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# **Central Government Supply Estimates 2011-12**

## **Supplementary Estimates**

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8 February 2012



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# Central Government Supply Estimates 2011-12

## Supplementary Estimates

for the year ending 31 March 2012

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

*Ordered by the House of Commons*

*to be printed on 8 February 2012*

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**TREASURY CHAMBERS**  
**8 February 2012**

**MARK HOBAN**

# 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 the Main Estimates (HC 921) presented to Parliament on 26 April, 2011.
- Supplementary, New and Revised Estimates**

2. In the course of the year, the Government may need to ask Parliament for additional resources, capital and/or cash. Following Parliament's agreement to the Clear Line of Sight reforms (see paragraph 5 below), from 2011-12 there is a single opportunity to amend departmental budgets and Estimates, the details of which are set out in this booklet. This change represents a further streamlining of financial management in departments by rationalising the basis on which departments seek supplementary provision from Parliament into a single opportunity to review their in-year requirements.
3. Revised Estimates may be presented in the summer to replace the corresponding Main Estimates before Parliament formally approves them; Revised Estimates normally reduce the amount sought in the original Estimates or vary the way in which it is spent. New Estimates may also be introduced in the course of the year 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 when 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 await a normal Estimates round.
- Clear Line of Sight (Alignment) reforms: changes for 2011-12**

5. The Clear Line of Sight (Alignment) reforms outlined in Cm 7567 of March 2009 simplify government's financial reporting to Parliament by aligning, as far as possible, the recording of government spending in Supply Estimates, departmental budgets and accounts from April 2011. The reforms were approved by the House of Commons following a debate and vote in the House in July 2010.
- Total Estimates to Date**

6. For the current year, Main Estimates for each department were presented to Parliament on 26 April 2011 (HC 921). This booklet sets out the request for changes since that booklet was published.

7. **Table 1** below shows the total voted Supply provision in the Main Estimates, the changes sought in the Supplementary Estimates and the revised plans.

**Table 1 Summary of voted Supply provision originally sought, changes and revised Supply**

	£ million		
	2011-12 † Plans	2011-12† Change	2011-12† revised Plan
Total Resource and Capital Departmental Expenditure Limit (DEL)	310,373	7,871	318,244
Total Resource and Capital Annually Managed Expenditure (AME)	146,526	3,311	149,837
<b>Total Net Budget</b>	<b>456,899</b>	<b>11,182</b>	<b>468,082</b>
Total Non-Budget Expenditure	56,041	921	56,962
<b>Total Resource and Capital in Estimates</b>	<b>512,941</b>	<b>12,103</b>	<b>525,044</b>
Resource to cash adjustments	-62,971	-4,760	-67,731
<b>Total Net cash requirement</b>	<b>449,970</b>	<b>7,343</b>	<b>457,313</b>

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

8. There are 47 Supplementary Estimates for central government departments in this booklet and three for the independent bodies, who will publish their own booklets, seeking changes to resources, capital and/or cash and these are shown in **Table 2**.

**Public Expenditure: Total Managed Expenditure**

9. The main aggregate for public expenditure control is Total Managed Expenditure, 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 Public Expenditure: Statistical Analyses 2011 (Cm 8104) and in Section 1 of Central Government Supply Estimates: 2011-12 Main Supply Estimates (HC 921).

10. The main elements of DEL and AME that are not funded through the Supply Estimates are central government expenditure funded directly from other sources (such as the National Insurance Fund).

**In year controls**

11. 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.



An explanation of the operation of in-year controls for 2011-12 were set out in Section 1 of Central Government Supply Estimates 2011-12: Main Supply Estimates (HC 921). Changes to Resource DEL, administration budgets and capital DEL, as a result of the Supplementary Estimates are summarised in **Tables 3, 4 and 5**.

**Parliamentary Procedure**

12. Supplementary Estimates seek funds for expenditure in addition to, or a reduction in, that sought in previous Supply Estimates for the same financial year. They may be presented to:

- seek authority, and additional resources, capital and/or cash as necessary, for any new services;
- increase or decrease the provision for existing services;

13. The House of Commons has an opportunity to debate and vote on Supplementary and, where applicable, New and Revised Estimates, following detailed examination by departmental Select Committees. This process is described more fully in Section 3 of HC 921.

**Format of Supplementary Estimates**

14. 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 921.

**Introduction**

15. Each Supplementary Estimate begins with an introduction that explains why changes to existing provision are being sought.

**Part I**

16. 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 a formal description of all the expenditure and income (not just any new services) to be financed from the Estimate.

**Part II**

17. Part II of the Supplementary contains three tables. The first table identifies the Sections within each limit where changes to resources and capital are being proposed and also shows movements cash. This is followed by a reproduction of the 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.

**Part III – other statements and notes**

18. **Part III: Note A** is the Forecast Operating Cost Statement 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.

19. **Part III: Note B** shows the Analysis of Departmental Income (resource and capital), which is being used to offset gross spending.

20. **Part III: Note C** provides an analysis of Consolidated Fund extra receipts.

21. **Part III: Note D** provides an Explanation of the Accounting Officer responsibilities.

22. The Supplementary Estimates may be accompanied by further notes providing additional information to Parliament about the specific nature of the department’s plans, details of grants in aid, changes in accounting policies, etc, where relevant.

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>Present 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	51,297,091	45,170	51,342,261
Capital	5,057,856	6,000	5,063,856
<b>Annually Managed Expenditure</b>			
Resource	128,950	-127,943	1,007
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	51,426,041	-82,773	51,343,268
Capital	5,057,856	6,000	5,063,856
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>56,413,964</b>	<b>80,143</b>	<b>56,494,107</b>
Teachers' Pension Scheme (England & Wales)			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	11,769,859	-37,079	11,732,780
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	11,769,859	-37,079	11,732,780
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,977,694</b>	<b>164,453</b>	<b>3,142,147</b>
Office for Standards in Education, Children's Services and Skills			
<b>Departmental Expenditure Limit</b>			
Resource	180,163	-4,820	175,343
Capital	-	300	300
<b>Annually Managed Expenditure</b>			
Resource	-7,130	1,000	-6,130
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	173,033	-3,820	169,213
Capital	-	300	300
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>175,905</b>	<b>-4,520</b>	<b>171,385</b>
Office of Qualifications and Examinations Regulation			
<b>Departmental Expenditure Limit</b>			
Resource	18,106	-	18,106
Capital	700	-	700
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	18,106	-	18,106
Capital	700	-	700
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>17,649</b>	-	<b>17,649</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>Present Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
Department of Health			
<b>Departmental Expenditure Limit</b>			
Resource	85,057,734	531,113	85,588,847
Capital	4,429,000	-76,435	4,352,565
<b>Annually Managed Expenditure</b>			
Resource	2,964,845	978,109	3,942,954
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	88,022,579	1,509,222	89,531,801
Capital	4,429,000	-76,435	4,352,565
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>86,869,688</b>	<b>816,914</b>	<b>87,686,602</b>
National Health Service Pension Scheme			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	16,720,643	-255,374	16,465,269
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	16,720,643	-255,374	16,465,269
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-1,775,444</b>	<b>988,987</b>	<b>-786,457</b>
Food Standards Agency			
<b>Departmental Expenditure Limit</b>			
Resource	113,826	-1,650	112,176
Capital	307	750	1,057
<b>Annually Managed Expenditure</b>			
Resource	9,953	-	9,953
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	123,779	-1,650	122,129
Capital	307	750	1,057
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>112,831</b>	<b>-900</b>	<b>111,931</b>
Department for Transport			
<b>Departmental Expenditure Limit</b>			
Resource	6,233,356	-250,024	5,983,332
Capital	7,729,803	-19,705	7,710,098
<b>Annually Managed Expenditure</b>			
Resource	1,352,803	-256,094	1,096,709
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	7,586,159	-506,118	7,080,041
Capital	7,729,803	-19,705	7,710,098
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>13,001,597</b>	<b>290,137</b>	<b>13,291,734</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>Present Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
Office of Rail Regulation			
<b>Departmental Expenditure Limit</b>			
Resource	-298	300	2
Capital	800	-	800
<b>Annually Managed Expenditure</b>			
Resource	300	-300	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2	-	2
Capital	800	-	800
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-184</b>	<b>2,184</b>	<b>2,000</b>
Department for Communities and Local Government			
<b>Departmental Expenditure Limits - Communities</b>			
Resource	2,054,277	-104,106	1,950,171
Capital	3,462,600	392,397	3,854,997
<b>Departmental Expenditure Limit - Local Government</b>			
Resource	26,001,472	650,219	26,651,691
Capital	-	50	50
<b>Annually Managed Expenditure</b>			
Resource	51,265	459,901	511,166
Capital	658,000	-288,000	370,000
<b>Total Net Budget</b>			
Resource	28,107,014	1,006,014	29,113,028
Capital	4,120,600	104,447	4,225,047
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>31,966,712</b>	<b>1,396,937</b>	<b>33,363,649</b>
Department for Business, Innovation and Skills			
<b>Departmental Expenditure Limit</b>			
Resource	18,503,679	2,863,950	21,367,629
Capital	1,177,940	32,904	1,210,844
<b>Annually Managed Expenditure</b>			
Resource	-1,242,645	82,951	-1,159,694
Capital	6,468,121	-270,734	6,197,387
<b>Total Net Budget</b>			
Resource	17,261,034	2,946,901	20,207,935
Capital	7,646,061	-237,830	7,408,231
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>22,784,921</b>	<b>1,505,407</b>	<b>24,290,328</b>
UK Trade & Investment			
<b>Departmental Expenditure Limit</b>			
Resource	83,937	-55	83,882
Capital	3,298	-132	3,166
<b>Annually Managed Expenditure</b>			
Resource	21	-	21
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	83,958	-55	83,903
Capital	3,298	-132	3,166
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>86,640</b>	<b>2,014</b>	<b>88,654</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>Present Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
Export Credits Guarantee Department			
<b>Departmental Expenditure Limit</b>			
Resource	24,100	-75	24,025
Capital	255	75	330
<b>Annually Managed Expenditure</b>			
Resource	-88,976	120,000	31,024
Capital	-51,887	10,500	-41,387
<b>Total Net Budget</b>			
Resource	-64,876	119,925	55,049
Capital	-51,632	10,575	-41,057
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-223,764</b>	<b>50,000</b>	<b>-173,764</b>
Office of Fair Trading			
<b>Departmental Expenditure Limit</b>			
Resource	58,482	-726	57,756
Capital	662	100	762
<b>Annually Managed Expenditure</b>			
Resource	500	15,000	15,500
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	58,982	14,274	73,256
Capital	662	100	762
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>56,739</b>	<b>-626</b>	<b>56,113</b>
Postal Services Commission			
<b>Departmental Expenditure Limit</b>			
Resource	1	-	1
Capital	70	-	70
<b>Annually Managed Expenditure</b>			
Resource	-20	-	-20
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-19	-	-19
Capital	70	-	70
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>3,144</b>	<b>-</b>	<b>3,144</b>
Home Office			
<b>Departmental Expenditure Limit</b>			
Resource	9,243,927	-140,971	9,102,956
Capital	503,335	4,421	507,756
<b>Annually Managed Expenditure</b>			
Resource	995,545	207,000	1,202,545
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	10,239,472	66,029	10,305,501
Capital	503,335	4,421	507,756
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>10,353,516</b>	<b>173,266</b>	<b>10,526,782</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>Present Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
Charity Commission			
<b>Departmental Expenditure Limit</b>			
Resource	27,979	-400	27,579
Capital	357	136	493
<b>Annually Managed Expenditure</b>			
Resource	170	-	170
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	28,149	-400	27,749
Capital	357	136	493
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>26,786</b>	<b>-264</b>	<b>26,522</b>
Ministry of Justice			
<b>Departmental Expenditure Limit</b>			
Resource	8,508,236	292,382	8,800,618
Capital	429,300	-50,526	378,774
<b>Annually Managed Expenditure</b>			
Resource	77,558	-74,200	3,358
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	8,585,794	218,182	8,803,976
Capital	429,300	-50,526	378,774
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>8,446,331</b>	<b>315,816</b>	<b>8,762,147</b>
Ministry of Justice: Judicial Pensions Scheme			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	82,141	3,327	85,468
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	82,141	3,327	85,468
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-57,019</b>	<b>10,537</b>	<b>-46,482</b>
United Kingdom Supreme Court			
<b>Departmental Expenditure Limit</b>			
Resource	4,172	-674	3,498
Capital	51	50	101
<b>Annually Managed Expenditure</b>			
Resource	1,000	-	1,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,172	-674	4,498
Capital	51	50	101
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>3,141</b>	<b>-624</b>	<b>2,517</b>

