Office (Net)								
3,400	1,063	1,063	-1,063	4,463	-	850	-	850
<b>Total Spending in DEL</b>							<b>-20,000</b>	
		<b>-23</b>	<b>378,900</b>					
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	59,100	-	778,126	-	837,226	-	50	50
<i>Of which:</i>								
R Policy, Corporate Services and Associated Offices								
-	9,625	-	485,334	-	494,959	-	-	-
S National Offender Management HQ								
-	60,000	-	3,677	-	63,677	-	-	-
T Legal Services Commission Administration (net)								
-	7,614	-	-686	-	6,928	-	-	-
U Legal Aid : Criminal (net)								
-	4,571	-	3,941	-	8,512	-	-	-

V Legal Aid : Civil (net)	-	4,571	-	19,083	-	23,654	-	-	-
W Criminal Injuries Compensation Authority (net)	-	-22,600	-	-67,904	-	-90,504	-	-	-
X HM Courts and Tribunals Service	-	-5,000	-	334,574	-	329,574	-	-	-
Y Parole Board (net)	-	-	-	4	-	4	-	-	-
Z Criminal Cases Review Commission (Net)	-	-	-	422	-	422	-	50	50
Criminal Cases Review Commission	-	319	-	-319	-	-	-	-	-
<b>Total Spending in AME</b>								<b>50</b>	
				<b>778,126</b>					
<b>Total for Estimate</b>								<b>-19,950</b>	
		<b>-23</b>		<b>1,157,026</b>					
<i>Of which:</i>									
<b>Voted Expenditure</b>								<b>-19,950</b>	
		<b>-23</b>		<b>1,157,026</b>					
<b>Non Voted Expenditure</b>									

£'000

	<b>Present Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
<b>Net Cash Requirement</b>	<b>7,861,096</b>	<b>385,095</b>	<b>8,246,191</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans									
Resources						Capital			
Administration		Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	
1	2	3	4	5	6	7	8	9	
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>									
676,116	-20,981	655,135	9,021,434	-1,184,685	7,836,749	358,100	-67,600	290,500	
<i>Of which:</i>									
A Policy, Corporate Services and Associated Offices									
355,611	-13,806	341,805	704,381	-147,674	556,707	196,717	-33,000	163,717	
B Central Funds									
-	-	-	87,500	-	87,500	-	-	-	
C National Offender Management Service									
138,341	-6,575	131,766	3,829,403	-406,689	3,422,714	30,100	-600	29,500	
D HM Courts and Tribunals Service									
33,557	-600	32,957	1,772,661	-595,822	1,176,839	105,000	-34,000	71,000	
E Office of The Public Guardian									
-	-	-	31,924	-34,500	-2,576	510	-	510	
F Legal Services Commission Administration (Net)									
108,186	-	108,186	-	-	-	18,650	-	18,650	
G Legal Aid Fund : Criminal (net)									
-	-	-	1,021,659	-	1,021,659	-	-	-	
H Legal Aid Fund : Civil (net)									
-	-	-	959,806	-	959,806	-	-	-	
I Youth Justice Board (Net)									
17,000	-	17,000	312,764	-	312,764	4,000	-	4,000	
J Criminal Injuries Compensation Authority (net)									
16,051	-	16,051	282,083	-	282,083	600	-	600	
K Parole Board (net)									
1,137	-	1,137	10,456	-	10,456	-	-	-	
L Criminal Cases Review Commission (Net)									
1,041	-	1,041	4,306	-	4,306	43	-	43	
M Judicial Appointments Commission (Net)									
729	-	729	4,491	-	4,491	1,000	-	1,000	
N Information Commissioners Office (Net)									
4,463	-	4,463	-	-	-	850	-	850	
O Office of Legal Complaints									
-	-	-	-	-	-	600	-	600	
P Legal Services Board									
-	-	-	-	-	-	30	-	30	
<b>Non-voted expenditure</b>									
-	-	-	138,200	-	138,200	-	-	-	
<i>Of which:</i>									
Q Higher Judiciary Judicial Salaries									
-	-	-	138,200	-	138,200	-	-	-	
<b>Total Spending in DEL</b>									
676,116	-20,981	655,135	9,159,634	-1,184,685	7,974,949	358,100	-67,600	290,500	

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

-	-	-	837,226	-	837,226	50	-	50
<i>Of which:</i>								
R Policy, Corporate Services and Associated Offices								
-	-	-	494,959	-	494,959	-	-	-
S National Offender Management HQ								
-	-	-	63,677	-	63,677	-	-	-
T Legal Services Commission Administration (net)								
-	-	-	6,928	-	6,928	-	-	-
U Legal Aid : Criminal (net)								
-	-	-	8,512	-	8,512	-	-	-
V Legal Aid : Civil (net)								
-	-	-	23,654	-	23,654	-	-	-
W Criminal Injuries Compensation Authority (net)								
-	-	-	-90,504	-	-90,504	-	-	-
X HM Courts and Tribunals Service								
-	-	-	329,574	-	329,574	-	-	-
Y Parole Board (net)								
-	-	-	4	-	4	-	-	-
Z Criminal Cases Review Commission (Net)								
-	-	-	422	-	422	50	-	50

**Total Spending in AME**

-	-	-	837,226	-	837,226	50	-	50
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**Total for Estimate**

676,116	-20,981	655,135	9,996,860	-1,184,685	8,812,175	358,150	-67,600	290,550
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*Of which:***Voted Expenditure**

676,116	-20,981	655,135	9,858,660	-1,184,685	8,673,975	358,150	-67,600	290,550
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**Non Voted Expenditure**

-	-	-	138,200	-	138,200	-	-	-
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## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>8,310,307</b>	<b>1,157,003</b>	<b>9,467,310</b>
<b>Net Capital Requirement</b>	<b>310,500</b>	<b>-19,950</b>	<b>290,550</b>
<b>Accruals to cash adjustments</b>	<b>-621,511</b>	<b>-751,958</b>	<b>-1,373,469</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-517,554	-590,762	-1,108,316
New provisions and adjustments to previous provisions	-211,533	-338,674	-550,207
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-65	65	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-2,684,549	-34,462	-2,719,011
Add cash grant-in-aid	2,645,282	106,786	2,752,068
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	146,908	105,089	251,997
<b>Removal of non-voted budget items</b>	<b>-138,200</b>	<b>-</b>	<b>-138,200</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-138,200	-	-138,200
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>7,861,096</b>	<b>385,095</b>	<b>8,246,191</b>

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

£'000

Revised  
Plans

Gross Administration Costs	672,801
<i>Less:</i>	
Administration DEL Income	-20,981
<b>Net Administration Costs</b>	<b>651,820</b>
Gross Programme Costs	10,000,175
<i>Less:</i>	
Programme DEL Income	-1,184,685
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>8,815,490</b>
<b>Total Net Operating Costs</b>	<b>9,467,310</b>
<i>Of which:</i>	
Resource DEL	6,121,457
Capital DEL	-
Resource AME	3,345,853
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>9,467,310</b>
<i>Of which:</i>	
Resource DEL	8,630,084
Resource AME	837,226
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>9,467,310</b>

## Part III: Note B - Analysis of Departmental Income

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-1,205,666</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-20,981
<i>Of which:</i>	
Section A: Policy, Corporate Services and Associated Offices	-13,806
Section C: National Offender Management Service	-6,575
Section D: HM Courts and Tribunals Service	-600
Total Administration	<u>-20,981</u>
Programme	
Sales of Goods and Services	-1,184,685
<i>Of which:</i>	
Section A: Policy, Corporate Services and Associated Offices	-147,674
Section C: National Offender Management Service	-406,689
Section D: HM Courts and Tribunals Service	-595,822
Section E: Office of The Public Guardian	-34,500
Total Programme	<u>-1,184,685</u>
<b>Total Voted Resource Income</b>	<b><u>-1,205,666</u></b>
<b>Voted Capital DEL</b>	<b>-67,600</b>
<i>Of which:</i>	
Programme	
Sales of Assets	-67,600
<i>Of which:</i>	
Section A: Policy, Corporate Services and Associated Offices	-33,000
Section C: National Offender Management Service	-600
Section D: HM Courts and Tribunals Service	-34,000
Total Programme	<u>-67,600</u>
<b>Total Voted Capital Income</b>	<b><u>-67,600</u></b>



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

No CFER income or receipts are expected in 2012-13.

## 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 - Permanent Secretary

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:

Criminal Cases Review Commission Authority	Karen Kneller - Interim Chief Executive
Information Commission's Office	Carole Oatway - Chief Executive
Judicial Appointments Commission	Christopher Graham - Information Commissioner
Legal Services Board	Nigel Reeder - Interim Chief Executive
Legal Services Commission	Chris Kenny - Chief Executive
Office of Legal Complaints	Matthew Coats - Chief Executive
Parole Board	Adam Sampson - Chief Ombudsman
Youth Justice Board	Claire Bassett - Chief Executive
	John Drew - Chief Executive

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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

<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>Resources</b>	<b>Capital</b>	<b>Grant-in-aid</b>
F,T	Legal Services Commission: Administration (net)	115,114	18,650	116,936
G,U	Legal Aid Fund: Criminal (net)	1,030,171	-	1,021,659
H,V	Legal Aid Fund: Civil (net)	983,460	-	959,806
I	Youth Justice Board (net)	329,764	4,000	329,764
J,W	Criminal Injuries Compensation Authority (net)	207,630	600	296,613
K,Y	Parole Board	11,597	-	11,062
L,Z	Criminal Cases Review Commission (net)	5,769	93	5,228
M	Judicial Appointments Commission (net)	5,220	1,000	6,120
N	Information Commissioners Office (net)	4,463	850	4,250
O	Office of Legal Complaints (net)	-	600	600
P	Legal Services Board (net)	-	30	30
<b>Total</b>		<b>2,693,188</b>	<b>25,823</b>	<b>2,752,068</b>

## 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 £0.03m (Minute laid on 27th June 2006).	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
HMCTS legal claims: HMCTS is involved in a number of legal cases largely relating to ex-gratia and compensation claims. The estimated cost of settlement for HMCS is £3.9m.	3,900
HMCTS property transfer: As a result of the July 2005 High Court challenge meant that HMCTS has not been able to gain control of a number of properties intended to come within the 31 March 2005 Property Transfer Scheme. HMCTS faces a contingent accommodation liability for the properties that it is yet to gain control of. If HMCTS is not able to effect a transfer of ownership and control of these properties, it faces potential accommodation obligations to the parties who ultimately own the property rights and will control the underlying economic benefits. Based on the value of the properties at 31 March 2007, it is estimated that HMCTS could be exposed to additional costs of up to £0.3m per annum with a total maximum contingent liability since 1st April 2005 of £2.3m.	2,300
NOMS legal claims: Claims for injury to staff, prisoners and the public amounting to £19.8m have been lodged, where the likelihood of a liability arising is possible but not likely. Where staff have transferred location under the public expense transfer scheme, requiring a house sale, the agency is liable for the difference between the market value and actual sale price. This is currently a contingent liability as it is not quantifiable.	Unquantifiable
The Prisons service would be liable to meet any uninsured costs incurred by the privately managed prisons.	Unquantifiable
The National Probation Service has reported the Provision of Indemnity to members of the thirty five local area Probation Trusts to maintain the same status of indemnity that was provided by local authorities. The government has agreed that an individual trust member should be indemnified against legal damages and costs arising from advice given, or actions done, honestly and in good faith in the execution of his or her board functions, except where the member has acted recklessly.(Minute of 6th June 2005).	Unquantifiable

Mubarek Inquiry team Indemnity in relation to any legal action taken against the chairman or members of the Independent Inquiry into the death of Zahid Mubarek at the Feltham Young Offenders Institution. (Minute 10th March 2006).	Unquantifiable
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.	Unquantifiable
The following two further actions are stayed behind this case: <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> </ul>	
Pay Deals – Equal Pay and Age Discrimination: The MoJ is involved in five test tribunal cases relating to claims regarding age discrimination. The MoJ has also responded to a class action grievance on grounds of equal pay.	Unquantifiable
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.	Unquantifiable
Rating Appeal for 102 Petty France; Legal action in train.	Unquantifiable
Age discrimination - five test tribunal cases have been lodged and are currently stayed behind another case. Costs include both compensation & harmonising existing conditions. The MoJ has also responded to a class action grievance on grounds of equal pay.	Unquantifiable
A judicial review is being sought in regard to the loss of UK voting rights as a result of the claimant living abroad for over 15 years.	Unquantifiable
Employment Tribunals - MoJ is currently defending a number of Employment Tribunal claims at various stages .	Unquantifiable
Public Participation Directive - European Commission has referred the UK to the European Court of Justice (ECJ) for non-compliance in transposing the Public Participation Directive correctly into domestic legislation.	Unquantifiable
Other European Court of Human Rights claims: MoJ is currently engaged in four other cases at the ECtHR, some of which may involve possible financial liability and others which are unquantifiable. These cases represent several topics including:	Unquantifiable

<p>Headquarters legal claims: There are around 70 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 &amp; 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 &amp; 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 &amp; Cornwall - The Trust is aware of an Employment Tribunal case being brought by former members of staff. The Trust has taken legal advice as to the likelihood of these actions being successful. The Trust considers that due to the uncertain nature of the timing, outcome and costs involved no provision is to be made in the accounts. The Trust intends to defend these actions and legal advice is that the probability of success is in excess of 60% but should the Trust be unsuccessful the costs could be in the region of £70k.</p>	Unquantifiable
<p>Northamptonshire - The Trust is a member of the East and West Midlands Probation Training Consortium which is due to cease in March 2013. 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.</p>	Unquantifiable
<p>Surrey &amp; 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.</p>	Unquantifiable
<p>In 2009 the Government issued a consultation in respect of draft proposals to amend the Local Government (Benefits, Membership and Contributions) Regulations 2007 and the Local Government Pension Scheme (Administration) Regulations 2008 to comply with the Fair Deal for Staff Pensions for staff transferring from the Learning and Skills Council to Local Education Authorities on 1 April 2010, and to manage the transfer of assets and liabilities in administering authorities affected by the merger of Probation Boards to Probation Trusts.</p>	
<p>As a result of the above it is possible that Sussex Probation Board had an obligation arising from the amalgamation of West Sussex Probation Committee and East Sussex Probation Committee to form 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.</p>	

# Ministry of Justice: Judicial Pension Scheme

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
A4: Increase in Judges Pension Provision as result of Supreme Court ruling in a legal case.	2,000,000,000		
A4: Increase in Current Service Costs	4,633,000		
A4: Increase in Contributions Receivable		-6,582,000	
A4: Reduction in Interest Cost		-5,000,000	
<b>Total change in Resource AME (Voted)</b>	<b>2,004,633,000</b>	<b>-11,582,000</b>	<b>1,993,051,000</b>
B4: Increase in Current Service Costs	6,949,000		
<b>Total change in Resource AME (Non-Voted)</b>	<b>6,949,000</b>		<b>6,949,000</b>



**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	1,993,051,000	6,949,000	2,000,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,993,051,000	6,949,000	2,000,000,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	-		

Supplementary amounts required in the year ending 31 March 2013 for expenditure by Ministry of Justice: Judicial Pensions Scheme on:

**Annually Managed Expenditure:**Expenditure arising from:

Pensions etc, in respect of members of Judicial Pensions Scheme, and for other related services.

Income arising from:

Accruing Superannuation Liability Charges (ASLCs); and scheme members' pension contributions.

**Ministry of Justice: Judicial Pensions Scheme** will account for this Estimate.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	76,637	-	1,993,051	-	2,069,688	-	-	-
<i>Of which:</i>								
A Judicial Pension Scheme								
-	76,637	-	1,993,051	-	2,069,688	-	-	-
<b>Non Voted Expenditure</b>								
-	70,800	-	6,949	-	77,749	-	-	-
<i>Of which:</i>								
B Judicial Pension Scheme								
-	70,800	-	6,949	-	77,749	-	-	-
<b>Total Spending in AME</b>								
			-	2,000,000				
<b>Total for Estimate</b>								
			-	2,000,000				
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	1,993,051					
<b>Non Voted Expenditure</b>								
		-	6,949					

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>-46,535</b>	<b>-</b>	<b>-46,535</b>

## Part II: Revised subhead detail including additional provision

£'000

						Revised Plans		
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	2,162,233	-92,545	2,069,688	-	-	-
<i>Of which:</i>								
A Judicial Pension Scheme								
-	-	-	2,162,233	-92,545	2,069,688	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	77,749	-	77,749	-	-	-
<i>Of which:</i>								
B Judicial Pension Scheme								
-	-	-	77,749	-	77,749	-	-	-
<b>Total Spending in AME</b>								
-	-	-	2,239,982	-92,545	2,147,437	-	-	-
<b>Total for Estimate</b>								
-	-	-	2,239,982	-92,545	2,147,437	-	-	-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	2,162,233	-92,545	2,069,688	-	-	-
<b>Non Voted Expenditure</b>								
-	-	-	77,749	-	77,749	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>147,437</b>	<b>2,000,000</b>	<b>2,147,437</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-123,172</b>	<b>-1,993,051</b>	<b>-2,116,223</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-162,200	-1,999,633	-2,161,833
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	39,028	6,582	45,610
<b>Removal of non-voted budget items</b>	<b>-70,800</b>	<b>-6,949</b>	<b>-77,749</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-70,800	-6,949	-77,749
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>-46,535</b>	<b>-</b>	<b>-46,535</b>

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

£'000

	Revised Plans
Gross Programme Costs	2,239,982
<i>Of which:</i>	
Increases in liability	2,051,833
Interest on scheme liability	110,000
Other expenditure	78,149
<i>Less:</i>	
Contributions received	-92,545
Transfers in	-
Other income	-
<b>Net Programme Costs</b>	<b>2,147,437</b>
<b>Total Net Operating Costs</b>	<b>2,147,437</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	2,147,437
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>2,147,437</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	2,147,437
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>2,147,437</b>

## Part III: Note B - Analysis of Departmental Income

£'000

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**Revised  
Plans**

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<b>Voted Resource AME</b>	<b>-92,545</b>
<i>Of which:</i>	
Programme	
Pensions	-92,545
<i>Of which:</i>	
A: Judicial Pension Scheme	-92,545
Total Programme	<u>-92,545</u>
<b>Total Voted Resource Income</b>	<u><b>-92,545</b></u>

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

No CFER income or receipts are expected in 2012-13.

## 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 - Permanent Secretary

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

In discharging these responsibilities, particular regard is given to:

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

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



## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>Fee Paid Judicial Office Holders' Pension Rights: The MoJ is involved in a number of Employment Tribunal (ET) cases relating to fee paid judicial office holders claiming retrospective pension rights. The lead case was heard in the UK Supreme Court (SC) in June 2010 and the case was referred to the European Court. The European Court gave judgment in March 2012 and the matter was referred back to the SC. In July SC ruled that the appellant was a worker. At a further hearing on 21 November 2012 the SC considered what issues should be remitted to the Employment Tribunal and the judgment is still awaited.</p>	<p>Up to £2bn</p> <p><i>conditional on SC and ET decisions about the length of service and the number of claimants.</i></p>

# United Kingdom Supreme Court

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Resource DEL (Voted)			
Reallocation to Non Voted Spend in respect of Judicial Salaries		-100,000	
Budget Exchange		-122,000	
Budget Exchange (2011/12) now given up		-124,000	
<b>Total change in Resource DEL (Voted)</b>	<b>0</b>	<b>-346,000</b>	<b>-346,000</b>
Resource DEL (Non Voted)			
Reallocation from Voted Spend in respect of Judicial Salaries	100,000		
<b>Total change in Resource DEL (Non-Voted)</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>
Revisions to the net cash requirement to reflect the changes to resources as set out above.		-346,000	
<b>Total change in Net Cash Requirement</b>	<b>0</b>	<b>-346,000</b>	<b>-346,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-346,000	100,000	-246,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-346,000	100,000	-246,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-346,000</b>		

Supplementary amounts required in the year ending 31 March 2013 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 on 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:

Judicial 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 the support provided to the Judicial Committee of the Privy Council; Receipts of VAT refunds on contracted out services and receipts from Wider Market Initiatives; Receipts in relation to data protection inquiries; recovery of staff costs for staff on loan or seconded to outside bodies, payments for information and publications, private telephone calls, vending machines, telex, postal and bank charge recoveries, receipts from shop sales, and any other miscellaneous income.

**Annually Managed Expenditure:**Expenditure arising from:

Diminution in value of assets.

**United Kingdom Supreme Court** will account for this Estimate.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
1,254	2,101	-246	-100	1,008	2,001	52	-	52
<i>Of which:</i>								
A United Kingdom Supreme Court								
1,254	2,101	-246	-100	1,008	2,001	52	-	52
<b>Non Voted Expenditure</b>								
-	2,730	-	100	-	2,830	-	-	-
<i>Of which:</i>								
B UK Supreme Court Non-Voted								
-	2,730	-	100	-	2,830	-	-	-
<b>Total Spending in DEL</b>								
		-246	-			52	-	
<b>Total for Estimate</b>								
		-246	-					
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-246	-100					
<b>Non Voted Expenditure</b>								
		-	100					

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>2,325</b>	<b>-346</b>	<b>1,979</b>

## Part II: Revised subhead detail including additional provision

£'000

						Revised Plans		
Administration			Resources			Capital		
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
1,138	-130	1,008	9,292	-7,291	2,001	52	-	52
<i>Of which:</i>								
A United Kingdom Supreme Court								
1,138	-130	1,008	9,292	-7,291	2,001	52	-	52
<b>Non-voted expenditure</b>								
-	-	-	2,830	-	2,830	-	-	-
<i>Of which:</i>								
B UK Supreme Court Non-Voted								
-	-	-	2,830	-	2,830	-	-	-
<b>Total Spending in DEL</b>								
1,138	-130	1,008	12,122	-7,291	4,831	52	-	52
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	1,000	-	1,000	-	-	-
<i>Of which:</i>								
C United Kingdom Supreme Court								
-	-	-	1,000	-	1,000	-	-	-
<b>Total Spending in AME</b>								
-	-	-	1,000	-	1,000	-	-	-
<b>Total for Estimate</b>								
1,138	-130	1,008	13,122	-7,291	5,831	52	-	52
<i>Of which:</i>								
<b>Voted Expenditure</b>								
1,138	-130	1,008	10,292	-7,291	3,001	52	-	52
<b>Non Voted Expenditure</b>								
-	-	-	2,830	-	2,830	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>7,085</b>	<b>-246</b>	<b>6,839</b>
<b>Net Capital Requirement</b>	<b>52</b>	<b>-</b>	<b>52</b>
<b>Accruals to cash adjustments</b>	<b>-2,082</b>	<b>-</b>	<b>-2,082</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,041	-	-2,041
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-41	-	-41
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-2,730</b>	<b>-100</b>	<b>-2,830</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-2,730	-100	-2,830
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,325</b>	<b>-346</b>	<b>1,979</b>

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

£'000

	Revised Plans
Gross Administration Costs	1,138
<i>Less:</i>	
Administration DEL Income	-130
<b>Net Administration Costs</b>	<b>1,008</b>
Gross Programme Costs	13,122
<i>Less:</i>	
Programme DEL Income	-7,291
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>5,831</b>
<b>Total Net Operating Costs</b>	<b>6,839</b>
<i>Of which:</i>	
Resource DEL	5,839
Capital DEL	-
Resource AME	1,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>6,839</b>
<i>Of which:</i>	
Resource DEL	5,839
Resource AME	1,000
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>6,839</b>

## Part III: Note B - Analysis of Departmental Income

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-7,421</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-130
<i>Of which:</i>	
Section A: United Kingdom Supreme Court	-130
Total Administration	<u>-130</u>
Programme	
Sales of Goods and Services	-7,291
<i>Of which:</i>	
Section A: United Kingdom Supreme Court	-7,291
Total Programme	<u>-7,291</u>
<b>Total Voted Resource Income</b>	<b><u>-7,421</u></b>



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

No CFER income or receipts are expected in 2012-13.

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Jenny Rowe

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

In discharging these responsibilities, particular regard is given to:

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

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



# The National Archives

## Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A): To reflect a virement from Resource DEL to Capital DEL to allow Capital projects to progress		-820,000	
<b>Total change in Resource DEL (Voted)</b>	<b>0</b>	<b>-820,000</b>	<b>-820,000</b>
(Section A): To reflect a virement from Resource DEL to Capital DEL to allow Capital projects to progress	820,000		
<b>Total change in Capital DEL (Voted)</b>	<b>820,000</b>	<b>0</b>	<b>820,000</b>

## Part I

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-820,000	-	-820,000
Capital	820,000	-	820,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-820,000	-	-820,000
Capital	820,000	-	820,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	-		

Supplementary amounts required in the year ending 31 March 2013 for expenditure by The National Archives on:

### Departmental Expenditure Limit:

#### Expenditure arising from:

ensuring the UK public record - past and future - remains authentic, available and accessible to all including; providing leadership and support to the archive sector across England and Wales; leading on policy and best practice in knowledge and information management for the public sector; setting standards and driving forward the public sector information re-use agenda; official publishing services for the whole of government including publishing all UK legislation and making it accessible online; managing Crown and Parliamentary copyright; administration of The National Archives and other non-cash items.

#### Income arising from:

sale of copies of documents; sale of publications and other items and services; professional fees; fees receivable from service providers; sale of non current assets; grants received to carry out specific projects; reproduction fees and royalties for the publication of images; Crown copyright fees and royalties; fees for the management of third parties' copyright; fees for the management of the Office of the Queen's Printer for Scotland; income from contractual arrangements for official publishing and partnerships to make historical records electronically accessible; and sales and recovery of costs for goods/services provided to other government departments, public bodies and the general public.

### Annually Managed Expenditure:

#### Expenditure arising from:

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

**The National Archives** will account for this Estimate.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
9,680	27,270	-930	110	8,750	27,380	3,680	820	4,500
<i>Of which:</i>								
A The National Archives (DEL)								
9,680	27,270	-930	110	8,750	27,380	3,680	820	4,500
<b>Total Spending in DEL</b>								
		-930	110				820	
<b>Total for Estimate</b>								
		-930	110				820	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-930	110				820	
<b>Non Voted Expenditure</b>								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>34,670</b>	<b>-</b>	<b>34,670</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Resources		Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
8,800	-50	8,750	36,380	-9,000	27,380	4,500	-	4,500
<i>Of which:</i>								
A The National Archives (DEL)								
8,800	-50	8,750	36,380	-9,000	27,380	4,500	-	4,500
<b>Total Spending in DEL</b>								
<b>8,800</b>	<b>-50</b>	<b>8,750</b>	<b>36,380</b>	<b>-9,000</b>	<b>27,380</b>	<b>4,500</b>	<b>-</b>	<b>4,500</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	-80	-	-80	-	-	-
<i>Of which:</i>								
B The National Archives (AME)								
-	-	-	-80	-	-80	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>-80</b>	<b>-</b>	<b>-80</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>8,800</b>	<b>-50</b>	<b>8,750</b>	<b>36,300</b>	<b>-9,000</b>	<b>27,300</b>	<b>4,500</b>	<b>-</b>	<b>4,500</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
8,800	-50	8,750	36,300	-9,000	27,300	4,500	-	4,500
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>36,870</b>	<b>-820</b>	<b>36,050</b>
<b>Net Capital Requirement</b>	<b>3,680</b>	<b>820</b>	<b>4,500</b>
<b>Accruals to cash adjustments</b>	<b>-5,880</b>	<b>-</b>	<b>-5,880</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-5,900	-	-5,900
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-60	-	-60
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	80	-	80
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>34,670</b>	<b>-</b>	<b>34,670</b>



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

£'000

	Revised Plans
Gross Administration Costs	8,800
<i>Less:</i>	
Administration DEL Income	-50
<b>Net Administration Costs</b>	<b>8,750</b>
Gross Programme Costs	36,300
<i>Less:</i>	
Programme DEL Income	-9,000
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	27,300
<b>Total Net Operating Costs</b>	<b>36,050</b>
<i>Of which:</i>	
Resource DEL	36,050
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>36,050</b>
<i>Of which:</i>	
Resource DEL	36,130
Resource AME	-80
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>36,050</b>

## Part III: Note B - Analysis of Departmental Income

£'000

Revised  
Plans

---

### Voted Resource DEL

-9,050

*Of which:*

Administration

Sales of Goods and Services

-50

*Of which:*

Section A: The National Archives (DEL)

-50

Total Administration

-50

Programme

Sales of Goods and Services

-9,000

*Of which:*

Section A: The National Archives (DEL)

-9,000

Total Programme

-9,000

### Total Voted Resource Income

-9,050

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

No CFER income or receipts are expected in 2012-13.

## 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

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
"(Section B)" Resource requirement for the National Cyber Security Programme, CPS receive part of the fund from the Security and Intelligence Agencies.	1,860,000		
"(Section A)" Transfer budget to Serious Fraud Office to assist their staffs exit agreement.		-641,000	
"(Section B)" Transfer budget from 2012-13 to 2013-14 to allow CPS better manage budgetary pressure in latter year.		-14,000,000	
"(Section A)" Budget transfer previously received from DWP recategorised from admin to programme spending.		-7,294,000	
"(Section B)" Budget transfer previously received from DWP recategorised from admin to programme spending.	7,294,000		
<b>Total change in Resource DEL (Voted)</b>	<b>9,154,000</b>	<b>-21,935,000</b>	<b>-12,781,000</b>
Revision to the net cash requirement reflect the changes to resource DEL as set out above	1,860,000	-14,641,000	
<b>Total change in Net Cash Requirement</b>	<b>1,860,000</b>	<b>-14,641,000</b>	<b>-12,781,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-12,781,000	-	-12,781,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-12,781,000	-	-12,781,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-12,781,000</b>		

Supplementary amounts required in the year ending 31 March 2013 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 other non-cash costs falling in DEL.

Income arising from:

costs awarded to CPS in court; the Recovered Assets Incentivisation Scheme; refund of costs for seconded staff; letting, disposal, vacation or occupation of property or accommodation; collaborative working with partner organisations; shared services; the Access to Work Scheme; and other administrative income.

**Annually Managed Expenditure:**Expenditure arising from:

write offs and changes in allowance for irrecoverable debts; provisions and other non-cash costs falling in AME.

**Crown Prosecution Service** will account for this Estimate.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
47,793	545,627	-7,935	-4,846	39,858	540,781	2,700	-	2,700
<i>Of which:</i>								
A Administration Costs in HQ and on Central Services								
47,793	-	-7,935	-	39,858	-	-	-	-
B Crown Prosecutions and Legal Services								
-	545,627	-	-4,846	-	540,781	2,700	-	2,700
<b>Total Spending in DEL</b>								
		-7,935	-4,846				-	
<b>Total for Estimate</b>								
		-7,935	-4,846				-	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-7,935	-4,846				-	
<b>Non Voted Expenditure</b>								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>587,220</b>	<b>-12,781</b>	<b>574,439</b>



## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
40,458	-600	39,858	599,817	-59,036	540,781	2,700	-	2,700
<i>Of which:</i>								
A Administration Costs in HQ and on Central Services								
40,458	-600	39,858	-	-	-	-	-	-
B Crown Prosecutions and Legal Services								
-	-	-	599,817	-59,036	540,781	2,700	-	2,700
<b>Total Spending in DEL</b>								
<b>40,458</b>	<b>-600</b>	<b>39,858</b>	<b>599,817</b>	<b>-59,036</b>	<b>540,781</b>	<b>2,700</b>	<b>-</b>	<b>2,700</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	8,471	-	8,471	-	-	-
<i>Of which:</i>								
C CPS voted AME charges								
-	-	-	8,471	-	8,471	-	-	-
<b>Total Spending in AME</b>								
-	-	-	<b>8,471</b>	<b>-</b>	<b>8,471</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>40,458</b>	<b>-600</b>	<b>39,858</b>	<b>608,288</b>	<b>-59,036</b>	<b>549,252</b>	<b>2,700</b>	<b>-</b>	<b>2,700</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
40,458	-600	39,858	608,288	-59,036	549,252	2,700	-	2,700
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>601,891</b>	<b>-12,781</b>	<b>589,110</b>
<b>Net Capital Requirement</b>	<b>2,700</b>	<b>-</b>	<b>2,700</b>
<b>Accruals to cash adjustments</b>	<b>-17,371</b>	<b>-</b>	<b>-17,371</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-8,900	-	-8,900
New provisions and adjustments to previous provisions	-8,199	-	-8,199
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-3,000	-	-3,000
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	2,728	-	2,728
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>587,220</b>	<b>-12,781</b>	<b>574,439</b>

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

£'000

Revised  
Plans

Gross Administration Costs	40,458
<i>Less:</i>	
Administration DEL Income	-600
<b>Net Administration Costs</b>	<b>39,858</b>
Gross Programme Costs	606,944
<i>Less:</i>	
Programme DEL Income	-59,036
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>547,908</b>
<b>Total Net Operating Costs</b>	<b>587,766</b>
<i>Of which:</i>	
Resource DEL	549,409
Capital DEL	-
Resource AME	11,199
Capital AME	-
Non-budget	27,158
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	1,344
<b>Total Resource Budget</b>	<b>589,110</b>
<i>Of which:</i>	
Resource DEL	580,639
Resource AME	8,471
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>589,110</b>

## Part III: Note B - Analysis of Departmental Income

£'000

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**Revised  
Plans**


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

Administration

Sales of Goods and Services

-600

*Of which:*

A Administration Costs in HQ and on Central Services

-600

Total Administration

-600

Programme

Sales of Goods and Services

-59,036

*Of which:*

B Crown Prosecutions and Legal Services

-59,036

Total Programme

-59,036

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

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

No CFER income or receipts are expected in 2012-13.