**Table 2 Supply Estimates by department**

			£'000
	Present Plans	Changes	Revised Plans
The National Archives			
<b>Departmental Expenditure Limit</b>			
Resource	37,850	290	38,140
Capital	3,920	-	3,920
<b>Annually Managed Expenditure</b>			
Resource	-100	-301	-401
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	37,750	-11	37,739
Capital	3,920	-	3,920
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>36,110</b>	<b>279</b>	<b>36,389</b>
Crown Prosecution Service			
<b>Departmental Expenditure Limit</b>			
Resource	613,440	-1,800	611,640
Capital	2,620	-	2,620
<b>Annually Managed Expenditure</b>			
Resource	7,593	-	7,593
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	621,033	-1,800	619,233
Capital	2,620	-	2,620
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>606,860</b>	<b>-1,800</b>	<b>605,060</b>
Serious Fraud Office			
<b>Departmental Expenditure Limit</b>			
Resource	33,859	-670	33,189
Capital	1,580	-	1,580
<b>Annually Managed Expenditure</b>			
Resource	2,000	-	2,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	35,859	-670	35,189
Capital	1,580	-	1,580
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>32,931</b>	<b>-670</b>	<b>32,261</b>
HM Procurator General and Treasury Solicitor			
<b>Departmental Expenditure Limit</b>			
Resource	11,476	-	11,476
Capital	1,800	-	1,800
<b>Annually Managed Expenditure</b>			
Resource	500	-	500
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	11,976	-	11,976
Capital	1,800	-	1,800
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>11,550</b>	<b>-</b>	<b>11,550</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>Present Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
Ministry of Defence			
<b>Departmental Expenditure Limit</b>			
Resource	36,131,625	3,330,618	39,462,243
Capital	10,031,486	-526,525	9,504,961
<b>Annually Managed Expenditure</b>			
Resource	3,756,666	-1,063,130	2,693,536
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	39,888,291	2,267,488	42,155,779
Capital	10,031,486	-526,525	9,504,961
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>38,962,051</b>	<b>644,093</b>	<b>39,606,144</b>
Armed Forces retired pay, pensions etc			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	5,750,002	1,340,000	7,090,002
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,750,002	1,340,000	7,090,002
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,569,082</b>	<b>340,000</b>	<b>1,909,082</b>
Foreign and Commonwealth Office			
<b>Departmental Expenditure Limit</b>			
Resource	2,141,182	68,891	2,210,073
Capital	107,000	12,000	119,000
<b>Annually Managed Expenditure</b>			
Resource	75,000	-	75,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,216,182	68,891	2,285,073
Capital	107,000	12,000	119,000
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,144,182</b>	<b>90,891</b>	<b>2,235,073</b>
Department for International Development			
<b>Departmental Expenditure Limit</b>			
Resource	5,650,340	-309,046	5,341,294
Capital	1,394,000	264,105	1,658,105
<b>Annually Managed Expenditure</b>			
Resource	218,535	-7,504	211,031
Capital	-	-1,600	-1,600
<b>Total Net Budget</b>			
Resource	5,868,875	-316,550	5,552,325
Capital	1,394,000	262,505	1,656,505
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>6,934,394</b>	<b>-284,530</b>	<b>6,649,864</b>



**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>Present Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
Department for International Development: Overseas Superannuation			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	60,745	750	61,495
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	60,745	750	61,495
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>95,961</b>	-	<b>95,961</b>
Department of Energy and Climate Change			
<b>Departmental Expenditure Limit</b>			
Resource	1,510,023	908,767	2,418,790
Capital	1,505,680	234,716	1,740,396
<b>Annually Managed Expenditure</b>			
Resource	557,032	4,334,299	4,891,331
Capital	-78,000	15,200	-62,800
<b>Total Net Budget</b>			
Resource	2,067,055	5,243,066	7,310,121
Capital	1,427,680	249,916	1,677,596
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>3,031,703</b>	<b>801,820</b>	<b>3,833,523</b>
UK Atomic Energy Authority Pension Schemes			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	287,438	2,062	289,500
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	287,438	2,062	289,500
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>178,370</b>	<b>-14,270</b>	<b>164,100</b>
Office of Gas and Electricity Markets			
<b>Departmental Expenditure Limit</b>			
Resource	701	-	701
Capital	950	-	950
<b>Annually Managed Expenditure</b>			
Resource	-700	700	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1	700	701
Capital	950	-	950
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>7,101</b>	<b>10,000</b>	<b>17,101</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>Present Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
Department for Environment, Food and Rural Affairs			
<b>Departmental Expenditure Limit</b>			
Resource	2,346,256	-48,487	2,297,769
Capital	373,000	15,150	388,150
<b>Annually Managed Expenditure</b>			
Resource	48,650	292,800	341,450
Capital	10,650	-9,650	1,000
<b>Total Net Budget</b>			
Resource	2,394,906	244,313	2,639,219
Capital	383,650	5,500	389,150
<b>Non-Budget Expenditure</b>	<b>5,000</b>	<b>5,000</b>	<b>10,000</b>
<b>Net Cash Requirement</b>	<b>2,458,975</b>	<b>448,128</b>	<b>2,907,103</b>
Water Services Regulation Authority			
<b>Departmental Expenditure Limit</b>			
Resource	-2,958	3,061	103
Capital	400	70	470
<b>Annually Managed Expenditure</b>			
Resource	3,061	-3,061	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	103	-	103
Capital	400	70	470
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,500</b>	-	<b>2,500</b>
Department for Culture, Media and Sport			
<b>Departmental Expenditure Limit</b>			
Resource	1,595,782	28,231	1,624,013
Capital	1,374,774	-98,651	1,276,123
<b>Annually Managed Expenditure</b>			
Resource	3,245,902	17,005	3,262,907
Capital	191,500	-	191,500
<b>Total Net Budget</b>			
Resource	4,841,684	45,236	4,886,920
Capital	1,566,274	-98,651	1,467,623
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>5,911,256</b>	<b>-57,225</b>	<b>5,854,031</b>
Department for Work and Pensions			
<b>Departmental Expenditure Limit</b>			
Resource	6,979,159	-164,065	6,815,094
Capital	245,000	66,000	311,000
<b>Annually Managed Expenditure</b>			
Resource	72,474,171	2,827,195	75,301,366
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	79,453,330	2,663,130	82,116,460
Capital	245,000	66,000	311,000
<b>Non-Budget Expenditure</b>	<b>2,544,114</b>	<b>416,863</b>	<b>2,960,977</b>
<b>Net Cash Requirement</b>	<b>81,960,501</b>	<b>2,967,254</b>	<b>84,927,755</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>Present Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
Scotland Office and Office of the Advocate General			
<b>Departmental Expenditure Limit</b>			
Resource	8,156	-	8,156
Capital	89	-	89
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	8,156	-	8,156
Capital	89	-	89
<b>Non-Budget Expenditure</b>	<b>26,554,332</b>	<b>430,323</b>	<b>26,984,655</b>
<b>Net Cash Requirement</b>	<b>26,562,521</b>	<b>430,323</b>	<b>26,992,844</b>
Wales Office			
<b>Departmental Expenditure Limit</b>			
Resource	6,017	-114	5,903
Capital	724	-	724
<b>Annually Managed Expenditure</b>			
Resource	90	19	109
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	6,107	-95	6,012
Capital	724	-	724
<b>Non-Budget Expenditure</b>	<b>12,910,867</b>	<b>-45,076</b>	<b>12,865,791</b>
<b>Net Cash Requirement</b>	<b>12,917,303</b>	<b>-45,085</b>	<b>12,872,218</b>
Northern Ireland Office			
<b>Departmental Expenditure Limit</b>			
Resource	25,029	740	25,769
Capital	390	-	390
<b>Annually Managed Expenditure</b>			
Resource	-130	-46	-176
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	24,899	694	25,593
Capital	390	-	390
<b>Non-Budget Expenditure</b>	<b>14,027,000</b>	<b>114,000</b>	<b>14,141,000</b>
<b>Net Cash Requirement</b>	<b>14,050,357</b>	<b>114,694</b>	<b>14,165,051</b>
HM Treasury			
<b>Departmental Expenditure Limit</b>			
Resource	183,593	-12,904	170,689
Capital	51,540	9,200	60,740
<b>Annually Managed Expenditure</b>			
Resource	-2,169,000	-927,150	-3,096,150
Capital	1,110,110	-4,216,000	-3,105,890
<b>Total Net Budget</b>			
Resource	-1,985,407	-940,054	-2,925,461
Capital	1,161,650	-4,206,800	-3,045,150
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-316,960</b>	<b>-4,143,802</b>	<b>-4,460,762</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>Present Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
HM Revenue and Customs			
<b>Departmental Expenditure Limit</b>			
Resource	3,417,211	1,687	3,418,898
Capital	286,800	-25,196	261,604
<b>Annually Managed Expenditure</b>			
Resource	12,375,067	-83,600	12,291,467
Capital	-	98,000	98,000
<b>Total Net Budget</b>			
Resource	15,792,278	-81,913	15,710,365
Capital	286,800	72,804	359,604
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>15,832,968</b>	<b>97,950</b>	<b>15,930,918</b>
National Savings and Investments			
<b>Departmental Expenditure Limit</b>			
Resource	177,400	-3,790	173,610
Capital	237	240	477
<b>Annually Managed Expenditure</b>			
Resource	5,300	2,000	7,300
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	182,700	-1,790	180,910
Capital	237	240	477
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>177,457</b>	<b>-3,550</b>	<b>173,907</b>
The Statistics Board			
<b>Departmental Expenditure Limit</b>			
Resource	345,592	-19,115	326,477
Capital	9,100	11,839	20,939
<b>Annually Managed Expenditure</b>			
Resource	-4,449	22,644	18,195
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	341,143	3,529	344,672
Capital	9,100	11,839	20,939
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>331,592</b>	<b>13,724</b>	<b>345,316</b>
Government Actuary's Department			
<b>Departmental Expenditure Limit</b>			
Resource	30	1	31
Capital	336	-	336
<b>Annually Managed Expenditure</b>			
Resource	-295	-38	-333
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-265	-37	-302
Capital	336	-	336
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>157</b>	<b>271</b>	<b>428</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>Present Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
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	432,729	43,619	476,348
Capital	21,900	7,396	29,296
<b>Annually Managed Expenditure</b>			
Resource	-2,056	8,044	5,988
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	430,673	51,663	482,336
Capital	21,900	7,396	29,296
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>447,198</b>	<b>102,546</b>	<b>549,744</b>
Security and Intelligence Agencies			
<b>Departmental Expenditure Limit</b>			
Resource	2,033,020	-69,146	1,963,874
Capital	378,345	7,810	386,155
<b>Annually Managed Expenditure</b>			
Resource	5,330	20,698	26,028
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,038,350	-48,448	1,989,902
Capital	378,345	7,810	386,155
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,035,782</b>	<b>-26,101</b>	<b>2,009,681</b>
Cabinet Office: Civil Superannuation			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	8,685,000	52,000	8,737,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	8,685,000	52,000	8,737,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,142,000</b>	<b>56,000</b>	<b>2,198,000</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>Present Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
Central Office of Information			
<b>Departmental Expenditure Limit</b>			
Resource	301	-301	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	301	-301	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>301</b>	<b>-301</b>	-
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England			
<b>Departmental Expenditure Limit</b>			
Resource	33,813	-450	33,363
Capital	700	-50	650
<b>Annually Managed Expenditure</b>			
Resource	-400	250	-150
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	33,413	-200	33,213
Capital	700	-50	650
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>32,913</b>	<b>-300</b>	<b>32,613</b>
House of Lords			
<b>Departmental Expenditure Limit</b>			
Resource	104,716	-12,960	91,756
Capital	17,881	400	18,281
<b>Annually Managed Expenditure</b>			
Resource	5,465	20,642	26,107
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	110,181	7,682	117,863
Capital	17,881	400	18,281
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>104,850</b>	<b>-2,300</b>	<b>102,550</b>
House of Commons: Members			
<b>Departmental Expenditure Limit</b>			
Resource	23,500	-	23,500
Capital	200	-	200
<b>Annually Managed Expenditure</b>			
Resource	12,000	-	12,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	35,500	-	35,500
Capital	200	-	200
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>22,600</b>	-	<b>22,600</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>Present Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
<b>Total (Supply Estimates presented by HM Treasury)</b>			
<b>Departmental Expenditure Limit</b>			
Resource	271,250,082	7,622,690	278,872,772
Capital	38,606,786	268,889	38,875,675
<b>Annually Managed Expenditure</b>			
Resource	138,217,564	7,972,576	146,190,140
Capital	8,308,494	-4,662,284	3,646,210
<b>Total Net Budget</b>			
Resource	409,467,646	15,595,266	425,062,912
Capital	46,915,280	-4,393,395	42,521,885
<b>Total Non-Budget Expenditure</b>	56,041,313	921,110	56,962,423
<b>Total Net cash requirement</b>	449,527,770	7,327,900	456,855,670

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>Present Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
<b>Supply Estimates presented elsewhere</b>			
House of Commons: Administration			
<b>Departmental Expenditure Limit</b>			
Resource	228,000	-19,600	208,400
Capital	20,000	-	20,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	228,000	-19,600	208,400
Capital	20,000	-	20,000
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>193,300</b>	-	<b>193,300</b>
National Audit Office			
<b>Departmental Expenditure Limit</b>			
Resource	68,720	-	68,720
Capital	1,200	-	1,200
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	68,720	-	68,720
Capital	1,200	-	1,200
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>68,679</b>	-	<b>68,679</b>
The Electoral Commission †			
<b>Departmental Expenditure Limit</b>			
Resource	20,880	-	20,880
Capital	420	-	420
<b>Annually Managed Expenditure</b>			
Resource	-100	-	-100
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	20,780	-	20,780
Capital	420	-	420
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>20,250</b>	-	<b>20,250</b>
Independent Parliamentary Standards Authority			
<b>Departmental Expenditure Limit</b>			
Resource	172,098	-1,000	171,098
Capital	2,602	-	2,602
<b>Annually Managed Expenditure</b>			
Resource	-	1,000	1,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	172,098	-	172,098
Capital	2,602	-	2,602
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>157,293</b>	<b>15,572</b>	<b>172,865</b>



**Table 2 Supply Estimates by department**

	£'000		
	Present Plans	Changes	Revised Plans
Local Government Boundary Commission for England			
<b>Departmental Expenditure Limit</b>			
Resource	2,633	-	2,633
Capital	50	-	50
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,633	-	2,633
Capital	50	-	50
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,652</b>	-	<b>2,652</b>
<b>Total (Supply Estimates presented elsewhere)</b>			
<b>Departmental Expenditure Limit</b>			
Resource	492,331	-20,600	471,731
Capital	24,272	-	24,272
<b>Annually Managed Expenditure</b>			
Resource	-100	1,000	900
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	492,231	-19,600	472,631
Capital	24,272	-	24,272
<b>Total Non-Budget Expenditure</b>	-	-	-
<b>Total Net cash requirement</b>	442,174	15,572	457,746
<b>Grand Total</b>			
<b>Departmental Expenditure Limit</b>			
Resource	271,742,413	7,602,090	279,344,503
Capital	38,631,058	268,889	38,899,947
<b>Annually Managed Expenditure</b>			
Resource	138,217,464	7,973,576	146,191,040
Capital	8,308,494	-4,662,284	3,646,210
<b>Total Net Budget</b>			
Resource	409,959,877	15,575,666	425,535,543
Capital	46,939,552	-4,393,395	42,546,157
<b>Total Non-Budget Expenditure</b>	56,041,313	921,110	56,962,423
<b>Total Net cash requirement</b>	449,969,944	7,343,472	457,313,416

† Figures for the Electoral Commission are not available at the time of publication. The Supplementary Estimate for The Electoral Commission will be presented in due course.

**Table 3 Resource Departmental Expenditure Limits 2011-12**

	<b>£'000</b>				
	<b>Present</b>	<b>Changes</b>	<b>Revised</b>		<b>Revised</b>
	<b>Total</b>		<i>of which</i>	<i>of which</i>	<b>Total</b>
			<b>Voted</b>	<b>Non-Voted</b>	
<b>Department†</b>					
Department for Education	51,297,091	45,170	51,342,261	-	51,342,261
Office for Standards in Education, Children's Services and Skills	180,163	-4,820	175,343	-	175,343
Office of Qualifications and Examinations Regulation	18,106	-	18,106	-	18,106
Department of Health	102,652,756	-234,772	85,588,847	16,829,137	102,417,984
Food Standards Agency	113,826	-1,650	112,176	-	112,176
Department for Transport	6,233,356	-250,024	5,983,332	-	5,983,332
Office of Rail Regulation	-298	300	2	-	2
DCLG - Communities	2,054,277	-104,106	1,950,171	-	1,950,171
DCLG - Local Government	26,001,472	650,219	26,651,691	-	26,651,691
Department for Business, Innovation and Skills	18,503,679	2,863,950	21,367,629	-	21,367,629
UK Trade & Investment	83,937	-55	83,882	-	83,882
Export Credits Guarantee Department	24,100	-75	24,025	-	24,025
Office of Fair Trading	58,482	-726	57,756	-	57,756
Postal Services Commission	1	-	1	-	1
Home Office	9,243,927	-140,971	9,102,956	-	9,102,956
Charity Commission	27,979	-400	27,579	-	27,579
Ministry of Justice	8,646,436	292,382	8,800,618	138,200	8,938,818
United Kingdom Supreme Court	6,202	-174	3,498	2,530	6,028
The National Archives	37,850	290	38,140	-	38,140
Crown Prosecution Service	613,440	-1,800	611,640	-	611,640
Serious Fraud Office	33,859	-670	33,189	-	33,189
HM Procurator General and Treasury Solicitor	11,476	-	11,476	-	11,476
Ministry of Defence	36,131,625	3,330,618	39,462,243	-	39,462,243
Foreign and Commonwealth Office	2,141,182	68,891	2,210,073	-	2,210,073
Department for International Development	6,486,340	-277,146	5,341,294	867,900	6,209,194
Department of Energy and Climate Change	1,510,023	-116,233	2,418,790	-1,025,000	1,393,790
Office of Gas and Electricity Markets	701	-	701	-	701
Department for Environment, Food and Rural Affairs	2,346,256	-48,487	2,297,769	-	2,297,769
Water Services Regulation Authority	-2,958	3,061	103	-	103
Department for Culture, Media and Sport	1,595,782	28,231	1,624,013	-	1,624,013
Department for Work and Pensions	7,800,311	-164,065	6,815,094	821,152	7,636,246
Scottish Executive	25,447,488	140,225	-	25,587,713	25,587,713
Scotland Office and Office of the Advocate General	8,157	-	8,156	1	8,157
National Assembly for Wales	13,779,923	-25,447	-	13,754,476	13,754,476
Wales Office	6,017	-114	5,903	-	5,903
Northern Ireland Executive	9,841,835	148,266	-	9,990,101	9,990,101
Northern Ireland Office	30,629	-2,160	25,769	2,700	28,469
HM Treasury	196,613	-12,904	170,689	13,020	183,709
HM Revenue and Customs	3,816,677	-50,313	3,418,898	347,466	3,766,364
National Savings and Investments	177,400	-3,790	173,610	-	173,610
The Statistics Board	345,592	-19,115	326,477	-	326,477
Government Actuary's Department	30	1	31	-	31
Cabinet Office	435,577	43,619	476,348	2,848	479,196
Security and Intelligence Agencies	2,033,020	-69,146	1,963,874	-	1,963,874
Central Office of Information	301	-301	-	-	-
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	34,000	-450	33,363	187	33,550

**Table 3 Resource Departmental Expenditure Limits 2011-12**

	<b>£'000</b>				
	<b>Present</b>	<b>Changes</b>	<b>Revised</b>		<b>Revised</b>
	<b>Total</b>		<i>of which</i> <b>Voted</b>	<i>of which</i> <b>Non-Voted</b>	<b>Total</b>
House of Lords	104,716	-12,960	91,756	-	91,756
House of Commons: Members	23,500	-	23,500	-	23,500
House of Commons: Administration	228,000	-19,600	208,400	-	208,400
National Audit Office	68,960	-	68,720	240	68,960
The Electoral Commission ††	121,061	-	20,880	100,181	121,061
Independent Parliamentary Standards Authority	172,098	-1,000	171,098	-	171,098
Local Government Boundary Commission for England	2,633	-	2,633	-	2,633
<b>Total</b>	<b>340,725,606</b>	<b>6,051,749</b>	<b>279,344,503</b>	<b>67,432,852</b>	<b>346,777,355</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.

†† Figures for the Electoral Commission are not available at the time of publication. The Supplementary Estimate for The Electoral Commission will be presented in due course.

**Table 4 Administration Budgets 2011-12**

	<b>£'000</b>				
	<b>Present</b>	<b>Changes</b>	<b>Revised</b>		<b>Revised</b>
	<b>Total</b>		<i>of which</i>	<i>of which</i>	<b>Total</b>
			<b>Voted</b>	<b>Non-Voted</b>	
<b>Department</b>					
Department for Education	469,011	-53,326	415,685	-	415,685
Office for Standards in Education, Children's Services and Skills	24,544	-1,791	22,753	-	22,753
Office of Qualifications and Examinations Regulation	15,089	-	15,089	-	15,089
Department of Health	4,869,478	-437,000	4,432,478	-	4,432,478
Food Standards Agency	46,225	-900	45,325	-	45,325
Department for Transport	285,111	-11,891	273,220	-	273,220
Office of Rail Regulation	-298	300	2	-	2
DCLG - Communities	419,087	-42,041	377,046	-	377,046
Department for Business, Innovation and Skills	903,751	-7,615	896,136	-	896,136
Export Credits Guarantee Department	24,100	-75	24,025	-	24,025
Office of Fair Trading	16,894	-100	16,794	-	16,794
Postal Services Commission	1	-	1	-	1
Home Office	693,260	-72,530	620,730	-	620,730
Charity Commission	27,979	-400	27,579	-	27,579
Ministry of Justice	698,200	14,510	712,710	-	712,710
United Kingdom Supreme Court	1,233	-124	1,109	-	1,109
The National Archives	12,120	-3,120	9,000	-	9,000
Crown Prosecution Service	42,574	-	42,574	-	42,574
Serious Fraud Office	9,389	-	9,389	-	9,389
HM Procurator General and Treasury Solicitor	11,476	-	11,476	-	11,476
Ministry of Defence	2,025,020	760,160	2,785,180	-	2,785,180
Foreign and Commonwealth Office	247,880	-	247,880	-	247,880
Department for International Development	143,814	-11,602	132,212	-	132,212
Department of Energy and Climate Change	220,000	-22,000	198,000	-	198,000
Office of Gas and Electricity Markets	701	-	701	-	701
Department for Environment, Food and Rural Affairs	732,125	-175	731,950	-	731,950
Water Services Regulation Authority	-2,958	3,061	103	-	103
Department for Culture, Media and Sport	180,804	26,250	207,054	-	207,054
Department for Work and Pensions	1,720,311	-294,799	1,425,512	-	1,425,512
Scotland Office and Office of the Advocate General	7,619	-	7,619	-	7,619
Wales Office	5,957	-114	5,843	-	5,843
Northern Ireland Office	13,274	2,960	16,234	-	16,234
HM Treasury	159,735	-12,904	146,831	-	146,831
HM Revenue and Customs	999,973	-25,208	926,926	47,839	974,765
National Savings and Investments	177,400	-3,790	173,610	-	173,610
Government Actuary's Department	30	1	31	-	31
Cabinet Office	183,627	26,293	209,920	-	209,920
Security and Intelligence Agencies	81,900	-4,225	77,675	-	77,675
<b>Total</b>	<b>15,466,436</b>	<b>-172,195</b>	<b>15,246,402</b>	<b>47,839</b>	<b>15,294,241</b>