## 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

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## Introduction

This Supplementary Estimate is required for the following purposes:

<b>Changes in budgets, non-budget voted provision and cash</b>	<b>Increases</b>	<b>Reductions</b>	<b>Total</b>
<b>Section Sub Head Section A1</b>			
Budget Cover Transfer to increase Resource DEL for 2012-13	641,000		
<b>Section Sub Head Section A4</b>			
Reserve Claim to increase Resource DEL for 2012-13	6,735,000		
<b>Total change in Resource DEL (Voted)</b>	<b>7,376,000</b>		<b>7,376,000</b>
<b>Section Sub head B4</b>			
AME non cash cover for increase in provision	5,357,000		
<b>Total change in Resource AME (Voted)</b>	<b>5,357,000</b>		<b>5,357,000</b>
Revision to the net cash requirement to reflect the changes to resources as set out above	6,000,000		
<b>Total change in Net Cash Requirement</b>	<b>6,000,000</b>		<b>6,000,000</b>



**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	7,376,000	-	7,376,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	5,357,000	-	5,357,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	12,733,000	-	12,733,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>6,000,000</b>		

Supplementary amounts required in the year ending 31 March 2013 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 and prosecution costs, expenditure on capacity building in the Criminal Justice System and defendant's costs 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.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
9,973	23,427	641	6,735	10,614	30,162	1,600	-	1,600
<i>Of which:</i>								
A Investigations and Prosecution								
9,973	23,427	641	6,735	10,614	30,162	1,600	-	1,600
<b>Total Spending in DEL</b>								
		641	6,735					
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	1,400	-	5,357	-	6,757	-	-	-
<i>Of which:</i>								
B New Provisions and Adjustment to existing provisions								
-	1,400	-	5,357	-	6,757	-	-	-
<b>Total Spending in AME</b>								
		-	5,357					
<b>Total for Estimate</b>								
		641	12,092					
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		641	12,092				-	
<b>Non Voted Expenditure</b>								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>32,708</b>	<b>6,000</b>	<b>38,708</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans									
Resources						Capital			
Administration		Programme		Net		Gross		Income	Net
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net
1	2	3	4	5	6	7	8	9	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>									
10,614	-	10,614	32,662	-2,500	30,162	1,600	-	1,600	
<i>Of which:</i>									
A Investigations and Prosecution									
10,614	-	10,614	32,662	-2,500	30,162	1,600	-	1,600	
<b>Total Spending in DEL</b>									
<b>10,614</b>	<b>-</b>	<b>10,614</b>	<b>32,662</b>	<b>-2,500</b>	<b>30,162</b>	<b>1,600</b>	<b>-</b>	<b>1,600</b>	
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
-	-	-	6,757	-	6,757	-	-	-	
<i>Of which:</i>									
B New Provisions and Adjustment to existing provisions									
-	-	-	6,757	-	6,757	-	-	-	
<b>Total Spending in AME</b>									
<b>-</b>	<b>-</b>	<b>-</b>	<b>6,757</b>	<b>-</b>	<b>6,757</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total for Estimate</b>									
<b>10,614</b>	<b>-</b>	<b>10,614</b>	<b>39,419</b>	<b>-2,500</b>	<b>36,919</b>	<b>1,600</b>	<b>-</b>	<b>1,600</b>	
<i>Of which:</i>									
<b>Voted Expenditure</b>									
10,614	-	10,614	39,419	-2,500	36,919	1,600	-	1,600	
<b>Non Voted Expenditure</b>									
-	-	-	-	-	-	-	-	-	

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>34,800</b>	<b>12,733</b>	<b>47,533</b>
<b>Net Capital Requirement</b>	<b>1,600</b>	<b>-</b>	<b>1,600</b>
<b>Accruals to cash adjustments</b>	<b>-3,692</b>	<b>-6,733</b>	<b>-10,425</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,292	-	-2,292
New provisions and adjustments to previous provisions	-2,000	-5,357	-7,357
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	-	600
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>32,708</b>	<b>6,000</b>	<b>38,708</b>

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

£'000

Revised  
Plans

Gross Administration Costs	10,014
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	<b>10,014</b>
Gross Programme Costs	40,019
<i>Less:</i>	
Programme DEL Income	-2,500
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>37,519</b>
<b>Total Net Operating Costs</b>	<b>47,533</b>
<i>Of which:</i>	
Resource DEL	40,176
Capital DEL	-
Resource AME	7,357
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>47,533</b>
<i>Of which:</i>	
Resource DEL	40,776
Resource AME	6,757
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>47,533</b>

**Part III: Note B - Analysis of Departmental Income**

£'000

Revised  
Plans**Voted Resource DEL****-2,500***Of which:*

Programme

Sales of Goods and Services

-2,500

*Of which:*

Section A: Investigations and Prosecution

-2,500

Total Programme

-2,500**Total Voted Resource Income****-2,500**

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

No CFER income or receipts are expected in 2012-13.

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** David Green

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

In discharging these responsibilities, particular regard is given to:

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

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





# HM Procurator General and Treasury Solicitor

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. TSol is increasing its gross income and expenditure. This will have a net impact of nil. The need for the increase arises from the fact that TSol has attracted new work and new clients increasing our forecast income. (Section A)	-7,858,000	7,858,000	
ii. Participation in the Budget Exchange mechanism which allows a 2% reduction in our RDEL this year so this amount can be carried forward to 2013-14. (Sections A, B and C)		-226,000	
<b>Total change in Resource DEL (Voted)</b>	<b>-7,858,000</b>	<b>7,632,000</b>	<b>-226,000</b>
i. To cover a new provision for the cost of dilapidations (Section D)	1,000,000		
<b>Total change in Resource AME (Voted)</b>	<b>1,000,000</b>		<b>1,000,000</b>
i. To cover a new capital provision for the cost of dilapidations – removal of leasehold improvements (Section D)	500,000		
<b>Total change in Capital AME (Voted)</b>	<b>500,000</b>		<b>500,000</b>
As above – the increase in RAME and CAME has no impact on the net cash requirement		-226,000	
<b>Total change in Net Cash Requirement</b>		<b>-226,000</b>	<b>-226,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-226,000	-	-226,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	1,000,000	-	1,000,000
Capital	500,000	-	500,000
<b>Total Net Budget</b>			
Resource	774,000	-	774,000
Capital	500,000	-	500,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	-226,000		

Supplementary amounts required in the year ending 31 March 2013 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.

**Annually Managed Expenditure:**Expenditure arising from:

Write off and changes in allowances for irrecoverable debt; provisions for future liabilities; and other non cash items.

**HM Procurator General and Treasury Solicitor** will account for this Estimate.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
11,276	-	-226	-	11,050	-	1,800	-	1,800
<i>Of which:</i>								
A TSD Administration								
3,376	-	-68	-	3,308	-	1,700	-	1,700
B AGO Administration								
4,500	-	-90	-	4,410	-	100	-	100
C CPSI Administration								
3,400	-	-68	-	3,332	-	-	-	-
<b>Total Spending in DEL</b>								
		-226	-					
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	700	-	1,000	-	1,700	-	500	500
<i>Of which:</i>								
D AME Provision								
-	700	-	1,000	-	1,700	-	500	500
<b>Total Spending in AME</b>								
		-	1,000			500		
<b>Total for Estimate</b>								
		-226	1,000			500		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-226	1,000			500		
<b>Non Voted Expenditure</b>								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	11,146	-226	10,920

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
131,050	-120,000	11,050	-	-	-	1,800	-	1,800
<i>Of which:</i>								
A TSD Administration								
122,930	-119,622	3,308	-	-	-	1,700	-	1,700
B AGO Administration								
4,788	-378	4,410	-	-	-	100	-	100
C CPSI Administration								
3,332	-	3,332	-	-	-	-	-	-
<b>Total Spending in DEL</b>								
<b>131,050</b>	<b>-120,000</b>	<b>11,050</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,800</b>	<b>-</b>	<b>1,800</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	1,700	-	1,700	500	-	500
<i>Of which:</i>								
D AME Provision								
-	-	-	1,700	-	1,700	500	-	500
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>1,700</b>	<b>-</b>	<b>1,700</b>	<b>500</b>	<b>-</b>	<b>500</b>
<b>Total for Estimate</b>								
<b>131,050</b>	<b>-120,000</b>	<b>11,050</b>	<b>1,700</b>	<b>-</b>	<b>1,700</b>	<b>2,300</b>	<b>-</b>	<b>2,300</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
131,050	-120,000	11,050	1,700	-	1,700	2,300	-	2,300
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>11,976</b>	<b>774</b>	<b>12,750</b>
<b>Net Capital Requirement</b>	<b>1,800</b>	<b>500</b>	<b>2,300</b>
<b>Accruals to cash adjustments</b>	<b>-2,630</b>	<b>-1,500</b>	<b>-4,130</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,800	-	-2,800
New provisions and adjustments to previous provisions	-700	-1,000	-1,700
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-130	-	-130
<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	500
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>11,146</b>	<b>-226</b>	<b>10,920</b>

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

£'000

	Revised Plans
Gross Administration Costs	131,050
<i>Less:</i>	
Administration DEL Income	-120,000
<b>Net Administration Costs</b>	<b>11,050</b>
Gross Programme Costs	1,700
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>1,700</b>
<b>Total Net Operating Costs</b>	<b>12,750</b>
<i>Of which:</i>	
Resource DEL	11,050
Capital DEL	-
Resource AME	1,700
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>12,750</b>
<i>Of which:</i>	
Resource DEL	11,050
Resource AME	1,700
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>12,750</b>

## Part III: Note B - Analysis of Departmental Income

£'000

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**Revised  
Plans**

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**Voted Resource DEL**

**-120,000**

*Of which:*

Administration

Sales of Goods and Services

-117,179

*Of which:*

A TSD Administration

-117,179

Other Income

-2,821

*Of which:*

A TSD Administration

-2,443

B AGO Administration

-378

Total Administration

-120,000

**Total Voted Resource Income**

**-120,000**

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

No CFER income or receipts are expected in 2012-13.

## 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:

<b>Accounting Officer:</b>	Sir Paul Jenkins, KCB, QC
<b>Other Accounting Officers:</b>	
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(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.



# Ministry of Defence

## Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. Switch from SUME CDEL To RDEL (Sections A, B,C,D E, F, G & AA)	1,500,000,000		
ii. RDEL Budget Exchange (Sections A, B,C,D E, F, G & AA)		-1,240,000,000	
iii. Adjustment to Administration Control Regime Sections (A, B,C,D E, F, G & AA)	140,000,000	-140,000,000	
iv. Additional Depreciation (Section H)	500,000,000		
v. Military covenant additional funding (Section F)	35,000,000		
vi. Reimbursement of VAT paid for Military Wives Choir single from Treasury (Section F)	200,000		
vii. Continuing Education Allowance reduction (Section A)		-47,000,000	
viii. Transfer out for Information Assurance Technical programme to SIA (Section F)		-9,250,000	
ix. Transfers in for CYBER and Global Threat Reduction Fund from SIA (Section F)	12,439,000		
x. Transfer in for Cadet Force Expansion from Dept of Education (Section F)	1,100,000		
xi. Transfer in for UN Cyprus costs from FCO (Section Y)	2,100,000		
xii. Lower than forecast Operational Funding (Sections P, Q, R and S)		-357,000,000	
<b>Total change in Resource DEL (Voted)</b>	<b>2,190,839,000</b>	<b>-1,793,250,000</b>	<b>397,589,000</b>
i. Reduction in AME due to lower forecast than Spending Review (Section AB)		-800,000,000	

ii Change in Treasury Discount Rate applied to provisions (Section AC)	150,000,000		
iii. Increased Provision for War Pension Benefits switched from core AME provisions (Sections AC & AH)	10,000,000	-10,000,000	
iv. Switch from Resource AME Provision to Capitalised AME Provision (Section AC)		-35,000,000	
<b>Total change in Resource AME (Voted)</b>	<b>160,000,000</b>	<b>-845,000,000</b>	<b>-685,000,000</b>
i. Switch from SUME CDEL To RDEL (Section J)		-1,500,000,000	
ii. CDEL Budget Exchange (Section K)		-350,000,000	
iii. Mastiff Armoured Vehicle refund (Section J)		-12,000,000	
iv Additional funding to increase Defence Capability in Operational theatres (Section K)	50,000,000		
v. Transfers in for CYBER from SIA (Section K)	4,935,000		
vi. Transfer in for Cadet Force Expansion Scheme from Dept of Education (Section F)	400,000		
vii Transfer out for Global Threat Reduction Fund from SIA (Section K)		-37,000	
viii. Lower than forecast Operational Funding (Sections W and X)		-150,000,000	
<b>Total change in Capital DEL (Voted)</b>	<b>55,335,000</b>	<b>-2,012,037,000</b>	<b>-1,956,702,000</b>
i. Switch from Resource AME Provisions to Capitalised Provisions (Section AC)	35,000,000		
<b>Total change in Capital AME (Voted)</b>	<b>35,000,000</b>		<b>35,000,000</b>
<b>Total change in Net Cash Requirement</b>			

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	397,589,000	-	397,589,000
Capital	-1,956,702,000	-	-1,956,702,000
<b>Annually Managed Expenditure</b>			
Resource	-685,000,000	-	-685,000,000
Capital	35,000,000	-	35,000,000
<b>Total Net Budget</b>			
Resource	-287,411,000	-	-287,411,000
Capital	-1,921,702,000	-	-1,921,702,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	-		

Supplementary amounts required in the year ending 31 March 2013 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 Non-Departmental Public Bodies (NDPBs).

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 fixed assets, unforeseen obsolescence and losses caused by catastrophic events. Bad debts and some Foreign exchange gains and losses. Costs associated with decommissioning.

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

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
2,185,133	34,574,275	140,000	257,589	2,325,133	34,831,864	9,916,815	-1,956,702	7,960,113
<i>Of which:</i>								
A Provision of Defence Capability Service Personnel Costs								
-	9,547,851	-	-148,800	-	9,399,051	-	-	-
B Provision of Defence Capability Civilian Personnel Costs								
2,160,642	118,675	140,000	175,000	2,300,642	293,675	-	-	-
C Provision of Defence Capability Infrastructure costs								
-	4,160,724	-	235,000	-	4,395,724	-	-	-
D Provision of Defence Capability Inventory Consumption								
-	1,485,994	-	350,000	-	1,835,994	-	-	-
E Provision of Defence Capability Equipment Support Costs								
-	5,600,218	-	-452,000	-	5,148,218	-	-	-
F Provision of Defence Capability Other Costs and Services (see details)								
24,491	1,604,366	-	212,439	24,491	1,816,805	-	-	-
G Provision of Defence Capability Receipts and other Income								
-	-1,156,415	-	-55,000	-	-1,211,415	-	-	-
H Provision of Defence Capability Depreciation and Impairments Costs								
-	8,677,012	-	500,000	-	9,177,012	-	-	-
J Provision of Defence Capability Capital Single Use Military Equipment								
-	-	-	-	-	-	5,888,370	-1,512,000	4,376,370
K Provision of Defence Capability Other Capital (Fiscal)								
-	-	-	-	-	-	3,346,752	-294,798	3,051,954
N Operations Service Personnel Staff Cost								
-	246,770	-	-5,200	-	241,570	-	-	-
P Operations Infrastructure Costs								
-	239,496	-	-57,000	-	182,496	-	-	-
Q Operations Inventory Consumption								
-	720,701	-	-62,000	-	658,701	-	-	-
R Operations Equipment Support Costs								
-	665,413	-	-170,000	-	495,413	-	-	-
S Operations Other Costs and Services								
-	490,855	-	-68,000	-	422,855	-	-	-
W Operations Capital Single Use Military Equipment								
-	-	-	-	-	-	421,340	-38,000	383,340
X Operations Other Capital (Fiscal)								
-	-	-	-	-	-	329,660	-112,000	217,660
Y Conflict Pools Resource Costs								
-	52,200	-	2,100	-	54,300	-	-	-
Z Non Departmental Public Bodies Costs								
-	171,443	-	-950	-	170,493	2,693	96	2,789



## Part II: Changes Proposed

£'000

	Net Resources						Net Capital		
	Present		Changes		Revised		Present	Changes	Revised
	Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
AA Provision of Defence Capability Research and Development Costs	-	1,176,522	-	-198,000	-	978,522	-	-	-
<b>Total Spending in DEL</b>			140,000	257,589				-1,956,702	
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted Expenditure</b>	-	3,063,760	-	-685,000	-	2,378,760	-	35,000	35,000
<i>Of which:</i>									
AB Provision of Defence Capability Depreciation and Impairment Costs	-	1,664,430	-	-800,000	-	864,430	-	-	-
AC Provision of Defence Capability Provisions Costs	-	457,271	-	105,000	-	562,271	-	35,000	35,000
AH War Pensions Benefits Programme costs	-	922,978	-	10,000	-	932,978	-	-	-
<b>Total Spending in AME</b>			-	-685,000				35,000	
<b>Total for Estimate</b>			140,000	-427,411				-1,921,702	
<i>Of which:</i>									
<b>Voted Expenditure</b>			140,000	-427,411				-1,921,702	
<b>Non Voted Expenditure</b>			-	-				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	38,651,322	-	38,651,322

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
2,325,133	-	2,325,133	36,071,240	-1,239,376	34,831,864	8,027,113	-67,000	7,960,113
<i>Of which:</i>								
A Provision of Defence Capability Service Personnel Costs								
-	-	-	9,399,051	-	9,399,051	-	-	-
B Provision of Defence Capability Civilian Personnel Costs								
2,300,642	-	2,300,642	293,675	-	293,675	-	-	-
C Provision of Defence Capability Infrastructure costs								
-	-	-	4,395,724	-	4,395,724	-	-	-
D Provision of Defence Capability Inventory Consumption								
-	-	-	1,835,994	-	1,835,994	-	-	-
E Provision of Defence Capability Equipment Support Costs								
-	-	-	5,148,218	-	5,148,218	-	-	-
F Provision of Defence Capability Other Costs and Services (see details)								
24,491	-	24,491	1,816,805	-	1,816,805	-	-	-
G Provision of Defence Capability Receipts and other Income								
-	-	-	-	-1,211,415	-1,211,415	-	-	-
H Provision of Defence Capability Depreciation and Impairments Costs								
-	-	-	9,177,012	-	9,177,012	-	-	-
I Provision of Defence Capability Cash Release of Provisions Costs								
-	-	-	242,868	-	242,868	-	-	-
J Provision of Defence Capability Capital Single Use Military Equipment								
-	-	-	-	-	-	4,376,370	-	4,376,370
K Provision of Defence Capability Other Capital (Fiscal)								
-	-	-	-	-	-	3,051,954	-	3,051,954
L Provision of Defence Capability Fiscal Assets / Estate Disposal								
-	-	-	-	-	-	-	-67,000	-67,000
M Provision of Defence Capability New Loans and Loan Repayment								
-	-	-	-	-	-	-5,000	-	-5,000
N Operations Service Personnel Staff Cost								
-	-	-	241,570	-	241,570	-	-	-
O Operations and Peacekeeping Civilian Personnel Staff Costs								
-	-	-	32,192	-	32,192	-	-	-
P Operations Infrastructure Costs								
-	-	-	182,496	-	182,496	-	-	-
Q Operations Inventory Consumption								
-	-	-	658,701	-	658,701	-	-	-
R Operations Equipment Support Costs								
-	-	-	495,413	-	495,413	-	-	-
S Operations Other Costs and Services								
-	-	-	422,855	-	422,855	-	-	-

## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>			<b>Programme</b>					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
T Operations Receipts and other Income								
-	-	-	-	-27,961	-27,961	-	-	-
U Operations Depreciation and Impairment Costs								
-	-	-	519,617	-	519,617	-	-	-
V Operations Cash Release of Provisions Costs								
-	-	-	5,734	-	5,734	-	-	-
W Operations Capital Single Use Military Equipment								
-	-	-	-	-	-	383,340	-	383,340
X Operations Other Capital (Fiscal)								
-	-	-	-	-	-	217,660	-	217,660
Y Conflict Pools Resource Costs								
-	-	-	54,300	-	54,300	-	-	-
Z Non Departmental Public Bodies Costs								
-	-	-	170,493	-	170,493	2,789	-	2,789
AA Provision of Defence Capability Research and Development Costs								
-	-	-	978,522	-	978,522	-	-	-
<b>Total Spending in DEL</b>								
<b>2,325,133</b>	<b>-</b>	<b>2,325,133</b>	<b>36,071,240</b>	<b>-1,239,376</b>	<b>34,831,864</b>	<b>8,027,113</b>	<b>-67,000</b>	<b>7,960,113</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	2,378,760	-	2,378,760	35,000	-	35,000
<i>Of which:</i>								
AB Provision of Defence Capability Depreciation and Impairment Costs								
-	-	-	864,430	-	864,430	-	-	-
AC Provision of Defence Capability Provisions Costs								
-	-	-	562,271	-	562,271	35,000	-	35,000
AD Provision of Defence Cash Release of Provisions Costs								
-	-	-	-242,868	-	-242,868	-	-	-
AE Movement On Fair Value of Financial Instruments								
-	-	-	252,627	-	252,627	-	-	-
AF Operations								
-	-	-	15,056	-	15,056	-	-	-
AG Operations Cash Release of Provisions Costs								
-	-	-	-5,734	-	-5,734	-	-	-

## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>			<b>Programme</b>					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
AH War Pensions Benefits Programme costs								
-	-	-	932,978	-	932,978	-	-	-
<b>Total Spending in AME</b>								
-	-	-	2,378,760	-	2,378,760	35,000	-	35,000
<b>Total for Estimate</b>								
2,325,133	-	2,325,133	38,450,000	-1,239,376	37,210,624	8,062,113	-67,000	7,995,113
<i>Of which:</i>								
<b>Voted Expenditure</b>								
2,325,133	-	2,325,133	38,450,000	-1,239,376	37,210,624	8,062,113	-67,000	7,995,113
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>39,823,168</b>	<b>-287,411</b>	<b>39,535,757</b>
<b>Net Capital Requirement</b>	<b>9,916,815</b>	<b>-1,921,702</b>	<b>7,995,113</b>
<b>Accruals to cash adjustments</b>	<b>-11,088,661</b>	<b>2,209,113</b>	<b>-8,879,548</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-11,113,686	300,000	-10,813,686
New provisions and adjustments to previous provisions	-472,327	-105,000	-577,327
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-174,136	854	-173,282
Add cash grant-in-aid	173,148	-854	172,294
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	290,338	402,371	692,709
Increase (+) / Decrease (-) in debtors	285,125	102,371	387,496
Increase (-) / Decrease (+) in creditors	-325,725	1,509,371	1,183,646
Use of provisions	248,602	-	248,602
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>38,651,322</b>	<b>-</b>	<b>38,651,322</b>

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

£'000

	Revised Plans
Gross Administration Costs	2,325,133
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	<b>2,325,133</b>
Gross Programme Costs	38,450,000
<i>Less:</i>	
Programme DEL Income	-1,239,376
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>37,210,624</b>
<b>Total Net Operating Costs</b>	<b>39,535,757</b>
<i>Of which:</i>	
Resource DEL	36,908,395
Capital DEL	-
Resource AME	2,627,362
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>39,535,757</b>
<i>Of which:</i>	
Resource DEL	37,156,997
Resource AME	2,378,760
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>39,535,757</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-1,239,376</b>
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-962,173
<i>Of which:</i>	
G Provision of Defence Capability Receipts and other Income	-934,212
T Operations Receipts and other Income	-27,961
Interest and Dividends	-35,203
<i>Of which:</i>	
G Provision of Defence Capability Receipts and other Income	-35,203
Other Income	-242,000
<i>Of which:</i>	
G Provision of Defence Capability Receipts and other Income	-242,000
Total Programme	<u>-1,239,376</u>
<b>Total Voted Resource Income</b>	<b><u>-1,239,376</u></b>
<b>Voted Capital DEL</b>	<b>-67,000</b>
<i>Of which:</i>	
Programme	
Sales of Assets	-67,000
<i>Of which:</i>	
L Provision of Defence Capability Fiscal Assets / Estate Disposal	-67,000
Total Programme	<u>-67,000</u>
<b>Total Voted Capital Income</b>	<b><u>-67,000</u></b>

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

No CFER income or receipts are expected in 2012-13.



## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Jonathan Thompson

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

### ALB/NDPB Accounting Officers:

Mr Paul Hatt	Royal Hospital, Chelsea
Dr Dominic Tweddle	National Museum of the Royal Navy and other naval museums
Mrs Janice Murray	National Army Museum
Peter Dye	Royal Air Force Museum
AVM P D Luker	Council of Reserve Forces and Cadets Associations
Alan Pateman-Jones	Commonwealth War Graves Commission
Major General Sir Evelyn Webb-Carter KCVO OBE DL	Army Benevolent Fund

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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
Z DEL	Army Benevolent Fund	-	-	-
Z DEL	Commonwealth War Graves Commission	46,871	-	46,871
Z DEL	Council for Reserve Forces and Cadets Association	93,477	2,077	95,554
Z DEL	National Army Museum	5,570	-	5,570
Z DEL	National Museum of the Royal Navy	5,150	603	4,853
Z DEL	Royal Air Force Museum	8,061	109	8,170
Z DEL	Royal Hospital Chelsea	11,364	-	11,276
<b>Total</b>		<b>170,493</b>	<b>2,789</b>	<b>172,294</b>



## Armed Forces retired pay, pensions etc

### Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. (Section A) To increase the Current Service Costs to reflect the latest forecast outturn.	212,000,000		
ii. (Section A) To increase the Employees Contributions and Transfers In to reflect the latest forecast outturn.	1,375,000		
iii. (Section A) To decrease the SCAPE Contributions Income to reflect the latest forecast outturn.	52,100,000		
iv. (section A) To increase the Interest on Scheme Liability to reflect the latest forecast outturn.	104,525,000		
<b>Total change in Resource AME (Voted)</b>	<b>370,000,000</b>	-	<b>370,000,000</b>
i. To increase the net cash requirement for forecast commitments for pensions, pension lump sums and Early Departure Payments and reduced SCAPE receipts as a result of reductions in Armed Forces personnel under the Strategic Defence & Security Review; and a change to the transfer of SCAPE from MOD to AFPS.	200,000,000		
<b>Total change in Net Cash Requirement</b>	<b>200,000,000</b>	-	<b>200,000,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource †	370,000,000	-	370,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	370,000,000	-	370,000,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>200,000,000</b>		

Supplementary amounts required in the year ending 31 March 2013 for expenditure by Armed Forces Retired Pay, Pensions etc on:

**Annually Managed Expenditure:**Expenditure arising from:

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

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

Income arising from:

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

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

† £ 200,000,000 has been advanced from the Contingencies Fund to provide cash in respect of £ 370,000,000 resource AME spending supporting the service provided for under section A of the Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2013.

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	5,296,897	-	370,000	-	5,666,897	-	-	-
<i>Of which:</i>								
A Retired pay, pensions and other payments to ex-service personnel								
-	5,296,897	-	370,000	-	5,666,897	-	-	-
<b>Total Spending in AME</b>								
			-	<b>370,000</b>				
<b>Total for Estimate</b>								
			-	<b>370,000</b>				
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	370,000					
<b>Non Voted Expenditure</b>								
		-	-					
						<b>£'000</b>		

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>2,103,511</b>	<b>200,000</b>	<b>2,303,511</b>

## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>			<b>Programme</b>					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	7,690,099	-2,023,202	5,666,897	-	-	-
<i>Of which:</i>								
A Retired pay, pensions and other payments to ex-service personnel								
-	-	-	7,690,099	-2,023,202	5,666,897	-	-	-
<b>Total Spending in AME</b>								
-	-	-	7,690,099	-2,023,202	5,666,897	-	-	-
<b>Total for Estimate</b>								
-	-	-	7,690,099	-2,023,202	5,666,897	-	-	-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	7,690,099	-2,023,202	5,666,897	-	-	-
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>5,296,897</b>	<b>370,000</b>	<b>5,666,897</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-3,193,386</b>	<b>-170,000</b>	<b>-3,363,386</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-7,372,199	-317,900	-7,690,099
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	-951	167,000	166,049
Increase (-) / Decrease (+) in creditors	-28,353	-51,500	-79,853
Use of provisions	4,208,117	32,400	4,240,517
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,103,511</b>	<b>200,000</b>	<b>2,303,511</b>



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

	£'000
	Revised Plans
Gross Programme Costs	7,690,099
<i>Of which:</i>	
Increases in liability	2,567,430
Interest on scheme liability	5,122,669
Other expenditure	-
<i>Less:</i>	
Contributions received	-2,020,771
Transfers in	-2,021
Other income	-410
<b>Net Programme Costs</b>	<b>5,666,897</b>
<b>Total Net Operating Costs</b>	<b>5,666,897</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	5,666,897
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>5,666,897</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	5,666,897
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>5,666,897</b>

## Part III: Note B - Analysis of Departmental Income

£'000

Revised  
Plans

<b>Voted Resource AME</b>	<b>-2,023,202</b>
<i>Of which:</i>	
Programme	
Pensions	-2,023,202
<i>Of which:</i>	
A: Retired pay, pensions and other payments to ex-service personnel	-2,023,202
Total Programme	<u>-2,023,202</u>
<b>Total Voted Resource Income</b>	<b><u>-2,023,202</u></b>

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

No CFER income or receipts are expected in 2012-13.

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Jonathan Thompson

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

In discharging these responsibilities, particular regard is given to:

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

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



# Foreign and Commonwealth Office

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
A1 Take up of Departmental Unallocated Provision into Administration and Programme Expenditure	10,000,000		
A4 A claim of the Resource Reserve (programme) in respect of the take-up of consular premiums.	36,850,000		
B4 A claim of the Resource Reserve (programme) in respect of the take-up of International Subscriptions.	29,800,000		
I4 A benefit to the Resource Reserve (programme) in respect of Peacekeeping savings.		-38,500,000	
A4 A benefit to the Resource Reserve (programme) in respect of The Foreign Currency Mechanism.		-17,648,000	
H4 A benefit to the Resource Reserve (programme) in respect of conflict prevention savings.		-9,500,000	
C4 An increase in non-cash depreciation (programme) in respect of the reclassification of the BBC World Service into central government.	15,000,000		
H4 A transfer from DFID (programme) in respect of Conflict Prevention work	11,000,000		
H4 A transfer from DFID (programme) in respect of Conflict Prevention work in the Middle East and North Africa.	8,000,000		
A4 A transfer to the Security and Intelligence Agencies (programme) in respect of expansion and capability.		-6,238,000	
H4 A transfer to the MoD (programme) in respect of conflict prevention reimbursements.		-2,100,000	
A4 A transfer from DFID (programme) in respect of migration work.	2,000,000		

A4 A transfer from the UK Borders Agency (programme) in respect of migration work.	2,000,000		
A4 A transfer from DFID (programme) in respect of Official Development Assistance.	1,280,000		
A4 A transfer from DFID (programme) in respect of demining activity.	1,000,000		
H4 A transfer to the Security and Intelligence Agencies (programme) in respect of expansion and capability.		-700,000	
A4 A transfer from DFID (programme) in respect of work in Libya.	597,000		
D4 A transfer from BIS to the British Council (programme) in respect of the GREAT campaign.	500,000		
A4 A transfer from the Security and Intelligence Agencies (programme) in respect of Cyber security.	232,000		
H4 A transfer to the Cabinet Office (programme) in respect of conflict prevention.		-67,000	
A4 A transfer from DFID (programme) in respect of work in Iraq.	28,000		
A4 A switch (programme) to Capital DEL.		-6,000,000	
Decrease in the Departmental Unallocated Provision shown in the 2012-13 Main Estimates		-10,000,000	
<b>Total change in Resource DEL (Voted)</b>	<b>118,287,000</b>	<b>-90,753,000</b>	<b>27,534,000</b>
J4 An increase in non-cash AME in respect of provisions for future liabilities.	62,900,000		
K4 An increase in AME in respect of reimbursement of certain duties, taxes and licence fees.	10,600,000		
<b>Total change in Resource AME (Voted)</b>	<b>73,500,000</b>	<b>0</b>	<b>73,500,000</b>
A7 A switch (programme) to Capital DEL.	6,000,000		
A7, A8 An increase in capital expenditure fully offset by an increase in non-operating receipts.	15,000,000	-15,000,000	
<b>Total change in Capital DEL (Voted)</b>	<b>21,000,000</b>	<b>-15,000,000</b>	<b>6,000,000</b>
<b>Total change in Net Cash Requirement</b>			<b>69,134,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	27,534,000	-	27,534,000
Capital	6,000,000	-	6,000,000
<b>Annually Managed Expenditure</b>			
Resource	73,500,000	-	73,500,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	101,034,000	-	101,034,000
Capital	6,000,000	-	6,000,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>69,134,000</b>		

Supplementary amounts required in the year ending 31 March 2013 for expenditure by Foreign and Commonwealth Office on:

**Departmental Expenditure Limit:**Expenditure arising from:

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

Income arising from:

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

**Annually Managed Expenditure:**Expenditure arising from:

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

**Foreign and Commonwealth Office** will account for this Estimate.



## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital	
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
229,998	1,905,851	-	27,534	229,998	1,933,385	102,000	6,000	108,000
<i>Of which:</i>								
A Administration and programme expenditure								
219,998	752,662	10,000	14,101	229,998	766,763	59,000	6,000	65,000
B Programme and international organisation grants								
-	207,500	-	29,800	-	237,300	21,000	-	21,000
C BBC World Service Broadcasting								
-	251,596	-	15,000	-	266,596	-	-	-
D British Council								
-	165,000	-	500	-	165,500	-	-	-
H Conflict Prevention Programme expenditure								
-	122,400	-	6,633	-	129,033	-	-	-
I Peacekeeping								
-	401,000	-	-38,500	-	362,500	-	-	-
Departmental Unallocated Provision								
10,000	-	-10,000	-	-	-	-	-	-
<b>Total Spending in DEL</b>								
		-	27,534			6,000		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	80,000	-	73,500	-	153,500	-	-	-
<i>Of which:</i>								
J AME Programme								
-	50,000	-	62,900	-	112,900	-	-	-
K Reimbursement of certain duties taxes and licence fees								
-	25,000	-	10,600	-	35,600	-	-	-
<b>Total Spending in AME</b>								
		-	73,500			-		
<b>Total for Estimate</b>								
		-	101,034			6,000		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	101,034			6,000		
<b>Non Voted Expenditure</b>								
		-	-			-		
<b>£'000</b>								
		<b>Present Plans</b>	<b>Changes</b>			<b>Revised Plans</b>		
<b>Net Cash Requirement</b>		<b>2,117,253</b>	<b>69,134</b>			<b>2,186,387</b>		

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
309,998	-80,000	229,998	2,143,385	-210,000	1,933,385	133,000	-25,000	108,000
<i>Of which:</i>								
A Administration and programme expenditure								
309,998	-80,000	229,998	976,763	-210,000	766,763	90,000	-25,000	65,000
B Programme and international organisation grants								
-	-	-	237,300	-	237,300	21,000	-	21,000
C BBC World Service Broadcasting								
-	-	-	266,596	-	266,596	-	-	-
D British Council								
-	-	-	165,500	-	165,500	-	-	-
E BBC World Service - Capital								
-	-	-	-	-	-	16,000	-	16,000
F British Council - Capital grant								
-	-	-	-	-	-	6,000	-	6,000
G Net Funding for NDPBs								
-	-	-	5,693	-	5,693	-	-	-
H Conflict Prevention Programme expenditure								
-	-	-	129,033	-	129,033	-	-	-
I Peacekeeping								
-	-	-	362,500	-	362,500	-	-	-
<b>Total Spending in DEL</b>								
<b>309,998</b>	<b>-80,000</b>	<b>229,998</b>	<b>2,143,385</b>	<b>-210,000</b>	<b>1,933,385</b>	<b>133,000</b>	<b>-25,000</b>	<b>108,000</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	153,500	-	153,500	-	-	-
<i>Of which:</i>								
J AME Programme								
-	-	-	112,900	-	112,900	-	-	-
K Reimbursement of certain duties taxes and licence fees								
-	-	-	35,600	-	35,600	-	-	-
L BBC World Service Broadcasting								
-	-	-	5,000	-	5,000	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>153,500</b>	<b>-</b>	<b>153,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>309,998</b>	<b>-80,000</b>	<b>229,998</b>	<b>2,296,885</b>	<b>-210,000</b>	<b>2,086,885</b>	<b>133,000</b>	<b>-25,000</b>	<b>108,000</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
309,998	-80,000	229,998	2,296,885	-210,000	2,086,885	133,000	-25,000	108,000
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>2,215,849</b>	<b>101,034</b>	<b>2,316,883</b>
<b>Net Capital Requirement</b>	<b>102,000</b>	<b>6,000</b>	<b>108,000</b>
<b>Accruals to cash adjustments</b>	<b>-200,596</b>	<b>-37,900</b>	<b>-238,496</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-159,977	-	-159,977
New provisions and adjustments to previous provisions	-20,000	-62,900	-82,900
Departmental Unallocated Provision	-10,000	10,000	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-278,289	-15,000	-293,289
Add cash grant-in-aid	247,670	-	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	30,000
Use of provisions	20,000	-	20,000
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,117,253</b>	<b>69,134</b>	<b>2,186,387</b>

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

£'000

	Revised Plans
Gross Administration Costs	289,998
<i>Less:</i>	
Administration DEL Income	-80,000
<b>Net Administration Costs</b>	<b>209,998</b>
Gross Programme Costs	2,343,885
<i>Less:</i>	
Programme DEL Income	-210,000
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>2,133,885</b>
<b>Total Net Operating Costs</b>	<b>2,343,883</b>
<i>Of which:</i>	
Resource DEL	2,143,383
Capital DEL	27,000
Resource AME	173,500
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-27,000
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>2,316,883</b>
<i>Of which:</i>	
Resource DEL	2,163,383
Resource AME	153,500
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>2,316,883</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-290,000</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-80,000
<i>Of which:</i>	
Section A: Administration and programme expenditure	-80,000
Total Administration	-80,000
Programme	
Sales of Goods and Services	-210,000
<i>Of which:</i>	
Section A: Administration and programme expenditure	-210,000
Total Programme	-210,000
<b>Total Voted Resource Income</b>	<b>-290,000</b>
<b>Voted Capital DEL</b>	<b>-25,000</b>
<i>Of which:</i>	
Programme	
Sales of Assets	-25,000
<i>Of which:</i>	
Section A: Administration and programme expenditure	-25,000
Total Programme	-25,000
<b>Total Voted Capital Income</b>	<b>-25,000</b>

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

No CFER income or receipts are expected in 2012-13.