**Table 5 Capital Departmental Expenditure Limits 2011-12**

	<b>£'000</b>				
	<b>Present</b>	<b>Changes</b>	<b>Revised</b>		<b>Revised</b>
	<b>Total</b>		<i>of which</i>	<i>of which</i>	<b>Total</b>
			<b>Voted</b>	<b>Non-Voted</b>	
<b>Department†</b>					
Department for Education	5,057,856	6,000	5,063,856	-	5,063,856
Office for Standards in Education, Children's Services and Skills	-	300	300	-	300
Office of Qualifications and Examinations Regulation	700	-	700	-	700
Department of Health	4,429,000	-76,435	4,352,565	-	4,352,565
Food Standards Agency	307	750	1,057	-	1,057
Department for Transport	7,731,000	-24,705	7,710,098	-3,803	7,706,295
Office of Rail Regulation	800	-	800	-	800
DCLG - Communities	3,462,600	392,397	3,854,997	-	3,854,997
DCLG - Local Government	-	50	50	-	50
Department for Business, Innovation and Skills	1,177,940	32,904	1,210,844	-	1,210,844
UK Trade & Investment	3,298	-132	3,166	-	3,166
Export Credits Guarantee Department	255	75	330	-	330
Office of Fair Trading	662	100	762	-	762
Postal Services Commission	70	-	70	-	70
Home Office	503,335	4,421	507,756	-	507,756
Charity Commission	357	136	493	-	493
Ministry of Justice	429,300	-50,526	378,774	-	378,774
United Kingdom Supreme Court	51	50	101	-	101
The National Archives	3,920	-	3,920	-	3,920
Crown Prosecution Service	2,620	-	2,620	-	2,620
Serious Fraud Office	1,580	-	1,580	-	1,580
HM Procurator General and Treasury Solicitor	1,800	-	1,800	-	1,800
Ministry of Defence	10,031,486	-526,525	9,504,961	-	9,504,961
Foreign and Commonwealth Office	107,000	12,000	119,000	-	119,000
Department for International Development	1,394,000	264,105	1,658,105	-	1,658,105
Department of Energy and Climate Change	1,505,680	-20,284	1,740,396	-255,000	1,485,396
Office of Gas and Electricity Markets	950	-	950	-	950
Department for Environment, Food and Rural Affairs	373,000	15,150	388,150	-	388,150
Water Services Regulation Authority	400	70	470	-	470
Department for Culture, Media and Sport	1,374,774	-98,651	1,276,123	-	1,276,123
Department for Work and Pensions	245,000	66,000	311,000	-	311,000
Scottish Executive	2,540,291	221,548	-	2,761,839	2,761,839
Scotland Office and Office of the Advocate General	89	-	89	-	89
National Assembly for Wales	1,286,947	109,330	-	1,396,277	1,396,277
Wales Office	724	-	724	-	724
Northern Ireland Executive	914,717	105,406	-	1,020,123	1,020,123
Northern Ireland Office	390	-	390	-	390
HM Treasury	51,540	9,200	60,740	-	60,740
HM Revenue and Customs	286,800	-25,196	261,604	-	261,604
National Savings and Investments	237	240	477	-	477
The Statistics Board	9,100	11,839	20,939	-	20,939
Government Actuary's Department	336	-	336	-	336
Cabinet Office	21,900	7,396	29,296	-	29,296
Security and Intelligence Agencies	378,345	7,810	386,155	-	386,155
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	700	-50	650	-	650
House of Lords	17,881	400	18,281	-	18,281

**Table 5 Capital Departmental Expenditure Limits 2011-12**

	<b>£'000</b>				
	<b>Present</b>	<b>Changes</b>	<b>Revised</b>		<b>Revised</b>
	<b>Total</b>		<i>of which</i> <b>Voted</b>	<i>of which</i> <b>Non-Voted</b>	<b>Total</b>
House of Commons: Members	200	-	200	-	200
House of Commons: Administration	20,000	-	20,000	-	20,000
National Audit Office	1,200	-	1,200	-	1,200
The Electoral Commission ††	420	-	420	-	420
Independent Parliamentary Standards Authority	2,602	-	2,602	-	2,602
Local Government Boundary Commission for England	50	-	50	-	50
<b>Total</b>	<b>43,374,210</b>	<b>445,173</b>	<b>38,899,947</b>	<b>4,919,436</b>	<b>43,819,383</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.

†† Figures for the Electoral Commission are not available at the time of publication. The Supplementary Estimate for The Electoral Commission will be presented in due course.

**Table 6 Six months' forecast outturn by department 2011-12 (voted)**

	<b>£'000</b>		
	<b>Present Plans</b>	<b>Forecast Outturn</b>	<b>Per cent Plans</b>
<b>Supply Estimates presented by HM Treasury</b>			
Department for Education			
<b>Departmental Expenditure Limit</b>			
Resource	51,297,091	28,306,615	55.18%
Capital	5,057,856	2,338,646	46.24%
<b>Annually Managed Expenditure</b>			
Resource	128,950	-5,183	-4.02%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	51,426,041	28,301,432	55.03%
Capital	5,057,856	2,338,646	46.24%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>56,413,964</b>	<b>28,443,981</b>	<b>50.42%</b>
Teachers' Pension Scheme (England & Wales)			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	11,769,859	5,859,792	49.79%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	11,769,859	5,859,792	49.79%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,977,694</b>	<b>1,777,864</b>	<b>59.71%</b>
Office for Standards in Education, Children's Services and Skills			
<b>Departmental Expenditure Limit</b>			
Resource	180,163	87,781	48.72%
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-7,130	186	-2.61%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	173,033	87,967	50.84%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>175,905</b>	<b>79,896</b>	<b>45.42%</b>
Office of Qualifications and Examinations Regulation			
<b>Departmental Expenditure Limit</b>			
Resource	18,106	6,841	37.78%
Capital	700	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	18,106	6,841	37.78%
Capital	700	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>17,649</b>	<b>6,494</b>	<b>36.80%</b>

**Table 6 Six months' forecast outturn by department 2011-12 (voted)**

	<b>£'000</b>		
	<b>Present Plans</b>	<b>Forecast Outturn</b>	<b>Per cent Plans</b>
Department of Health			
<b>Departmental Expenditure Limit</b>			
Resource	85,057,734	42,530,182	50.00%
Capital	4,429,000	1,170,130	26.42%
<b>Annually Managed Expenditure</b>			
Resource	2,964,845	999,699	33.72%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	88,022,579	43,529,881	49.45%
Capital	4,429,000	1,170,130	26.42%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>86,869,688</b>	<b>12,034,399</b>	<b>13.85%</b>
National Health Service Pension Scheme			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	16,720,643	8,297,854	49.63%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	16,720,643	8,297,854	49.63%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-1,775,444</b>	<b>-450,000</b>	<b>25.35%</b>
Food Standards Agency			
<b>Departmental Expenditure Limit</b>			
Resource	113,826	42,058	36.95%
Capital	307	114	37.13%
<b>Annually Managed Expenditure</b>			
Resource	9,953	-760	-7.64%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	123,779	41,298	33.36%
Capital	307	114	37.13%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>112,831</b>	<b>41,544</b>	<b>36.82%</b>
Department for Transport			
<b>Departmental Expenditure Limit</b>			
Resource	6,233,356	2,597,034	41.66%
Capital	7,729,803	3,568,406	46.16%
<b>Annually Managed Expenditure</b>			
Resource	1,352,803	354,234	26.19%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	7,586,159	2,951,268	38.90%
Capital	7,729,803	3,568,406	46.16%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>13,001,597</b>	<b>2,702,330</b>	<b>20.78%</b>



**Table 6 Six months' forecast outturn by department 2011-12 (voted)**

	<b>£'000</b>		
	<b>Present Plans</b>	<b>Forecast Outturn</b>	<b>Per cent Plans</b>
Office of Rail Regulation			
<b>Departmental Expenditure Limit</b>			
Resource	-298	-11,485	3854.03%
Capital	800	764	95.50%
<b>Annually Managed Expenditure</b>			
Resource	300	-52	-17.33%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2	-11,537	-576850.00%
Capital	800	764	95.50%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-184</b>	<b>-11,788</b>	<b>6406.52%</b>
Department for Communities and Local Government			
<b>Departmental Expenditure Limits - Communities</b>			
Resource	2,054,277	776,871	37.82%
Capital	3,462,600	1,124,524	32.48%
<b>Departmental Expenditure Limit - Local Government</b>			
Resource	26,001,472	14,357,153	55.22%
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	51,265	114,627	223.60%
Capital	658,000	-	-
<b>Total Net Budget</b>			
Resource	28,107,014	15,248,651	54.25%
Capital	4,120,600	1,124,524	27.29%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>31,966,712</b>	<b>15,250,362</b>	<b>47.71%</b>
Department for Business, Innovation and Skills			
<b>Departmental Expenditure Limit</b>			
Resource	18,503,679	9,029,635	48.80%
Capital	1,177,940	252,688	21.45%
<b>Annually Managed Expenditure</b>			
Resource	-1,242,645	-796,538	64.10%
Capital	6,468,121	2,860,419	44.22%
<b>Total Net Budget</b>			
Resource	17,261,034	8,233,097	47.70%
Capital	7,646,061	3,113,107	40.72%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>22,784,921</b>	<b>8,093,916</b>	<b>35.52%</b>
UK Trade & Investment			
<b>Departmental Expenditure Limit</b>			
Resource	83,937	32,210	38.37%
Capital	3,298	422	12.80%
<b>Annually Managed Expenditure</b>			
Resource	21	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	83,958	32,210	38.36%
Capital	3,298	422	12.80%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>86,640</b>	<b>31,795</b>	<b>36.70%</b>

**Table 6 Six months' forecast outturn by department 2011-12 (voted)**

	<b>£'000</b>		
	<b>Present Plans</b>	<b>Forecast Outturn</b>	<b>Per cent Plans</b>
Export Credits Guarantee Department			
<b>Departmental Expenditure Limit</b>			
Resource	24,100	10,960	45.48%
Capital	255	118	46.27%
<b>Annually Managed Expenditure</b>			
Resource	-88,976	-31,305	35.18%
Capital	-51,887	-26,767	51.59%
<b>Total Net Budget</b>			
Resource	-64,876	-20,345	31.36%
Capital	-51,632	-26,649	51.61%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-223,764</b>	<b>-45,428</b>	<b>20.30%</b>
Office of Fair Trading			
<b>Departmental Expenditure Limit</b>			
Resource	58,482	23,038	39.39%
Capital	662	330	49.85%
<b>Annually Managed Expenditure</b>			
Resource	500	150	30.00%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	58,982	23,188	39.31%
Capital	662	330	49.85%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>56,739</b>	<b>21,992</b>	<b>38.76%</b>
Postal Services Commission			
<b>Departmental Expenditure Limit</b>			
Resource	1	1	100.00%
Capital	70	-	-
<b>Annually Managed Expenditure</b>			
Resource	-20	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-19	1	-5.26%
Capital	70	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>3,144</b>	-	-
Home Office			
<b>Departmental Expenditure Limit</b>			
Resource	9,243,927	4,062,273	43.95%
Capital	503,335	186,891	37.13%
<b>Annually Managed Expenditure</b>			
Resource	995,545	653,472	65.64%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	10,239,472	4,715,745	46.05%
Capital	503,335	186,891	37.13%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>10,353,516</b>	<b>4,699,005</b>	<b>45.39%</b>

**Table 6 Six months' forecast outturn by department 2011-12 (voted)**

	<b>£'000</b>		
	<b>Present Plans</b>	<b>Forecast Outturn</b>	<b>Per cent Plans</b>
Charity Commission			
<b>Departmental Expenditure Limit</b>			
Resource	27,979	13,735	49.09%
Capital	357	-21	-5.88%
<b>Annually Managed Expenditure</b>			
Resource	170	-216	-127.06%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	28,149	13,519	48.03%
Capital	357	-21	-5.88%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>26,786</b>	<b>12,997</b>	<b>48.52%</b>
Ministry of Justice			
<b>Departmental Expenditure Limit</b>			
Resource	8,508,236	4,187,199	49.21%
Capital	429,300	100,636	23.44%
<b>Annually Managed Expenditure</b>			
Resource	77,558	-61,649	-79.49%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	8,585,794	4,125,550	48.05%
Capital	429,300	100,636	23.44%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>8,446,331</b>	<b>3,780,551</b>	<b>44.76%</b>
Ministry of Justice: Judicial Pensions Scheme			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	82,141	40,867	49.75%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	82,141	40,867	49.75%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-57,019</b>	<b>-28,709</b>	<b>50.35%</b>
United Kingdom Supreme Court			
<b>Departmental Expenditure Limit</b>			
Resource	4,172	1,530	36.67%
Capital	51	-	-
<b>Annually Managed Expenditure</b>			
Resource	1,000	1,000	100.00%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,172	2,530	48.92%
Capital	51	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>3,141</b>	<b>1,010</b>	<b>32.16%</b>

**Table 6 Six months' forecast outturn by department 2011-12 (voted)**

	<b>£'000</b>		
	<b>Present Plans</b>	<b>Forecast Outturn</b>	<b>Per cent Plans</b>
The National Archives			
<b>Departmental Expenditure Limit</b>			
Resource	37,850	17,536	46.33%
Capital	3,920	174	4.44%
<b>Annually Managed Expenditure</b>			
Resource	-100	-346	346.00%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	37,750	17,190	45.54%
Capital	3,920	174	4.44%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>36,110</b>	<b>15,237</b>	<b>42.20%</b>
Crown Prosecution Service			
<b>Departmental Expenditure Limit</b>			
Resource	613,440	282,068	45.98%
Capital	2,620	571	21.79%
<b>Annually Managed Expenditure</b>			
Resource	7,593	-2,133	-28.09%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	621,033	279,935	45.08%
Capital	2,620	571	21.79%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>606,860</b>	<b>279,038</b>	<b>45.98%</b>
Serious Fraud Office			
<b>Departmental Expenditure Limit</b>			
Resource	33,859	14,709	43.44%
Capital	1,580	210	13.29%
<b>Annually Managed Expenditure</b>			
Resource	2,000	-188	-9.40%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	35,859	14,521	40.49%
Capital	1,580	210	13.29%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>32,931</b>	<b>13,069</b>	<b>39.69%</b>
HM Procurator General and Treasury Solicitor			
<b>Departmental Expenditure Limit</b>			
Resource	11,476	5,560	48.45%
Capital	1,800	324	18.00%
<b>Annually Managed Expenditure</b>			
Resource	500	-1,813	-362.60%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	11,976	3,747	31.29%
Capital	1,800	324	18.00%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>11,550</b>	<b>4,524</b>	<b>39.17%</b>

**Table 6 Six months' forecast outturn by department 2011-12 (voted)**

	<b>£'000</b>		
	<b>Present Plans</b>	<b>Forecast Outturn</b>	<b>Per cent Plans</b>
Ministry of Defence			
<b>Departmental Expenditure Limit</b>			
Resource	36,131,625	17,620,992	48.77%
Capital	10,031,486	3,778,179	37.66%
<b>Annually Managed Expenditure</b>			
Resource	3,756,666	660,416	17.58%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	39,888,291	18,281,408	45.83%
Capital	10,031,486	3,778,179	37.66%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>38,962,051</b>	<b>11,454,424</b>	<b>29.40%</b>
Armed Forces retired pay, pensions etc			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	5,750,002	3,025,688	52.62%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,750,002	3,025,688	52.62%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,569,082</b>	<b>881,353</b>	<b>56.17%</b>
Foreign and Commonwealth Office			
<b>Departmental Expenditure Limit</b>			
Resource	2,141,182	1,060,119	49.51%
Capital	107,000	36,709	34.31%
<b>Annually Managed Expenditure</b>			
Resource	75,000	37,508	50.01%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,216,182	1,097,627	49.53%
Capital	107,000	36,709	34.31%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,144,182</b>	<b>1,013,121</b>	<b>47.25%</b>
Department for International Development			
<b>Departmental Expenditure Limit</b>			
Resource	5,650,340	1,688,627	29.89%
Capital	1,394,000	643,966	46.20%
<b>Annually Managed Expenditure</b>			
Resource	218,535	-25,514	-11.68%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,868,875	1,663,113	28.34%
Capital	1,394,000	643,966	46.20%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>6,934,394</b>	<b>1,687,154</b>	<b>24.33%</b>

**Table 6 Six months' forecast outturn by department 2011-12 (voted)**

	<b>£'000</b>		
	<b>Present Plans</b>	<b>Forecast Outturn</b>	<b>Per cent Plans</b>
Department for International Development: Overseas Superannuation			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	60,745	30,378	50.01%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	60,745	30,378	50.01%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>95,961</b>	<b>48,027</b>	<b>50.05%</b>
Department of Energy and Climate Change			
<b>Departmental Expenditure Limit</b>			
Resource	1,510,023	518,987	34.37%
Capital	1,505,680	734,698	48.80%
<b>Annually Managed Expenditure</b>			
Resource	557,032	-47,796	-8.58%
Capital	-78,000	294	-0.38%
<b>Total Net Budget</b>			
Resource	2,067,055	471,191	22.80%
Capital	1,427,680	734,992	51.48%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>3,031,703</b>	<b>459,278</b>	<b>15.15%</b>
UK Atomic Energy Authority Pension Schemes			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	287,438	144,336	50.21%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	287,438	144,336	50.21%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>178,370</b>	<b>88,417</b>	<b>49.57%</b>
Office of Gas and Electricity Markets			
<b>Departmental Expenditure Limit</b>			
Resource	701	150	21.40%
Capital	950	480	50.53%
<b>Annually Managed Expenditure</b>			
Resource	-700	-150	21.43%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1	-	-
Capital	950	480	50.53%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>7,101</b>	<b>7,100</b>	<b>99.99%</b>

**Table 6 Six months' forecast outturn by department 2011-12 (voted)**

	<b>£'000</b>		
	<b>Present Plans</b>	<b>Forecast Outturn</b>	<b>Per cent Plans</b>
Department for Environment, Food and Rural Affairs			
<b>Departmental Expenditure Limit</b>			
Resource	2,346,256	880,059	37.51%
Capital	373,000	155,631	41.72%
<b>Annually Managed Expenditure</b>			
Resource	48,650	-3,982	-8.18%
Capital	10,650	-	-
<b>Total Net Budget</b>			
Resource	2,394,906	876,077	36.58%
Capital	383,650	155,631	40.57%
<b>Non-Budget Expenditure</b>	<b>5,000</b>	<b>-628</b>	<b>-12.56%</b>
<b>Net Cash Requirement</b>	<b>2,458,975</b>	<b>785,950</b>	<b>31.96%</b>
Water Services Regulation Authority			
<b>Departmental Expenditure Limit</b>			
Resource	-2,958	-1,306	44.15%
Capital	400	126	31.50%
<b>Annually Managed Expenditure</b>			
Resource	3,061	22	0.72%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	103	-1,284	-1246.60%
Capital	400	126	31.50%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,500</b>	<b>1,049</b>	<b>41.96%</b>
Department for Culture, Media and Sport			
<b>Departmental Expenditure Limit</b>			
Resource	1,595,782	611,217	38.30%
Capital	1,374,774	675,489	49.13%
<b>Annually Managed Expenditure</b>			
Resource	3,245,902	1,640,547	50.54%
Capital	191,500	95,748	50.00%
<b>Total Net Budget</b>			
Resource	4,841,684	2,251,764	46.51%
Capital	1,566,274	771,237	49.24%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>5,911,256</b>	<b>1,937,599</b>	<b>32.78%</b>
Department for Work and Pensions			
<b>Departmental Expenditure Limit</b>			
Resource	6,979,159	3,371,579	48.31%
Capital	245,000	64,931	26.50%
<b>Annually Managed Expenditure</b>			
Resource	72,474,171	35,911,160	49.55%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	79,453,330	39,282,739	49.44%
Capital	245,000	64,931	26.50%
<b>Non-Budget Expenditure</b>	<b>2,544,114</b>	<b>105,000</b>	<b>4.13%</b>
<b>Net Cash Requirement</b>	<b>81,960,501</b>	<b>39,232,115</b>	<b>47.87%</b>

**Table 6 Six months' forecast outturn by department 2011-12 (voted)**

	<b>£'000</b>		
	<b>Present Plans</b>	<b>Forecast Outturn</b>	<b>Per cent Plans</b>
Scotland Office and Office of the Advocate General			
<b>Departmental Expenditure Limit</b>			
Resource	8,156	3,079	37.75%
Capital	89	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	8,156	3,079	37.75%
Capital	89	-	-
<b>Non-Budget Expenditure</b>	<b>26,554,332</b>	<b>13,296,400</b>	<b>50.07%</b>
<b>Net Cash Requirement</b>	<b>26,562,521</b>	<b>13,299,473</b>	<b>50.07%</b>
Wales Office			
<b>Departmental Expenditure Limit</b>			
Resource	6,017	1,911	31.76%
Capital	724	-	-
<b>Annually Managed Expenditure</b>			
Resource	90	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	6,107	1,911	31.29%
Capital	724	-	-
<b>Non-Budget Expenditure</b>	<b>12,910,867</b>	<b>6,472,000</b>	<b>50.13%</b>
<b>Net Cash Requirement</b>	<b>12,917,303</b>	<b>6,473,875</b>	<b>50.12%</b>
Northern Ireland Office			
<b>Departmental Expenditure Limit</b>			
Resource	25,029	10,254	40.97%
Capital	390	22	5.64%
<b>Annually Managed Expenditure</b>			
Resource	-130	-55	42.31%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	24,899	10,199	40.96%
Capital	390	22	5.64%
<b>Non-Budget Expenditure</b>	<b>14,027,000</b>	<b>7,014,252</b>	<b>50.01%</b>
<b>Net Cash Requirement</b>	<b>14,050,357</b>	<b>7,022,815</b>	<b>49.98%</b>
HM Treasury			
<b>Departmental Expenditure Limit</b>			
Resource	183,593	73,428	39.99%
Capital	51,540	13,194	25.60%
<b>Annually Managed Expenditure</b>			
Resource	-2,169,000	15,568,882	-717.79%
Capital	1,110,110	-1,994,301	-179.65%
<b>Total Net Budget</b>			
Resource	-1,985,407	15,642,310	-787.86%
Capital	1,161,650	-1,981,107	-170.54%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-316,960</b>	<b>-880,690</b>	<b>277.86%</b>



**Table 6 Six months' forecast outturn by department 2011-12 (voted)**

	<b>£'000</b>		
	<b>Present Plans</b>	<b>Forecast Outturn</b>	<b>Per cent Plans</b>
HM Revenue and Customs			
<b>Departmental Expenditure Limit</b>			
Resource	3,417,211	1,648,957	48.25%
Capital	286,800	79,494	27.72%
<b>Annually Managed Expenditure</b>			
Resource	12,375,067	6,127,263	49.51%
Capital	-	60,958	-
<b>Total Net Budget</b>			
Resource	15,792,278	7,776,220	49.24%
Capital	286,800	140,452	48.97%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>15,832,968</b>	<b>7,749,105</b>	<b>48.94%</b>
National Savings and Investments			
<b>Departmental Expenditure Limit</b>			
Resource	177,400	85,505	48.20%
Capital	237	-	-
<b>Annually Managed Expenditure</b>			
Resource	5,300	150	2.83%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	182,700	85,505	46.80%
Capital	237	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>177,457</b>	<b>78,856</b>	<b>44.44%</b>
The Statistics Board			
<b>Departmental Expenditure Limit</b>			
Resource	345,592	193,792	56.08%
Capital	9,100	1,901	20.89%
<b>Annually Managed Expenditure</b>			
Resource	-4,449	-3,206	72.06%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	341,143	190,586	55.87%
Capital	9,100	1,901	20.89%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>331,592</b>	<b>187,042</b>	<b>56.41%</b>
Government Actuary's Department			
<b>Departmental Expenditure Limit</b>			
Resource	30	-636	-2120.00%
Capital	336	67	19.94%
<b>Annually Managed Expenditure</b>			
Resource	-295	-226	76.61%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-265	-862	325.28%
Capital	336	67	19.94%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>157</b>	<b>-686</b>	<b>-436.94%</b>