## 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 (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

<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>Resources</b>	<b>Capital</b>	<b>Grant-in-aid</b>
C,E	BBC World Service	266,596	16,000	242,000
G	Westminster Foundation for Democracy	3,518	-	3,500
G	Marshall Aid Commemoration Commission	1,900	-	1,900
G	Great Britain China Centre	275	-	270
<b>Total</b>		<b>272,289</b>	<b>16,000</b>	<b>247,670</b>



### Part III: Note K - Contingent Liabilities

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Nature of liability	£'000
British Council - indemnities given by the British Council to the owners of objects exhibited overseas against loss or damage.	11,425

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## Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
B - DEL	UN Regular Budget	94,300
B - DEL	Commonwealth Secretariat	5,200
B - DEL	OECD	11,500
B - DEL	Western European Union	1,200
B - DEL	North Atlantic Treaty Organisation (NATO) Civil Budget	19,200
B - DEL	North Atlantic Treaty Organisation (NATO) HQ Project	12,300
B - DEL	Council of Europe	25,000
B - DEL	OSCE	4,200
B - DEL	UK Hydrographic Office	1,000



# Department for International Development

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Departmental Unallocated Provision - Transfer of programme Official Development Assistance (ODA) budget to Department of Energy and Climate Change (DECC) for International Atomic Energy Agency (IAEA).		-965,000	
Departmental Unallocated Provision - Transfer of programme Official Development Assistance (ODA) budget to Department of Energy and Climate Change (DECC) for International Climate Fund (ICF).		-25,000,000	
Departmental Unallocated Provision - Transfer of programme non-Official Development Assistance (ODA) budget to Foreign and Commonwealth Office (FCO) for Falklands de-mining.		-1,000,000	
Departmental Unallocated Provision - Transfer of programme Official Development Assistance (ODA) budget to Foreign and Commonwealth Office (FCO) for Returns and Reintegration Fund (RRF).		-2,000,000	
Departmental Unallocated Provision - Transfer of Programme Official Development Assistance (ODA) budget to Foreign and Commonwealth Office (FCO) for Arab Political Participation Fund (APPF).		-8,000,000	
Departmental Unallocated Provision - Transfer of Programme Official Development Assistance (ODA) budget to Foreign and Commonwealth Office (FCO) for 3 Arab Partnership Policy Analysts.		-480,000	
Departmental Unallocated Provision - Transfer of Programme Official Development Assistance (ODA) budget to Foreign and Commonwealth Office (FCO) for an Arab Partnership Policy Analyst in Libya.		-117,000	

Departmental Unallocated Provision - Transfer of programme Official Development Assistance (ODA) budget to Foreign and Commonwealth Office (FCO) for DFID contribution to Iraq locally engaged staff assistance scheme (LESAS).		-28,000	
Departmental Unallocated Provision - Transfer to Foreign and Commonwealth Office (FCO) to provide additional support the Building Stability Overseas Strategy.		-1,280,000	
Departmental Unallocated Provision - Transfer to Home Office as per settlement letter condition to fund Official Development Assistance (ODA)-eligible activities.		-10,000,000	
Section E - 2012 Autumn Statement Control Total Adjustment.		-214,445,000	
Section E - Budget Exchange from 2012/13 to 2013/14.		-100,000,000	
Section E - Receipt of programme Official Development Assistance (ODA) budget from Dept for Education, surrendered as unspent.	3,000,000		
Section F - Transfer from Non-voted resource DEL to Voted resource DEL.	97,755,000		
Section G - Transfer to Cabinet Office in relation to London headquarters re-location savings.		-11,700,000	
Section I - Conflict Pool Transfer to Foreign and Commonwealth Office (FCO).		-11,000,000	
Section I - Return of conflict pool funding to HM Treasury.		-34,000,000	
<b>Total change in Resource DEL (Voted)</b>	<b>100,755,000</b>	<b>-420,015,000</b>	<b>-319,260,000</b>
Section L - Transfer of excess non-voted resource DEL to voted resource DEL.		-97,755,000	
<b>Total change in Resource DEL (Non-Voted)</b>	<b>0</b>	<b>-97,755,000</b>	<b>-97,755,000</b>
Section N - Change to provision utilisation.	34,673,000		
Section N - Change to requirement for increases in provision.	187,191,000		
Section O - Change to requirement for increases in provisions.		-1,200,000	
Section P - Change to requirement for increase in provisions.	1,300,000		

Section P - Change to requirement for loans.		-15,000,000	
<b>Total change in Resource AME (Voted)</b>	<b>223,164,000</b>	<b>-16,200,000</b>	<b>206,964,000</b>
Section F - Receipt from Department of Energy and Climate Change (DECC).	25,000,000		
Section H - Grant in Kind from Cabinet Office with respect to transfer of ownership of 22-26 Whitehall.	44,145,000		
Section H - Recording of 22-26 Whitehall asset.		-44,145,000	
<b>Total change in Capital DEL (Voted)</b>	<b>69,145,000</b>	<b>-44,145,000</b>	<b>25,000,000</b>
Revision to the net cash requirement to reflect the changes to resources as set out above.		-156,410,000	
<b>Total change in Net Cash Requirement</b>	<b>0</b>	<b>-156,410,000</b>	<b>-156,410,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-319,260,000	-97,755,000	-417,015,000
Capital	25,000,000	-	25,000,000
<b>Annually Managed Expenditure</b>			
Resource	206,964,000	-	206,964,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-112,296,000	-97,755,000	-210,051,000
Capital	25,000,000	-	25,000,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-156,410,000</b>		

Supplementary amounts required in the year ending 31 March 2013 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 issued to DFID by CDC Group plc; and income from the sale of fixed assets. \*; 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.

Income arising from:

\* Disposal of investment assets

**Department for International Development** will account for this Estimate.



## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
133,000	5,630,445	700	-319,960	133,700	5,310,485	1,635,000	25,000	1,660,000
<i>Of which:</i>								
B Wealth Creation								
-	485,463	-	-72,106	-	413,357	129,798	36,390	166,188
C Climate Change								
-	362,252	-	-85,415	-	276,837	113,719	-39,196	74,523
D Governance and Security								
-	602,045	-	129,402	-	731,447	14,182	-2,265	11,917
E Direct Delivery of Millennium Development Goals								
-	2,733,683	-	-506,211	-	2,227,472	141,643	-72,196	69,447
F Global Partnerships								
-	940,874	-	540,555	-	1,481,429	1,104,182	224,103	1,328,285
G Total Operating Costs								
128,753	114,100	2,569	-	131,322	114,100	-	-	-
H Central Programmes								
-	3,566	-	-	-	3,566	-	7,640	7,640
I Joint Conflict Pool								
-	68,400	-	-45,000	-	23,400	-	-	-
J Independent Commission for Aid Impact (NDPB) (net)								
398	2,237	-	622	398	2,859	-	-	-
K No Specific Pillar								
-	185,591	-	-168,983	-	16,608	100,119	-98,119	2,000
Departmental Unallocated Provision								
1,869	112,824	-1,869	-112,824	-	-	31,357	-31,357	-
<b>Non Voted Expenditure</b>								
-	855,000	-	-97,755	-	757,245	-	-	-
<i>Of which:</i>								
L European Union Attributed Aid								
-	855,000	-	-97,755	-	757,245	-	-	-
<b>Total Spending in DEL</b>							<b>25,000</b>	
		<b>700</b>	<b>-417,715</b>					
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	93,036	-	206,964	-	300,000	-	-	-
<i>Of which:</i>								
N Direct Delivery of Millennium Development Goals								
-	50,379	-	221,864	-	272,243	-	-	-
O Total Operating Costs								
-	-2,543	-	-1,200	-	-3,743	-	-	-
P Central Programmes								
-	47,287	-	-13,700	-	33,587	-	-	-

<b>Total Spending in AME</b>		
	- 206,964	-
<b>Total for Estimate</b>		
	700 -210,751	25,000
<i>Of which:</i>		
<b>Voted Expenditure</b>		
	700 -112,996	25,000
<b>Non Voted Expenditure</b>		
	- -97,755	-
		<b>£'000</b>

	<b>Present Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
<b>Net Cash Requirement</b>	<b>7,231,115</b>	<b>-156,410</b>	<b>7,074,705</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Programme		Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
141,779	-8,079	133,700	5,313,093	-2,608	5,310,485	1,724,145	-64,145	1,660,000
<i>Of which:</i>								
A CSC (NDPB) (net) scholarship relating to developing countries								
1,980	-	1,980	19,410	-	19,410	-	-	-
B Wealth Creation								
-	-	-	413,357	-	413,357	166,188	-	166,188
C Climate Change								
-	-	-	276,837	-	276,837	74,523	-	74,523
D Governance and Security								
-	-	-	731,447	-	731,447	11,917	-	11,917
E Direct Delivery of Millennium Development Goals								
-	-	-	2,227,472	-	2,227,472	69,447	-	69,447
F Global Partnerships								
-	-	-	1,481,429	-	1,481,429	1,328,285	-	1,328,285
G Total Operating Costs								
139,401	-8,079	131,322	114,708	-608	114,100	-	-	-
H Central Programmes								
-	-	-	5,566	-2,000	3,566	71,785	-64,145	7,640
I Joint Conflict Pool								
-	-	-	23,400	-	23,400	-	-	-
J Independent Commission for Aid Impact (NDPB) (net)								
398	-	398	2,859	-	2,859	-	-	-
K No Specific Pillar								
-	-	-	16,608	-	16,608	2,000	-	2,000
<b>Non-voted expenditure</b>								
-	-	-	757,245	-	757,245	-	-	-
<i>Of which:</i>								
L European Union Attributed Aid								
-	-	-	757,245	-	757,245	-	-	-
<b>Total Spending in DEL</b>								
141,779	-8,079	133,700	6,070,338	-2,608	6,067,730	1,724,145	-64,145	1,660,000
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	300,000	-	300,000	-	-	-
<i>Of which:</i>								
M Wealth Creation								
-	-	-	-2,087	-	-2,087	-	-	-
N Direct Delivery of Millennium Development Goals								
-	-	-	272,243	-	272,243	-	-	-

O Total Operating Costs	-	-	-	-3,743	-	-3,743	-	-	-
P Central Programmes	-	-	-	33,587	-	33,587	-	-	-
<b>Total Spending in AME</b>	-	-	-	<b>300,000</b>	-	<b>300,000</b>	-	-	-
<b>Total for Estimate</b>	<b>141,779</b>	<b>-8,079</b>	<b>133,700</b>	<b>6,370,338</b>	<b>-2,608</b>	<b>6,367,730</b>	<b>1,724,145</b>	<b>-64,145</b>	<b>1,660,000</b>
<i>Of which:</i>									
<b>Voted Expenditure</b>	141,779	-8,079	133,700	5,613,093	-2,608	5,610,485	1,724,145	-64,145	1,660,000
<b>Non Voted Expenditure</b>	-	-	-	757,245	-	757,245	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>6,711,481</b>	<b>-210,051</b>	<b>6,501,430</b>
<b>Net Capital Requirement</b>	<b>1,635,000</b>	<b>25,000</b>	<b>1,660,000</b>
<b>Accruals to cash adjustments</b>	<b>-260,366</b>	<b>-69,114</b>	<b>-329,480</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-21,000	-8,200	-29,200
New provisions and adjustments to previous provisions	-154,053	-187,291	-341,344
Departmental Unallocated Provision	-146,050	146,050	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-50,280	15,000	-35,280
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-24,025	-622	-24,647
Add cash grant-in-aid	24,025	622	24,647
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	111,017	-34,673	76,344
<b>Removal of non-voted budget items</b>	<b>-855,000</b>	<b>97,755</b>	<b>-757,245</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-855,000	97,755	-757,245
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>7,231,115</b>	<b>-156,410</b>	<b>7,074,705</b>

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

£'000

	Revised Plans
Gross Administration Costs	138,036
<i>Less:</i>	
Administration DEL Income	-8,079
<b>Net Administration Costs</b>	<b>129,957</b>
Gross Programme Costs	7,269,196
<i>Less:</i>	
Programme DEL Income	-46,753
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>7,222,443</b>
<b>Total Net Operating Costs</b>	<b>7,352,400</b>
<i>Of which:</i>	
Resource DEL	5,367,841
Capital DEL	1,608,215
Resource AME	376,344
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-1,608,215
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	757,245
<b>Total Resource Budget</b>	<b>6,501,430</b>
<i>Of which:</i>	
Resource DEL	6,201,430
Resource AME	300,000
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>6,501,430</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-10,687</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-8,079
<i>Of which:</i>	
Section G: Total Operating Costs	-8,079
Total Administration	-8,079
Programme	
Sales of Goods and Services	-2,608
<i>Of which:</i>	
Section G: Total Operating Costs	-608
Section H: Central Programmes	-2,000
Total Programme	-2,608
<b>Total Voted Resource Income</b>	<b>-10,687</b>
<b>Voted Capital DEL</b>	<b>-64,145</b>
<i>Of which:</i>	
Programme	
Other Grants	-44,145
<i>Of which:</i>	
Section H: Central Programmes	-44,145
Repayments	-20,000
<i>Of which:</i>	
Section H: Central Programmes	-20,000
Total Programme	-64,145
<b>Total Voted Capital Income</b>	<b>-64,145</b>

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

No CFER income or receipts are expected in 2012-13.



## 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
A	Commonwealth Scholarship Commission	21,390		21,390
J	Independent Commission for Aid Impact	3,257		3,257
<b>Total</b>		<b>24,647</b>	<b>0</b>	<b>24,647</b>

## Part III: Note K - Contingent Liabilities

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Nature of liability	£'000
Callable element of capital subscription: International Bank for Reconstruction and Development	5,148,057
Callable element of capital subscription: other International Financial Institutions	6,325,397
UK share of EU member state collective guarantee of lending by EIB under Lome	108,486
UK National Guarantee of EIB lending to UK overseas territories	126
UK National Guarantee of lending by a non UK overseas territory	159,666
Contributions to international financial institutions - promissory notes still to be deposited	1,938,230

# Department of Energy and Climate Change

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. Increase in Save energy with the Green Deal and support vulnerable consumers (Section A) reflecting movement of resources between Sections	19,485,000		
ii. Decrease in Save energy with the Green Deal and support vulnerable consumers (Section A) reflecting transfer to the Department for Environment, Food and Rural Affairs for LEAF (Local Energy Assessment Fund) for Rural Renewables		-7,500,000	
iii. Increase in Deliver secure energy on the way to a low carbon energy future (Section B) reflecting movement of resources between Sections	28,555,000		
iv. Transfer in of funding from the Department for International Development for the International Climate Fund (Section C).	25,000,000		
v. Decrease in Drive ambitious action on climate change at home and abroad (Section C) reflecting movement of resources between Sections		-875,000	
vi. Recognition of notional income and expenditure undertaken by the Environment Agency on the administration of the Carbon Reduction Commitment scheme (Section C).	4,332,000	-4,332,000	
vii. Transfer in of funding from Security and Intelligence Agencies for Safeguards Support and Nuclear Security (Section D).	2,716,000		
viii. Transfer in of funding from the Department for International Development for the International Atomic Energy Agency Technical Contribution fund (Section D).	965,000		
ix. Decrease in Manage our energy legacy responsibly and cost-effectively (Section D) reflecting movement of resources between Sections		-89,000	
x. Increase in funding for Concessionary Fuel liabilities and reduction in funding for British Energy liabilities in line with latest forecasts (Section D).	2,804,000	-9,408,000	
xi. Machinery of Government change - transfer of Urenco to Department for Business, Innovation and Skills (Section D)		-8,051,000	

xii. Neutral exchange of Capital and Resource DEL between Nuclear Decommissioning Authority (NDA) and core Department to reflect expenditure profiles (Section E).	18,900,000		
xiii. Reallocation of funds following increase in funding for Concessionary Fuel liabilities and reduction in funding for British Energy liabilities in line with latest forecasts (Section E).	6,604,000		
xiv. Machinery of Government change - transfer of Urenco to Department for Business, Innovation and Skills (admin costs) (Section E)		-20,000	
xv. Recognition of funding from OGDs (Section E) offset by increased expenditure for Committee on Climate Change on Section I		-797,000	
xvi. Switch from Admin to Programme within Resource DEL and from Admin to Capital DEL (section E)	13,400,000	-15,900,000	
xvii. Surrender of funding under the Budget Exchange system (Section E).		-17,532,000	
xviii. Decrease in Deliver the capability DECC needs to achieve its goals (Section E) reflecting movement of resources between Sections		-45,253,000	
xix. Recognition of additional expenditure for the Nuclear Decommissioning Authority (Section F) offset by increase in Non-Voted DEL CFER	144,000,000		
xx. Neutral exchange of Capital and Resource DEL between NDA and core Department to reflect expenditure profiles (Section F).		-18,900,000	
xxi. Surrender of funding for Nuclear Decommissioning Authority for use in future years (Section F).		-62,919,000	
xxii. Transfer of NDA funding from Resource to Capital DEL to reflect expenditure profiles (Section F).		-183,100,000	
xxiii. Decrease in Coal Authority (Section G) reflecting movement of resources between Sections		-1,773,000	
xxiv. Increased expenditure for Committee on Climate Change (Section I) offset by recognition of funding from OGDs reflected in Section E.	797,000		
xxv. Decrease in Committee on Climate Change (Section I) reflecting movement of resources between Sections		-50,000	
<b>Total change in Resource DEL (Voted)</b>	<b>267,558,000</b>	<b>-376,499,000</b>	<b>-108,941,000</b>
i. Increase in Nuclear Decommissioning Authority income (Section J) offset by increase in Voted DEL expenditure.		-144,000,000	
<b>Total change in Resource DEL (Non-Voted)</b>		<b>-144,000,000</b>	<b>-144,000,000</b>
i. Changes in provision based on latest forecasts for nuclear and coal liabilities (Section K).	1,243,886,000		
ii. Changes in provision based on latest forecasts for Nuclear Decommissioning Authority Nuclear Provision and other non-cash costs (section L).	6,347,525,000		

iii. Changes in provision based on latest forecasts for Coal Authority (Section M) provisions.	181,000,000		
iv. Switch from resource to capital in respect of Renewable Heat Premium Payments (Section O).		-25,000,000	
v. Changes in provision based on latest forecast of Energy Efficiency Loan write-offs (Section P).	1,514,000		
vi. Removal of provision for Renewables Obligation reflecting removal of scheme from Budget in 2012-13.	2,191,000,000	-2,191,000,000	
vii. Removal of provision for Feed-In Tariffs reflecting removal of scheme from Budget in 2012-13.	161,000,000	-161,000,000	
viii. Removal of provision for Warm Home Discount reflecting removal of scheme from Budget in 2012-13.	275,000,000	-275,000,000	
<b>Total change in Resource AME (Voted)</b>	<b>10,400,925,000</b>	<b>-2,652,000,000</b>	<b>7,748,925,000</b>
i. Decrease in Save energy with the Green Deal and support vulnerable consumers (Section A) reflecting movement of resources between Sections		-11,400,000	
ii. Transfer from Cabinet Office as repayment of energy efficiency loan (Section A).	228,000		
iii. Transfer from Department for Education for energy efficiency loans for schools (Section A).	8,000,000		
iv. Transfer to Scottish Government for Green Deal (Section A).		-1,555,000	
v. Increase in Deliver secure energy on the way to a low carbon energy future (Section B) reflecting movement of resources between Sections	48,275,000		
vi. Transfer of funding to the Department for International Development for the International Climate Fund (Section C).		-25,000,000	
vii. Transfer in of funding from Security and Intelligence Agencies for Global Threat Reduction Programme (Section D).	3,900,000		
viii. Switch from Resource DEL (section E)	2,500,000		
ix. Neutral exchange of Capital and Resource DEL between NDA and core Department to reflect expenditure profiles (Section E).		-18,900,000	
x. Decrease in Deliver the capability DECC needs to achieve its goals (Section E) reflecting movement of resources between Sections		-32,875,000	
xi. Transfer of NDA funding from Resource to Capital DEL to reflect expenditure profiles (Section F).	183,100,000		
xii. Recognition of additional expenditure for the Nuclear Decommissioning Authority (Section F) offset by increase in Non-Voted DEL CFER	51,000,000		
xiii. Neutral exchange of Capital and Resource DEL between NDA and core Department to reflect expenditure profiles (Section F).	18,900,000		
xiv. Surrender of funding for Nuclear Decommissioning Authority for use in future years (Section F).		-25,000,000	

xv. Decrease in Coal Authority (Section G) reflecting movement of resources between Sections		-4,000,000	
<b>Total change in Capital DEL (Voted)</b>	<b>315,903,000</b>	<b>-118,730,000</b>	<b>197,173,000</b>
i. Increase in Nuclear Decommissioning Authority income (Section J) offset by increase in Voted DEL expenditure.		-51,000,000	
<b>Total change in Capital DEL (Non-Voted)</b>		<b>-51,000,000</b>	<b>-51,000,000</b>
i. Changes in provision based on latest forecasts for Coal Pension Scheme investments (Section K).	111,262,000		
ii. Switch from resource to capital in respect of Renewable Heat Premium Payments (Section O).	25,000,000		
iii. Changes in provision based on latest forecasts for Save energy with the Green Deal and support vulnerable consumers (Section P).	33,000,000		
<b>Total change in Capital AME (Voted)</b>	<b>169,262,000</b>		<b>169,262,000</b>
Revisions to the net cash requirement reflect not only the changes to resources and capital as set out above (excluding non-cash items) but also changes in grant-in-aid requirements of Non-Departmental Public Bodies.	303,158,000		
<b>Total change in Net Cash Requirement</b>	<b>303,158,000</b>		<b>303,158,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource†	-108,941,000	-144,000,000	-252,941,000
Capital	197,173,000	-51,000,000	146,173,000
<b>Annually Managed Expenditure</b>			
Resource	7,748,925,000	-	7,748,925,000
Capital	169,262,000	-	169,262,000
<b>Total Net Budget</b>			
Resource	7,639,984,000	-144,000,000	7,495,984,000
Capital	366,435,000	-51,000,000	315,435,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement†</b>	<b>303,158,000</b>		

Supplementary amounts required in the year ending 31 March 2013 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.



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.

\* grants to local authorities

Income arising from:

Receipts from other Government Departments and devolved administrations;

grant income from the Department for Business, Innovation and Skills for the Low Carbon Buildings Programme; 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; 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 scheme, coal privatisation receipts and BNFL/Urenco dividend income;

refund of input VAT not claimed in previous years on departmental expenditure.

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.

† Policy and ownership responsibility for the UK shareholding in Urenco transferred to the Department for Business, Innovation and Skills on 17 January 2013.

Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- a) Departmental Expenditure Limit – Resource (Voted) is reduced by £8,071,000; and
- b) the net cash requirement is reduced by £8,071,000.

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
203,000	1,932,623	-27,480	-81,461	175,520	1,851,162	1,956,721	197,173	2,153,894
<i>Of which:</i>								
A Save energy with the Green Deal and support vulnerable consumers								
-	63,385	-	11,985	-	75,370	94,000	-4,727	89,273
B Deliver secure energy on the way to a low carbon energy future								
-	31,031	-	28,555	-	59,586	-	48,275	48,275
C Drive ambitious action on climate change at home and abroad								
-	11,890	-	24,125	-	36,015	215,000	-25,000	190,000
D Manage our energy legacy responsibly and cost-effectively								
-	349,691	-	-11,063	-	338,628	2,700	3,900	6,600
E Deliver the capability DECC needs to achieve its goals								
148,382	22,105	-22,199	-18,399	126,183	3,706	80,971	-49,275	31,696
F NDA and SLC expenditure (NDPB)								
47,000	1,427,540	-6,000	-114,919	41,000	1,312,621	1,556,000	228,000	1,784,000
G Coal Authority (NDPB) (net)								
4,956	26,981	-28	-1,745	4,928	25,236	7,550	-4,000	3,550
I Committee on Climate Change (NDPB) (net)								
2,662	-	747	-	3,409	-	-	-	-
<b>Non Voted Expenditure</b>								
-	-691,000	-	-144,000	-	-835,000	-6,000	-51,000	-57,000
<i>Of which:</i>								
J Nuclear Decommissioning Authority Income (CFER)								
-	-691,000	-	-144,000	-	-835,000	-6,000	-51,000	-57,000
<b>Total Spending in DEL</b>								
		<b>-27,480</b>	<b>-225,461</b>			<b>146,173</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	434,002	-	7,748,925	-	8,182,927	-77,800	169,262	91,462
<i>Of which:</i>								
K Manage our energy legacy responsibly and cost-effectively								
-	-178,535	-	1,243,886	-	1,065,351	-77,800	111,262	33,462
L Nuclear Decommissioning Authority (NDPB)								
-	486,475	-	6,347,525	-	6,834,000	-	-	-
M Coal Authority (NDPB) (net)								
-	-7,000	-	181,000	-	174,000	-	-	-
O Renewable Heat Incentive								
-	133,000	-	-25,000	-	108,000	-	25,000	25,000

**Part II: Changes Proposed****£'000**

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
P Save energy with the Green Deal and support vulnerable consumers								
-	-	-	1,514	-	1,514	-	33,000	33,000
<b>Total Spending in AME</b>							<b>169,262</b>	
<b>Total for Estimate</b>							<b>315,435</b>	
<i>Of which:</i>								
<b>Voted Expenditure</b>							<b>366,435</b>	
<b>Non Voted Expenditure</b>							<b>-51,000</b>	

**£'000**

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>4,113,327</b>	<b>303,158</b>	<b>4,416,485</b>

## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>			<b>Programme</b>					
<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
177,322	-1,802	175,520	1,868,711	-17,549	1,851,162	2,189,894	-36,000	2,153,894
<i>Of which:</i>								
A Save energy with the Green Deal and support vulnerable consumers								
-	-	-	75,370	-	75,370	125,273	-36,000	89,273
B Deliver secure energy on the way to a low carbon energy future								
-	-	-	72,803	-13,217	59,586	48,275	-	48,275
C Drive ambitious action on climate change at home and abroad								
-	-	-	40,347	-4,332	36,015	190,000	-	190,000
D Manage our energy legacy responsibly and cost-effectively								
-	-	-	338,628	-	338,628	6,600	-	6,600
E Deliver the capability DECC needs to achieve its goals								
127,985	-1,802	126,183	3,706	-	3,706	31,696	-	31,696
F NDA and SLC expenditure (NDPB)								
41,000	-	41,000	1,312,621	-	1,312,621	1,784,000	-	1,784,000
G Coal Authority (NDPB) (net)								
4,928	-	4,928	25,236	-	25,236	3,550	-	3,550
H Civil Nuclear Police Authority (NDPB) (net)								
-	-	-	-	-	-	500	-	500
I Committee on Climate Change (NDPB) (net)								
3,409	-	3,409	-	-	-	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	-	-835,000	-835,000	-	-57,000	-57,000
<i>Of which:</i>								
J Nuclear Decommissioning Authority Income (CFER)								
-	-	-	-	-835,000	-835,000	-	-57,000	-57,000
<b>Total Spending in DEL</b>								
<b>177,322</b>	<b>-1,802</b>	<b>175,520</b>	<b>1,868,711</b>	<b>-852,549</b>	<b>1,016,162</b>	<b>2,189,894</b>	<b>-93,000</b>	<b>2,096,894</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	8,182,927	-	8,182,927	141,462	-50,000	91,462
<i>Of which:</i>								
K Manage our energy legacy responsibly and cost-effectively								
-	-	-	1,065,351	-	1,065,351	83,462	-50,000	33,462
L Nuclear Decommissioning Authority (NDPB)								
-	-	-	6,834,000	-	6,834,000	-	-	-
M Coal Authority (NDPB) (net)								
-	-	-	174,000	-	174,000	-	-	-
N Civil Nuclear Police Authority (NDPB) (net)								
-	-	-	62	-	62	-	-	-
O Renewable Heat Incentive								
-	-	-	108,000	425	108,000	25,000	-	25,000

**Revised  
Plans**

Resources						Capital		
Administration			Programme					
Gross 1	Income 2	Net 3	Gross 4	Income 5	Net 6	Gross 7	Income 8	Net 9
P Save energy with the Green Deal and support vulnerable consumers								
-	-	-	1,514	-	1,514	33,000	-	33,000
<b>Total Spending in AME</b>								
-	-	-	8,182,927	-	8,182,927	141,462	-50,000	91,462
<b>Total for Estimate</b>								
177,322	-1,802	175,520	10,051,638	-852,549	9,199,089	2,331,356	-143,000	2,188,356
<i>Of which:</i>								
<b>Voted Expenditure</b>								
177,322	-1,802	175,520	10,051,638	-17,549	10,034,089	2,331,356	-86,000	2,245,356
<b>Non Voted Expenditure</b>								
-	-	-	-	-835,000	-835,000	-	-57,000	-57,000

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>1,878,625</b>	<b>7,495,984</b>	<b>9,374,609</b>
<b>Net Capital Requirement</b>	<b>1,872,921</b>	<b>315,435</b>	<b>2,188,356</b>
<b>Accruals to cash adjustments</b>	<b>-335,219</b>	<b>-7,703,261</b>	<b>-8,038,480</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,094	-926,462	-929,556
New provisions and adjustments to previous provisions	-123,670	-311,532	-435,202
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-1,514	-1,514
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-3,552,726	-6,630,580	-10,183,306
Add cash grant-in-aid	3,020,283	156,330	3,176,613
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	323,988	10,497	334,485
<b>Removal of non-voted budget items</b>	<b>697,000</b>	<b>195,000</b>	<b>892,000</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	697,000	195,000	892,000
<b>Net Cash Requirement</b>	<b>4,113,327</b>	<b>303,158</b>	<b>4,416,485</b>

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

£'000

	Revised Plans
Gross Administration Costs	177,322
<i>Less:</i>	
Administration DEL Income	-1,802
<b>Net Administration Costs</b>	<b>175,520</b>
Gross Programme Costs	10,461,742
<i>Less:</i>	
Programme DEL Income	-852,549
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>9,609,193</b>
<b>Total Net Operating Costs</b>	<b>9,784,713</b>
<i>Of which:</i>	
Resource DEL	870,356
Capital DEL	385,104
Resource AME	8,504,253
Capital AME	25,000
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	-410,104
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>9,374,609</b>
<i>Of which:</i>	
Resource DEL	1,191,682
Resource AME	8,182,927
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	835,000
Other adjustments	-835,000
<b>Total Resource (Estimate)</b>	<b>9,374,609</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-19,351</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-590
<i>Of which:</i>	
E Deliver the capability DECC needs to achieve its goals	-590
Other Grants	-1,212
<i>Of which:</i>	
E Deliver the capability DECC needs to achieve its goals	-1,212
Total Administration	<u>-1,802</u>
Programme	
Sales of Goods and Services	-17,549
<i>Of which:</i>	
B Deliver secure energy on the way to a low carbon energy future	-13,217
C Drive ambitious action on climate change at home and abroad	-4,332
Total Programme	<u>-17,549</u>
<b>Total Voted Resource Income</b>	<b><u>-19,351</u></b>
<b>Voted Capital DEL</b>	<b>-36,000</b>
<i>Of which:</i>	
Programme	
Repayments	-36,000
<i>Of which:</i>	
A Save energy with the Green Deal and support vulnerable consumers	-36,000
Total Programme	<u>-36,000</u>
<b>Voted Capital AME</b>	<b>-50,000</b>
<i>Of which:</i>	
Programme	
Repayments	-50,000
<i>Of which:</i>	
K Manage our energy legacy responsibly and cost-effectively	-50,000
Total Programme	<u>-50,000</u>
<b>Total Voted Capital Income</b>	<b><u>-86,000</u></b>



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

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

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-691,000	-691,000	-144,000	-144,000	-835,000	-835,000
Income in budgets surrendered to the Consolidated Fund (capital)	-6,000	-6,000	-51,000	-51,000	-57,000	-57,000
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
<b>Total</b>	<b>-697,000</b>	<b>-697,000</b>	<b>-195,000</b>	<b>-195,000</b>	<b>-892,000</b>	<b>-892,000</b>

#### Detailed description of CFER sources

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Resource DEL</b>						
Nuclear Decommissioning Authority	-691,000	-691,000	-144,000	-144,000	-835,000	-835,000
<b>Capital DEL</b>						
Nuclear Decommissioning Authority	-6,000	-6,000	-51,000	-51,000	-57,000	-57,000
<b>Total</b>	<b>-697,000</b>	<b>-697,000</b>	<b>-195,000</b>	<b>-195,000</b>	<b>-892,000</b>	<b>-892,000</b>

## 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 (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

<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>Resources</b>	<b>Capital</b>	<b>Grant-in-aid</b>
F & L	Nuclear Decommissioning Authority †	7,168,000	101,000	3,137,621
F	Site Licence Companies	1,019,621	1,683,000	-
G & M	Coal Authority	204,164	3,550	34,631
H & N	Civil Nuclear Police Authority	62	500	952
I	Committee on Climate Change	3,409	-	3,409
<b>Total</b>		<b>8,395,256</b>	<b>1,788,050</b>	<b>3,176,613</b>

† 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	Green Deal finance support	25,000
A4-DEL	Collective purchasing schemes	5,203
A4-DEL	Energy Company Obligation Brokerage	200
C4-DEL	International Energy, and Climate Change: international subscriptions	5,689
D4-DEL	Non-proliferation, and Nuclear Energy: international subscriptions	27,257
E4-DEL	Fuel Drivers Resilience	3,375

## 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 eg as a result of failure to comply or if a challenge were brought in response to a decision taken by one of the Committees formed under the Agreement.	Unquantifiable
– 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

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<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>£'000</b>
D4-DEL	International Atomic Energy Agency	23,110
D4-DEL	Organisation for the Prohibition of Chemical Weapons	3,997
C4-DEL	UN Framework Convention on Climate Change	2,500
C4-DEL	International Energy Agency	1,509
C4-DEL	International Renewable Energy Agency	1,146





# Office of Gas and Electricity Markets

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A Gas and Electricity Markets Authority : Administration) To provide budget cover for the use of licence fee income received from industry in previous financial years.	4,600,000		
<b>Total change in Resource DEL (Voted)</b>	<b>4,600,000</b>		<b>4,600,000</b>
Revisions to the net cash requirement reflect not only the changes to resources as set out above, but also changes to working balances.	10,866,000		
<b>Total change in Net Cash Requirement</b>	<b>10,866,000</b>		<b>10,866,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	4,600,000	-	4,600,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	4,600,000	-	4,600,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>10,866,000</b>		

Supplementary amounts required in the year ending 31 March 2013 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; adjustments to provisions; depreciation and other non-cash items in DEL.

Income arising from:

gas and electricity licence fees; receipts in respect of the administration of the Offshore Tender regime and Fossil Fuel Levy; income from fees and charges levied under the Gas Act 1986 and the Electricity Act 1989, as amended by the Utilities Act 2000; receipts in respect of letting, disposal, vacation or occupation of accommodation; income from services to other government and energy related organisations; and other cost recovery receipts.

**Office of Gas and Electricity Markets** will account for this Estimate.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
700	-	4,600	-	5,300	-	1,490	-	1,490
<i>Of which:</i>								
A Gas and Electricity Markets Authority: Administration								
-	-	4,600	-	4,600	-	1,490	-	1,490
<b>Total Spending in DEL</b>								
		4,600	-					
<b>Total for Estimate</b>								
		4,600	-					
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		4,600	-					
<b>Non Voted Expenditure</b>								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	6,135	10,866	17,001

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
82,247	-76,947	5,300	-	-	-	1,500	-10	1,490
<i>Of which:</i>								
A Gas and Electricity Markets Authority: Administration								
59,913	-55,313	4,600	-	-	-	1,500	-10	1,490
B Ofgem E-Serve: Administration								
22,334	-21,634	700	-	-	-	-	-	-
<b>Total Spending in DEL</b>								
<b>82,247</b>	<b>-76,947</b>	<b>5,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>-10</b>	<b>1,490</b>
<b>Total for Estimate</b>								
<b>82,247</b>	<b>-76,947</b>	<b>5,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>-10</b>	<b>1,490</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
82,247	-76,947	5,300	-	-	-	1,500	-10	1,490
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>700</b>	<b>4,600</b>	<b>5,300</b>
<b>Net Capital Requirement</b>	<b>1,490</b>	<b>-</b>	<b>1,490</b>
<b>Accruals to cash adjustments</b>	<b>3,945</b>	<b>6,266</b>	<b>10,211</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,400	-	-1,400
New provisions and adjustments to previous provisions	-	-1,900	-1,900
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-55	-	-55
<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	1,832	6,832
Increase (-) / Decrease (+) in creditors	-	6,584	6,584
Use of provisions	400	-250	150
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>6,135</b>	<b>10,866</b>	<b>17,001</b>

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

	£'000
	Revised Plans
Gross Administration Costs	82,247
<i>Less:</i>	
Administration DEL Income	-76,947
<b>Net Administration Costs</b>	<b>5,300</b>
Gross Programme Costs	-
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>-</b>
<b>Total Net Operating Costs</b>	<b>5,300</b>
<i>Of which:</i>	
Resource DEL	5,300
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>5,300</b>
<i>Of which:</i>	
Resource DEL	5,300
Resource AME	-
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>5,300</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-76,947</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-21,634
<i>Of which:</i>	
B Ofgem E-Serve: Administration	-21,634
Taxation	-55,313
<i>Of which:</i>	
A Gas and Electricity Markets Authority: Administration	-55,313
Total Administration	<u>-76,947</u>
<b>Total Voted Resource Income</b>	<b><u>-76,947</u></b>
<b>Voted Capital DEL</b>	<b>-10</b>
<i>Of which:</i>	
Programme	
Sales of Assets	-10
<i>Of which:</i>	
A Gas and Electricity Markets Authority: Administration	-10
Total Programme	<u>-10</u>
<b>Total Voted Capital Income</b>	<b><u>-10</u></b>



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

No CFER income or receipts are expected in 2012-13.

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

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



# Department for Environment, Food and Rural Affairs

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<b><u>Resource DEL</u></b>			
<b><u>Transfers of budgetary cover to/from other government departments</u></b>			
(Section B) Transfer of gross programme spend for Help to enhance the environment and biodiversity from Department of Energy and Climate Change.	7,500,000		
(Section I) Transfer of gross programme spend for Prepare for and manage risk from environmental emergencies (NDPB) (Net) from Welsh Assembly Government.	1,650,000		
<b><u>Budget Exchange</u></b>			
(Section F) Decrease in gross administration spend for Departmental operating costs for Budget Exchange.		-20,000,000	
<b><u>Transfers to Future Years</u></b>			
(Section A) Decrease in gross programme spend for Support and develop British farming in relation to utilisation of provisions for CAP Disallowance which is being deferred to 2013/14.		-87,000,000	
(Section F) Decrease in gross programme spend for Departmental operating costs relating to the voluntary exit and redundancy funding ringfenced budget which is being transferred to 2013/14.		-7,000,000	
<b><u>Transfers between resource spending and capital spending</u></b>			
(Section H) Decrease in gross programme spend for Help to enhance the environment and biodiversity (NDPB) (Net) following a transfer to capital within Environment Agency.		-20,200,000	
(Section H) Increase in gross programme spend for Help to enhance the environment and biodiversity (NDPB) (Net) following a transfer from capital within Royal Botanic Gardens, Kew.	3,651,000		
(Section I) Decrease in gross programme spend for Prepare for and manage risk from environmental emergencies (NDPB) (Net) following a transfer to capital within Environment Agency.		-20,000,000	

**Transfers within the Department**

(Section A) Increase in gross administration spend for Support and develop British farming due to reallocation of budgets.	48,917,000	
(Section A) Increase in administration income for Support and develop British farming due to reallocation of budgets.		-46,019,000
(Section A) Decrease in gross programme spend for Support and develop British farming due to reallocation of budgets.		-61,958,000
(Section A) Increase in gross programme spend for Support and develop British farming following a transfer from Natural England.	110,000	
(Section A) Decrease in programme income for Support and develop British farming due to reallocation of budgets.	11,356,000	
(Section B) Decrease in gross administration spend for Help to enhance the environment and biodiversity due to reallocation of budgets.		-2,330,000
(Section B) Decrease in administration income for Help to enhance the environment and biodiversity due to reallocation of budgets.	2,251,000	
(Section B) Increase in gross programme spend for Help to enhance the environment and biodiversity due to reallocation of budgets.	34,726,000	
(Section B) Decrease in gross programme spend for Help to enhance the environment and biodiversity following a transfer to Natural England.		-1,784,000
(Section B) Decrease in programme income for Help to enhance the environment and biodiversity due to reallocation of budgets.	18,578,000	
(Section C) Decrease in gross administration spend for Support a strong and sustainable green economy due to reallocation of budgets.		-152,000
(Section C) Decrease in gross programme spend for Support a strong and sustainable green economy due to reallocation of budgets.		-20,424,000
(Section D) Decrease in gross administration spend for Prepare for and manage risk from animal and plant diseases due to reallocation of budgets.		-3,251,000
(Section D) Decrease in administration income for Prepare for and manage risk from animal and plant diseases due to reallocation of budgets.	5,368,000	

(Section D) Increase in gross programme spend for Prepare for and manage risk from animal and plant diseases due to reallocation of budgets.	52,412,000	
(Section D) Increase in programme income for Prepare for and manage risk from animal and plant diseases due to reallocation of budgets.		-15,201,000
(Section E) Increase in gross administration spend for Prepare for and manage risk from environmental emergencies due to reallocation of budgets.	322,000	
(Section E) Decrease in gross programme spend for Prepare for and manage risk from environmental emergencies following a transfer to Environment Agency.		-7,491,000
(Section E) Increase in gross programme spend for Prepare for and manage risk from environmental emergencies due to reallocation of budgets.	2,401,000	
(Section E) Increase in programme income for Prepare for and manage risk from environmental emergencies due to reallocation of budgets.		-60,000
(Section F) Decrease in gross administration spend for Departmental operating costs following a transfer to Environment Agency.		-13,000,000
(Section F) Decrease in gross administration spend for Departmental operating costs following a transfer to Marine Management Organisation.		-210,000
(Section F) Decrease in gross administration spend for Departmental operating costs due to reallocation of budgets.		-2,978,000
(Section F) Increase in administration income for Departmental operating costs due to reallocation of budgets.		-2,011,000
(Section F) Decrease in gross programme spend for Departmental operating costs following a transfer to Marine Management Organisation.		-500,000
(Section F) Increase in gross programme spend for Departmental operating costs following a transfer from Environment Agency.	1,850,000	
(Section F) Increase in gross programme spend for Departmental operating costs following a transfer from Natural England.	1,478,000	
(Section F) Decrease in gross programme spend for Departmental operating costs due to reallocation of budgets.		-21,756,000
(Section H) Increase in gross administration spend for Help to enhance the environment and biodiversity (NDPB) (Net) for Environment Agency.	8,000,000	

(Section H) Increase in gross administration spend for Help to enhance the environment and biodiversity (NDPB) (Net) for Marine Management Organisation.	210,000	
(Section H) Increase in gross administration spend for Help to enhance the environment and biodiversity (NDPB) (Net) due to reallocation of budgets for Commission for Rural Communities and National Forest Company.	383,000	
(Section H) Increase in gross programme spend for Help to enhance the environment and biodiversity (NDPB) (Net) for Marine Management Organisation.	499,000	
(Section H) Decrease in gross programme spend for Help to enhance the environment and biodiversity (NDPB) (Net) for Environment Agency.		-1,703,000
(Section H) Decrease in gross programme spend for Help to enhance the environment and biodiversity (NDPB) (Net) due to reallocation of budgets for Natural England.		-346,000
(Section I) Increase in gross administration spend for Prepare for and manage risk from environmental emergencies (NDPB) (Net) for Environment Agency.	5,000,000	
(Section I) Increase in gross programme spend for Prepare for and manage risk from environmental emergencies (NDPB) (Net) for Environment Agency.	7,551,000	
Decrease in gross administration spend for Support a strong and sustainable green economy (NDPB) (Net) due to reallocation of budgets.		-500,000
<b><u>Changes in income offset by changes in expenditure</u></b>		
(Section A) Decrease in gross administration spend for Support and develop British farming, offset by a decrease in income.	38,056,000	-38,056,000
(Section D) Decrease in gross administration spend for Prepare for and manage risk from animal and plant diseases, offset by a decrease in income.	3,191,000	-3,191,000
(Section H and section B) Decrease in gross programme spend for Help to enhance the environment and biodiversity (NDPB) (Net), offset by a decrease in programme income for Help to enhance the environment and biodiversity following a transfer to Environment Agency.	1,216,000	-1,216,000
(Section H and section B) Increase in gross programme spend for Help to enhance the environment and biodiversity (NDPB) (Net), offset by an increase in programme income for Help to enhance the environment and biodiversity following a transfer to Consumer Council for Water.	29,000	-29,000
<b>Total change in Resource DEL (Voted)</b>	<b>256,705,000</b>	<b>-398,366,000</b>
		<b>-141,661,000</b>

**Resource AME****Transfers to Future Years**

(Section J) Increase in gross programme spend for Support and develop British farming in relation to utilisation of provisions for CAP Disallowance which is being deferred to 2013/14. 87,000,000

**Transfers within the Department**

(Section J) Increase in gross programme spend for Support and develop British farming in relation to creation of provisions and unrealised exchange rate losses. 24,207,000

(Section K) Decrease in gross programme spend for Help to enhance the environment and biodiversity in relation to utilisation of provisions. -434,000

(Section K) Decrease in gross programme spend for Help to enhance the environment and biodiversity in relation to utilisation of provisions for Forestry Commission. -2,371,000

(Section M) Increase in gross programme spend for Prepare for and manage risk from animal and plant diseases in relation to creation of provisions. 1,000

(Section N) Increase in gross programme spend for Prepare for and manage risk from environmental emergencies in relation to creation of provisions. 1,000

(Section O) Decrease in gross programme spend for Departmental operating costs in relation to utilisation of provisions. -25,427,000

(Section Q) Decrease in gross programme spend for Help to enhance the environment and biodiversity (NDPB) (Net) in relation to utilisation of provisions for Natural England. -9,258,000

(Section Q) Increase in gross programme spend for Help to enhance the environment and biodiversity (NDPB) (Net) in relation to impairments for Environment Agency. 5,000,000

(Section Q) Decrease in gross programme spend for Help to enhance the environment and biodiversity (NDPB) (Net) in relation to resource expenditure for Sea Fish Industry Authority. -4,000

(Section R) Increase in gross programme spend for Prepare for and manage risk from environmental emergencies (NDPB) (Net) in relation to creation of provisions and impairments for Environment Agency. 15,787,000

<b>Total change in Resource AME (Voted)</b>	<b>131,996,000</b>	<b>-37,494,000</b>	<b>94,502,000</b>
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**Capital DEL****Transfers of budgetary cover to/from other government departments**

(Section F) Transfer of gross capital spend to Departmental operating costs from Department for Culture, Media and Sport for Rural Broadband.	3,000,000
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**Transfers to Future Years**

(Section F) Decrease in gross capital spend for Departmental operating costs relating to Rural Broadband which is being deferred in to 2013/14.	-3,000,000
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**Transfers between capital spending and resource spending**

(Section H) Increase in gross capital spend for Help to enhance the environment and biodiversity (NDPB) (Net) following a transfer from resource within Environment Agency.	20,200,000
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(Section H) Decrease in gross capital spend for Help to enhance the environment and biodiversity (NDPB) (Net) following a transfer to resource within Royal Botanic Gardens, Kew.	-3,651,000
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(Section I) Increase in gross capital spend for Prepare for and manage risk from environmental emergencies (NDPB) (Net) following a transfer from resource within Environment Agency.	20,000,000
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**Transfers within the Department**

(Section A) Increase in gross capital spend for Support and develop British farming due to reallocation of budgets.	29,070,000
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(Section B) Increase in gross capital spend for Help to enhance the environment and biodiversity due to reallocation of budgets.	7,606,000
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(Section B) Increase in capital income for Help to enhance the environment and biodiversity following a transfer from Environment Agency.	-1,125,000
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(Section B) Increase in capital income for Help to enhance the environment and biodiversity due to reallocation of budgets.	-350,000
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(Section C) Decrease in gross capital spend for Support a strong and sustainable green economy due to reallocation of budgets.	-19,974,000
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(Section D) Increase in gross capital spend for Prepare for and manage risk from animal and plant diseases due to reallocation of budgets.	14,452,000
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(Section E) Decrease in gross capital spend for Prepare for and manage risk from environmental emergencies following a transfer to Environment Agency.		-2,200,000	
(Section E) Increase in capital income for Prepare for and manage risk from environmental emergencies in relation to Welsh Assembly Government contribution to Environment Agency for capital floods programme.		-693,000	
(Section F) Decrease in gross capital spend for Departmental operating costs following a transfer to Environment Agency.		-27,981,000	
(Section F) Decrease in gross capital spend for Departmental operating costs due to reallocation of budgets.		-40,887,000	
(Section F) Increase in capital income for Departmental operating costs due to reallocation of budgets.		-4,600,000	
(Section H) Increase in gross capital spend for Help to enhance the environment and biodiversity (NDPB) (Net) for Environment Agency.	22,167,000		
(Section H) Increase in gross capital spend for Help to enhance the environment and biodiversity (NDPB) (Net) for Royal Botanic Gardens, Kew.	11,851,000		
(Section H) Increase in gross capital spend for Help to enhance the environment and biodiversity (NDPB) (Net) for Marine Management Organisation.	1,488,000		
(Section H) Increase in gross capital spend for Help to enhance the environment and biodiversity (NDPB) (Net) for Natural England.	6,019,000		
(Section I) Increase in gross capital spend for Prepare for and manage risk from environmental emergencies (NDPB) (Net) for Environment Agency.	19,569,000		
(Section I) Decrease in gross capital spend for Prepare for and manage risk from environmental emergencies (NDPB) (Net) due to reallocation of budgets.		-14,386,000	
<b>Total change in Capital DEL (Voted)</b>	<b>155,422,000</b>	<b>-118,847,000</b>	<b>36,575,000</b>
<b><u>Non-Budget</u></b>			
<b><u>Prior period adjustments</u></b>			
(Section T) Increase in gross programme spend for Prior period adjustments relating to adjustments to the 2011/12 Annual Report and Accounts.	12,000,000		
<b>Total change in Non-Budget</b>	<b>12,000,000</b>	<b>0</b>	<b>12,000,000</b>
Change to Net Cash requirement		-94,722,000	
<b>Total change in Net Cash Requirement</b>	<b>0</b>	<b>-94,722,000</b>	<b>-94,722,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-141,661,000	-	-141,661,000
Capital	36,575,000	-	36,575,000
<b>Annually Managed Expenditure</b>			
Resource	94,502,000	-	94,502,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-47,159,000	-	-47,159,000
Capital	36,575,000	-	36,575,000
<b>Non-Budget Expenditure</b>	12,000,000		
<b>Net cash requirement</b>	-94,722,000		

Supplementary amounts required in the year ending 31 March 2013 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 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, 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; 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 advice; rental income and repayments; occupancy charge; administrative training and professional services; pension and redundancy contributions and knowledge-sharing initiatives.

**Annually Managed Expenditure:**

Expenditure arising from:

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

Income arising from:

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

**Non-Budget Expenditure:**

Expenditure arising from:

Payments to devolved administrations.

\*Prior period adjustments.

Income arising from:

Funding contributions to support delivery bodies.

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

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
642,904	1,591,358	-20,000	-121,661	622,904	1,469,697	380,974	36,575	417,549
<i>Of which:</i>								
A Support and develop British Farming								
146,656	245,325	2,898	-137,492	149,554	107,833	-	29,070	29,070
B Help to enhance the environment and biodiversity								
42,323	331,741	-79	60,207	42,244	391,948	14,500	6,131	20,631
C Support a strong and sustainable green economy								
14,979	157,150	-152	-20,424	14,827	136,726	19,974	-19,974	-
D Prepare for and manage risk from animal and plant diseases								
8,324	215,149	2,117	37,211	10,441	252,360	-	14,452	14,452
E Prepare for and manage risk from environmental emergencies								
1,778	31,342	322	-5,150	2,100	26,192	-9,476	-2,893	-12,369
F Departmental Operating Costs								
188,257	28,537	-38,199	-25,928	150,058	2,609	79,790	-73,468	6,322
H Help to enhance the environment and biodiversity (NDPB) (Net)								
160,915	328,422	8,593	-19,286	169,508	309,136	3,000	58,074	61,074
I Prepare for and manage risk from environmental emergencies (NDPB) (Net)								
77,754	253,692	5,000	-10,799	82,754	242,893	273,186	25,183	298,369
Support a strong and sustainable green economy (NDPB) (Net)								
500	-	-500	-	-	-	-	-	-
<b>Total Spending in DEL</b>							<b>36,575</b>	
		<b>-20,000</b>	<b>-121,661</b>					
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	19,346	-	94,502	-	113,848	1,000	-	1,000
<i>Of which:</i>								
J Support and develop British Farming								
-	-4,000	-	111,207	-	107,207	-	-	-
K Help to enhance the environment and biodiversity								
-	-32,534	-	-2,805	-	-35,339	-	-	-
M Prepare for and manage risk from animal and plant diseases								
-	-	-	1	-	1	-	-	-
N Prepare for and manage risk from environmental emergencies								
-	-	-	1	-	1	-	-	-
O Departmental Operating Costs								
-	50,000	-	-25,427	-	24,573	-	-	-
Q Help to enhance the environment and biodiversity (NDPB) (Net)								
-	9,170	-	-4,262	-	4,908	-	-	-
R Prepare for and manage risk from environmental emergencies (NDPB)(Net)								
-	-	-	15,787	-	15,787	-	-	-
<b>Total Spending in AME</b>							<b>-</b>	
			<b>94,502</b>					



## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Programme		Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
761,417	-138,513	622,904	3,851,151	-2,381,454	1,469,697	439,993	-22,444	417,549
<i>Of which:</i>								
A Support and develop British Farming								
187,230	-37,676	149,554	1,897,004	-1,789,171	107,833	29,070	-	29,070
B Help to enhance the environment and biodiversity								
65,095	-22,851	42,244	942,965	-551,017	391,948	22,106	-1,475	20,631
C Support a strong and sustainable green economy								
14,827	-	14,827	136,726	-	136,726	-	-	-
D Prepare for and manage risk from animal and plant diseases								
69,984	-59,543	10,441	275,566	-23,206	252,360	14,452	-	14,452
E Prepare for and manage risk from environmental emergencies								
2,100	-	2,100	44,252	-18,060	26,192	-	-12,369	-12,369
F Departmental Operating Costs								
168,501	-18,443	150,058	2,609	-	2,609	14,922	-8,600	6,322
G Support and develop British Farming (NDPB) (Net)								
1,418	-	1,418	-	-	-	-	-	-
H Help to enhance the environment and biodiversity (NDPB) (Net)								
169,508	-	169,508	309,136	-	309,136	61,074	-	61,074
I Prepare for and manage risk from environmental emergencies (NDPB) (Net)								
82,754	-	82,754	242,893	-	242,893	298,369	-	298,369
<b>Total Spending in DEL</b>								
761,417	-138,513	622,904	3,851,151	-2,381,454	1,469,697	439,993	-22,444	417,549
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	127,128	-13,280	113,848	1,000	-	1,000
<i>Of which:</i>								
J Support and develop British Farming								
-	-	-	107,207	-	107,207	-	-	-
K Help to enhance the environment and biodiversity								
-	-	-	-35,339	-	-35,339	-	-	-
L Support a strong and sustainable green economy								
-	-	-	13,280	-13,280	-	-	-	-
M Prepare for and manage risk from animal and plant diseases								
-	-	-	1	-	1	-	-	-
N Prepare for and manage risk from environmental emergencies								
-	-	-	1	-	1	-	-	-
O Departmental Operating Costs								
-	-	-	24,573	-	24,573	-	-	-
P Support and develop British Farming (NDPB) (Net)								
-	-	-	-3,290	-	-3,290	1,000	-	1,000

Q Help to enhance the environment and biodiversity (NDPB) (Net)	-	-	-	4,908	-	4,908	-	-	-
R Prepare for and manage risk from environmental emergencies (NDPB)(Net)	-	-	-	15,787	-	15,787	-	-	-
<b>Total Spending in AME</b>	-	-	-	<b>127,128</b>	<b>-13,280</b>	<b>113,848</b>	<b>1,000</b>	-	<b>1,000</b>
<b>Non-Budget spending</b>									
<b>Voted expenditure</b>	-	-	-	1,331,110	-1,309,110	22,000	-	-	-
<i>Of which:</i>									
S Support and develop British Farming	-	-	-	1,319,110	-1,309,110	10,000	-	-	-
T Prior Period Adjustments	-	-	-	12,000	-	12,000	-	-	-
<b>Total Non-Budget Spending</b>	-	-	-	<b>1,331,110</b>	<b>-1,309,110</b>	<b>22,000</b>	-	-	-
<b>Total for Estimate</b>	<b>761,417</b>	<b>-138,513</b>	<b>622,904</b>	<b>5,309,389</b>	<b>-3,703,844</b>	<b>1,605,545</b>	<b>440,993</b>	<b>-22,444</b>	<b>418,549</b>
<i>Of which:</i>									
<b>Voted Expenditure</b>	761,417	-138,513	622,904	5,309,389	-3,703,844	1,605,545	440,993	-22,444	418,549
<b>Non Voted Expenditure</b>	-	-	-	-	-	-	-	-	-



**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>2,263,608</b>	<b>-35,159</b>	<b>2,228,449</b>
<b>Net Capital Requirement</b>	<b>381,974</b>	<b>36,575</b>	<b>418,549</b>
<b>Accruals to cash adjustments</b>	<b>-189,841</b>	<b>-96,138</b>	<b>-285,979</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-92,491	13,000	-79,491
New provisions and adjustments to previous provisions	-196,100	4,791	-191,309
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-12,000	-12,000
Other non-cash items	-227	-4,823	-5,050
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-1,105,767	-77,790	-1,183,557
Add cash grant-in-aid	1,022,110	63,452	1,085,562
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	182,634	-82,768	99,866
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,455,741</b>	<b>-94,722</b>	<b>2,361,019</b>

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

£'000

	Revised Plans
Gross Administration Costs	760,356
<i>Less:</i>	
Administration DEL Income	-138,513
<b>Net Administration Costs</b>	<b>621,843</b>
Gross Programme Costs	5,569,002
<i>Less:</i>	
Programme DEL Income	-2,395,298
Programme AME Income	-13,280
Non-budget income	-1,309,110
<b>Net Programme Costs</b>	<b>1,851,314</b>
<b>Total Net Operating Costs</b>	<b>2,473,157</b>
<i>Of which:</i>	
Resource DEL	1,950,113
Capital DEL	256,708
Resource AME	256,336
Capital AME	-
Non-budget	10,000
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-256,708
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-10,000
<b>Total Resource Budget</b>	<b>2,206,449</b>
<i>Of which:</i>	
Resource DEL	2,092,601
Resource AME	113,848
<i>Adjustments to include:</i>	
Prior period adjustments	12,000
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	10,000
<b>Total Resource (Estimate)</b>	<b>2,228,449</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-2,519,967</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-138,513
<i>Of which:</i>	
A: Support and develop British Farming	-37,676
B: Help to enhance the environment and biodiversity	-22,851
D: Prepare for and manage risk from animal and plant diseases	-59,543
F: Departmental Operating Costs	-18,443
Total Administration	<u>-138,513</u>
Programme	
EU Grants Received	-2,313,958
<i>Of which:</i>	
A: Support and develop British Farming	-1,789,131
B: Help to enhance the environment and biodiversity	-522,226
D: Prepare for and manage risk from animal and plant diseases	-2,601
Sales of Goods and Services	-28,604
<i>Of which:</i>	
A: Support and develop British Farming	-40
B: Help to enhance the environment and biodiversity	-7,959
D: Prepare for and manage risk from animal and plant diseases	-20,605
Other Grants	-38,892
<i>Of which:</i>	
B: Help to enhance the environment and biodiversity	-20,832
E: Prepare for and manage risk from environmental emergencies	-18,060
Total Programme	<u>-2,381,454</u>
<b>Voted Resource AME</b>	<b>-13,280</b>
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-13,280
<i>Of which:</i>	
L: Support a strong and sustainable green economy	-13,280
Total Programme	<u>-13,280</u>
<b>Total Voted Resource Income</b>	<b><u>-2,533,247</u></b>
<b>Voted Capital DEL</b>	<b>-22,444</b>
<i>Of which:</i>	
Programme	
Sales of Assets	-8,600
<i>Of which:</i>	
F: Departmental Operating Costs	-8,600

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Other Grants	-13,844
<i>Of which:</i>	
B: Help to enhance the environment and biodiversity	-1,475
E: Prepare for and manage risk from environmental emergencies	-12,369
Total Programme	<hr/> -22,444
<b>Total Voted Capital Income</b>	<hr/> <b>-22,444</b> <hr/>

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

No CFER income or receipts are expected in 2012-13.

## 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:

<b>Accounting Officer:</b>	Bronwyn Hill
<b>Additional Accounting Officers:</b>	Tim Rollinson for sections C, L (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:

Jon Carling	Commission for Rural Communities
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
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 and Horticulture Development Board	-3,290	1,000	-
H	Commission for Rural Communities	380	-	380
H	Consumer Council for Water	5,130	-	5,130
H, I, Q, R	Environment Agency	581,187	340,736	799,914
G	Gangmasters Licensing Authority	1,418	-	1,418
H	Joint Nature Conservation Committee	9,763	-	9,739
H	Marine Management Organisation	31,177	1,488	33,198
H	National Forest Company	3,099	-	3,007
H, Q	Natural England	173,339	6,019	197,969
H	Royal Botanical Gardens, Kew	21,163	11,200	34,807
Q	Sea Fish Industry Authority	-252	-	-
<b>Total</b>		<b>823,114</b>	<b>360,443</b>	<b>1,085,562</b>

## Part III: Note F - Accounting Policy changes

### Prior Period Adjustments

This note provides details of Prior Period Adjustments (PPAs) impacting on this Estimate.

#### Voted

The Supplementary Estimate includes a voted PPA to reflect an omission in the outturn figures for 2011-12 that will be corrected as part of the preparation of the 2012-13 Annual Report and Accounts. No adjustments are required for 2012-13 or 2010-11.

	£'000		
	2010-11	2011-12	2012-13

In order to meet the required laying date for the 2011-12 Annual Report and Accounts, some late changes to the accounts of our consolidated arms length bodies were not included. The exact value of these adjustments have not yet been fully confirmed but the amount sought is based on current estimates and will not lead to a breach in the previous year's control totals.

	-	12,000	-
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## Part III: Note G - Expenditure resting on the sole authority of the Supply and Appropriation Act

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

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

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## 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

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Taxes, fines and charges

Rural Payments Agency	11,000
Environment Agency	10

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**11,010**

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# Water Services Regulation Authority

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Increase planned spending on depreciation funded by a reduction in other Resource DEL administration expenditure	100,000	-100,000	
Increase planned spending supporting preparations for the 2014 price review, licence modifications and market reform.	3,000,000		
<b>Total change in Resource DEL (Voted)</b>	<b>3,100,000</b>	<b>-100,000</b>	<b>3,000,000</b>
Increase in net cash requirement supporting preparations for the 2014 price review, licence modifications and market reform.	2,849,000		
<b>Total change in Net Cash Requirement</b>	<b>2,849,000</b>	<b>0</b>	<b>2,849,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	3,000,000	-	3,000,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	3,000,000	-	3,000,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>2,849,000</b>		

Supplementary amounts required in the year ending 31 March 2013 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 publication sales; contributions toward former Directors General pension payments and other cost recovery receipts.

**Water Services Regulation Authority** will account for this Estimate.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
126	-	3,000	-	3,126	-	500	-	500
<i>Of which:</i>								
A Water Services Regulation Authority								
126	-	3,000	-	3,126	-	500	-	500
<b>Total Spending in DEL</b>								
		3,000	-					
<b>Total for Estimate</b>								
		3,000	-					
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		3,000	-					
<b>Non Voted Expenditure</b>								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>618</b>	<b>2,849</b>	<b>3,467</b>



## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
22,326	-19,200	3,126	-	-	-	500	-	500
<i>Of which:</i>								
A Water Services Regulation Authority								
22,326	-19,200	3,126	-	-	-	500	-	500
<b>Total Spending in DEL</b>								
<b>22,326</b>	<b>-19,200</b>	<b>3,126</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>500</b>
<b>Total for Estimate</b>								
<b>22,326</b>	<b>-19,200</b>	<b>3,126</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>500</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
22,326	-19,200	3,126	-	-	-	500	-	500
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>126</b>	<b>3,000</b>	<b>3,126</b>
<b>Net Capital Requirement</b>	<b>500</b>	-	<b>500</b>
<b>Accruals to cash adjustments</b>	<b>-8</b>	<b>-151</b>	<b>-159</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-120	-100	-220
New provisions and adjustments to previous provisions	-126	-51	-177
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-60	-	-60
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-69	-	-69
Use of provisions	367	-	367
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>618</b>	<b>2,849</b>	<b>3,467</b>

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

£'000

	Revised Plans
Gross Administration Costs	22,326
<i>Less:</i>	
Administration DEL Income	-19,200
<b>Net Administration Costs</b>	<b>3,126</b>
Gross Programme Costs	-
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>-</b>
<b>Total Net Operating Costs</b>	<b>3,126</b>
<i>Of which:</i>	
Resource DEL	3,126
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>3,126</b>
<i>Of which:</i>	
Resource DEL	3,126
Resource AME	-
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>3,126</b>

## Part III: Note B - Analysis of Departmental Income

£'000

Revised  
Plans

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### Voted Resource DEL

-19,200

*Of which:*

Administration

Taxation

-19,200

*Of which:*

A: Water Services Regulation Authority

-19,200

Total Administration

-19,200

### Total Voted Resource Income

-19,200

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

No CFER income or receipts are expected in 2012-13.

## 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

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 (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.