**Table 6 Six months' forecast outturn by department 2011-12 (voted)**

	<b>Present Plans</b>	<b>Forecast Outturn</b>	<b>Per cent Plans</b>
<b>£'000</b>			
Crown Estate Office			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	2,365	1,403	59.32%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,365	1,403	59.32%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,357</b>	<b>1,403</b>	<b>59.52%</b>
Cabinet Office			
<b>Departmental Expenditure Limit</b>			
Resource	432,729	210,465	48.64%
Capital	21,900	3,884	17.74%
<b>Annually Managed Expenditure</b>			
Resource	-2,056	-602	29.28%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	430,673	209,863	48.73%
Capital	21,900	3,884	17.74%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>447,198</b>	<b>205,290</b>	<b>45.91%</b>
Security and Intelligence Agencies			
<b>Departmental Expenditure Limit</b>			
Resource	2,033,020	912,063	44.86%
Capital	378,345	119,534	31.59%
<b>Annually Managed Expenditure</b>			
Resource	5,330	-6,089	-114.24%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,038,350	905,974	44.45%
Capital	378,345	119,534	31.59%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,035,782</b>	<b>740,969</b>	<b>36.40%</b>
Central Office of Information			
<b>Departmental Expenditure Limit</b>			
Resource	301	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	301	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>301</b>	-	-

**Table 6 Six months' forecast outturn by department 2011-12 (voted)**

	£'000		
	Present Plans	Forecast Outturn	Per cent Plans
Cabinet Office: Civil Superannuation			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	8,685,000	4,581,024	52.75%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	8,685,000	4,581,024	52.75%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,142,000</b>	<b>1,154,770</b>	<b>53.91%</b>
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England			
<b>Departmental Expenditure Limit</b>			
Resource	33,813	16,120	47.67%
Capital	700	252	36.00%
<b>Annually Managed Expenditure</b>			
Resource	-400	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	33,413	16,120	48.24%
Capital	700	252	36.00%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>32,913</b>	<b>15,338</b>	<b>46.60%</b>
House of Lords			
<b>Departmental Expenditure Limit</b>			
Resource	104,716	41,806	39.92%
Capital	17,881	8,235	46.05%
<b>Annually Managed Expenditure</b>			
Resource	5,465	2,731	49.97%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	110,181	44,537	40.42%
Capital	17,881	8,235	46.05%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>104,850</b>	<b>37,924</b>	<b>36.17%</b>
House of Commons: Members			
<b>Departmental Expenditure Limit</b>			
Resource	23,500	10,471	44.56%
Capital	200	98	49.00%
<b>Annually Managed Expenditure</b>			
Resource	12,000	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	35,500	10,471	29.50%
Capital	200	98	49.00%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>22,600</b>	<b>10,471</b>	<b>46.33%</b>

**Table 6 Six months' forecast outturn by department 2011-12 (voted)**

	<b>£'000</b>		
	<b>Present Plans</b>	<b>Forecast Outturn</b>	<b>Per cent Plans</b>
<b>Total (Supply Estimates presented by HM Treasury)</b>			
<b>Departmental Expenditure Limit</b>			
Resource	271,250,082	135,331,143	49.89%
Capital	38,606,786	15,061,817	39.01%
<b>Annually Managed Expenditure</b>			
Resource	138,217,564	83,065,586	60.10%
Capital	8,308,494	996,351	11.99%
<b>Total Net Budget</b>			
Resource	409,467,646	218,396,729	53.34%
Capital	46,915,280	16,058,168	34.23%
<b>Total Non-Budget Expenditure</b>	<b>56,041,313</b>	<b>26,887,024</b>	<b>47.98%</b>
<b>Total Net cash requirement</b>	<b>449,527,770</b>	<b>170,445,621</b>	<b>37.92%</b>

**Supply Estimates presented elsewhere**

## House of Commons: Administration

<b>Departmental Expenditure Limit</b>			
Resource	228,000	96,599	42.37%
Capital	20,000	4,105	20.53%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	228,000	96,599	42.37%
Capital	20,000	4,105	20.53%
<b>Non-Budget Expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Cash Requirement</b>	<b>193,300</b>	<b>88,887</b>	<b>45.98%</b>

## National Audit Office

<b>Departmental Expenditure Limit</b>			
Resource	68,720	30,313	44.11%
Capital	1,200	365	30.42%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	68,720	30,313	44.11%
Capital	1,200	365	30.42%
<b>Non-Budget Expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Cash Requirement</b>	<b>68,679</b>	<b>24,539</b>	<b>35.73%</b>

**Table 6 Six months' forecast outturn by department 2011-12 (voted)**

	<b>£'000</b>		
	<b>Present Plans</b>	<b>Forecast Outturn</b>	<b>Per cent Plans</b>
The Electoral Commission			
<b>Departmental Expenditure Limit</b>			
Resource	20,880	12,551	60.11%
Capital	420	285	67.86%
<b>Annually Managed Expenditure</b>			
Resource	-100	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	20,780	12,551	60.40%
Capital	420	285	67.86%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>20,250</b>	<b>12,062</b>	<b>59.57%</b>
Independent Parliamentary Standards Authority			
<b>Departmental Expenditure Limit</b>			
Resource	172,098	85,908	49.92%
Capital	2,602	1,302	50.04%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	172,098	85,908	49.92%
Capital	2,602	1,302	50.04%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>157,293</b>	<b>85,488</b>	<b>54.35%</b>
Local Government Boundary Commission for England			
<b>Departmental Expenditure Limit</b>			
Resource	2,633	1,154	43.83%
Capital	50	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,633	1,154	43.83%
Capital	50	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,652</b>	<b>1,148</b>	<b>43.29%</b>
<b>Total (Supply Estimates presented elsewhere)</b>			
<b>Departmental Expenditure Limit</b>			
Resource	492,331	226,525	46.01%
Capital	24,272	6,057	24.95%
<b>Annually Managed Expenditure</b>			
Resource	-100	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	492,231	226,525	46.02%
Capital	24,272	6,057	24.95%
<b>Total Non-Budget Expenditure</b>	-	-	-
<b>Total Net cash requirement</b>	<b>442,174</b>	<b>212,124</b>	<b>47.97%</b>

**Table 6 Six months' forecast outturn by department 2011-12 (voted)**

	<b>£'000</b>		
	<b>Present Plans</b>	<b>Forecast Outturn</b>	<b>Per cent Plans</b>
<b>Grand Total</b>			
<b>Departmental Expenditure Limit</b>			
Resource	271,742,413	135,557,668	49.88%
Capital	38,631,058	15,067,874	39.00%
<b>Annually Managed Expenditure</b>			
Resource	138,217,464	83,065,586	60.10%
Capital	8,308,494	996,351	11.99%
<b>Total Net Budget</b>			
Resource	409,959,877	218,623,254	53.33%
Capital	46,939,552	16,064,225	34.22%
<b>Total Non-Budget Expenditure</b>	56,041,313	26,887,024	47.98%
<b>Total Net cash requirement</b>	449,969,944	170,657,745	37.93%

## **Section 2.**

# **Individual Supplementary Estimates**

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# Department for Education

## Introduction

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section A - A transfer of provision for administration costs associated with the transfer of the Joint International Unit from the Department of Work and Pensions.	909,000		
Section B - A transfer of provision for International Education programmes from the Department of Business, Innovation and Skills.	16,300,000		
Section B - A transfer of provision to the Department of Business, Innovation and Skills for the department's contribution to a programme involving touring schools, promoting and explaining the future higher education system.		-250,000	
Section C - A transfer of provision from the Department of Business, Innovation and Skills for 19–25 discretionary Additional Learner Support managed through the Young People's Learning Agency.	52,600,000		
Section C - A transfer of provision from the Department of Business, Innovation and Skills for 19+ participation and Bursaries, managed through the Young People's Learning Agency.	4,588,000		
Section D - A transfer to the Department for International Development from the Overseas Development Assistance provision.		-3,000,000	
Section I - A transfer of provision to the Home Office for the UK Border Agency to fund leaving care costs.		-9,000,000	
Section I - A decrease in provision due to the policy function for troubled families moving under Machinery of Government to the Department for Communities and Local Government.		-16,977,000	
<b>Total change in Resource DEL (Voted)</b>	<b>74,397,000</b>	<b>-29,227,000</b>	<b>45,170,000</b>
Section L - A transfer of the provision for the Value Added Tax (VAT) Recovery Scheme back to HM Treasury. This scheme was put in place to allow academies to recover VAT incurred on purchases made to support their non-business activities (principally the provision of free education) which would have ordinarily been recovered by the local authority. This has now been transferred to the Her Majesty's Revenue and Customs and therefore the department will give up this budget back to HM Treasury.		-161,000,000	
Section L - An increase in provision to cover the potential costs of the closure of its Arm's Length Bodies.	13,500,000		

## Introduction

Section L - An increase in the provision as a consequence of reducing anticipated release from property and early retirement provisions.	19,557,000		
<b>Total change in Resource AME (Voted)</b>	<b>33,057,000</b>	<b>-161,000,000</b>	<b>-127,943,000</b>
Section C - A transfer of provision from the Ministry of Defence (MOD) for capital costs for the Duke of York Military Academy. The department and the MoD have agreed jointly to fund the capital elements of the project.	6,000,000		
<b>Total change in Capital DEL (Voted)</b>	<b>6,000,000</b>		<b>6,000,000</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.			
<b>Total change in Net cash requirement</b>			<b>80,143,000</b>

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource †	45,170,000	-	45,170,000
Capital	6,000,000	-	6,000,000
<b>Annually Managed Expenditure</b>			
Resource	-127,943,000	-	-127,943,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-82,773,000	-	-82,773,000
Capital	6,000,000	-	6,000,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement †</b>	<b>80,143,000</b>		

Supplementary amounts required in the year ending 31 March 2012 for expenditure by Department for Education on:

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

Capital, recurrent payments and loans 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 and its Arms Length Bodies (ALBs), including set-up costs for new Departmental Executive Agencies, together with residual costs from ALBs being closed; loans to educational establishments. Expenditure also covers administration costs, for the Department and its ALBs, and for administration of the Teachers' Pension Scheme. Other non cash items. Expenditure on Departmental Executive Agencies.

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. 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. 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. Receipts from the sale of the Partnerships UK joint venture.

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

Take up and maintenance of Departmental provisions and other non cash items.

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

## Part I

† The funding of the Troubled Families Unit was transferred from the Department for Education to the Department for Communities and Local Government on 1 November 2011. Within the overall changes sought in this Estimate, the specific changes relating to the machinery of government transfer are:

- a) Departmental Expenditure Limit - Resource (voted) is reduced by £16,977,000; and
- b) the Net cash requirement is reduced by £16,977,000.