# Department for Culture, Media and Sport

## Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section U - Machinery of Government (MOG) transfer from the Home Office for the Government Equalities Office	18,703,000		
Section V - MOG transfer from the Home Office for the Equality and Human Rights Commission	34,228,000		
Section T - Spending Policy moving Olympic Delivery Authority (ODA) impairments from AME to DEL	2,303,100,000		
Section N - Removal of Wireless Telegraphy Act (WTA) income	66,800,000		
Section S - Claim on the reserve for Olympic Delivery and Contingency.	110,000,000		
Section H - Claim on the Reserve for Listed Places of Worship Grant Scheme	5,000,000		
Section L - Transfer from Department for Business, Innovation and Skills for the GREAT campaign	3,500,000		
Section F - Transfer from UK Trade & Industry for Olympic Legacy programmes (related to business)	2,000,000		
Section N - Spending policy transfer from Department from Communities and Local Government (DCLG)	1,000,000		
Section H - Transfer from the Home Office for Pageant costs	500,000		
Section M - Additional funding for Broadband Delivery UK costs	400,000		
Budget Exchange reduction		-10,000,000	
<b>Total change in Resource DEL (Voted)</b>	<b>2,545,231,000</b>	<b>-10,000,000</b>	<b>2,535,231,000</b>
Section W - Recording WTA income as non-voted negative DEL		-66,800,000	
<b>Total change in Resource DEL (Non-Voted)</b>		<b>-66,800,000</b>	<b>-66,800,000</b>



Section X - Adjusting BBC funding to reflect latest forecasts		-133,949,000	
Section Y - Spending policy moving ODA impairments from AME to DEL; and changes to provisions	5,721,000	-2,303,100,000	
Sections Z to AE - adjusting AME forecasts for our Arms Length bodies	36,979,000		
<b>Total change in Resource AME (Voted)</b>	<b>42,700,000</b>	<b>-2,437,049,000</b>	<b>-2,394,349,000</b>
Section M & N - Budget Exchange		-87,000,000	
Section T - Transfer to DCLG for the London Legacy Development Corporation		-10,343,000	
Section M - Transfer to the Welsh Government to provide funding for Broadband deployment		-3,700,000	
Section M - Transfer to the Department for Environment, Food and Rural Affairs to provide funding for Broadband deployment		-3,000,000	
Section V - MOG transfer from the Home Office for the Equality and Human Rights Commission	1,000,000		
Section N - Spending policy transfer from Department from Communities and Local Government (DCLG)		-1,000,000	
<b>Total change in Capital DEL (Voted)</b>	<b>1,000,000</b>	<b>-105,043,000</b>	<b>-104,043,000</b>
Section X - Adjusting BBC funding to reflect latest forecasts	54,600,000		
<b>Total change in Capital AME (Voted)</b>	<b>54,600,000</b>		<b>54,600,000</b>
<b>Total change in Net Cash Requirement</b>			<b>209,190,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource †	2,535,231,000	-66,800,000	2,468,431,000
Capital †	-104,043,000	-	-104,043,000
<b>Annually Managed Expenditure</b>			
Resource	-2,394,349,000	-	-2,394,349,000
Capital	54,600,000	-	54,600,000
<b>Total Net Budget</b>			
Resource	140,882,000	-66,800,000	74,082,000
Capital	-49,443,000	-	-49,443,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement †</b>	<b>209,190,000</b>		

Supplementary amounts required in the year ending 31 March 2013 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. This scheme provides cover for 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.

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 and the Queen's Diamond Jubilee celebrations.

Providing support to the Arts and Sports councils and for 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, including provision of humanitarian assistance to those affected by major disasters, payments towards the expenses of the Office of Manpower Economics and grants to other government departments.

Provision for the sponsorship of the music 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.

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

Provision for research, surveys and the costs of 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.

\* Funding for the Government Equalities Office and the Equalities and Human Rights Commission: grants, payments and programme expenditure associated with gender and wider equalities policy, information, support and advice; administration costs; and other non-cash items. Provision for development of telecommunications and internet policy, including through participation in international organisations. Provisions for costs associated with BT Pensions legal 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 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; contributions from other government departments toward the costs of joint schemes and the costs of the Olympic Delivery Authority.

Receipts from the National Lottery Distribution Fund and 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, recoveries from the issue of licensing certificates and the proceeds arising from the sale of the Tote.

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

Contributions from other government departments towards the cost of Lord Leveson's inquiry.

\* The provision of equality based information and guidance. Receipts in support of the costs associated with BT pensions legal case.

#### **Annually Managed Expenditure:**

##### Expenditure arising from:

Broadcasting, media and other services and activities. Provisions and Impairments for DCMS and its sponsored bodies.

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

† The functions comprising the Government Equalities Office were transferred to the Department for Culture, Media, and Sport from the Home Office on 18 December 2012. Within the overall changes sought in this Estimate, the specific changes relating to this machinery of government transfer are:

- a) Departmental Expenditure Limit - Resource (voted) is increased by £ 52,931,000 (of which £ 40,201,000 is administration costs);
- b) Departmental Expenditure Limit - Capital (voted) is increased by £ 1,000,000; and
- c) the net cash requirement is increased by £ 53,331,000.

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
178,774	2,458,759	117,401	2,417,830	296,175	4,876,589	538,371	-104,043	434,328
<i>Of which:</i>								
A Support for the Museums and Galleries sector								
-	17,895	-	-3,989	-	13,906	2,550	-550	2,000
B Museums and Galleries sponsored bodies								
-	374,636	-	7,402	-	382,038	78,375	10,100	88,475
C Libraries sponsored bodies								
10,710	106,825	-	-2,500	10,710	104,325	15,797	-	15,797
D Support for the Arts sector								
-143	-47,946	-150	-3,776	-293	-51,722	109	-	109
E Arts and culture bodies								
24,098	429,867	6,050	-7,312	30,148	422,555	12,848	9,050	21,898
F Support for the Sports sector								
-	11,951	-	2,000	-	13,951	-	-	-
G Sport sponsored bodies								
17,491	137,281	-80	-3,550	17,411	133,731	25,999	4,178	30,177
H Ceremonial and support for the Heritage sector								
250	14,831	-35	17,167	215	31,998	1,329	500	1,829
I Heritage sponsored bodies								
19,685	83,954	635	-3,190	20,320	80,764	20,044	-	20,044
J The Royal Parks								
3,003	15,016	-	299	3,003	15,315	819	-	819
K Support for the Tourism sector								
-	-	-	10	-	10	-	-	-
L Tourism sponsored bodies								
33,799	10,555	80	5,000	33,879	15,555	192	-	192
M Support for the Broadcasting and Media sector								
10,375	6,702	2,783	3,742	13,158	10,444	124,191	-83,239	40,952
N Broadcasting and Media sponsored bodies								
7,350	110,812	65,417	-3,802	72,767	107,010	118,286	-44,497	73,789
O Administration and Research								
52,156	14,433	2,500	-9,501	54,656	4,932	1,164	758	1,922
P Support for Horseracing and the Gambling sector								
-	-4,035	-	1,000	-	-3,035	-60	9,000	8,940
S Olympics - legacy programmes								
-	672,881	-	103,000	-	775,881	-	-	-
T London 2012								
-	497,180	-	2,303,100	-	2,800,280	136,668	-10,343	126,325
U Government Equalities Office								
-	-	10,064	8,639	10,064	8,639	-	-	-
V Equality and Human Rights Commission (EHRC)								
-	-	30,137	4,091	30,137	4,091	-	1,000	1,000

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Non Voted Expenditure</b>								
-	-	-66,800	-	-66,800	-	-	-	-
<i>Of which:</i>								
W Spectrum Management Receipts								
-	-	-66,800	-	-66,800	-	-	-	-
<b>Total Spending in DEL</b>						<b>-104,043</b>		
<b>50,601</b>						<b>2,417,830</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	5,716,425	-	-2,394,349	-	3,322,076	54,400	54,600	109,000
<i>Of which:</i>								
X British Broadcasting Corporation								
-	3,413,325	-	-133,949	-	3,279,376	54,400	54,600	109,000
Y New and adjustments to existing provisions and impairments								
-	2,303,100	-	-2,297,379	-	5,721	-	-	-
Z Museums and Galleries sponsored bodies								
-	-	-	30,944	-	30,944	-	-	-
AA Libraries sponsored bodies								
-	-	-	-109	-	-109	-	-	-
AB Arts and culture bodies								
-	-	-	5,075	-	5,075	-	-	-
AC Sport sponsored bodies								
-	-	-	519	-	519	-	-	-
AD The Royal Parks								
-	-	-	210	-	210	-	-	-
AE Tourism sponsored bodies								
-	-	-	340	-	340	-	-	-
<b>Total Spending in AME</b>						<b>54,600</b>		
<b>-</b>						<b>-2,394,349</b>		
<b>Total for Estimate</b>								
<b>50,601</b>						<b>23,481</b>		
<b>-49,443</b>								
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		117,401	23,481			-49,443		
<b>Non Voted Expenditure</b>								
		-66,800	-					

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	5,631,594	209,190	5,840,784

## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>			<b>Programme</b>					
<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
303,858	-7,683	296,175	4,968,523	-91,934	4,876,589	434,478	-150	434,328
<i>Of which:</i>								
A Support for the Museums and Galleries sector								
-	-	-	13,956	-50	13,906	2,000	-	2,000
B Museums and Galleries sponsored bodies								
-	-	-	382,038	-	382,038	88,475	-	88,475
C Libraries sponsored bodies								
10,710	-	10,710	104,325	-	104,325	15,797	-	15,797
D Support for the Arts sector								
354	-647	-293	2,040	-53,762	-51,722	109	-	109
E Arts and culture bodies								
30,148	-	30,148	422,555	-	422,555	21,898	-	21,898
F Support for the Sports sector								
-	-	-	20,951	-7,000	13,951	-	-	-
G Sport sponsored bodies								
17,411	-	17,411	133,731	-	133,731	30,177	-	30,177
H Ceremonial and support for the Heritage sector								
250	-35	215	32,935	-937	31,998	1,919	-90	1,829
I Heritage sponsored bodies								
20,320	-	20,320	80,764	-	80,764	20,044	-	20,044
J The Royal Parks								
3,003	-	3,003	33,315	-18,000	15,315	819	-	819
K Support for the Tourism sector								
-	-	-	10	-	10	-	-	-
L Tourism sponsored bodies								
33,879	-	33,879	15,555	-	15,555	192	-	192
M Support for the Broadcasting and Media sector								
15,858	-2,700	13,158	11,444	-1,000	10,444	40,952	-	40,952
N Broadcasting and Media sponsored bodies								
72,767	-	72,767	107,010	-	107,010	73,789	-	73,789
O Administration and Research								
58,957	-4,301	54,656	4,952	-20	4,932	1,922	-	1,922
P Support for Horseracing and the Gambling sector								
-	-	-	1,000	-4,035	-3,035	9,000	-60	8,940
Q Grant to the National Lottery Commission								
-	-	-	4,762	-	4,762	60	-	60
R Gambling Commission								
-	-	-	1,159	-	1,159	-	-	-
S Olympics - legacy programmes								
-	-	-	783,011	-7,130	775,881	-	-	-
T London 2012								
-	-	-	2,800,280	-	2,800,280	126,325	-	126,325

## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>			<b>Programme</b>					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
U Government Equalities Office								
10,064	-	10,064	8,639	-	8,639	-	-	-
V Equality and Human Rights Commission (EHRC)								
30,137	-	30,137	4,091	-	4,091	1,000	-	1,000
<b>Non-voted expenditure</b>								
-66,800	-	-66,800	-	-	-	-	-	-
<i>Of which:</i>								
W Spectrum Management Receipts								
-66,800	-	-66,800	-	-	-	-	-	-
<b>Total Spending in DEL</b>								
<b>237,058</b>	<b>-7,683</b>	<b>229,375</b>	<b>4,968,523</b>	<b>-91,934</b>	<b>4,876,589</b>	<b>434,478</b>	<b>-150</b>	<b>434,328</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	3,322,076	-	3,322,076	109,000	-	109,000
<i>Of which:</i>								
X British Broadcasting Corporation								
-	-	-	3,279,376	-	3,279,376	109,000	-	109,000
Y New and adjustments to existing provisions and impairments								
-	-	-	5,721	-	5,721	-	-	-
Z Museums and Galleries sponsored bodies								
-	-	-	30,944	-	30,944	-	-	-
AA Libraries sponsored bodies								
-	-	-	-109	-	-109	-	-	-
AB Arts and culture bodies								
-	-	-	5,075	-	5,075	-	-	-
AC Sport sponsored bodies								
-	-	-	519	-	519	-	-	-
AD The Royal Parks								
-	-	-	210	-	210	-	-	-
AE Tourism sponsored bodies								
-	-	-	340	-	340	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	1,141,205	-	1,141,205	711,795	-	711,795
<i>Of which:</i>								
AF Lottery Grants								
-	-	-	1,141,205	-	1,141,205	711,795	-	711,795
<b>Total Spending in AME</b>								
-	-	-	<b>4,463,281</b>	-	<b>4,463,281</b>	<b>820,795</b>	-	<b>820,795</b>



## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Resources		Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Total for Estimate</b>								
237,058	-7,683	229,375	9,431,804	-91,934	9,339,870	1,255,273	-150	1,255,123
<i>Of which:</i>								
<b>Voted Expenditure</b>								
303,858	-7,683	296,175	8,290,599	-91,934	8,198,665	543,478	-150	543,328
<b>Non Voted Expenditure</b>								
-66,800	-	-66,800	1,141,205	-	1,141,205	711,795	-	711,795

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>9,495,163</b>	<b>74,082</b>	<b>9,569,245</b>
<b>Net Capital Requirement</b>	<b>1,304,566</b>	<b>-49,443</b>	<b>1,255,123</b>
<b>Accruals to cash adjustments</b>	<b>-3,315,135</b>	<b>117,751</b>	<b>-3,197,384</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-6,956	-900	-7,856
New provisions and adjustments to previous provisions	-	-172	-172
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-8,049,258	4,393	-8,044,865
Add cash grant-in-aid	4,731,013	34,430	4,765,443
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	10,066	80,000	90,066
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-1,853,000</b>	<b>66,800</b>	<b>-1,786,200</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-1,853,000	66,800	-1,786,200
<b>Net Cash Requirement</b>	<b>5,631,594</b>	<b>209,190</b>	<b>5,840,784</b>

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

£'000

	Revised Plans
Gross Administration Costs	237,058
<i>Less:</i>	
Administration DEL Income	-7,683
<b>Net Administration Costs</b>	<b>229,375</b>
Gross Programme Costs	10,331,833
<i>Less:</i>	
Programme DEL Income	-92,084
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>10,239,749</b>
<b>Total Net Operating Costs</b>	<b>10,469,124</b>
<i>Of which:</i>	
Resource DEL	5,105,964
Capital DEL	188,084
Resource AME	4,463,281
Capital AME	711,795
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	-899,879
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>9,569,245</b>
<i>Of which:</i>	
Resource DEL	5,105,964
Resource AME	4,463,281
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	66,800
Other adjustments	-66,800
<b>Total Resource (Estimate)</b>	<b>9,569,245</b>

## Part III: Note B - Analysis of Departmental Income

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-99,617</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-4,301
<i>Of which:</i>	
O Administration and Research	-4,301
Other Grants	-3,382
<i>Of which:</i>	
D Support for the Arts sector	-647
H Ceremonial and support for the Heritage sector	-35
M Support for the Broadcasting and Media sector	-2,700
Total Administration	<u>-7,683</u>
Programme	
Sales of Goods and Services	-32,684
<i>Of which:</i>	
A Support for the Museums and Galleries sector	-50
D Support for the Arts sector	-37
F Support for the Sports sector	-7,000
H Ceremonial and support for the Heritage sector	-447
J The Royal Parks	-18,000
O Administration and Research	-20
S Olympics - legacy programmes	-7,130
Other Grants	-55,215
<i>Of which:</i>	
D Support for the Arts sector	-53,725
H Ceremonial and support for the Heritage sector	-490
M Support for the Broadcasting and Media sector	-1,000
Other Income	-4,035
<i>Of which:</i>	
P Support for Horseracing and the Gambling sector	-4,035
Total Programme	<u>-91,934</u>
<b>Total Voted Resource Income</b>	<b><u>-99,617</u></b>

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<b>Voted Capital DEL</b>	<b>-150</b>
<i>Of which:</i>	
Programme	
Other Grants	-150
<i>Of which:</i>	
H Ceremonial and support for the Heritage sector	-90
P Support for Horseracing and the Gambling sector	-60
Total Programme	<u>-150</u>
<b>Total Voted Capital Income</b>	<u><u>-150</u></u>

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

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

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-66,800	-66,800	-66,800	-66,800
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-203,200	-	-203,200
<b>Total</b>	-	-	-66,800	-270,000	-66,800	-270,000

#### Detailed description of CFER sources

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Spectrum Management Receipts			-66,800	-66,800	-66,800	-66,800
<b>Annually Managed Expenditure</b>						
<b>Non-Budget</b>						
Wireless Telegraphy Act receipts			-	-203,200	-	-203,200
<b>Total</b>	-	-	-66,800	-270,000	-66,800	-270,000

## 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:** 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

<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>Resources</b>	<b>Capital</b>	<b>Grant-in-aid</b>
B	Museum and Galleries (subgroup)	413,446	88,475	318,164
C	Libraries (subgroup)	113,275	15,797	113,870
E	Arts Council England	464,474	21,898	472,468
G	Sports Ground Safety Authority	1,185	50	-
G	Sport England	76,990	29,533	174,652
G	United Kingdom Anti-doping	6,699	278	-
G	United Kingdom Sports Council	66,827	316	-
H	Royal household	1,193	-	-
I	Heritage bodies (subgroup)	99,174	15,043	109,861
I	National Heritage Memorial Fund	717	5,001	-
L	Visit Britain	49,774	192	48,672
N	British Film Institute	23,725	952	166,522
N	Ofcom	73,767	72,603	-
N	S4C	83,660	234	83,234
Q	National Lottery Commission	4,762	60	4,095
R	The Gambling Commission	1,159	-	-
T	Olympic Delivery Authority	2,800,280	126,325	132,805
X	British Broadcasting Corporation	3,278,001	109,000	3,141,100
<b>Total</b>		<b>7,559,108</b>	<b>485,757</b>	<b>4,765,443</b>

## 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	257
Section A	Peoples History Museum	164
Section B	National Coal Mining Museum of England	2,657
Section E	Tyne and Wear Museums	1,893
Section B	Geffrye Museum	1,663
Section B	Horniman Museum and Gardens	4,599
Section E	Arts Council of England	472,708
Section G	United Kingdom Anti Doping	6,977
Section H	Chatham Historic Dockyard Trust	268
Section H	Listed Places of Worship	22,753
Section N	British Film Institute	23,302
Section T	London 2012	6,480
Section U	Access to Elected Office for disabled people fund	2,340

### **Part III: Note I - Gifts**

For the Financial Year 2012-13 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
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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:

The following Contingent Liabilities have changed since publication in the Main Estimate:

<b>Institution</b>	<b>£'000s</b>
British Museum	815,243
Wallace Collection	13,630



# Department for Work and Pensions

## Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
£			
<p>The reduction in provision is due to: a transfer from Resource to Capital £121m; returning dual key funding to HM Treasury £314m; returning depreciation funding to HM Treasury £68m; funding transfer to HM Revenue &amp; Customs to support delivery and implementation of Universal Credit £13m; and funds returned to HM Treasury to support delivery of new initiatives funded in AME £7m.</p>		-523,301,000	
<b>Total change in Resource DEL (Voted)</b>	-	<b>-523,301,000</b>	<b>-523,301,000</b>
<p>The reduction in income is due to the inclusion of consolidated fund extra receipts (line M).</p>		-192,000	
<b>Total change in Resource DEL (Non-Voted)</b>	-	<b>-192,000</b>	<b>-192,000</b>
<p>The increase in provision reflects the latest outturn data and forecasting assumptions. Noteworthy voted increases are: Jobseeker's Allowance £123m (line P); Employment and Support Allowance £335m (line Q); Income Support £257m (line R); Housing Benefit (Rent Allowance) £715m (line Y); and Council Tax Benefit £114m (line Z). Noteworthy voted reductions are Pension Credit and Minimum Income Guarantee £220m (line S); Financial Assistance Scheme £564m (line T); and Attendance Allowance £120m (line V).</p>	1,755,535,000	-962,535,000	
<b>Total change in Resource AME (Voted)</b>	<b>1,755,535,000</b>	<b>-962,535,000</b>	<b>793,000,000</b>
<p>The increase in provision reflects the latest outturn data and forecasting assumptions. Noteworthy non-voted increases are: Incapacity Benefits £417m (line AF); State Pension £215m (line AJ); and Social Fund £237m (line AL). Noteworthy non-voted reductions are: Jobseekers Allowance £245m (line AG); and Employment and Support Allowance £253m (line AH).</p>	901,335,000	-498,148,000	
<b>Total change in Resource AME (Non-Voted)</b>	<b>901,335,000</b>	<b>-498,148,000</b>	<b>403,187,000</b>

The increase in provision is due to a transfer from Resource to Capital £121m. The reduction in provision is due to: funding for Universal Credit returned to HM Treasury £18m; and funding transfer to HM Revenue & Customs to support delivery and implementation of Universal Credit £5m.

120,513,000                      -22,860,000

**Total change in Capital DEL (Voted)**

**120,513,000                      -22,860,000                      97,653,000**

The increase in provision reflects an increase in the cash paid into the Social Fund, primarily to cover potential demand for cold weather payments (line AN).

237,335,000

**Total change in Non-Budget**

**237,335,000                      -                      237,335,000**

The increase in the voted net cash requirement is a result of the cash impact of the changes to voted resources and voted capital as set out above. In addition, the net cash requirement has increased due to the draw down of dual key funds.

2,133,672,000

**Total change in Net Cash Requirement**

**2,133,672,000                      -                      2,133,672,000**

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit †</b>			
Resource	-523,301,000	-192,000	-523,493,000
Capital	97,653,000	-	97,653,000
<b>Annually Managed Expenditure</b>			
Resource	793,000,000	403,187,000	1,196,187,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	269,699,000	402,995,000	672,694,000
Capital	97,653,000	-	97,653,000
<b>Non-Budget Expenditure</b>	237,335,000		
<b>Net cash requirement</b>	<b>2,133,672,000</b>		

Supplementary amounts required in the year ending 31 March 2013 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, 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 deliver simplification 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 new 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; Crown and Executive Non-Departmental Public Bodies, including the Child Maintenance and Enforcement Commission, 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 and Council Tax 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 service and labour market issues to international organisations; measures to promote financial inclusion; associated depreciation and any other non-cash costs relating to DEL.

\* The provision of expenditure promoting the Department's objectives in, and the payment of grants to, Local Authorities and Devolved Administrations.

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 and other associated benefits, including housing and council tax benefits, 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.

† The Child Maintenance and Enforcement Commission, a Crown arms' length body of the Department, has been absorbed into the Department. The Supplementary Estimate includes a new subhead for the Child Maintenance Group within the Voted Departmental Expenditure Limit. The Child Maintenance Group assumed the functions of the Child Maintenance and Enforcement Commission from 1 August 2012.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
1,593,115	5,747,519	-341,104	-182,197	1,252,011	5,565,322	328,900	97,653	426,553
<i>Of which:</i>								
A Operational Delivery								
252,322	2,170,387	-91,715	262,740	160,607	2,433,127	-	6,543	6,543
B Child Maintenance Group								
-	-	84,942	241,682	84,942	241,682	-	15,000	15,000
C Child Maintenance and Enforcement Commission (net)								
154,254	360,833	-111,877	-247,930	42,377	112,903	-	7,700	7,700
D Health and Safety Executive (net)								
106,356	75,548	7,767	-24,189	114,123	51,359	-	5,974	5,974
E Financial Assistance Scheme								
-	42,000	-	68,000	-	110,000	-	-	-
F European Social Fund								
-	5,869	-	118,843	-	124,712	-	-	-
G Executive Non-Departmental Public Bodies (Net)								
22,440	359,247	-5,888	-2,594	16,552	356,653	676	539	1,215
H Employment Programmes								
-	1,100,531	-	-224,735	-	875,796	-	-	-
I Housing Benefit and Council Tax Benefit Administration								
-	397,000	-	142,000	-	539,000	-	-	-
J Other Programmes								
-	90,398	-	-20,493	-	69,905	70,888	-2,345	68,543
K Departmental operating costs								
1,057,743	337,151	-224,333	313,034	833,410	650,185	65,436	256,142	321,578
Unallocated provision								
-	808,555	-	-808,555	-	-	191,900	-191,900	-
<b>Non Voted Expenditure</b>								
-	706,107	-	-192	-	705,915	-	-	-
<i>Of which:</i>								
M Consolidated Fund Extra Receipts								
-	-	-	-192	-	-192	-	-	-
<b>Total Spending in DEL</b>								
		<b>-341,104</b>	<b>-182,389</b>			<b>97,653</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	76,133,149	-	793,000	-	76,926,149	-	-	-
<i>Of which:</i>								
P Jobseekers Allowance								
-	4,537,258	-	123,000	-	4,660,258	-	-	-
Q Employment and Support Allowance								
-	4,088,431	-	335,000	-	4,423,431	-	-	-

R Income Support	-	5,120,587	-	257,000	-	5,377,587	-	-	-
S Pension Credit and Minimum Income Guarantee	-	7,780,626	-	-220,000	-	7,560,626	-	-	-
T Financial Assistance Scheme	-	829,000	-	-564,000	-	265,000	-	-	-
V Attendance Allowance	-	5,647,453	-	-120,000	-	5,527,453	-	-	-
W Disability Living Allowance	-	13,558,803	-	-56,000	-	13,502,803	-	-	-
X Carers Allowance	-	1,859,471	-	68,000	-	1,927,471	-	-	-
Y Housing Benefit	-	17,066,129	-	715,000	-	17,781,129	-	-	-
Z Council Tax Benefit	-	4,760,439	-	114,000	-	4,874,439	-	-	-
AA Rent Rebates	-	5,696,134	-	75,000	-	5,771,134	-	-	-
AB Statutory Sick Pay and Statutory Maternity Pay	-	2,382,243	-	66,000	-	2,448,243	-	-	-
AD Other Expenditure	-	-17,780	-	2,535	-	-15,245	-	-	-
AE Other Expenditure ENDPBs (net)	-	-	-	-2,535	-	-2,535	-	-	-
<b>Non Voted Expenditure</b>	-	89,465,400	-	403,187	-	89,868,587	85,083	-	85,083
<i>Of which:</i>									
AF Incapacity Benefit	-	2,847,241	-	417,000	-	3,264,241	-	-	-
AG Jobseeker's Allowance	-	917,873	-	-245,000	-	672,873	-	-	-
AH Employment and Support Allowance	-	2,466,323	-	-253,000	-	2,213,323	-	-	-
AJ State Pension	-	79,850,661	-	215,000	-	80,065,661	-	-	-
AK Bereavement benefits	-	570,698	-	32,000	-	602,698	-	-	-
AL Expenditure incurred by the Social Fund	-	2,425,084	-	237,335	-	2,662,419	85,083	-	85,083
AM Consolidated Fund Extra Receipts	-	-	-	-148	-	-148	-	-	-
<b>Total Spending in AME</b>				<b>1,196,187</b>					
<b>Non-Budget spending</b>									
<b>Voted Expenditure</b>	-	2,561,145	-	237,335	-	2,798,480	-	-	-
<i>Of which:</i>									
AN Cash paid in to the Social Fund	-	2,561,145	-	237,335	-	2,798,480	-	-	-
<b>Total Non-Budget Spending</b>				<b>237,335</b>					



## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
1,316,772	-64,761	1,252,011	5,938,447	-373,125	5,565,322	426,778	-225	426,553
<i>Of which:</i>								
A Operational Delivery								
160,913	-306	160,607	2,441,236	-8,109	2,433,127	6,543	-	6,543
B Child Maintenance Group								
84,952	-10	84,942	243,591	-1,909	241,682	15,000	-	15,000
C Child Maintenance and Enforcement Commission (NET)								
42,377	-	42,377	112,903	-	112,903	7,700	-	7,700
D Health and Safety Executive (NET)								
114,123	-	114,123	51,359	-	51,359	5,974	-	5,974
E Financial Assistance Scheme								
-	-	-	110,000	-	110,000	-	-	-
F European Social Fund								
-	-	-	384,712	-260,000	124,712	-	-	-
G Executive Non-Departmental Public Bodies (Net)								
16,552	-	16,552	356,653	-	356,653	1,215	-	1,215
H Employment Programmes								
-	-	-	897,097	-21,301	875,796	-	-	-
I Housing Benefit and Council Tax Benefit Administration								
-	-	-	539,000	-	539,000	-	-	-
J Other Programmes								
-	-	-	106,131	-36,226	69,905	68,543	-	68,543
K Departmental operating costs								
897,855	-64,445	833,410	695,765	-45,580	650,185	321,803	-225	321,578
<b>Non-voted expenditure</b>								
-	-	-	706,107	-192	705,915	-	-	-
<i>Of which:</i>								
L National Insurance Fund								
-	-	-	706,107	-	706,107	-	-	-
M Consolidated Fund Extra Receipts								
-	-	-	-	-192	-192	-	-	-
<b>Total Spending in DEL</b>								
1,316,772	-64,761	1,252,011	6,644,554	-373,317	6,271,237	426,778	-225	426,553
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	76,955,943	-29,794	76,926,149	-	-	-
<i>Of which:</i>								
N Severe Disablement Allowance								
-	-	-	894,620	-	894,620	-	-	-
O Industrial Injuries Disablement Benefit								
-	-	-	911,509	515	911,509	-	-	-

## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>									
<b>Resources</b>						<b>Capital</b>			
<b>Administration</b>			<b>Programme</b>						
<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	
P Jobseekers Allowance	-	-	-	4,662,500	-2,242	4,660,258	-	-	-
Q Employment and Support Allowance	-	-	-	4,423,569	-138	4,423,431	-	-	-
R Income Support	-	-	-	5,404,999	-27,412	5,377,587	-	-	-
S Pension Credit and Minimum Income Guarantee	-	-	-	7,560,626	-	7,560,626	-	-	-
T Financial Assistance Scheme	-	-	-	265,000	-	265,000	-	-	-
U TV Licences for the over 75s	-	-	-	590,669	-	590,669	-	-	-
V Attendance Allowance	-	-	-	5,527,453	-	5,527,453	-	-	-
W Disability Living Allowance	-	-	-	13,502,803	-	13,502,803	-	-	-
X Carer's Allowance	-	-	-	1,927,471	-	1,927,471	-	-	-
Y Housing Benefit	-	-	-	17,781,129	-	17,781,129	-	-	-
Z Council Tax Benefit	-	-	-	4,874,439	-	4,874,439	-	-	-
AA Rent Rebates	-	-	-	5,771,134	-	5,771,134	-	-	-
AB Statutory Sick Pay and Statutory Maternity Pay	-	-	-	2,448,243	-	2,448,243	-	-	-
AC Other Benefits	-	-	-	427,558	-1	427,557	-	-	-
AD Other Expenditure	-	-	-	-15,244	-1	-15,245	-	-	-
AE Other Expenditure ENDPBs (net)	-	-	-	-2,535	-	-2,535	-	-	-
<b>Non-voted expenditure</b>	-	-	-	89,870,320	-1,733	89,868,587	85,083	-	85,083
<i>Of which:</i>									
AF Incapacity Benefit	-	-	-	3,264,241	-	3,264,241	-	-	-
AG Jobseekers Allowance	-	-	-	674,458	-1,585	672,873	-	-	-
AH Employment and Support Allowance	-	-	-	2,213,323	-	2,213,323	-	-	-
AI Maternity Allowance	-	-	-	387,520	-	387,520	-	-	-
AJ State Pension	-	-	-	80,065,661	-	80,065,661	-	-	-

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
AK Bereavement benefits								
-	-	-	602,698	-	602,698	-	-	-
AL Expenditure incurred by the Social Fund								
-	-	-	2,662,419	-	2,662,419	85,083	-	85,083
AM Consolidated Fund Extra Receipts								
-	-	-	-	-148	-148	-	-	-
<b>Total Spending in AME</b>								
-	-	-	166,826,263	-31,527	166,794,736	85,083	-	85,083
<b>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	-	-	2,798,480	-	2,798,480	-	-	-
<i>Of which:</i>								
AN Cash paid in to the Social Fund								
-	-	-	2,798,480	-	2,798,480	-	-	-
<b>Total Non-Budget Spending</b>								
-	-	-	2,798,480	-	2,798,480	-	-	-
<b>Total for Estimate</b>								
1,316,772	-64,761	1,252,011	176,269,297	-404,844	175,864,453	511,861	-225	511,636
<i>Of which:</i>								
<b>Voted Expenditure</b>								
1,316,772	-64,761	1,252,011	85,692,870	-402,919	85,289,951	426,778	-225	426,553
<b>Non Voted Expenditure</b>								
-	-	-	90,576,427	-1,925	90,574,502	85,083	-	85,083



**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>176,206,435</b>	<b>910,029</b>	<b>177,116,464</b>
<b>Net Capital Requirement</b>	<b>413,983</b>	<b>97,653</b>	<b>511,636</b>
<b>Accruals to cash adjustments</b>	<b>-1,355,842</b>	<b>1,528,985</b>	<b>173,143</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-331,405	74,545	-256,860
New provisions and adjustments to previous provisions	-871,000	496,000	-375,000
Departmental Unallocated Provision	-1,000,455	1,000,455	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-212,185	-105,457	-317,642
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-382,363	-323,958	-706,321
Add cash grant-in-aid	381,786	319,449	701,235
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	400,000	-	400,000
Increase (-) / Decrease (+) in creditors	600,000	-	600,000
Use of provisions	59,780	67,951	127,731
<b>Removal of non-voted budget items</b>	<b>-90,256,590</b>	<b>-402,995</b>	<b>-90,659,585</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-90,256,590	-402,995	-90,659,585
<b>Net Cash Requirement</b>	<b>85,007,986</b>	<b>2,133,672</b>	<b>87,141,658</b>

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

£'000

	Revised Plans
Gross Administration Costs	1,299,531
<i>Less:</i>	
Administration DEL Income	-64,761
<b>Net Administration Costs</b>	<b>1,234,770</b>
Gross Programme Costs	173,689,619
<i>Less:</i>	
Programme DEL Income	-373,317
Programme AME Income	-31,527
Non-budget income	-
<b>Net Programme Costs</b>	<b>173,284,775</b>
<b>Total Net Operating Costs</b>	<b>174,519,545</b>
<i>Of which:</i>	
Resource DEL	6,757,634
Capital DEL	-
Resource AME	166,923,959
Capital AME	-
Non-budget	837,952
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-201,561
<b>Total Resource Budget</b>	<b>174,317,984</b>
<i>Of which:</i>	
Resource DEL	7,523,248
Resource AME	166,794,736
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	340
Other adjustments	2,798,140
<b>Total Resource (Estimate)</b>	<b>177,116,464</b>

## Part III: Note B - Analysis of Departmental Income

£'000

Revised  
Plans

	Revised Plans
<b>Voted Resource DEL</b>	<b>-437,886</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-47,115
<i>Of which:</i>	
A Operational Delivery	-304
B Child Maintenance Group	-10
K Departmental operating costs	-46,801
Other Grants	-180
<i>Of which:</i>	
K Departmental operating costs	-180
Other Income	-17,466
<i>Of which:</i>	
A Operational Delivery	-2
K Departmental operating costs	-17,464
Total Administration	<u>-64,761</u>
Programme	
EU Grants Received	-260,000
<i>Of which:</i>	
F European Social Fund	-260,000
Sales of Goods and Services	-60,563
<i>Of which:</i>	
A Operational Delivery	-6,343
B Child Maintenance Group	-1,909
J Other Programmes	-36,226
K Departmental operating costs	-16,085
Other Grants	-14,113
<i>Of which:</i>	
K Departmental operating costs	-14,113
Other Income	-38,449
<i>Of which:</i>	
A Operational Delivery	-1,766
H Employment Programmes	-21,301
K Departmental operating costs	-15,382
Total Programme	<u>-373,125</u>
<b>Voted Resource AME</b>	<b>-29,794</b>
<i>Of which:</i>	
Programme	
Other Income	-29,794
<i>Of which:</i>	
P Jobseekers Allowance	-2,242
Q Employment and Support Allowance	-138
R Income Support	-27,412

AC Other Benefits	-1
AD Other Expenditure	-1
Total Programme	<u>-29,794</u>
<b>Total Voted Resource Income</b>	<b><u>-467,680</u></b>
<b>Voted Capital DEL</b>	<b>-225</b>
<i>Of which:</i>	
Programme	
Sales of Assets	-225
<i>Of which:</i>	
K Departmental operating costs	-225
Total Programme	<u>-225</u>
<b>Total Voted Capital Income</b>	<b><u>-225</u></b>

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

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

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-340	-340	-340	-340
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
<b>Total</b>	-	-	<b>-340</b>	<b>-340</b>	<b>-340</b>	<b>-340</b>

#### Detailed description of CFER sources

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Unattributed receipts	-	-	-192	-192	-192	-192
<b>Annually Managed Expenditure</b>						
Unattributed receipts			-148	-148	-148	-148
<b>Total</b>	-	-	<b>-340</b>	<b>-340</b>	<b>-340</b>	<b>-340</b>

## 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:

Noel Shanahan	Child Maintenance and Enforcement Commission
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

<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>Resources</b>	<b>Capital</b>	<b>Grant-in-aid</b>
C - DEL	Child Maintenance and Enforcement Commission	155,280	7,700	170,200
D - DEL	Health and Safety Executive	165,482	5,974	157,650
G - DEL	The Independent Living Fund	314,854	86	314,700
G - DEL	The Pensions Regulator	52,142	599	52,031
G - DEL	The Pensions Advisory Service	3,282	100	3,261
G - DEL	The Pensions Ombudsman	2,927	430	3,393
AE - AME	Child Maintenance and Enforcement Commission	-2,535		
<b>Total</b>		<b>691,432</b>	<b>14,889</b>	<b>701,235</b>

## 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

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Section in Part II: Subhead Detail	Service	£'000
K - DEL	Establishment and Development of Regional Forums on Ageing	164

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## Part III: Note J - Staff Benefits

For the financial year 2012-13 budget holders have delegated authority to award reward vouchers to staff under the terms of the Department's Special Bonus 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. Individual awards will not exceed £50 and, in total, the expenditure for the Special Bonus Scheme will not exceed 0.25% of the DWP paybill. In practice the total expenditure is likely to be less than £2.5 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 £60,000.

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><b>Remploy Limited</b></p> <p>The Secretary of State for Work and Pensions has given a formal guarantee in respect of Remploy Limited. In the event of Remploy Limited becoming insolvent, the Secretary of State has agreed to pay Remploy Limited a sum equal to any and all of its remaining debts. In addition to this guarantee over Remploy's net liabilities, the Department also guarantees to cover any shortfall in its pension provision.</p>	Unquantifiable
<p><b>European Social Fund (ESF) Repayments</b></p> <p>As Managing Authority of the European Social Fund (ESF) in England and Gibraltar, the Department has a potential liability in respect of ineligible claims for ESF programmes.</p> <p>There is no provision in the Department's accounts to cover financial corrections in the 2007-13 ESF programme. 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 Managing Authority to the EU over a calendar year. 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. The 2011 annual opinion was unqualified but it is possible that future years may be qualified.</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> <p>Because of the complexity of European Regulations governing ESF, there is an ongoing risk that unforeseen liabilities could arise in future which cannot be recovered by the Department. The risk and amount of any unforeseen future liabilities cannot be assessed with any degree of certainty.</p>	Unquantifiable
<p><b>Financial Assistance Scheme (FAS)</b></p> <p>In December 2007, the Government announced its intention for the Financial Assistance Scheme (FAS) to take over payments of some fully funded pensions and other associated benefits in qualifying schemes and, in return, to take the assets of those pension schemes into Government. The FAS Review of Assets estimated the value of these assets to be £1.7b.</p> <p>Further regulations came into force on 2 April 2010 which enables the transfer of assets, remaining 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 another £99m for liabilities associated with the assets transferred so far in 2012/13.</p>	Unquantifiable

**Vaccine Damage Payments**

Unquantifiable

Currently there are approximately 3,300 Vaccine Damage Payment claims which have existing appeal rights. As there is no time limit for requesting Vaccine Damage Payment Appeals there is no means of establishing if, or when, these appeal rights may be exercised. It is therefore not currently possible to estimate the value or success of these claims and so no provision has been made in the Accounts.

**Incorrect payment of Disability Living Allowance (DLA) or Attendance Allowance (AA)**

Unquantifiable

During 2010, the Pension, Disability and Carers Service (PDCS) 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.

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.

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.

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.

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.

During the period 1 April 2012 - 30 September 2012, 10,110 cases were corrected leaving 14,263 cases outstanding.

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.

**Transfer of State Pensions and Benefits**

Unquantifiable

Since 2007 regulations have been in place allowing staff employed in certain EU institutions to transfer an enhanced cash value of potential entitlement to their state pension and other contributory benefits to the Pension Scheme for Officials and Servants of Community Institutions. Until the transfer value has been calculated, a contingent liability arises.

The overall time limit is 10 months between the date of application and the transfer payment, however the limits can be extended if needed. No information is held on the number of eligible applicants but since 2007 1092 transfer applications have been received, 80% of which have resulted in transfer payments. For 2012/13 the cash equivalent transfer valuation is around £1.3m amounting to an average transfer value of £30,780 a case. Recent changes to the status and rules of certain EU institutions could result in circa 500 additional potential applicants.

<b>Lump sum compensation payments in respect of pneumoconiosis and certain other dust related diseases</b>	Unquantifiable
<p>The Department is accountable for lump sum compensation payments in relation to pneumoconiosis and certain other dust related diseases.</p> <p>The diseases covered by the Pneumoconiosis etc. (Workers' Compensation) Act 1979 and the Mesothelioma Scheme (2008) have a long latency period which makes the number of years over which claims will continue to be made unclear. No reliable estimate of the financial effect can therefore be given.</p>	
<b>Compensation claims</b>	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 Appeals 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>	
<b>Bearer connection charges</b>	970
<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 30 September 2012, the total potential liability is £0.97m.</p>	
<b>IT Supplier Disputes</b>	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 are ongoing and 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>	
<b>Debt Manager Contract</b>	Unquantifiable
<p>The contract with the supplier for support and maintenance of the Debt Manager system covers volumes of up to 3.1 million accounts and the Department is contractually obliged to pay for additional cover for up to 3.8 million accounts. If the past volumes are found to be in excess of 3.8 million when the supplier completes the audits, expected in March and September 2013, then the additional liability may be up to 14 pence per account over and above the level already accounted for.</p>	
<b>Fixed Term Appointments</b>	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. 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

The Health and Safety Executive (HSE) has received notification 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 been received and at this stage there is a significant element of uncertainty concerning liability.

**Refunds of deductions made during Bankruptcy**

2,700

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 has now received the relevant data from the Insolvency Service. This has been filtered to determine the exposure in relation to Benefit Overpayments and that relating to the Social Fund. For Benefit Overpayments this is 745 former bankrupts with associated refunds required of approximately £0.2m. For Social Fund customers the total exposure for the six years in question relates to a total of 4,530 individuals with an associated maximum refund estimated at £2.5m. This figure is an estimate and will be finalised as the records are worked through and customer refunds are made.

## Part III: Note L - International Subscriptions

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Section in Part II: Subhead Detail	Body	£'000
Section J - DEL	International Labour Organisation	17,277



# Scotland Office and Office of the Advocate General

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. Budget exchange from 2012/2013 to 2013/2014		-250,000	
ii. Budget transfer from Ministry of Justice in respect of Audit Costs	23,000		
iii increased expenditure offset by increased receipts	1,500,000	-1,500,000	
<b>Total change in Resource DEL (Voted)</b>	<b>1,523,000</b>	<b>-1,750,000</b>	<b>-227,000</b>
iv. Increase in the grant to to the Scottish Consolidated Fund	102,568,000		
<b>Total change in Non-Budget</b>	<b>102,568,000</b>	<b>0</b>	<b>102,568,000</b>
<b>Total change in Net Cash Requirement</b>			<b>102,341,000</b>



**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-227,000	-	-227,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-227,000	-	-227,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	<b>102,568,000</b>		
<b>Net cash requirement</b>	<b>102,341,000</b>		

Supplementary amounts required in the year ending 31 March 2013 for expenditure by Scotland Office and Office of the Advocate General on:

**Departmental Expenditure Limit:**Expenditure arising from:

Administration: capital and other non-cash items

Income arising from:

Receipts from accommodation and legal receipts

**Non-Budget Expenditure:**Expenditure arising from:

Payment of a grant to the Scottish Consolidated Fund

**Scotland Office and Office of the Advocate General** will account for this Estimate.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
7,400	457	-97	-130	7,303	327	77	-	77
<i>Of which:</i>								
A Scotland Office and Office of The Advocate General								
7,400	-	-97	-	7,303	-	77	-	77
B Boundary Commission For Scotland								
-	457	-	-130	-	327	-	-	-
<b>Total Spending in DEL</b>								
		-97	-130				-	
<b>Non-Budget spending</b>								
<b>Voted Expenditure</b>								
-	27,162,064	-	102,568	-	27,264,632	-	-	-
<i>Of which:</i>								
C Grant Payable to The Scottish Consolidated Fund								
-	27,162,064	-	102,568	-	27,264,632	-	-	-
<b>Total Non-Budget Spending</b>								
		-	102,568				-	
<b>Total for Estimate</b>								
		-97	102,438				-	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-97	102,438				-	
<b>Non Voted Expenditure</b>								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	27,169,942	102,341	27,272,283

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Resources		Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
10,371	-3,068	7,303	327	-	327	77	-	77
<i>Of which:</i>								
A Scotland Office and Office of The Advocate General								
10,371	-3,068	7,303	-	-	-	77	-	77
B Boundary Commission For Scotland								
-	-	-	327	-	327	-	-	-
<b>Total Spending in DEL</b>								
<b>10,371</b>	<b>-3,068</b>	<b>7,303</b>	<b>327</b>	<b>-</b>	<b>327</b>	<b>77</b>	<b>-</b>	<b>77</b>
<b>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	-	-	27,264,632	-	27,264,632	-	-	-
<i>Of which:</i>								
C Grant Payable to The Scottish Consolidated Fund								
-	-	-	27,264,632	-	27,264,632	-	-	-
<b>Total Non-Budget Spending</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>27,264,632</b>	<b>-</b>	<b>27,264,632</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>10,371</b>	<b>-3,068</b>	<b>7,303</b>	<b>27,264,959</b>	<b>-</b>	<b>27,264,959</b>	<b>77</b>	<b>-</b>	<b>77</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
10,371	-3,068	7,303	27,264,959	-	27,264,959	77	-	77
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>27,169,921</b>	<b>102,341</b>	<b>27,272,262</b>
<b>Net Capital Requirement</b>	<b>77</b>	<b>-</b>	<b>77</b>
<b>Accruals to cash adjustments</b>	<b>-56</b>	<b>-</b>	<b>-56</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-30	-	-30
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	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>27,169,942</b>	<b>102,341</b>	<b>27,272,283</b>

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

£'000

	Revised Plans
Gross Administration Costs	10,371
<i>Less:</i>	
Administration DEL Income	-3,068
<b>Net Administration Costs</b>	<b>7,303</b>
Gross Programme Costs	27,264,959
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-34,680
<b>Net Programme Costs</b>	<b>27,230,279</b>
<b>Total Net Operating Costs</b>	<b>27,237,582</b>
<i>Of which:</i>	
Resource DEL	7,630
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	27,229,952
<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	-27,264,632
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	34,680
Other adjustments	-
<b>Total Resource Budget</b>	<b>7,630</b>
<i>Of which:</i>	
Resource DEL	7,630
Resource AME	-
<i>Adjustments to include:</i>	
Grants to devolved administrations	27,264,632
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>27,272,262</b>

## Part III: Note B - Analysis of Departmental Income

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-3,068</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-3,068
<i>Of which:</i>	
Section A: Scotland Office and Office of The Advocate General	-3,068
Total Administration	-3,068
<b>Total Voted Resource Income</b>	<b>-3,068</b>

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

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

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-34,680	-34,680	-	-	-34,680	-34,680
<b>Total</b>	<b>-34,680</b>	<b>-34,680</b>	<b>-</b>	<b>-</b>	<b>-34,680</b>	<b>-34,680</b>

#### Detailed description of CFER sources

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Receipts Surrendered by the Scottish Government under the Scotland Act 1998, s. 64	-34,680	-34,680	-	-	-34,680	-34,680
<b>Total</b>	<b>-34,680</b>	<b>-34,680</b>	<b>-</b>	<b>-</b>	<b>-34,680</b>	<b>-34,680</b>

## 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 (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.





# Wales Office

## Introduction

This Supplementary Estimate is required for the following purposes:

<b>Changes in budgets, non-budget voted provision and cash</b>	<b>Increases</b>	<b>Reductions</b>	<b>Total</b>
i. Increase of Wales Office (section A) ringfenced non cash depreciation due to the creation of in year assets.	25,000		
ii. Reduction of Wales Office (section A) notional costs due to an increase in depreciation from the creation of in year assets		-25,000	
<b>Total change in Resource DEL (Voted)</b>	<b>25,000</b>	<b>-25,000</b>	<b>0</b>
iii. Increase funding for Welsh Consolidated Fund (section D)	16,338,000		
<b>Total change in Non-Budget</b>	<b>16,338,000</b>	<b>0</b>	<b>16,338,000</b>
Increase in the net cash requirement as a result of the increase funding for Welsh Consolidated Fund	16,338,000		
<b>Total change in Net Cash Requirement</b>	<b>16,338,000</b>	<b>0</b>	<b>16,338,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	<b>16,338,000</b>		
<b>Net cash requirement</b>	<b>16,338,000</b>		

Supplementary amounts required in the year ending 31 March 2013 for expenditure by Wales Office on:

**Departmental Expenditure Limit:**Expenditure arising from:

Administration costs for the Wales Office; administrations costs for Commission on Devolution; Lord Lieutenant's expenditure; capital and other associated non-cash items.

Income arising from:

Receipts from accommodation.

**Annually Managed Expenditure:**Expenditure arising from:

Non-cash costs in respect of pension commitments.

**Non-Budget Expenditure:**Expenditure arising from:

Payments of a grant to the Welsh Consolidated Fund.

**Wales Office** will account for this Estimate.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Non-Budget spending</b>								
<b>Voted Expenditure</b>								
-	12,844,485	-	16,338	-	12,860,823	-	-	-
<i>Of which:</i>								
D Grant Payable to the Welsh Consolidated Fund								
-	12,844,485	-	16,338	-	12,860,823	-	-	-
<b>Total Non-Budget Spending</b>								
			-	16,338				
<b>Total for Estimate</b>								
			-	16,338				
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	16,338				-	
<b>Non Voted Expenditure</b>								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	12,851,155	16,338	12,867,493

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Programme		Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
6,116	-10	6,106	60	-	60	724	-	724
<i>Of which:</i>								
A Wales Office								
5,430	-10	5,420	60	-	60	724	-	724
B Commission on Devolution								
686	-	686	-	-	-	-	-	-
<b>Total Spending in DEL</b>								
<b>6,116</b>	<b>-10</b>	<b>6,106</b>	<b>60</b>	<b>-</b>	<b>60</b>	<b>724</b>	<b>-</b>	<b>724</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	-20	-	-20	-	-	-
<i>Of which:</i>								
C Provisions								
-	-	-	-20	-	-20	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>-20</b>	<b>-</b>	<b>-20</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	-	-	12,860,823	-	12,860,823	-	-	-
<i>Of which:</i>								
D Grant Payable to the Welsh Consolidated Fund								
-	-	-	12,860,823	-	12,860,823	-	-	-
<b>Total Non-Budget Spending</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>12,860,823</b>	<b>-</b>	<b>12,860,823</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>6,116</b>	<b>-10</b>	<b>6,106</b>	<b>12,860,863</b>	<b>-</b>	<b>12,860,863</b>	<b>724</b>	<b>-</b>	<b>724</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
6,116	-10	6,106	12,860,863	-	12,860,863	724	-	724
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>12,850,631</b>	<b>16,338</b>	<b>12,866,969</b>
<b>Net Capital Requirement</b>	<b>724</b>	<b>-</b>	<b>724</b>
<b>Accruals to cash adjustments</b>	<b>-200</b>	<b>-</b>	<b>-200</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-75	-25	-100
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-145	25	-120
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	20	-	20
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>12,851,155</b>	<b>16,338</b>	<b>12,867,493</b>

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

£'000

	Revised Plans
Gross Administration Costs	6,096
<i>Less:</i>	
Administration DEL Income	-10
<b>Net Administration Costs</b>	<b>6,086</b>
Gross Programme Costs	12,860,883
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-15,600
<b>Net Programme Costs</b>	<b>12,845,283</b>
<b>Total Net Operating Costs</b>	<b>12,851,369</b>
<i>Of which:</i>	
Resource DEL	6,146
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	12,845,223
<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	-
Grants to devolved administrations	-12,860,823
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	15,600
Other adjustments	-
<b>Total Resource Budget</b>	<b>6,146</b>
<i>Of which:</i>	
Resource DEL	6,166
Resource AME	-20
<i>Adjustments to include:</i>	
Grants to devolved administrations	12,860,823
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>12,866,969</b>

## Part III: Note B - Analysis of Departmental Income

£'000

Revised  
Plans

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### Voted Resource DEL

-10

*Of which:*

Administration

Sales of Goods and Services

-10

*Of which:*

A: Wales Office

-10

Total Administration

-10

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### Total Voted Resource Income

-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

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-15,600	-15,600	-	-	-15,600	-15,600
<b>Total</b>	<b>-15,600</b>	<b>-15,600</b>	<b>-</b>	<b>-</b>	<b>-15,600</b>	<b>-15,600</b>

#### Detailed description of CFER sources

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Receipts surrendered by the Welsh Government under the Government of Wales Act 2006, s. 120	-15,600	-15,600	-	-	-15,600	-15,600
<b>Total</b>	<b>-15,600</b>	<b>-15,600</b>	<b>-</b>	<b>-</b>	<b>-15,600</b>	<b>-15,600</b>

## 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:

<b>Interim Accounting Officer</b>	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

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. Budget exchange from 2012/2013 to 2013/2014		-2,000,000	
ii. Transfer from Resource DEL to Capital DEL in respect of accommodation changes in the London Office		-1,000,000	
iii. Transfer from the Northern Ireland Executive to the Northern Ireland Office following the devolution of policing & justice	47,000		
iv. Transfer from the Northern Ireland Executive to the Northern Ireland Office for contributions towards the Queen's Diamond Jubilee costs in Northern Ireland	220,000		
v. Transfer from Voted to non-Voted spending to fund the Mid Ulster by-election		-200,000	
<b>Total change in Resource DEL (Voted)</b>	<b>267,000</b>	<b>-3,200,000</b>	<b>-2,933,000</b>
Transfer from Voted to non-Voted spending to fund the Mid Ulster for by-election	200,000		
<b>Total change in Resource DEL (Non-Voted)</b>	<b>200,000</b>	<b>0</b>	<b>200,000</b>
Transfer from Resource DEL to Capital DEL in respect of accommodation changes in the London Office	1,000,000		
<b>Total change in Capital DEL (Voted)</b>	<b>1,000,000</b>	<b>0</b>	<b>1,000,000</b>
Grant payable to the Northern Ireland Consolidated Fund	618,000,000		
<b>Total change in Non-Budget</b>	<b>618,000,000</b>	<b>0</b>	<b>618,000,000</b>
Total change in net cash requirement	616,067,000		
<b>Total change in Net Cash Requirement</b>	<b>616,067,000</b>	<b>0</b>	<b>616,067,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-2,933,000	200,000	-2,733,000
Capital	1,000,000	-	1,000,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-2,933,000	200,000	-2,733,000
Capital	1,000,000	-	1,000,000
<b>Non-Budget Expenditure</b>	<b>618,000,000</b>		
<b>Net cash requirement</b>	<b>616,067,000</b>		

Supplementary amounts required in the year ending 31 March 2013 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, elections and boundary reviews, legal services, security, victims of the Troubles including the work of the Independent Commission for the Location of Victims Remains, arms decommissioning, parading, Civil Service Commissioners, compensation schemes under the Justice and Security (Northern Ireland) Act 2007 and Terrorism Act 2000 and certain other grants. This will include associated depreciation and any other non-cash costs falling in DEL.

\* The Electoral Office for Northern Ireland.

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.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
16,147	9,813	-2,733	-200	13,414	9,613	341	1,000	1,341
<i>Of which:</i>								
A Northern Ireland Office								
16,147	7,314	-2,733	-200	13,414	7,114	341	1,000	1,341
<b>Non Voted Expenditure</b>								
-	-	-	200	-	200	-	-	-
<i>Of which:</i>								
D Funding of Elections								
-	-	-	200	-	200	-	-	-
<b>Total Spending in DEL</b>								
		-2,733	-			1,000		
<b>Non-Budget spending</b>								
<b>Voted Expenditure</b>								
-	14,056,000	-	618,000	-	14,674,000	-	-	-
<i>Of which:</i>								
F Grant Payable to The Northern Ireland Consolidated Fund								
-	14,056,000	-	618,000	-	14,674,000	-	-	-
<b>Total Non-Budget Spending</b>								
		-	618,000			-		
<b>Total for Estimate</b>								
		-2,733	618,000			1,000		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-2,733	617,800			1,000		
<b>Non Voted Expenditure</b>								
		-	200			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>14,088,389</b>	<b>616,067</b>	<b>14,704,456</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Programme						
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
21,784	-8,370	13,414	9,897	-284	9,613	1,341	-	1,341
<i>Of which:</i>								
A Northern Ireland Office								
21,784	-8,370	13,414	7,398	-284	7,114	1,341	-	1,341
B NI Human Rights Commission								
-	-	-	1,549	-	1,549	-	-	-
C Parades Commission								
-	-	-	950	-	950	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	200	-	200	-	-	-
<i>Of which:</i>								
D Funding of Elections								
-	-	-	200	-	200	-	-	-
<b>Total Spending in DEL</b>								
<b>21,784</b>	<b>-8,370</b>	<b>13,414</b>	<b>10,097</b>	<b>-284</b>	<b>9,813</b>	<b>1,341</b>	<b>-</b>	<b>1,341</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	-15	-	-15	-	-	-
<i>Of which:</i>								
E Northern Ireland Office								
-	-	-	-15	-	-15	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>-15</b>	<b>-</b>	<b>-15</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	-	-	14,674,000	-	14,674,000	-	-	-
<i>Of which:</i>								
F Grant Payable to The Northern Ireland Consolidated Fund								
-	-	-	14,674,000	-	14,674,000	-	-	-
<b>Total Non-Budget Spending</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>14,674,000</b>	<b>-</b>	<b>14,674,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>21,784</b>	<b>-8,370</b>	<b>13,414</b>	<b>14,684,082</b>	<b>-284</b>	<b>14,683,798</b>	<b>1,341</b>	<b>-</b>	<b>1,341</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
21,784	-8,370	13,414	14,683,882	-284	14,683,598	1,341	-	1,341
<b>Non Voted Expenditure</b>								
-	-	-	200	-	200	-	-	-



## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>14,081,945</b>	<b>615,267</b>	<b>14,697,212</b>
<b>Net Capital Requirement</b>	<b>341</b>	<b>1,000</b>	<b>1,341</b>
<b>Accruals to cash adjustments</b>	<b>6,103</b>	<b>-</b>	<b>6,103</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,896	-	-1,896
New provisions and adjustments to previous provisions	-70	-	-70
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-45	-	-45
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-2,499	-	-2,499
Add cash grant-in-aid	2,428	-	2,428
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	8,100	-	8,100
Use of provisions	85	-	85
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-200</b>	<b>-200</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-200	-200
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>14,088,389</b>	<b>616,067</b>	<b>14,704,456</b>

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

£'000

	Revised Plans
Gross Administration Costs	21,769
<i>Less:</i>	
Administration DEL Income	-8,370
<b>Net Administration Costs</b>	<b>13,399</b>
Gross Programme Costs	14,684,097
<i>Less:</i>	
Programme DEL Income	-284
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>14,683,813</b>
<b>Total Net Operating Costs</b>	<b>14,697,212</b>
<i>Of which:</i>	
Resource DEL	23,142
Capital DEL	-
Resource AME	70
Capital AME	-
Non-budget	14,674,000
<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	-14,674,000
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>23,212</b>
<i>Of which:</i>	
Resource DEL	23,227
Resource AME	-15
<i>Adjustments to include:</i>	
Grants to devolved administrations	14,674,000
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>14,697,212</b>

## Part III: Note B - Analysis of Departmental Income

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-8,654</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-8,370
<i>Of which:</i>	
A: Northern Ireland Office	-8,370
Total Administration	<u>-8,370</u>
Programme	
Sales of Goods and Services	-284
<i>Of which:</i>	
A: Northern Ireland Office	-284
Total Programme	<u>-284</u>
<b>Total Voted Resource Income</b>	<b><u>-8,654</u></b>

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

No CFER income or receipts are expected in 2012-13.

## 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	NI Human Rights Commission
Anthony Charlton	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 (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	NI Human Rights Commission	1,549	-	1,484
C	NI Parades Commission	950	-	944
<b>Total</b>		<b>2,499</b>	<b>0</b>	<b>2,428</b>



# HM Treasury

## Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Core Treasury administration spending is reducing by £8,808,000 and programme spending by £226,500,000. The main changes are reductions relating to Budget Exchange totalling £7,700,000, transfers from HMRC of £176,000 and to Cabinet Office of £400,000, all within the administration budget. The reduction in programme spending mainly arises from the surrender of £220,000,000 by the Financial Services Authority.		-235,308,000	
(Section B) Debt Management Office administration spending is reducing by £343,000 as a result of increased income and programme spending is increasing by £1,000,000.	657,000		
(Section C) United Kingdom Financial Investments administration increase	200,000		
(Section F) Coinage manufacturing costs increase in programme spending covering changes to 5p and 10p coinage	7,500,000		
(Section G) Office of Tax Simplification to reflect latest forecast of spending.	52,000		
Departmental Unallocated Provision reductions in both administration and programme		-10,000,000	
<b>Total change in Resource DEL (Voted)</b>	<b>8,409,000</b>	<b>-245,308,000</b>	<b>-236,899,000</b>
(Section L) Northern Rock increased interest income following increase in interest rate.		-125,000,000	
(Section M) Assistance to financial institutions net reduction mainly reflecting an increase in fair value of BEAPFF and APS derivatives of -£14,031,000,000, an increase in interest on loans £61,000,000 and a transfer from Section S in respect of an FSCS interest payment of £395,000,000.		-14,501,000,000	



(Section Q) Money Advice Service increase due to slippage of a restructuring project.	2,749,000		
(Section R) Financial Services Compensation Scheme transfer of interest payment to Section N.	395,001,000		
(Section S) Credit easing net reduction reflecting the forecast of NLGS guarantees to be issued this financial year.		-56,000,000	
(Section T) Sovereign Grant reduction reflecting the removal of RHPS funding which is already included in Section X.		-3,000,000	
(Section V) Bradford & Bingley reduction in interest income.	13,000,000		
(Section W) Loans to Ireland reduction in interest income.	26,000,000		
<b>Total change in Resource AME (Voted)</b>	<b>436,750,000</b>	<b>-14,685,000,000</b>	<b>-14,248,250,000</b>
(Section Y) Civil List Inclusion of residual payment omitted from the Main Estimate	359,000		
<b>Total change in Resource AME (Non-Voted)</b>	<b>359,000</b>		<b>359,000</b>
(Section A) Core Treasury net increase comprising a transfer from CO of £5,300,000, increased accommodation spending of £1,000,000 offset by receipts of £5,700,000.	600,000		
(Section B) Debt Management Office capital spending mainly for IT hardware.	1,335,000		
<b>Total change in Capital DEL (Voted)</b>	<b>1,935,000</b>		<b>1,935,000</b>
(Section L) Northern Rock increase due to voluntary loan repayments not forecast at the time of the Main Estimate.		-1,648,000,000	
(Section M) Assistance to financial institutions reduction mainly due to voluntary loan repayments not forecast at the time of the Main Estimate		-980,000,000	
(Section S) Credit easing reduction in the forecast of loans to be paid in this financial year.		-50,000,000	
(Section T) Sovereign Grant spending mainly on IT software.	375,000		

(Section W) Bradford & Bingley reduction in forecast of loan repayments	125,000,000		
(Section W) Loans to Ireland reduction due to slower loan drawdown timetable		-403,480,000	
<b>Total change in Capital AME (Voted)</b>	<b>125,375,000</b>	<b>-3,081,480,000</b>	<b>-2,956,105,000</b>
The change in the net cash requirement reflects the cash consequences of the changes to voted resources and capital		-3,407,218,000	
<b>Total change in Net Cash Requirement</b>		<b>-3,407,218,000</b>	<b>-3,407,218,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-236,899,000	-	-236,899,000
Capital	1,935,000	-	1,935,000
<b>Annually Managed Expenditure</b>			
Resource	-14,248,250,000	359,000	-14,247,891,000
Capital	-2,956,105,000	-	-2,956,105,000
<b>Total Net Budget</b>			
Resource	-14,485,149,000	359,000	-14,484,790,000
Capital	-2,954,170,000	-	-2,954,170,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-3,407,218,000</b>		

Supplementary amounts required in the year ending 31 March 2013 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, Asset Protection Agency, 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 recharges for work on financial stability issues, charges for courses, services provided by the Economics in Government team and other officers loaned to other organisations, including 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; charges for services to government departments provided under the Financial Management Change Agenda;

income from fees charges to Foreign Investment Exchange/Clearing Houses; recoveries in respect of Honours and Dignities; income in respect of insurance sponsorship and supervision responsibilities; amounts arising from loans, including interest and fees; income due to the Debt Management Office for 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; 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.

\* Recharges for services provided. Loan repayments. Income from financial regulators.

**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 including credit easing and administration of the Equitable Life Payments Scheme, payments under the Loans to Ireland Act 2010; creation and use of provisions including the Equitable Life Payments Scheme and those in respect of economic, financial and related administration; impairment of fixed assets, 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.

\* Payments in respect of costs related to financial assistance to non-financial organisations and businesses and infrastructure finance.

Income arising from:

income from financial institutions and other organisations including interest, fees and charges, dividends, loan repayments, sale of assets and other capital receipts.