## 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>	469,011	50,828,080	-53,326	98,496	415,685	50,926,576	5,057,856	6,000	5,063,856
<i>Of which:</i>									
A Activities to Support all Functions	288,921	48,221	-38,298	-3,223	250,623	44,998	-	16,000	16,000
B School Infrastructure and Funding of Education (Department)	-	34,199,011	-	39,823	-	34,238,834	452,856	-358,000	94,856
C School Infrastructure and Funding of Education (NDPB) (net)	71,393	12,513,850	-1,707	544,913	69,686	13,058,763	4,605,000	199,915	4,804,915
D Education Standards, Curriculum and Qualifications (Department)	-	564,907	-	-334,168	-	230,739	-	-	-
E Education Standards, Curriculum and Qualifications (NDPB) (net)	37,393	27,890	-17,556	-3,470	19,837	24,420	-	-	-
F Workforce Training and Development (Department)	-	87,600	-	-46,377	-	41,223	-	-	-
G Workforce Training and Development (NDPB) (net)	54,383	708,949	235	25,989	54,618	734,938	-	-	-
H Early Years (Department)	-	94,930	-	1,878	-	96,808	-	42,483	42,483
I Children, Young People and Families (Department)	-	2,395,222	-	-66,980	-	2,328,242	-	105,602	105,602
K Standards and Testing Agency	-	-	4,000	15,111	4,000	15,111	-	-	-
<i>Departmental Unallocated Provision</i>	-	75,000	-	-75,000	-	-	-	-	-
<b>Total Spending in DEL</b>			<b>-53,326</b>	<b>98,496</b>				<b>6,000</b>	
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>	-	128,950	-	-127,943	-	1,007	-	-	-
<i>Of which:</i>									
L Activities to Support all Functions (Department)	-	128,950	-	-127,943	-	1,007	-	-	-
<b>Total Spending in AME</b>			<b>-</b>	<b>-127,943</b>				<b>-</b>	
<b>Total for Estimate</b>			<b>-53,326</b>	<b>-29,447</b>				<b>6,000</b>	
<i>Of which:</i>									
<b>Voted expenditure</b>			-53,326	-29,447				6,000	
<b>Non-voted expenditure</b>			-	-				-	

**Part II: Changes Proposed**

	<b>£'000</b>		
	<b>Present Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
<b>Net cash requirement</b>	<b>56,413,964</b>	<b>80,143</b>	<b>56,494,107</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>											
	419,845	-4,160	415,685	50,982,438	-55,862	50,926,576	5,063,856	-	5,063,856		
<i>Of which:</i>											
A	Activities to Support all Functions										
	254,783	-4,160	250,623	44,998	-	44,998	16,000	-	16,000		
B	School Infrastructure and Funding of Education (Department)										
	-	-	-	34,281,555	-42,721	34,238,834	94,856	-	94,856		
C	School Infrastructure and Funding of Education (NDPB) (net)										
	69,686	-	69,686	13,058,763	-	13,058,763	4,804,915	-	4,804,915		
D	Education Standards, Curriculum and Qualifications (Department)										
	-	-	-	230,780	-41	230,739	-	-	-		
E	Education Standards, Curriculum and Qualifications (NDPB) (net)										
	19,837	-	19,837	24,420	-	24,420	-	-	-		
F	Workforce Training and Development (Department)										
	-	-	-	41,223	-	41,223	-	-	-		
G	Workforce Training and Development (NDPB) (net)										
	54,618	-	54,618	734,938	-	734,938	-	-	-		
H	Early Years (Department)										
	-	-	-	96,808	-	96,808	42,483	-	42,483		
I	Children, Young People and Families (Department)										
	-	-	-	2,338,242	-10,000	2,328,242	105,602	-	105,602		
J	Children, Young People and Families (NDPB) (net)										
	16,921	-	16,921	112,500	-	112,500	-	-	-		
K	Standards and Testing Agency										
	4,000	-	4,000	18,211	-3,100	15,111	-	-	-		
<i>Departmental Unallocated Provision</i>											
	-	-	-	-	-	-	-	-	-		
<b>Total Spending in DEL</b>											
	<b>419,845</b>	<b>-4,160</b>	<b>415,685</b>	<b>50,982,438</b>	<b>-55,862</b>	<b>50,926,576</b>	<b>5,063,856</b>	<b>-</b>	<b>5,063,856</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>											
<b>Voted expenditure</b>											
	-	-	-	1,007	-	1,007	-	-	-		
<i>Of which:</i>											
L	Activities to Support all Functions (Department)										
	-	-	-	1,007	-	1,007	-	-	-		
<b>Total Spending in AME</b>											
	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,007</b>	<b>-</b>	<b>1,007</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Total for Estimate</b>											
	<b>419,845</b>	<b>-4,160</b>	<b>415,685</b>	<b>50,983,445</b>	<b>-55,862</b>	<b>50,927,583</b>	<b>5,063,856</b>	<b>-</b>	<b>5,063,856</b>		
<i>Of which:</i>											
<b>Voted expenditure</b>											
	419,845	-4,160	415,685	50,983,445	-55,862	50,927,583	5,063,856	-	5,063,856		
<b>Non-voted expenditure</b>											
	-	-	-	-	-	-	-	-	-		

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>51,426,041</b>	<b>-82,773</b>	<b>51,343,268</b>
<b>Net Capital Requirement</b>	<b>5,057,856</b>	<b>6,000</b>	<b>5,063,856</b>
<b>Accruals to cash adjustments</b>	<b>-69,933</b>	<b>156,916</b>	<b>86,983</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-26,983	-	-26,983
New provisions and adjustments to previous provisions	-	-13,500	-13,500
Departmental Unallocated Provision	-75,000	75,000	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-350	-350
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-18,148,279	-748,319	-18,896,598
Add cash grant-in-aid	18,148,279	863,642	19,011,921
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	32,050	-19,557	12,493
<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>56,413,964</b>	<b>80,143</b>	<b>56,494,107</b>



## Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	408,110
<i>Less:</i>	
Administration DEL Income	-4,160
<b>Net Administration Costs</b>	<b>403,950</b>
Gross Programme Costs	56,043,036
<i>Less:</i>	
Programme DEL Income	-55,862
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>55,987,174</b>
<b>Total Net Operating Costs</b>	<b>56,391,124</b>
<i>Of which:</i>	
Resource DEL	51,329,768
Capital DEL	5,047,856
Resource AME	13,500
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-5,047,856
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>51,343,268</b>
<i>Of which:</i>	
Resource DEL	51,342,261
Resource AME	1,007
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>51,343,268</b>

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

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	<b>-60,022</b>
<i>Of which:</i>	
Administration	
Sale of goods and services	-4,160
<i>Of which:</i>	
Section A: Activities to Support all Functions	-4,160
Total Administration	-4,160
Programme	
Sale of goods and services	-3,731
<i>Of which:</i>	
Section B: School Infrastructure and Funding of Education (Department)	-631
Section K: Standards and Testing Agency	-3,100
Other grant income (including repayments of grants/subsidies)	-39,862
<i>Of which:</i>	
Section B: School Infrastructure and Funding of Education (Department)	-29,821
Section D: Education Standards, Curriculum and Qualifications (Department)	-41
Section I: Children, Young People and Families (Department)	-10,000
Interest and dividends	-12,269
<i>Of which:</i>	
Section B: School Infrastructure and Funding of Education (Department)	-12,269
Total Programme	-55,862
<b>Total Voted Resource Income</b>	<b>-60,022</b>

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

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No CFER income or receipts are expected in 2011-12.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer</b>	Tom Jeffery
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In accordance with Chapter 3 of *Managing Public Money* (issued by the Treasury), the following individuals are NDPB Accounting Officer appointments:

### NDPB Accounting Officers

Mr Anthony Douglas	Children and Family Court Advisory and Support Service
Mrs Jane Haywood	Children's Workforce Development Council
Mr Steve Munby	The National College for School Leadership Limited
Dr Maggie Atkinson	Children's Commissioner
Ruth Thompson	Partnerships For Schools
Ms Lin Hinnigan	Qualifications and Curriculum Development Agency
Mrs Judy Hardogan	The School Food Trust
Mr Stephen Hillier	Training and Development Agency for Schools
Mr Peter Lauener	Young People's Learning Agency
Mr Alan Meyrick	General Teaching Council for England

Tom Jeffrey 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
Section C	Partnerships for Schools Limited		627,850	4,699,915	5,359,637
Section C	Young People's Learning Agency		12,500,599	105,000	12,644,215
Section E	Qualifications and Curriculum Development Agency		42,151	-	56,016
Section E	The School Food Trust		2,106	-	2,106
Section G	Children's Workforce Development Council		110,498	-	128,254
Section G	Training and Development Agency for Schools		556,755	-	556,755
Section G	The National College for School Leadership Limited		111,689	-	132,969
Section G	General Teaching Council for England		10,614	-	-
Section J	Children's Commissioner		2,675	-	2,675
Section J	Children and Family Court Advisory and Support Service		126,746	-	129,294
<b>Total</b>			<b>14,091,683</b>	<b>4,804,915</b>	<b>19,011,921</b>

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**Part III: Note K - Contingent Liabilities**

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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

# 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 and Past Service costs due to reduction in income.		-109,334,000	
Section A - Net decrease due to changes in the Interest on Scheme Liability, Enhancements, Transfers in and Other Benefits payable.		-1,311,000	
Section A - Changes in forecast receipts due to lower contributions.	73,566,000		
<b>Total change in Resource AME (Voted)</b>	<b>73,566,000</b>	<b>-110,645,000</b>	<b>-37,079,000</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.			
<b>Total change in Net cash requirement</b>			<b>164,453,000</b>

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-37,079,000	-	-37,079,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-37,079,000	-	-37,079,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>164,453,000</b>		

Supplementary amounts required in the year ending 31 March 2012 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**

						<b>£'000</b>		
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>								
-	11,769,859	-	-37,079	-	11,732,780	-	-	-
<i>Of which:</i>								
A Pensions and associated payments								
-	11,769,859	-	-37,079	-	11,732,780	-	-	-
<b>Total Spending in AME</b>								
		-	-37,079					
<b>Total for Estimate</b>								
		-	-37,079					
<i>Of which:</i>								
<b>Voted expenditure</b>								
		-	-37,079					
<b>Non-voted expenditure</b>								
		-	-					

**£'000**

	Present Plans	Changes	Revised Plans
<b>Net cash requirement</b>	<b>2,977,694</b>	<b>164,453</b>	<b>3,142,147</b>

**Part II: Revised subhead detail including additional provision****£'000**

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Gross</b>	<b>Administration</b>			<b>Gross</b>	<b>Programme</b>			<b>Gross</b>
<b>1</b>	<b>Income</b>	<b>Net</b>	<b>4</b>	<b>Income</b>	<b>Net</b>	<b>7</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>								
-	-	-	16,657,660	-4,924,880	11,732,780	-	-	-
<i>Of which:</i>								
A Pensions and associated payments								
-	-	-	16,657,660	-4,924,880	11,732,780	-	-	-
<b>Total Spending in AME</b>								
-	-	-	<b>16,657,660</b>	<b>-4,924,880</b>	<b>11,732,780</b>	-	-	-
<b>Total for Estimate</b>								
-	-	-	<b>16,657,660</b>	<b>-4,924,880</b>	<b>11,732,780</b>	-	-	-
<i>Of which:</i>								
<b>Voted expenditure</b>								
-	-	-	16,657,660	-4,924,880	11,732,780	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>11,769,859</b>	<b>-37,079</b>	<b>11,732,780</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-8,792,165</b>	<b>201,532</b>	<b>-8,590,633</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-16,765,505	113,357	-16,652,148
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	-4,042	23,432	19,390
Increase (-) / Decrease (+) in creditors	-26,135	23,788	-2,347
Use of provisions	8,003,517	40,955	8,044,472
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,977,694</b>	<b>164,453</b>	<b>3,142,147</b>

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

	£'000
	Revised Plans
Gross Programme Costs	16,657,660
<i>Of which:</i>	
Increases in liability	5,907,094
Interest on scheme liability	10,745,054
Other expenditure	5,512
<i>Less:</i>	
Contributions received	-4,865,626
Transfers in	-56,460
Other income	-2,794
<b>Net Programme Costs</b>	<b>11,732,780</b>
<b>Total Net Operating Costs</b>	<b>11,732,780</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	11,732,780
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>11,732,780</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	11,732,780
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>11,732,780</b>

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

	£'000
	Revised Plans
<b>Voted Resource AME</b>	<b>-4,924,880</b>
<i>Of which:</i>	
Programme	
Pension scheme related income	-4,924,880
<i>Of which:</i>	
Section A: Pensions and associated payments	-4,924,880
<b>Total Voted Resource Income</b>	<b>-4,924,880</b>

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

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No CFER income or receipts are expected in 2011-12.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer</b>	Tom Jeffery
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Tom Jeffrey 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*.