**HM Treasury** will account for this Estimate.

## Part II: Changes Proposed

£'000

						Net Resources			Net Capital		
Present		Changes		Revised		Present	Changes	Revised	Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog						
1	2	3	4	5	6	7	8	9			
<b>Spending in Departmental Expenditure Limits (DEL)</b>											
<b>Voted Expenditure</b>											
156,955	22,747	-16,899	-220,000	140,056	-197,253	25,540	1,935	27,475			
<i>Of which:</i>											
A Core Treasury											
131,613	4,297	-8,808	-226,500	122,805	-222,203	5,350	600	5,950			
B Debt Management Office											
12,590	2,450	-343	1,000	12,247	3,450	-	1,335	1,335			
C United Kingdom Financial Investments Limited											
2,700	-	200	-	2,900	-	-	-	-			
F UK Coinage manufacturing costs											
-	14,000	-	7,500	-	21,500	-	-	-			
G Office of Tax Simplification											
300	-	52	-	352	-	-	-	-			
Departmental Unallocated Provision											
8,000	2,000	-8,000	-2,000	-	-	-	-	-			
<b>Total Spending in DEL</b>							<b>1,935</b>				
		<b>-16,899</b>	<b>-220,000</b>								
<b>Spending in Annually Managed Expenditure (AME)</b>											
<b>Voted Expenditure</b>											
-	-1,470,799	-	-14,248,250	-	-15,719,049	669,242	-2,956,105	-2,286,863			
<i>Of which:</i>											
L Northern Rock											
-	-169,000	-	-125,000	-	-294,000	-	-1,648,000	-1,648,000			
M Assistance to financial institutions											
-	-497,000	-	-14,501,000	-	-14,998,000	30,000	-980,000	-950,000			
Q Money Advice Service (formerly Consumer Financial Education Body) (Net)											
-	1	-	2,749	-	2,750	-	-	-			
R Financial Services Compensation Scheme (Net)											
-	-395,000	-	395,001	-	1	-	-	-			
S Credit easing											
-	106,000	-	-56,000	-	50,000	150,000	-50,000	100,000			
T Sovereign Grant funding of Royal Household (Net)											
-	34,000	-	-3,000	-	31,000	762	375	1,137			
V Bradford & Bingley											
-	-469,000	-	13,000	-	-456,000	-1,125,000	125,000	-1,000,000			
W Loans to Ireland											
-	-70,000	-	26,000	-	-44,000	1,613,480	-403,480	1,210,000			
<b>Non Voted Expenditure</b>											
-	2,900	-	359	-	3,259	-	-	-			
<i>Of which:</i>											
Y Civil List											

-	-	-	359	-	359	-	-	-
<b>Total Spending in AME</b>								
			-	-14,247,891		669242	-2,956,105	
<b>Total for Estimate</b>								
			-16,899	-14,467,891			-2,954,170	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
			-16,899	-14,468,250			-2,954,170	
<b>Non Voted Expenditure</b>								
			-	359			-	
								<b>£'000</b>

	<b>Present Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
<b>Net Cash Requirement</b>	<b>-2,754,312</b>	<b>-3,407,218</b>	<b>-6,161,530</b>

## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>			<b>Programme</b>					
<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
175,407	-35,351	140,056	28,207	-225,460	-197,253	36,054	-8,579	27,475
<i>Of which:</i>								
A Core Treasury								
152,275	-29,470	122,805	2,157	-224,360	-222,203	11,650	-5,700	5,950
B Debt Management Office								
14,697	-2,450	12,247	4,550	-1,100	3,450	1,335	-	1,335
C United Kingdom Financial Investments Limited								
2,900	-	2,900	-	-	-	-	-	-
D Asset Protection Agency								
3,432	-3,431	1	-	-	-	-	-	-
E Infrastructure Finance Unit Limited								
-	-	-	-	-	-	23,069	-2,879	20,190
F UK Coinage manufacturing costs								
-	-	-	21,500	-	21,500	-	-	-
G Office of Tax Simplification								
352	-	352	-	-	-	-	-	-
H Office for Budget Responsibility (Net)								
1,750	-	1,750	-	-	-	-	-	-
I Royal Mint Advisory Committee on the design of coins (Net)								
1	-	1	-	-	-	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	12,000	-	12,000	-	-	-
<i>Of which:</i>								
J Banking and gilts registration services								
-	-	-	12,000	-	12,000	-	-	-
<b>Total Spending in DEL</b>								
<b>175,407</b>	<b>-35,351</b>	<b>140,056</b>	<b>40,207</b>	<b>-225,460</b>	<b>-185,253</b>	<b>36,054</b>	<b>-8,579</b>	<b>27,475</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	-13,742,050	-1,976,999	-15,719,049	1,321,137	-3,608,000	-2,286,863
<i>Of which:</i>								
K UK Coinage metal costs								
-	-	-	25,000	-	25,000	-	-	-
L Northern Rock								
-	-	-	-	-294,000	-294,000	-	-1,648,000	-1,648,000
M Assistance to financial institutions								
-	-	-	-14,045,000	-953,000	-14,998,000	10,000	-960,000	-950,000
N Provisions								
-	-	-	-21,800	-	-21,800	-	-	-
O Administration of the Equitable Life Payments Scheme								
-	-	-	20,000	572	20,000	-	-	-

## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>									
<b>Resources</b>						<b>Capital</b>			
<b>Administration</b>			<b>Programme</b>						
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	
1	2	3	4	5	6	7	8	9	
P Royal Mint dividend	-	-	-	-	-4,000	-4,000	-	-	-
Q Money Advice Service (formerly Consumer Financial Education Body) (Net)	-	-	-	2,750	-	2,750	-	-	-
R Financial Services Compensation Scheme (Net)	-	-	-	-	1	1	-	-	-
S Credit easing	-	-	-	246,000	-196,000	50,000	100,000	-	100,000
T Sovereign Grant funding of Royal Household (Net)	-	-	-	31,000	-	31,000	1,137	-	1,137
U Investment in the Bank of England	-	-	-	-	-30,000	-30,000	-	-	-
V Bradford & Bingley	-	-	-	-	-456,000	-456,000	-	-1,000,000	-1,000,000
W Loans to Ireland	-	-	-	-	-44,000	-44,000	1,210,000	-	1,210,000
<b>Non-voted expenditure</b>	-	-	-	4,259	-1,000	3,259	-	-	-
<i>Of which:</i>									
X Royal Household Pensions	-	-	-	3,900	-1,000	2,900	-	-	-
Y Civil List	-	-	-	359	-	359	-	-	-
<b>Total Spending in AME</b>	-	-	-	<b>-13,737,791</b>	<b>-1,977,999</b>	<b>-15,715,790</b>	<b>1,321,137</b>	<b>-3,608,000</b>	<b>-2,286,863</b>
<b>Total for Estimate</b>	<b>175,407</b>	<b>-35,351</b>	<b>140,056</b>	<b>-13,697,584</b>	<b>-2,203,459</b>	<b>-15,901,043</b>	<b>1,357,191</b>	<b>-3,616,579</b>	<b>-2,259,388</b>
<i>Of which:</i>									
<b>Voted Expenditure</b>	<b>175,407</b>	<b>-35,351</b>	<b>140,056</b>	<b>-13,713,843</b>	<b>-2,202,459</b>	<b>-15,916,302</b>	<b>1,357,191</b>	<b>-3,616,579</b>	<b>-2,259,388</b>
<b>Non Voted Expenditure</b>	-	-	-	<b>16,259</b>	<b>-1,000</b>	<b>15,259</b>	-	-	-



## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>-1,276,197</b>	<b>-14,484,790</b>	<b>-15,760,987</b>
<b>Net Capital Requirement</b>	<b>694,782</b>	<b>-2,954,170</b>	<b>-2,259,388</b>
<b>Accruals to cash adjustments</b>	<b>-2,157,997</b>	<b>14,032,101</b>	<b>11,874,104</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-8,595	14,031,000	14,022,405
New provisions and adjustments to previous provisions	20,000	-226,000	-206,000
Departmental Unallocated Provision	-10,000	10,000	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-206,200	220,000	13,800
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-36,514	-124	-36,638
Add cash grant-in-aid	36,512	-2,775	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	316,800	-	316,800
<b>Removal of non-voted budget items</b>	<b>-14,900</b>	<b>-359</b>	<b>-15,259</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-14,900	-	-14,900
Other adjustments	-	-359	-359
<b>Net Cash Requirement</b>	<b>-2,754,312</b>	<b>-3,407,218</b>	<b>-6,161,530</b>

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

£'000

	Revised Plans
Gross Administration Costs	173,607
<i>Less:</i>	
Administration DEL Income	-35,351
<b>Net Administration Costs</b>	<b>138,256</b>
Gross Programme Costs	-13,695,784
<i>Less:</i>	
Programme DEL Income	-225,460
Programme AME Income	-1,977,999
Non-budget income	-29,000
<b>Net Programme Costs</b>	<b>-15,928,243</b>
<b>Total Net Operating Costs</b>	<b>-15,789,987</b>
<i>Of which:</i>	
Resource DEL	-46,997
Capital DEL	-
Resource AME	-15,713,990
Capital AME	-
Non-budget	-29,000
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	29,000
Other adjustments	-
<b>Total Resource Budget</b>	<b>-15,760,987</b>
<i>Of which:</i>	
Resource DEL	-45,197
Resource AME	-15,715,790
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>-15,760,987</b>

## Part III: Note B - Analysis of Departmental Income

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-260,811</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-35,351
<i>Of which:</i>	
A Core Treasury	-29,470
B Debt Management Office	-2,450
D Asset Protection Agency	-3,431
Total Administration	-35,351
Programme	
Sales of Goods and Services	-5,460
<i>Of which:</i>	
A Core Treasury	-4,360
D Debt Management Office	-1,100
Other Income	-220,000
<i>Of which:</i>	
A Core Treasury	-220,000
Total Programme	-225,460
<b>Voted Resource AME</b>	<b>-1,976,999</b>
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-550,000
<i>Of which:</i>	
L Northern Rock	-20,000
M Assistance to financial institutions	-364,000
S Credit easing	-116,000
V Bradford & Bingley	-50,000
Interest and Dividends	-1,426,999
<i>Of which:</i>	
L Northern Rock	-274,000
M Assistance to financial institutions	-589,000
P Royal Mint dividend	-4,000
R Financial Services Compensation Scheme (Net)	1
S Credit easing	-80,000
U Investment in the Bank of England	-30,000
V Bradford & Bingley	-406,000
W Loans to Ireland	-44,000
Total Programme	-1,976,999
<b>Total Voted Resource Income</b>	<b>-2,237,810</b>
<b>Voted Capital DEL</b>	<b>-8,579</b>

*Of which:*

Programme	
Other Income	-5,700
<i>Of which:</i>	
A Core Treasury	-5,700
Repayments	-2,879
<i>Of which:</i>	
E Infrastructure Finance Unit Limited	-2,879
Total Programme	<u>-8,579</u>

**Voted Capital AME** **-3,608,000**

*Of which:*

Programme	
Repayments	-3,608,000
<i>Of which:</i>	
L Northern Rock	-1,648,000
M Assistance to financial institutions	-960,000
V Bradford & Bingley	-1,000,000
Total Programme	<u>-3,608,000</u>

**Total Voted Capital Income** **-3,616,579**

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

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

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-29,000	-11,229,000	-29,000	-11,229,000
<b>Total</b>	-	-	- 29,000	- 11,229,000	- 29,000	- 11,229,000

#### Detailed description of CFER sources

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Pool Re insurance premiums	-	-	-29,000	-29,000	-29,000	-29,000
Accumulated cash from the Bank of England's Quantitative Easing programme.	-	-	-	-11,200,000	-	-11,200,000
<b>Total</b>	-	-	- 29,000	- 11,229,000	- 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:

<b>Accounting Officer:</b>	Sir Nicholas Macpherson KCB
<b>Additional Accounting Officers:</b>	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	2,750	-	-
R	Financial Services Compensation Scheme	1	-	-
T	Royal Household	31,000	1,137	31,987
<b>Total</b>		<b>35,502</b>	<b>1,137</b>	<b>33,737</b>

## 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

<b>Section in Part II: Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
Section A	Funding the House of Commons for the Parliamentary Commission on Banking Standards	690



## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<b>Contingent liabilities limited by recourse to assets</b>	
<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).	395,000
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). 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).	11,155
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).	2,980,000
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
<b>Other Contingent Liabilities</b>	
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).	Up to 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.	2,900,000
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).	

**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 &amp; 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 &amp; 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 &amp; 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

The Deed of Indemnity between HM Treasury, the Bank of England and BEAPFF provides that BEAPFF on behalf of itself and its officers and directors may at any time claim payment under the indemnity in respect of any indemnified losses incurred. The losses include all claims, losses, damages, liabilities, etc suffered or incurred by BEAPFF or its officers or directors as a result of, arising out of, in connection with, or which are attributable to, BEAPFF carrying on activities pursuant to or in connection with the APF, save to the extent that the losses arise from BEAPFF's own wilful default or reckless disregard of its obligations. Maximum potential liabilities under this intervention are considered unquantifiable.

Unquantifiable

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 .

50,000



# HM Revenue and Customs

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Movements in the HMRC administration fund resulting from budgets movements between HMRC and other Government departments, drawdown of DUP and investments allocated to HMRC as announced in the Autumn statement	46,800,000	-31,818,000	
Draw down of the Departmental Unallocated Provisions		-37,038,000	
<b>Total change in Resource DEL (Voted)</b>	<b>46,800,000</b>	<b>-68,856,000</b>	<b>-22,056,000</b>
(Section E) Social Benefits and Grants - Reduction in our Child Benefit forecast expenditure.		-280,000,000	
(Section F) Providing payments in lieu of tax relief to certain bodies- Decrease in forecast expenditure on Charities transitional relief and Life Assurance premium relief		-3,219,000	
(Section I) VOA - Increase in the payments of rates to LAs on behalf of certain bodies (due to changes in qualifying properties).	1,500,000		
(Section K) Utilised Provisions		-5,500,000	
<b>Total change in Resource AME (Voted)</b>	<b>1,500,000</b>	<b>-288,719,000</b>	<b>-287,219,000</b>
(Section L) Reduction in Personal Tax Credits resulting from our commitment in the Autumn Statement to increase recovery of our Tax Credit Debt.		-5,000,000	
(Section M) increase in other reliefs and allowances to cover expected increases in Small Companies Research & Development and Film tax reliefs .	208,173,000		
<b>Total change in Resource AME (Non-Voted)</b>	<b>208,173,000</b>	<b>-5,000,000</b>	<b>203,173,000</b>

(Section A) Movements in the HMRC Capital administration fund resulting from budgets movements between HMRC and other Government departments, drawdown of DUP and investments allocated to HMRC as announced in the Autumn statement	55,346,000		
Draw down of the Departmental Unallocated Provisions		-1,443,000	
<b>Total change in Capital DEL (Voted)</b>	<b>55,346,000</b>	<b>-1,443,000</b>	<b>53,903,000</b>
(Section E) Increase in our forecast expenditure for the utilisation of the Child Trust Fund .	500,000		
<b>Total change in Capital AME (Voted)</b>	<b>500,000</b>	<b>0</b>	<b>500,000</b>
Net Cash Requirement comprises of a combination of budget changes and movements in working balances	28,972,000		
<b>Total change in Net Cash Requirement</b>	<b>28,972,000</b>	<b>0</b>	<b>28,972,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-22,056,000	-	-22,056,000
Capital	53,903,000	-	53,903,000
<b>Annually Managed Expenditure</b>			
Resource	-287,219,000	203,173,000	-84,046,000
Capital	500,000	-	500,000
<b>Total Net Budget</b>			
Resource	-309,275,000	203,173,000	-106,102,000
Capital	54,403,000	-	54,403,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>28,972,000</b>		

Supplementary amounts required in the year ending 31 March 2013 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; services to lenders as part of the Mortgage Income Verification scheme; contributions under the Next Generation HR Programme; expenditure arising from structural organisational change;



Services provided to the department's information technology and wider markets' partners, other departments and public bodies including any assistance with investigations into terrorist incidents, and 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 and providing valuation and property management services to central government and other bodies where public funds are involved. Expenditure in providing Shared Services and the introduction of Universal Credits and Scottish Devolution.

\* The 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; receipts for 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; receipts from the sale of information and publications; from the sale of statistical services and certificates; and from estate management services, including rent receipts from other government departments and private tenants; receipts from the use of certain official cars; receipts from certain tax penalties; EC travelling expenses and receipts from the EC; receipts in respect of Shipbuilders' Relief; receipts from insurance and compensation claims; receipts from the Asset Recovery Incentivisation scheme; and marine fuel relief, transaction fees from credit card payments; fees received for the money laundering regulatory regime; recoveries of overpayments in prior years excess cash receipts; fees received for the Mortgage Income Verification scheme; fees in connection with Spirit Drinks Verification Schemes; recovery of income from the sale of assets; the recovery of costs of valuation and other services; other miscellaneous administration and programme cost receipts. The recovery of costs of OPG (Government Banking Service) and work associated with the introduction of Universal Credits and Scottish Devolution. Income from providing Shared Services.

\* The services provided in administering work on devolved taxes and duties

**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, for 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; payments of Child Benefit, Child Trust Fund endowments, Health in Pregnancy Grant, tax credits and other reliefs; and associated non-cash items.

Income arising from:

Payment of rates by accredited representatives of Commonwealth and foreign countries and certain international organisations; refunds from local authorities.

**HM Revenue and Customs** will account for this Estimate.

## Part II: Changes Proposed

£ '000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
879,613	2,500,426	9,762	-31,818	889,375	2,468,608	150,036	53,903	203,939
<i>Of which:</i>								
A HMRC Administration								
810,204	2,478,426	46,800	-31,818	857,004	2,446,608	140,731	55,346	196,077
Departmental Unallocated Provision								
37,038	-	-37,038	-	-	-	1,443	-1,443	-
<b>Total Spending in DEL</b>								
		9,762	-31,818			53,903		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	12,679,316	-	-287,219	-	12,392,097	5,000	500	5,500
<i>Of which:</i>								
E Social Benefits and Grants								
-	12,580,000	-	-280,000	-	12,300,000	5,000	500	5,500
F Providing payments in lieu of tax relief to certain bodies								
-	67,019	-	-3,219	-	63,800	-	-	-
I VOA - Payments of rates to LAs on behalf of certain bodies								
-	54,608	-	1,500	-	56,108	-	-	-
K Utilised Provisions								
-	-52,371	-	-5,500	-	-57,871	-	-	-



## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Programme						
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
992,675	-103,300	889,375	2,738,555	-269,947	2,468,608	205,139	-1,200	203,939
<i>Of which:</i>								
A HMRC Administration								
960,304	-103,300	857,004	2,510,951	-64,343	2,446,608	197,277	-1,200	196,077
B VOA Administration								
-	-	-	207,604	-205,604	2,000	7,862	-	7,862
C Utilised Provisions								
32,371	-	32,371	20,000	-	20,000	-	-	-
<b>Non-voted expenditure</b>								
73,566	-	73,566	259,383	-	259,383	-	-	-
<i>Of which:</i>								
D National Insurance Fund								
73,566	-	73,566	259,383	-	259,383	-	-	-
<b>Total Spending in DEL</b>								
<b>1,066,241</b>	<b>-103,300</b>	<b>962,941</b>	<b>2,997,938</b>	<b>-269,947</b>	<b>2,727,991</b>	<b>205,139</b>	<b>-1,200</b>	<b>203,939</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	12,395,241	-3,144	12,392,097	5,500	-	5,500
<i>Of which:</i>								
E Social Benefits and Grants								
-	-	-	12,300,000	-	12,300,000	5,500	-	5,500
F Providing payments in lieu of tax relief to certain bodies								
-	-	-	63,800	-	63,800	-	-	-
G Filing Incentive Payments								
-	-	-	58	-	58	-	-	-
H HMRC Administration								
-	-	-	30,001	-	30,001	-	-	-
I VOA - Payments of rates to LAs on behalf of certain bodies								
-	-	-	59,252	-3,144	56,108	-	-	-

J VOA Administration	-	-	-	1	-	1	-	-	-
K Utilised Provisions	-	-	-	-57,871	-	-57,871	-	-	-
<b>Non-voted expenditure</b>	-	-	-	31,116,008	-	31,116,008	-	-	-
<i>Of which:</i>									
L Personal Tax Credit	-	-	-	30,360,000	-	30,360,000	-	-	-
M Other Reliefs and Allowances	-	-	-	756,008	-	756,008	-	-	-
<b>Total Spending in AME</b>	-	-	-	43,511,249	-3,144	43,508,105	5,500	-	5,500
<b>Total for Estimate</b>	1,066,241	-103,300	962,941	46,509,187	-273,091	46,236,096	210,639	-1,200	209,439
<i>Of which:</i>									
<b>Voted Expenditure</b>	992,675	-103,300	889,375	15,133,796	-273,091	14,860,705	210,639	-1,200	209,439
<b>Non Voted Expenditure</b>	73,566	-	73,566	31,375,391	-	31,375,391	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>47,305,139</b>	<b>-106,102</b>	<b>47,199,037</b>
<b>Net Capital Requirement</b>	<b>155,036</b>	<b>54,403</b>	<b>209,439</b>
<b>Accruals to cash adjustments</b>	<b>-240,412</b>	<b>283,844</b>	<b>43,432</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-227,002	-75	-227,077
New provisions and adjustments to previous provisions	-30,000	-	-30,000
Departmental Unallocated Provision	-38,481	38,481	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-2,300	-	-2,300
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	129,735	129,735
Increase (-) / Decrease (+) in creditors	-	115,203	115,203
Use of provisions	57,371	500	57,871
<b>Removal of non-voted budget items</b>	<b>-31,245,784</b>	<b>-203,173</b>	<b>-31,448,957</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-31,245,784	-203,173	-31,448,957
<b>Net Cash Requirement</b>	<b>15,973,979</b>	<b>28,972</b>	<b>16,002,951</b>

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

£'000

	Revised Plans
Gross Administration Costs	1,033,870
<i>Less:</i>	
Administration DEL Income	-103,300
<b>Net Administration Costs</b>	<b>930,570</b>
Gross Programme Costs	46,547,058
<i>Less:</i>	
Programme DEL Income	-269,947
Programme AME Income	-3,144
Non-budget income	-200
<b>Net Programme Costs</b>	<b>46,273,767</b>
<b>Total Net Operating Costs</b>	<b>47,204,337</b>
<i>Of which:</i>	
Resource DEL	3,638,561
Capital DEL	-
Resource AME	43,565,976
Capital AME	-
Non-budget	-200
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	200
Other adjustments	-5,500
<b>Total Resource Budget</b>	<b>47,199,037</b>
<i>Of which:</i>	
Resource DEL	3,690,932
Resource AME	43,508,105
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>47,199,037</b>

## Part III: Note B - Analysis of Departmental Income

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-373,247</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-103,300
<i>Of which:</i>	
Section A: HMRC Administration	-103,300
Total Administration	-103,300
Programme	
Sales of Goods and Services	-269,947
<i>Of which:</i>	
Section A: HMRC Administration	-64,343
Section B: VOA Administration	-205,604
Total Programme	-269,947
<b>Voted Resource AME</b>	<b>-3,144</b>
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-3,144
<i>Of which:</i>	
Section I: VOA - Payments of rates to LAs on behalf of certain bodies	-3,144
Total Programme	-3,144
<b>Total Voted Resource Income</b>	<b>-376,391</b>
<b>Voted Capital DEL</b>	<b>-1,200</b>
<i>Of which:</i>	
Programme	
Sales of Assets	-1,200
<i>Of which:</i>	
Section A: HMRC Administration	-1,200
Total Programme	-1,200
<b>Total Voted Capital Income</b>	<b>-1,200</b>



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

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

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-200	-200	-	-	-200	-200
<b>Total</b>	<b>-200</b>	<b>-200</b>	<b>-</b>	<b>-</b>	<b>-200</b>	<b>-200</b>

#### Detailed description of CFER sources

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
<b>Annually Managed Expenditure</b>						
<b>Non-Budget</b>						
Bank Interest and Compensation	-200	-200	-	-	-200	-200
<b>Total</b>	<b>-200</b>	<b>-200</b>	<b>-</b>	<b>-</b>	<b>-200</b>	<b>-200</b>

## 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:

<b>Accounting Officer:</b>	Lin Homer
<b>Additional Accounting Officers:</b>	Penny Ciniewicz, Chief Executive of the Valuation Office Agency for Sections B, I, J

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 (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.



# National Savings and Investments

## Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
B4 Increase in expenditure. Additional provision required to cover revaluation cost of NS&I's properties	700,000		
<b>Total change in Resource AME (Voted)</b>	<b>700,000</b>	-	<b>700,000</b>
Additional provision required to cover higher cash payments due to high level of accrued expenditure in previous financial year.	14,000,000		
<b>Total change in Net Cash Requirement</b>	<b>14,000,000</b>	-	<b>14,000,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	700,000	-	700,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	700,000	-	700,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>14,000,000</b>		

Supplementary amounts required in the year ending 31 March 2013 for expenditure by National Savings and Investments on:

**Departmental Expenditure Limit:**Expenditure arising from:

Cost of delivery of National Savings and Investment's 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 National Savings and Investment's core infrastructure and capabilities and associated contracts including rent receipts and other receipts such as loss recovery payments

**Annually Managed Expenditure:**Expenditure arising from:

Non-cash movements in provisions including changes to fair value of National Savings and Investment's properties.

**National Savings and Investments** will account for this Estimate.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	5,300	-	700	-	6,000	-	-	-
<i>Of which:</i>								
B Administration								
-	5,300	-	700	-	6,000	-	-	-
<b>Total Spending in AME</b>								
			-	700				
<b>Total for Estimate</b>								
			-	700				
<i>Of which:</i>								
<b>Voted Expenditure</b>								
			-	700				
<b>Non Voted Expenditure</b>								
			-	-				
<b>£'000</b>								

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>163,590</b>	<b>14,000</b>	<b>177,590</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
180,635	-10,685	169,950	-	-	-	239	-	239
<i>Of which:</i>								
A Administration								
180,635	-10,685	169,950	-	-	-	239	-	239
<b>Total Spending in DEL</b>								
<b>180,635</b>	<b>-10,685</b>	<b>169,950</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>239</b>	<b>-</b>	<b>239</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	6,000	-	6,000	-	-	-
<i>Of which:</i>								
B Administration								
-	-	-	6,000	-	6,000	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>180,635</b>	<b>-10,685</b>	<b>169,950</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>	<b>239</b>	<b>-</b>	<b>239</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
180,635	-10,685	169,950	6,000	-	6,000	239	-	239
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>175,250</b>	<b>700</b>	<b>175,950</b>
<b>Net Capital Requirement</b>	<b>239</b>	<b>-</b>	<b>239</b>
<b>Accruals to cash adjustments</b>	<b>-11,899</b>	<b>13,300</b>	<b>1,401</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-7,500	-700	-8,200
New provisions and adjustments to previous provisions	-300	-	-300
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-799	-	-799
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-300	-	-300
Increase (-) / Decrease (+) in creditors	-3,000	14,000	11,000
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>163,590</b>	<b>14,000</b>	<b>177,590</b>



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

£'000

	Revised Plans
Gross Administration Costs	180,635
<i>Less:</i>	
Administration DEL Income	-10,685
<b>Net Administration Costs</b>	<b>169,950</b>
Gross Programme Costs	7,500
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>7,500</b>
<b>Total Net Operating Costs</b>	<b>177,450</b>
<i>Of which:</i>	
Resource DEL	169,950
Capital DEL	-
Resource AME	6,000
Capital AME	-
Non-budget	1,500
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-1,500
<b>Total Resource Budget</b>	<b>175,950</b>
<i>Of which:</i>	
Resource DEL	169,950
Resource AME	6,000
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>175,950</b>

## Part III: Note B - Analysis of Departmental Income

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-10,685</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-5,440
<i>Of which:</i>	
A: Administration	-5,440
Other Income	-5,245
<i>Of which:</i>	
A: Administration	-5,245
Total Administration	<u>-10,685</u>
<b>Total Voted Resource Income</b>	<b><u>-10,685</u></b>

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

No CFER income or receipts are expected in 2012-13.

## 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:

<b>Accounting Officer:</b>	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

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
To fund the Departments investment portfolio of essential developments a resource to capital switch has been applied. The Department has also called down the full Departmental Unallocated Provision.		-3,500,000	
<b>Total change in Resource DEL (Voted)</b>	<b>0</b>	<b>-3,500,000</b>	<b>-3,500,000</b>
Initial indications from the Valuers suggests a decrease in the value of land and buildings of between 2.5 and 7.5% at the Newport site. As the site has no reserves this revaluation will be charged to AME.	2,320,000		
Utilising the negative discount factors as per HMT guidelines has led to an increase in the provisions following winding and unwinding.	1,600,000		
The Department has provided for a EUROSTAT income write following the audit currently underway of all EUROSTAT grants made to the Department since 2005.	6,000,000		
The Department has provided for early severance costs that were approved in December 2012.	5,000,000		
The Department has provided for two legal cases currently against them which could result in costs.	3,800,000		
<b>Total change in Resource AME (Voted)</b>	<b>18,720,000</b>	<b>0</b>	<b>18,720,000</b>
To fund the Departments investment portfolio of essential developments a resource to capital switch has been applied.	3,500,000		
<b>Total change in Capital DEL (Voted)</b>	<b>3,500,000</b>	<b>0</b>	<b>3,500,000</b>
The increase in the NCR reflects the movement in creditors as the result of Census activity and a £5m VAT payment accrued in 11/12 and paid in 12/13.	10,000,000		

The increase is the Departments call down of the full  
Departments Unallocated Provision (DUP).

6,000,000

**Total change in Net Cash Requirement****16,000,000****0****16,000,000**

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-3,500,000	-	-3,500,000
Capital	3,500,000	-	3,500,000
<b>Annually Managed Expenditure</b>			
Resource	18,720,000	-	18,720,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	15,220,000	-	15,220,000
Capital	3,500,000	-	3,500,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>16,000,000</b>		

Supplementary amounts required in the year ending 31 March 2013 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; preparation and publication of a Code of Practice for Statistics; preparing and publishing a programme for the assessment of existing and candidate National Statistics against the Code; and coordinating the design, collection, preparation, supply, and quality management of the UK's European statistics and associated non-cash items.

Income arising from:

Provision of social surveys and the provision of other statistical services; recovery costs of shared projects; sales of 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; other provisions and associated non-cash items.

**The Statistics Board** will account for this Estimate.



## Part II: Changes Proposed

£'000

						Net Capital		
Present		Net Resources Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
-	187,639	-	-3,500	-	184,139	17,000	3,500	20,500
<i>Of which:</i>								
A Programme Expenditure								
-	181,639	-	2,500	-	184,139	17,000	3,500	20,500
Departmental Unallocated Provision								
-	6,000	-	-6,000	-	-	-	-	-
<b>Total Spending in DEL</b>								
		-3,500				3,500		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	-3,559	-	18,720	-	15,161	-	-	-
<i>Of which:</i>								
B Provisions								
-	278	-	18,720	-	18,998	-	-	-
<b>Total Spending in AME</b>								
		18,720				-		
<b>Total for Estimate</b>								
		15,220				3,500		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		15,220				3,500		
<b>Non Voted Expenditure</b>								
		-				-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>181,639</b>	<b>16,000</b>	<b>197,639</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Programme						
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
-	-	-	209,139	-25,000	184,139	20,500	-	20,500
<i>Of which:</i>								
A Programme Expenditure								
-	-	-	209,139	-25,000	184,139	20,500	-	20,500
<b>Total Spending in DEL</b>								
-	-	-	209,139	-25,000	184,139	20,500	-	20,500
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	15,161	-	15,161	-	-	-
<i>Of which:</i>								
B Provisions								
-	-	-	18,998	-	18,998	-	-	-
C Utilised Provisions								
-	-	-	-3,837	-	-3,837	-	-	-
<b>Total Spending in AME</b>								
-	-	-	15,161	-	15,161	-	-	-
<b>Total for Estimate</b>								
-	-	-	224,300	-25,000	199,300	20,500	-	20,500
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	224,300	-25,000	199,300	20,500	-	20,500
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>184,080</b>	<b>15,220</b>	<b>199,300</b>
<b>Net Capital Requirement</b>	<b>17,000</b>	<b>3,500</b>	<b>20,500</b>
<b>Accruals to cash adjustments</b>	<b>-19,441</b>	<b>-2,720</b>	<b>-22,161</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-17,000	-2,320	-19,320
New provisions and adjustments to previous provisions	-278	-16,400	-16,678
Departmental Unallocated Provision	-6,000	6,000	-
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	-	10,000	10,000
Use of provisions	3,837	-	3,837
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>181,639</b>	<b>16,000</b>	<b>197,639</b>

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

£'000

Revised  
Plans

Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	-
Gross Programme Costs	224,300
<i>Less:</i>	
Programme DEL Income	-25,000
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	199,300
<b>Total Net Operating Costs</b>	<b>199,300</b>
<i>Of which:</i>	
Resource DEL	180,302
Capital DEL	-
Resource AME	18,998
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>199,300</b>
<i>Of which:</i>	
Resource DEL	184,139
Resource AME	15,161
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>199,300</b>

## Part III: Note B - Analysis of Departmental Income

£'000

Revised  
Plans

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### Voted Resource DEL

-25,000

*Of which:*

Programme

EU Grants Received

-1,000

*Of which:*

Section A: Programme Expenditure

-1,000

Sales of Goods and Services

-24,000

*Of which:*

Section A: Programme Expenditure

-24,000

Total Programme

---

-25,000

### Total Voted Resource Income

---

-25,000

---

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

No CFER income or receipts are expected in 2012-13.

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Jil Matheson

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

In discharging these responsibilities, particular regard is given to:

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

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

# Government Actuary's Department

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. An increase in staff costs was necessary to (a) fund redundancy payments to staff resulting from a decision to withdraw from overseas insurance regulation work and (b) increased staff costs due to an increase in staff numbers in pensions teams to meet increased demand for services.	1,362,000		
ii. Increased income to reflect an increase in client demand for GAD services.		-689,000	
iii. Depreciation costs are higher due to an increase in assets plus reversal of revaluation indices trends.	20,000		
iv. Reduction in notional audit fees		-3,000	
v. Increase in the use of provisions due to a tenant going into administration.	60,000		
<b>Total change in Resource DEL (Voted)</b>	<b>1,442,000</b>	<b>-692,000</b>	<b>750,000</b>
i. Removal of loss on revaluation costs as current indices are no longer indicating a loss.		-107,000	
ii. Reduction in the provision for onerous lease on Finlaison House.		-600,000	
iii. Increase in the use of provision due to a tenant going into administration.		-60,000	
<b>Total change in Resource AME (Voted)</b>	<b>0</b>	<b>-767,000</b>	<b>-767,000</b>
i. Revisions to the net cash requirement to reflect the changes to resources as set out above.	733,000		
<b>Total change in Net Cash Requirement</b>	<b>733,000</b>	<b>0</b>	<b>733,000</b>



**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	750,000	-	750,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-767,000	-	-767,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-17,000	-	-17,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>733,000</b>		

Supplementary amounts required in the year ending 31 March 2013 for expenditure by Government Actuary's Department on:

**Departmental Expenditure Limit:**Expenditure arising from:

Administration costs incurred in providing an actuarial service 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, risk management, strategic investment, asset/liability consideration, pensions and insurance regulation and associated non-cash items.

Income arising from:

Receipts for payments for actuarial, accommodation and facilities management services.

**Annually Managed Expenditure:**Expenditure arising from:

The setting up and use of provisions, losses on revaluation of fixed assets and other associated non-cash items

**Government Actuary's Department** will account for this Estimate.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
220	-	750	-	970	-	166	-	166
<i>Of which:</i>								
A Administration								
-140	-	690	-	550	-	166	-	166
B Use of Provisions (DEL)								
360	-	60	-	420	-	-	-	-
<b>Total Spending in DEL</b>								
		750	-					
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	-253	-	-767	-	-1,020	-	-	-
<i>Of which:</i>								
C Provisions (AME)								
-	-360	-	-660	-	-1,020	-	-	-
Losses on Revaluation								
-	107	-	-107	-	-	-	-	-
<b>Total Spending in AME</b>								
			-767					
<b>Total for Estimate</b>								
		750	-767					
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		750	-767					
<b>Non Voted Expenditure</b>								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	172	733	905

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans									
Resources						Capital			
Administration		Programme		Net		Gross		Income	Net
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	
1	2	3	4	5	6	7	8	9	
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>									
17,220	-16,250	970	-	-	-	166	-	166	
<i>Of which:</i>									
A Administration									
16,800	-16,250	550	-	-	-	166	-	166	
B Use of Provisions (DEL)									
420	-	420	-	-	-	-	-	-	
<b>Total Spending in DEL</b>									
17,220	-16,250	970	-	-	-	166	-	166	
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
-	-	-	-1,020	-	-1,020	-	-	-	
<i>Of which:</i>									
C Provisions (AME)									
-	-	-	-1,020	-	-1,020	-	-	-	
<b>Total Spending in AME</b>									
-	-	-	-1,020	-	-1,020	-	-	-	
<b>Total for Estimate</b>									
17,220	-16,250	970	-1,020	-	-1,020	166	-	166	
<i>Of which:</i>									
<b>Voted Expenditure</b>									
17,220	-16,250	970	-1,020	-	-1,020	166	-	166	
<b>Non Voted Expenditure</b>									
-	-	-	-	-	-	-	-	-	

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>-33</b>	<b>-17</b>	<b>-50</b>
<b>Net Capital Requirement</b>	<b>166</b>	<b>-</b>	<b>166</b>
<b>Accruals to cash adjustments</b>	<b>39</b>	<b>750</b>	<b>789</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-357	87	-270
New provisions and adjustments to previous provisions	-	600	600
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-64	3	-61
<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	100	-	100
Use of provisions	360	60	420
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>172</b>	<b>733</b>	<b>905</b>

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

£'000

Revised  
Plans

Gross Administration Costs	16,800
<i>Less:</i>	
Administration DEL Income	-16,250
<b>Net Administration Costs</b>	<b>550</b>
Gross Programme Costs	-600
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>-600</b>
<b>Total Net Operating Costs</b>	<b>-50</b>
<i>Of which:</i>	
Resource DEL	550
Capital DEL	-
Resource AME	-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	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>-50</b>
<i>Of which:</i>	
Resource DEL	970
Resource AME	-1,020
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>-50</b>

## Part III: Note B - Analysis of Departmental Income

£'000

Revised  
Plans

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**Voted Resource DEL**
**-16,250***Of which:*

Administration

Sales of Goods and Services

-16,250

*Of which:*

Administration

-16,250

Total Administration

-16,250

**Total Voted Resource Income**


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**-16,250**


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

No CFER income or receipts are expected in 2012-13.

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Trevor Llanwarne

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

In discharging these responsibilities, particular regard is given to:

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

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





# Cabinet Office

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<b><u>Resource DEL</u></b>			
<b><u>Budget Cover Transfers</u></b>			
i. (Section A1): A transfer to Support to the Cabinet, PM and Deputy PM from Department for Communities and Local Government (DCLG) to cover staff costs in the Cities Policy Unit	100,000		
ii. (Section C4): A transfer to National Security from Security and Intelligence Agencies to cover the management of an information assurance programme	3,164,000		
iii. (Section C1): A transfer to National Security from Security and Intelligence Agencies to cover staff costs for managing the Cyber Security Programme	200,000		
iv. (Section C4): A transfer to National Security from Security and Intelligence Agencies to cover funding for the payments made to the National Archives.	174,000		
v. (Section C4): A transfer to National Security from Security and Intelligence Agencies to cover funding for Civil Contingencies.	100,000		
vi. (Section D4): A transfer to Efficiency and Reform from Security and Intelligence Agencies to cover Public Services Network Cyber Security	2,623,000		
vii. (Section D1): A transfer to Efficiency and Reform from the Department for International Development as a contribution to the cross government Whitehall accommodation review	11,700,000		

viii. (Section D4): A transfer to Government Digital Service from Security and Intelligence Agencies to cover ID Assurance	5,500,000	
ix. (Section D4): A transfer to Efficiency and Reform Unit from the Department of Health to cover the Dementia Project	300,000	
x. (Section F1): A transfer to Corporate Services for the Implementation Unit from HM Treasury to cover accommodation costs	400,000	
xi. (Section C4): A budget cover transfer from Foreign and Commonwealth Office to provide funding for the Joint Intelligence Organisation to subscribe to commercial Open Source analytical data.	67,000	
<b><u>Transfers</u></b>		
xii. (Sections C1:C4): transfer from Administration to programme within National Security	1,249,000	-1,249,000
xiii. (Sections D4:D7): A transfer from RDEL programme to CDEL to cover the capitalisation of costs related to the development of gov.uk		-2,750,000
xiv. (Sections D4:F7): A transfer from RDEL programme to Capital DEL to cover capital expenditure on modernising the Cabinet Office freehold estate		-3,050,000
xv. (Sections F1:F7): A transfer from administration within resource DEL to capital DEL to cover additional capital expenditure on modernising the Cabinet Office freehold estate		-1,000,000
xvi. (Sections D4:D7): A transfer from RDEL programme to Capital DEL to cover capitalisation of costs related to the development of gov.uk		-450,000
xvii. (Sections F1:B4): A transfer from administration within Corporate Services Group to Programme within Political and Constitutional Reform to cover delegated budget within RDEL	316,000	-316,000
xviii. (Sections F1:D4): A transfer from administration within Corporate Services Group to Programme within Efficiency and Reform to cover delegated budgets within RDEL	6,312,000	-6,312,000

xix. (Sections F1:D4): A transfer from administration Corporate Services Group to programme in Efficiency and Reform to cover depreciation costs in programme	2,100,000	-2,100,000
xx. (Sections F1:A4): A transfer from administration Corporate Services Group to programme Support to the Cabinet, the PM and the Deputy PM to cover GREAT programme	500,000	-500,000
xxi. (Sections H4:A4): A transfer from Non Voted resource DEL Consolidated Fund Standing Services to Voted resource DEL to cover the costs of the GREAT programme	1,000,000	
xxii. (Sections F1:C4): A transfer from within Corporate Services Group administration to cover funding for Civil Contingencies within National Security programme.	140,000	-140,000

### **Neutral changes**

#### **Increase in income offset by increase in expenditure**

xxiii. (Sections A1:A2): A reduction in administration income offset by administration expenditure	1,152,000	-1,152,000
xxiv. (Sections B1:B2): A reduction in administration income for recovery of secondee costs offset by administration expenditure	210,000	-210,000
xxv. (Sections C1:C2): A decrease in income offset by expenditure within the administration budget	1,322,000	-1,322,000
xxvi. (Sections D1:D2): An increase in administration expenditure offset administration by income to cover mainly Next Generation HR	3,585,000	-3,585,000
xxvii. (Sections E1:E2): An increase in administration income offset by administration expenditure	38,000	-38,000
xxviii. (Sections F1:F2): An increase in administration income offset by administration expenditure relating mainly to the management of the Principal Civil Service Pension Scheme	29,776,000	-29,776,000

xxix. (Sections C4:C5): An increase in programme income offset by programme expenditure relating to recovery of secondee costs	625,000	-625,000
xxx. (Sections D4:D5): An increase in programme income offset by programme expenditure relates mainly to ICT resource pool	3,890,000	-3,890,000
xxxi. (Sections E4:E5): An increase in programme income offset by programme expenditure relating to Iraq and Detainee Inquiries	1,554,000	-1,554,000
xxxii. (Sections F1:A1): A transfer within administration from Corporate Services Group to Support to the Cabinet, the PM and the Deputy PM to cover the costs of the Implementation Unit	2,000,000	-2,000,000
xxxiii. (Sections A4:D4): A transfer within programme to bring budgets in line with internal delegations	1,379,000	-1,379,000
xxxiv. (Sections F1:A1): A transfer within administration to bring budgets in line with internal delegations	3,752,000	-3,752,000
xxxv. (Sections F1:B1): A transfer within administration to bring budgets in line with internal delegations	214,000	-214,000
xxxvi. (Sections C4:B4): A transfer within programme RDEL to bring in line with internal delegated budgets issued	582,000	-582,000
xxxvii. (Sections C4:E4): A transfer within programme to bring in line with internally delegated budgets issued	100,000	-100,000
xxxviii. (Sections C4:D4): A transfer within programme RDEL to bring budgets in line with internal delegated budget issued	3,584,000	-3,584,000
xxxix. (Sections F1:E1): A transfer within administration to bring budgets in line with internal delegated budget issued.	36,000	-36,000
xl. (Sections D1:F1): A transfer within RDEL administration to bring budget in line with internal delegations	29,664,000	-29,664,000

xli. (Sections F1:C1): A transfer within administration to bring budgets in line with internal delegations	399,000	-399,000	
xlii. (Sections F1:E1): A transfer within administration to bring budgets in line with internally delegated budgets	422,000	-422,000	
xliii. (Sections F1:G1): A transfer within administration to bring budgets in line with internally delegated budgets	117,000	-117,000	
<b>Total change in Resource DEL (Voted)</b>	<b>120,346,000</b>	<b>-102,268,000</b>	<b>18,078,000</b>
xliv. (Sections H4:A4): A transfer from Non Voted resource DEL Consolidated Fund Standing Services to Voted resource DEL to cover the costs of the GREAT programme		-1,000,000	
<b>Total change in Resource DEL (Non-Voted)</b>		<b>-1,000,000</b>	<b>-1,000,000</b>

### **Capital DEL**

#### **Budget Cover Transfers**

i. (Section D7): A transfer from Security and Intelligence Agencies to cover capital expenditure for Public Services Network Cyber Security	692,000		
ii. (Section F7): A transfer from Security and Intelligence Agencies to cover capital expenditure for Cyber Security and Civil Contingencies	134,000		
iii. (Section F7): A transfer to Department for Energy and Climate Change to cover the repayment of an energy efficiency grant.		-228,000	
iv. (Section F7): A transfer to HM Treasury to cover Joint ICT projects		-5,300,000	

#### **Transfers**

v. (Sections D4:F7): A transfer from programme within Resource DEL to cover capital expenditure on modernising the Cabinet Office freehold estate	3,050,000		
vi. (Sections D4:D7): A transfer from programme within Resource DEL to cover capitalisation of costs related to the development of gov.uk	450,000		

vii. (Sections F1:F7): A transfer from administration within Resource DEL to cover capital expenditure on the modernising of the Cabinet Office Freehold Estate 1,000,000

viii. (Sections D4:D7): A transfer from programme within RDEL to CDEL to cover capitalisation costs related to the development of gov.uk 2,750,000

### Neutral changes

#### Increases in income offset by increase in expenditure

ix. (Sections F7:F8): An increase in income offset by expenditure to cover receipts received from Westminster City Council in relation to a rebate for Government Security Zone 19,000 -19,000

#### Reclassification changes

x. (Sections F7:A7): A transfer within capital DEL from the Corporate Service Group to Support to the Cabinet, the PM and Deputy PM to bring in line capital expenditure with internal delegations 1,203,000 -1,203,000

<b>Total change in Capital DEL (Voted)</b>	<b>9,298,000</b>	<b>-6,750,000</b>	<b>2,548,000</b>
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i. Increase in Net Resource Requirement and Resource DEL. 17,078,000

ii. Increase in Net Capital Requirement and Capital DEL. 2,548,000

iii. Increase in accruals to cash adjustments primarily to settle creditors forecast to decrease since 31 March 2012. 20,054,000

iv. Decrease in non-voted budget items removed 1,000,000

<b>Total change in Net Cash Requirement</b>	<b>40,680,000</b>	<b>40,680,000</b>
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**Part I**

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	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	18,078,000	-1,000,000	17,078,000
Capital	2,548,000	-	2,548,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	18,078,000	-1,000,000	17,078,000
Capital	2,548,000	-	2,548,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>40,680,000</b>		

Supplementary amounts required in the year ending 31 March 2013 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; re-imburement of Lord Lieutenants' expenses; 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; 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 associated with the House of Lords reform.

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 Bank, National Citizen Service, the Transition Fund, the Mutuals 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.

Providing a professional procurement service to the public sector to enable organisations to deliver improved value for money in their commercial activities.

The management of the Government's property portfolio.

Shares in mutual joint ventures granted to employees and held within Employees Benefits Trusts on employees' behalf; issue of loans to mutual joint ventures and issue of financial guarantee contracts.

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.

Expenditure by executive non-departmental public body, the Civil Service Commission. Expenditure by advisory non-departmental public bodies.

Payments to and relating to former Prime Ministers.

Special payments.

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, and repayment of loan principal by the London Hostels Association and Bridges Social Entrepreneurs' Fund LP, income on receipt 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.

\* income on disposal of donated assets.

**Annually Managed Expenditure:**Expenditure arising from:

Provisions for early departures, dilapidations, onerous contracts and doubtful debts, write off of bad debt, revaluation of assets and depreciation on donated assets and associated non-cash items in AME.

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

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
198,651	208,703	783	17,295	199,434	225,998	20,626	2,548	23,174
<i>Of which:</i>								
A Support to the Cabinet, the PM & the Deputy PM								
45,861	4,537	5,852	121	51,713	4,658	-	1,203	1,203
B Political & Constitutional Reform								
4,387	6,606	214	898	4,601	7,504	3,000	-	3,000
C National Security								
16,460	30,417	-650	628	15,810	31,045	-	-	-
D Efficiency and Reform								
59,121	167,143	-17,964	15,548	41,157	182,691	8,876	3,892	12,768
E Hosted Functions								
1,368	-	458	100	1,826	100	-	-	-
F Corporate Services Group								
70,371	-	12,756	-	83,127	-	8,750	-2,547	6,203
G eNDPBs (NET)								
1,083	-	117	-	1,200	-	-	-	-
<b>Non Voted Expenditure</b>								
-	3,143	-	-1,000	-	2,143	-	-	-
<i>Of which:</i>								
H Consolidated Fund Standing Services (CFSS)								
-	3,143	-	-1,000	-	2,143	-	-	-
<b>Total Spending in DEL</b>								
		<b>783</b>	<b>16,295</b>			<b>2,548</b>		
<b>Total for Estimate</b>								
		<b>783</b>	<b>16,295</b>			<b>2,548</b>		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		783	17,295			2,548		
<b>Non Voted Expenditure</b>								
		-	-1,000			-		

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	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>441,339</b>	<b>40,680</b>	<b>482,019</b>

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## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
300,490	-101,056	199,434	239,090	-13,092	225,998	75,358	-52,184	23,174
<i>Of which:</i>								
A Support to the Cabinet, the PM & the Deputy PM								
60,044	-8,331	51,713	4,658	-	4,658	1,203	-	1,203
B Political & Constitutional Reform								
4,601	-	4,601	7,504	-	7,504	3,000	-	3,000
C National Security								
16,163	-353	15,810	32,556	-1,511	31,045	-	-	-
D Efficiency and Reform								
80,077	-38,920	41,157	192,718	-10,027	182,691	20,768	-8,000	12,768
E Hosted Functions								
1,864	-38	1,826	1,654	-1,554	100	-	-	-
F Corporate Services Group								
136,541	-53,414	83,127	-	-	-	50,387	-44,184	6,203
G eNDPBs (NET)								
1,200	-	1,200	-	-	-	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	2,143	-	2,143	-	-	-
<i>Of which:</i>								
H Consolidated Fund Standing Services (CFSS)								
-	-	-	2,143	-	2,143	-	-	-
<b>Total Spending in DEL</b>								
<b>300,490</b>	<b>-101,056</b>	<b>199,434</b>	<b>241,233</b>	<b>-13,092</b>	<b>228,141</b>	<b>75,358</b>	<b>-52,184</b>	<b>23,174</b>

<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	5,480	-	5,480	-	-	-	-	
<i>Of which:</i>										
I Corporate Services Group (AME)										
-	-	-	5,480	-	5,480	-	-	-	-	
<b>Total Spending in AME</b>										
-	-	-	5,480	-	5,480	-	-	-	-	
<b>Total for Estimate</b>										
300,490	-101,056	199,434	246,713	-13,092	233,621	75,358	-52,184	23,174		
<i>Of which:</i>										
<b>Voted Expenditure</b>										
300,490	-101,056	199,434	244,570	-13,092	231,478	75,358	-52,184	23,174		
<b>Non Voted Expenditure</b>										
-	-	-	2,143	-	2,143	-	-	-	-	

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>415,977</b>	<b>17,078</b>	<b>433,055</b>
<b>Net Capital Requirement</b>	<b>20,626</b>	<b>2,548</b>	<b>23,174</b>
<b>Accruals to cash adjustments</b>	<b>7,879</b>	<b>21,254</b>	<b>29,133</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-23,900	-2,550	-26,450
New provisions and adjustments to previous provisions	-	-1,295	-1,295
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-313	-612	-925
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-1,083	-117	-1,200
Add cash grant-in-aid	1,083	117	1,200
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	32,092	20,166	52,258
Use of provisions	-	4,345	4,345
<b>Removal of non-voted budget items</b>	<b>-3,143</b>	<b>1,000</b>	<b>-2,143</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-3,143	1,000	-2,143
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>441,339</b>	<b>40,680</b>	<b>482,019</b>

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

£'000

	Revised Plans
Gross Administration Costs	293,785
<i>Less:</i>	
Administration DEL Income	-101,056
<b>Net Administration Costs</b>	<b>192,729</b>
Gross Programme Costs	310,692
<i>Less:</i>	
Programme DEL Income	-21,111
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>289,581</b>
<b>Total Net Operating Costs</b>	<b>482,310</b>
<i>Of which:</i>	
Resource DEL	418,727
Capital DEL	51,398
Resource AME	9,825
Capital AME	-
Non-budget	2,360
<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	-51,398
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	2,143
<b>Total Resource Budget</b>	<b>433,055</b>
<i>Of which:</i>	
Resource DEL	427,575
Resource AME	5,480
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>433,055</b>



## Part III: Note B - Analysis of Departmental Income

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-114,148</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-97,902
<i>Of which:</i>	
A Support to the Cabinet, the PM & the Deputy PM	-7,598
D Efficiency and Reform	-38,920
F Corporate Services Group	-51,384
Other Income	-3,154
<i>Of which:</i>	
A Support to the Cabinet, the PM & the Deputy PM	-733
C National Security	-353
E Hosted Functions	-38
F Corporate Services Group	-2,030
Total Administration	<u>-101,056</u>
 Programme	
Sales of Goods and Services	-10,571
<i>Of which:</i>	
C National Security	-1,511
D Efficiency and Reform	-7,506
E Hosted Functions	-1,554
Interest and Dividends	-2,521
<i>Of which:</i>	
D Efficiency and Reform	-2,521
Total Programme	<u>-13,092</u>
 <b>Total Voted Resource Income</b>	 <b><u>-114,148</u></b>

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<b>Voted Capital DEL</b>	<b>-52,184</b>
<i>Of which:</i>	
Programme	
Sales of Assets	-44,145
<i>Of which:</i>	
F Corporate Services Group	-44,145
Other Grants	-8,019
<i>Of which:</i>	
D Efficiency and Reform	-8,000
F Corporate Services Group	-19
Repayments	-20
<i>Of which:</i>	
F Corporate Services Group	-20
Total Programme	<u>-52,184</u>
<b>Total Voted Capital Income</b>	<b><u>-52,184</u></b>

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

No CFER income or receipts are expected in 2012-13.

## 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

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<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>Resources</b>	<b>Capital</b>	<b>Grant-in-aid</b>
G1	Civil Service Commission	1,200	-	1,200
<b>Total</b>		<b>1,200</b>	<b>-</b>	<b>1,200</b>

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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

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<b>Section in Part II: Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
A4	Grants made by the Cabinet Office	727
D4	Grants made by the Cabinet Office	1,375
D4	Grants made by the Office for Civil Society	6,669

### **Part III: Note I - Gifts**

The Minister for the Cabinet Office has transferred all rights and obligations under the freehold and associated agreements for 22/26 Whitehall, London SW1A 2WH to The Secretary of State for International Development (DfID). This inter-departmental transfer of civil estate property took place at fair value and for £nil consideration. The Cabinet Office has issued a capital grant in kind to DfID equal to the fair value of the asset at the point of transfer and thus the transfer is budget neutral. The fair value of the property at the date of transfer was £44.145 million on the assumption that the property is sold as part of the continuing enterprise in occupation with vacant possession.

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p><b>1.</b> 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><b>2.</b> 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. 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.</p>	1,000

The probable value of this 'contingent liability' is in the region of £0.5 million and £1 million.





# Security and Intelligence Agencies

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Transfer to MoD for contribution to the National Cyber Security Programme		-11,939,000	
(Section A) Transfer to BIS for contribution to the National Cyber Security Programme		-1,437,000	
(Section A) Transfer to Home Office for contribution to the National Cyber Security Programme		-15,625,000	
(Section A) Transfer to CPS for contribution to the National Cyber Security Programme		-1,860,000	
(Section A) Transfer to Cabinet Office for contribution to the National Cyber Security Programme		-11,461,000	
(Section A) Transfer to FCO for contribution to the National Cyber Security Programme		-162,000	
(Section A) Transfer to DECC for contribution to the National Cyber Security Programme		-256,000	
(Section A) Transfer to HMRC for contribution to the National Cyber Security Programme		-75,000	
(Section A) Transfer from MoD for Information Assurance	9,250,000		
(Section A) Transfer from the FCO to meet NSC priorities on emerging threats	6,938,000		
(Section A) Transfer to Cabinet Office for administration expenditure		-200,000	
(Section A) Transfer to DECC for Critical Capabilities Pool Funding		-2,460,000	
(Section A) Transfer to MoD for Critical Capabilities Pool Funding		-500,000	
(Section A) Transfer to Cabinet Office for Critical Capabilities Pool Funding		-100,000	

(Section A) Transfer to FCO for Critical Capabilities Pool Funding		-70,000	
(Section A) Decrease in ring-fenced resource in respect of Property, Plant and Equipment		-12,700,000	
(Section A) Reserve claim to support investment in counter terrorism capabilities	14,114,000		
<b>Total change in Resource DEL (Voted)</b>	<b>30,302,000</b>	<b>-58,845,000</b>	<b>-28,543,000</b>
(Section B) Increase in AME resulting from revaluation of Property, Plant and Equipment	19,500,000		
(Section B) Increase in AME provisions for the expansion and capabilities of the Security and intelligence Agencies	1,346,000		
<b>Total change in Resource AME (Voted)</b>	<b>20,846,000</b>	<b>0</b>	<b>20,846,000</b>
(Section A) Transfer to MoD for contribution to the National Cyber Security Programme		-4,935,000	
(Section A) Transfer to Home Office for contribution to the National Cyber Security Programme		-1,467,000	
(Section A) Transfer to Cabinet Office for contribution to the National Cyber Security Programme		-776,000	
(Section A) Transfer to HMRC for contribution to the National Cyber Security Programme		-1,779,000	
(Section A) Transfer to DECC for Critical Capabilities Pool Funding		-3,900,000	
(Section A) Transfer to MoD for Critical Capabilities Pool Funding	37,000		
(Section A) Transfer to Cabinet Office for Critical Capabilities Pool Funding		-50,000	
<b>Total change in Capital DEL (Voted)</b>	<b>37,000</b>	<b>-12,907,000</b>	<b>-12,870,000</b>
Increase in net cash requirement as a result of the above and associated changes in non-cash adjustments	40,997,000		
<b>Total change in Net Cash Requirement</b>	<b>40,997,000</b>	<b>0</b>	<b>40,997,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-28,543,000	-	-28,543,000
Capital	-12,870,000	-	-12,870,000
<b>Annually Managed Expenditure</b>			
Resource	20,846,000	-	20,846,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-7,697,000	-	-7,697,000
Capital	-12,870,000	-	-12,870,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>40,997,000</b>		

Supplementary amounts required in the year ending 31 March 2013 for expenditure by Security and Intelligence Agencies on:

**Departmental Expenditure Limit:**Expenditure arising from:

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

Income arising from:

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

**Annually Managed Expenditure:**Expenditure arising from:

Provisions and other non-cash items.

**Security and Intelligence Agencies** will account for this Estimate.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
73,800	2,069,740	-3,940	-24,603	69,860	2,045,137	384,251	-12,870	371,381
<i>Of which:</i>								
A Security and Intelligence Agencies								
73,800	2,069,740	-3,940	-24,603	69,860	2,045,137	384,251	-12,870	371,381
<b>Total Spending in DEL</b>								
		<b>-3,940</b>	<b>-24,603</b>			<b>-12,870</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	29,977	-	20,846	-	50,823	-	-	-
<i>Of which:</i>								
B Spending in Annually Managed Expenditure								
-	29,977	-	20,846	-	50,823	-	-	-
<b>Total Spending in AME</b>								
		<b>-</b>	<b>20,846</b>			<b>-</b>		
<b>Total for Estimate</b>								
		<b>-3,940</b>	<b>-3,757</b>			<b>-12,870</b>		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		<b>-3,940</b>	<b>-3,757</b>			<b>-12,870</b>		
<b>Non Voted Expenditure</b>								
		<b>-</b>	<b>-</b>			<b>-</b>		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>2,114,673</b>	<b>40,997</b>	<b>2,155,670</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Resources		Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
81,820	-11,960	69,860	2,215,365	-170,228	2,045,137	385,971	-14,590	371,381
<i>Of which:</i>								
A Security and Intelligence Agencies								
81,820	-11,960	69,860	2,215,365	-170,228	2,045,137	385,971	-14,590	371,381
<b>Total Spending in DEL</b>								
<b>81,820</b>	<b>-11,960</b>	<b>69,860</b>	<b>2,215,365</b>	<b>-170,228</b>	<b>2,045,137</b>	<b>385,971</b>	<b>-14,590</b>	<b>371,381</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	50,823	-	50,823	-	-	-
<i>Of which:</i>								
B Spending in Annually Managed Expenditure								
-	-	-	50,823	-	50,823	-	-	-
<b>Total Spending in AME</b>								
-	-	-	<b>50,823</b>	-	<b>50,823</b>	-	-	-
<b>Total for Estimate</b>								
<b>81,820</b>	<b>-11,960</b>	<b>69,860</b>	<b>2,266,188</b>	<b>-170,228</b>	<b>2,095,960</b>	<b>385,971</b>	<b>-14,590</b>	<b>371,381</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
81,820	-11,960	69,860	2,266,188	-170,228	2,095,960	385,971	-14,590	371,381
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>2,173,517</b>	<b>-7,697</b>	<b>2,165,820</b>
<b>Net Capital Requirement</b>	<b>384,251</b>	<b>-12,870</b>	<b>371,381</b>
<b>Accruals to cash adjustments</b>	<b>-443,095</b>	<b>61,564</b>	<b>-381,531</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-448,273	-6,725	-454,998
New provisions and adjustments to previous provisions	5,396	-1,346	4,050
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-218	136	-82
<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	-	69,499	69,499
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,114,673</b>	<b>40,997</b>	<b>2,155,670</b>

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

£'000

	Revised Plans
Gross Administration Costs	81,820
<i>Less:</i>	
Administration DEL Income	-11,960
<b>Net Administration Costs</b>	<b>69,860</b>
Gross Programme Costs	2,266,188
<i>Less:</i>	
Programme DEL Income	-170,228
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>2,095,960</b>
<b>Total Net Operating Costs</b>	<b>2,165,820</b>
<i>Of which:</i>	
Resource DEL	2,114,997
Capital DEL	-
Resource AME	50,823
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>2,165,820</b>
<i>Of which:</i>	
Resource DEL	2,114,997
Resource AME	50,823
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>2,165,820</b>



## Part III: Note B - Analysis of Departmental Income

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-182,188</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-11,960
<i>Of which:</i>	
Section A: Security and Intelligence Agencies	-11,960
Total Administration	-11,960
Programme	
Sales of Goods and Services	-170,228
<i>Of which:</i>	
Section A: Security and Intelligence Agencies	-170,228
Total Programme	-170,228
<b>Total Voted Resource Income</b>	<b>-182,188</b>
<b>Voted Capital DEL</b>	<b>-14,590</b>
<i>Of which:</i>	
Programme	
Sales of Assets	-14,590
<i>Of which:</i>	
Section A: Security and Intelligence Agencies	-14,590
Total Programme	-14,590
<b>Total Voted Capital Income</b>	<b>-14,590</b>

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

No CFER income or receipts are expected in 2012-13.

## 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.

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

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Increase in expected income		-255,000	
Non Cash write down - non depreciation	331,000		
Funding for costs covered by provisions		-300,000	
Non Cash Funding for depreciations and impairments arising from PHSO's assets.		-100,000	
Additional cash reduction for additional income		-76,000	
<b>Total change in Resource DEL (Voted)</b>	<b>331,000</b>	<b>-731,000</b>	<b>-400,000</b>
Non cash funding for new provisions	260,000		
Non cash funding for release / reductions in existing provisions	300,000		
Provision for 20th floor Millbank	100,000		
<b>Total change in Resource AME (Voted)</b>	<b>660,000</b>	<b>0</b>	<b>660,000</b>
<b>Total change in Net Cash Requirement</b>			<b>-555,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-400,000	-	-400,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	660,000	-	660,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	260,000	-	260,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-555,000</b>		

Supplementary amounts required in the year ending 31 March 2013 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.

£'000

## Part II: Changes Proposed

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
-	33,813	-	-400	-	33,413	725	-	725
<i>Of which:</i>								
A Administration								
-	33,813	-	-400	-	33,413	725	-	725
<b>Total Spending in DEL</b>								
			-	-400			-	
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	-400	-	660	-	260	-	-	-
<i>Of which:</i>								
C Use of provisions								
-	-400	-	660	-	260	-	-	-
<b>Total Spending in AME</b>								
			-	660			-	
<b>Total for Estimate</b>								
			-	260			-	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	260				-	
<b>Non Voted Expenditure</b>								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>32,938</b>	<b>-555</b>	<b>32,383</b>

## Part II: Revised subhead detail including additional provision

£'000

						Revised Plans		
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
-	-	-	34,088	-675	33,413	725	-	725
<i>Of which:</i>								
A Administration								
-	-	-	34,088	-675	33,413	725	-	725
<b>Non-voted expenditure</b>								
-	-	-	187	-	187	-	-	-
<i>Of which:</i>								
B Ombudsman's salary and social security								
-	-	-	187	-	187	-	-	-
<b>Total Spending in DEL</b>								
-	-	-	34,275	-675	33,600	725	-	725
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	260	-	260	-	-	-
<i>Of which:</i>								
C Use of provisions								
-	-	-	260	-	260	-	-	-
<b>Total Spending in AME</b>								
-	-	-	260	-	260	-	-	-
<b>Total for Estimate</b>								
-	-	-	34,535	-675	33,860	725	-	725
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	34,348	-675	33,673	725	-	725
<b>Non Voted Expenditure</b>								
-	-	-	187	-	187	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>33,600</b>	<b>260</b>	<b>33,860</b>
<b>Net Capital Requirement</b>	<b>725</b>	<b>-</b>	<b>725</b>
<b>Accruals to cash adjustments</b>	<b>-1,200</b>	<b>-815</b>	<b>-2,015</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,600	-155	-1,755
New provisions and adjustments to previous provisions	-	-660	-660
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	400	-	400
<b>Removal of non-voted budget items</b>	<b>-187</b>	<b>-</b>	<b>-187</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-187	-	-187
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>32,938</b>	<b>-555</b>	<b>32,383</b>



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

£'000

	Revised Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	-
Gross Programme Costs	34,535
<i>Less:</i>	
Programme DEL Income	-675
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	33,860
<b>Total Net Operating Costs</b>	<b>33,860</b>
<i>Of which:</i>	
Resource DEL	33,200
Capital DEL	-
Resource AME	660
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>33,860</b>
<i>Of which:</i>	
Resource DEL	33,600
Resource AME	260
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>33,860</b>

**Part III: Note B - Analysis of Departmental Income**

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-675</b>
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-320
<i>Of which:</i>	
Section A: Administration	-320
Other Income	-355
<i>Of which:</i>	
Section A: Administration	-355
Total Programme	<u>-675</u>
 <b>Total Voted Resource Income</b>	 <b><u>-675</u></b>

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

No CFER income or receipts are expected in 2012-13.

## 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.

### **Part III: Note F - Accounting Policy changes**

Non-current assets to be valued at cost as a proxy for fair value.

# House of Lords

## Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. (Section A) Reduction in costs to offset the resource changes below.		-1,982,000	
<b>Total change in Resource DEL (Voted)</b>	<b>0</b>	<b>-1,982,000</b>	<b>-1,982,000</b>
i. (Section C) A non-cash adjustment is required following the revaluation of the Parliamentary Estate.	1,982,000		
<b>Total change in Resource AME (Voted)</b>	<b>1,982,000</b>	<b>0</b>	<b>1,982,000</b>
i. (Section B) The accounting treatment and timing of some capital projects require an increase in the capital expenditure provision.	800,000		
ii. (Section B) The accounting treatment of some capital projects require a provision for capital income.		-800,000	
<b>Total change in Capital DEL (Voted)</b>	<b>800,000</b>	<b>-800,000</b>	<b>0</b>
Revisions to the net cash requirement reflect the changes to the resources and capital as set out above.		-1,982,000	
<b>Total change in Net Cash Requirement</b>	<b>0</b>	<b>-1,982,000</b>	<b>-1,982,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-1,982,000	-	-1,982,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	1,982,000	-	1,982,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-1,982,000</b>		

Supplementary amounts required in the year ending 31 March 2013 for expenditure by House of Lords on:

**Departmental Expenditure Limit:**Expenditure arising from:

Members' expenses and allowances; administrative and accommodation costs, including staff salaries and pensions; security; stationery; printing; financial assistance to opposition parties; grants to Parliamentary bodies; and associated depreciation and any other non-cash costs falling in DEL.

Income arising from:

Catering and retail sales; rental income; reproductions of works of art; pension scheme related income; fees and other charges.

**Annually Managed Expenditure:**Expenditure arising from:

Pensions; administrative and accommodation costs; and provisions and other non-cash costs falling in AME.

**House of Lords Administration** will account for this Estimate.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes		Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9	
1	2	3	4	5	6				
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted Expenditure</b>									
-	96,036	-	-1,982	-	94,054	15,170	-	15,170	
<i>Of which:</i>									
A Administration									
-	74,264	-	-1,982	-	72,282	603	-	603	
<b>Total Spending in DEL</b>									
		-	-1,982						
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted Expenditure</b>									
-	5,860	-	1,982	-	7,842	-	-	-	
<i>Of which:</i>									
C Administration									
-	5,860	-	1,982	-	7,842	-	-	-	
<b>Total Spending in AME</b>									
		-	1,982						
<b>Total for Estimate</b>									
		-	-						
<i>Of which:</i>									
<b>Voted Expenditure</b>									
		-	-						
<b>Non Voted Expenditure</b>									
		-	-						

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>103,255</b>	<b>-1,982</b>	<b>101,273</b>



## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
-	-	-	100,858	-6,804	94,054	15,970	-800	15,170
<i>Of which:</i>								
A Administration								
-	-	-	77,873	-5,591	72,282	603	-	603
B Works Services								
-	-	-	22,985	-1,213	21,772	15,367	-800	14,567
<b>Total Spending in DEL</b>								
-	-	-	<b>100,858</b>	<b>-6,804</b>	<b>94,054</b>	<b>15,970</b>	<b>-800</b>	<b>15,170</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	7,842	-	7,842	-	-	-
<i>Of which:</i>								
C Administration								
-	-	-	7,842	-	7,842	-	-	-
<b>Total Spending in AME</b>								
-	-	-	<b>7,842</b>	<b>-</b>	<b>7,842</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
-	-	-	<b>108,700</b>	<b>-6,804</b>	<b>101,896</b>	<b>15,970</b>	<b>-800</b>	<b>15,170</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	108,700	-6,804	101,896	15,970	-800	15,170
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>101,896</b>	-	<b>101,896</b>
<b>Net Capital Requirement</b>	<b>15,170</b>	-	<b>15,170</b>
<b>Accruals to cash adjustments</b>	<b>-13,811</b>	<b>-1,982</b>	<b>-15,793</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-7,024	-1,982	-9,006
New provisions and adjustments to previous provisions	-10,045	-	-10,045
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-110	-	-110
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-15	-	-15
Increase (+) / Decrease (-) in debtors	300	-	300
Increase (-) / Decrease (+) in creditors	350	-	350
Use of provisions	2,733	-	2,733
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>103,255</b>	<b>-1,982</b>	<b>101,273</b>

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

£'000

Revised  
Plans

Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	-
Gross Programme Costs	108,700
<i>Less:</i>	
Programme DEL Income	-7,604
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	101,096
<b>Total Net Operating Costs</b>	<b>101,096</b>
<i>Of which:</i>	
Resource DEL	94,054
Capital DEL	-800
Resource AME	7,842
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
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>101,896</b>
<i>Of which:</i>	
Resource DEL	94,054
Resource AME	7,842
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>101,896</b>

## Part III: Note B - Analysis of Departmental Income

£'000

Revised  
Plans

---

### Voted Resource DEL

-6,804

*Of which:*

Programme

Sales of Goods and Services

-6,068

*Of which:*

A: Administration

-4,855

B: Works Services

-1,213

Pensions

-736

*Of which:*

A: Administration

-736

Total Programme

-6,804

---

### Total Voted Resource Income

-6,804

### Voted Capital DEL

-800

*Of which:*

Programme

Other Grants

-800

*Of which:*

B: Works Services

-800

Total Programme

-800

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### Total Voted Capital Income

-800

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

No CFER income or receipts are expected in 2012-13.

## 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, 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;
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- preparing the accounts on a going concern basis.

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