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**Part III: Note K - Contingent Liabilities**

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Nature of liability	£'000
As in existing provision	

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# 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 to 2012-13 surrendered as part of Budget Exchange		-3,520,000	
Transfer of resource to AME to enable increased take up in provisions		-1,000,000	
Transfer of resource to Capital DEL to allow Ofsted to invest in capital assets		-300,000	
<b>Total change in Resource DEL (Voted)</b>		<b>-4,820,000</b>	<b>-4,820,000</b>
Increased take up in provisions	1,000,000		
<b>Total change in Resource AME (Voted)</b>	<b>1,000,000</b>		<b>1,000,000</b>
Transfer of resources from Resource DEL to allow Ofsted to invest in capital assets	300,000		
<b>Total change in Capital DEL (Voted)</b>	<b>300,000</b>		<b>300,000</b>
Transfer of resource to 2012-13 surrendered as part of Budget Exchange		-3,520,000	
Increased take up in provisions		-1,000,000	
<b>Total change in Net cash requirement</b>			<b>-4,520,000</b>

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-4,820,000	-	-4,820,000
Capital	300,000	-	300,000
<b>Annually Managed Expenditure</b>			
Resource	1,000,000	-	1,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-3,820,000	-	-3,820,000
Capital	300,000	-	300,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-4,520,000</b>		

Supplementary amounts required in the year ending 31 March 2012 for expenditure by Office for Standards in Education, Children's Services and Skills on:

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

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

Income arising from:

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

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

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

Provisions and other non-cash items in AME

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

## Part II: Changes Proposed

£'000

	Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
	1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>	24,544	155,619	-1,791	-3,029	22,753	152,590	-	300	300
<i>Of which:</i>									
A Administration and Inspection	24,544	155,619	-1,791	-3,029	22,753	152,590	-	300	300
<b>Total Spending in DEL</b>			<b>-1,791</b>	<b>-3,029</b>				<b>300</b>	
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>	-	-7,130	-	1,000	-	-6,130	-	-	-
<i>Of which:</i>									
B Activities to Support All Functions	-	-7,130	-	1,000	-	-6,130	-	-	-
<b>Total Spending in AME</b>			<b>-</b>	<b>1,000</b>				<b>-</b>	
<b>Total for Estimate</b>			<b>-1,791</b>	<b>-2,029</b>				<b>300</b>	
<i>Of which:</i>									
<b>Voted expenditure</b>			-1,791	-2,029				300	
<b>Non-voted expenditure</b>			-	-				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net cash requirement</b>	<b>175,905</b>	<b>-4,520</b>	<b>171,385</b>

**Part II: Revised subhead detail including additional provision****£'000**

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Gross</b>	<b>Administration</b>	<b>Net</b>	<b>Gross</b>	<b>Programme</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>Income</b>	<b>3</b>	<b>4</b>	<b>Income</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>								
22,753	-	22,753	167,090	-14,500	152,590	300	-	300
<i>Of which:</i>								
A Administration and Inspection								
22,753	-	22,753	167,090	-14,500	152,590	300	-	300
<b>Total Spending in DEL</b>								
<b>22,753</b>	<b>-</b>	<b>22,753</b>	<b>167,090</b>	<b>-14,500</b>	<b>152,590</b>	<b>300</b>	<b>-</b>	<b>300</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	-6,130	-	-6,130	-	-	-
<i>Of which:</i>								
B Activities to Support All Functions								
-	-	-	-6,130	-	-6,130	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>-6,130</b>	<b>-</b>	<b>-6,130</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>22,753</b>	<b>-</b>	<b>22,753</b>	<b>160,960</b>	<b>-14,500</b>	<b>146,460</b>	<b>300</b>	<b>-</b>	<b>300</b>
<i>Of which:</i>								
<b>Voted expenditure</b>								
22,753	-	22,753	160,960	-14,500	146,460	300	-	300
<b>Non-voted expenditure</b>								
-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>173,033</b>	<b>-3,820</b>	<b>169,213</b>
<b>Net Capital Requirement</b>	<b>-</b>	<b>300</b>	<b>300</b>
<b>Accruals to cash adjustments</b>	<b>2,872</b>	<b>-1,000</b>	<b>1,872</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-4,173	-	-4,173
New provisions and adjustments to previous provisions	-313	-1,000	-1,313
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-85	-	-85
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	7,443	-	7,443
<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>175,905</b>	<b>-4,520</b>	<b>171,385</b>

## Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	22,753
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	<b>22,753</b>
Gross Programme Costs	160,960
<i>Less:</i>	
Programme DEL Income	-14,500
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>146,460</b>
<b>Total Net Operating Costs</b>	<b>169,213</b>
<i>Of which:</i>	
Resource DEL	167,900
Capital DEL	-
Resource AME	1,313
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>169,213</b>
<i>Of which:</i>	
Resource DEL	175,343
Resource AME	-6,130
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>169,213</b>

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

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	<b>£'000</b>
	<b>Revised Plans</b>
<b>Voted Resource DEL</b>	<b>-14,500</b>
<i>Of which:</i>	
Programme	
Sale of goods and services	-14,500
<i>Of which:</i>	
Section A: Administration and Inspection	-14,500
<b>Total Voted Resource Income</b>	<b>-14,500</b>

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

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No CFER income or receipts are expected in 2011-12.



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

The Accounting Officer prepares resource accounts for each financial year.

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

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

In discharging these responsibilities, particular regard is given to:

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

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



# Department of Health

## 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>
(Section A) - reduction for Budget Exchange		-250,000,000	
(Section D) - transfer with the Ministry of Justice and Youth Justice Board for prison healthcare.	14,738,000	-125,000	
(Section D) - transfer with the Department for Work and Pensions for cost associated with administering European Economic Area medical costs.	615,000		
(Section A) - movement between voted DEL and non-voted DEL to reflect the latest forecast of National Insurance Contributions from HM Revenue and Customs	765,885,000		
<b>Total change in Resource DEL (Voted)</b>	<b>781,238,000</b>	<b>-250,125,000</b>	<b>531,113,000</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		-765,885,000	
<b>Total change in Resource DEL (Non-Voted)</b>		<b>-765,885,000</b>	<b>-765,885,000</b>
(Section J) - an increase in the level of provisions for redundancy costs. This is based on an element of the redundancy and non redundancy costs set out in the revised impact assessment for Health and Social Care Bill	616,626,000		
(Section L) - an increase in the forecast for provisions, mainly clinical negligence	261,483,000		
(Section M) - an increase in the forecast for provisions, mainly for communicable diseases	100,000,000		
<b>Total change in Resource AME (Voted)</b>	<b>978,109,000</b>		<b>978,109,000</b>
(Section B) a transfer to the Department for Energy and Climate Change a contribution to the Warm Front initiative.		-10,000,000	
(Section B) - reduction for Budget Exchange		-66,435,000	
<b>Total change in Capital DEL (Voted)</b>		<b>-76,435,000</b>	<b>-76,435,000</b>

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

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## Introduction

Revisions to the net cash requirement reflect the 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.

**Total change in Net cash requirement**

**816,914,000**

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**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	531,113,000	-765,885,000	-234,772,000
Capital	-76,435,000	-	-76,435,000
<b>Annually Managed Expenditure</b>			
Resource	978,109,000	-	978,109,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,509,222,000	-765,885,000	743,337,000
Capital	-76,435,000	-	-76,435,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>816,914,000</b>		

Supplementary amounts required in the year ending 31 March 2012 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.

## Part I

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.

### 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.

## Part I

### **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

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>									
	4,869,478	80,188,256	-437,000	968,113	4,432,478	81,156,369	4,429,000	-76,435	4,352,565
<i>Of which:</i>									
A	PCT & SHA expenditure								
	3,660,000	12,247,420	-624,651	3,965,512	3,035,349	16,212,932	630,568	-186,568	444,000
B	DH Programme expenditure (NHS)								
	-	3,002,443	-	-1,116,721	-	1,885,722	825,002	-175,372	649,630
C	Special Health Authorities expenditure								
	343,594	990,324	-24,448	320,533	319,146	1,310,857	19,473	10,905	30,378
D	DH Programme and Administration expenditure								
	648,593	1,685,648	183,908	-356,293	832,501	1,329,355	29,888	46,920	76,808
E	Social Care expenditure								
	-	1,326,000	-	-	-	1,326,000	123,785	5	123,790
F	NHS Trusts net expenditure								
	-	29,535,065	-	-1,293,814	-	28,241,251	1,268,683	78,734	1,347,417
G	NHS Foundations Trusts net expenditure								
	-	31,341,356	-	-526,564	-	30,814,792	1,479,965	161,617	1,641,582
H	Non Departmental Public Bodies net expenditure								
	217,291	60,000	28,191	-24,540	245,482	35,460	51,636	-12,676	38,960
<b>Non-voted expenditure</b>									
	-	17,595,022	-	-765,885	-	16,829,137	-	-	-
<i>Of which:</i>									
I	PCT and SHA expenditure financed by N I Contributions								
	-	17,595,022	-	-765,885	-	16,829,137	-	-	-
<b>Total Spending in DEL</b>			<b>-437,000</b>	<b>202,228</b>			<b>-76,435</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
	-	2,964,845	-	978,109	-	3,942,954	-	-	-
<i>Of which:</i>									
J	PCT & SHA expenditure								
	-	526,000	-	439,632	-	965,632	-	-	-
K	DH Programme expenditure (NHS)								
	-	5,840	-	-5,340	-	500	-	-	-
L	Special Health Authorities expenditure								
	-	1,786,743	-	297,642	-	2,084,385	-	-	-
M	DH Programme and Administration expenditure								
	-	46,383	-	119,131	-	165,514	-	-	-
N	NHS Trusts net expenditure								
	-	300,000	-	128,554	-	428,554	-	-	-
O	NHS Foundations Trusts net expenditure								
	-	300,000	-	1,732	-	301,732	-	-	-
P	Non Departmental Public Bodies net expenditure								
	-	-121	-	-3,242	-	-3,363	-	-	-
<b>Total Spending in AME</b>			<b>-</b>	<b>978,109</b>			<b>-</b>		



## Part II: Changes Proposed

<b>Total for Estimate</b>	<b>-437,000</b>	<b>1,180,337</b>	<b>-76,435</b>
<i>Of which:</i>			
Voted expenditure	-437,000	1,946,222	-76,435
Non-voted expenditure	-	-765,885	-

**£'000**

	<b>Present Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
<b>Net cash requirement</b>	<b>86,869,688</b>	<b>816,914</b>	<b>87,686,602</b>

## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Gross</b>	<b>Administration</b>	<b>Net</b>	<b>Gross</b>	<b>Programme</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>Income</b>	<b>3</b>	<b>4</b>	<b>Income</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>								
4,598,031	-165,553	4,432,478	82,966,136	-1,809,767	81,156,369	4,497,962	-145,397	4,352,565
<i>Of which:</i>								
A	PCT & SHA expenditure							
3,163,283	-127,934	3,035,349	17,792,379	-1,579,447	16,212,932	512,672	-68,672	444,000
B	DH Programme expenditure (NHS)							
-	-	-	2,012,252	-126,530	1,885,722	726,355	-76,725	649,630
C	Special Health Authorities expenditure							
345,549	-26,403	319,146	1,358,850	-47,993	1,310,857	30,378	-	30,378
D	DH Programme and Administration expenditure							
843,717	-11,216	832,501	1,385,152	-55,797	1,329,355	76,808	-	76,808
E	Social Care expenditure							
-	-	-	1,326,000	-	1,326,000	123,790	-	123,790
F	NHS Trusts net expenditure							
-	-	-	28,241,251	-	28,241,251	1,347,417	-	1,347,417
G	NHS Foundations Trusts net expenditure							
-	-	-	30,814,792	-	30,814,792	1,641,582	-	1,641,582
H	Non Departmental Public Bodies net expenditure							
245,482	-	245,482	35,460	-	35,460	38,960	-	38,960
<b>Non-voted expenditure</b>								
-	-	-	16,829,137	-	16,829,137	-	-	-
<i>Of which:</i>								
I	PCT and SHA expenditure financed by N I Contributions							
-	-	-	16,829,137	-	16,829,137	-	-	-
<b>Total Spending in DEL</b>								
<b>4,598,031</b>	<b>-165,553</b>	<b>4,432,478</b>	<b>99,795,273</b>	<b>-1,809,767</b>	<b>97,985,506</b>	<b>4,497,962</b>	<b>-145,397</b>	<b>4,352,565</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	3,966,180	-23,226	3,942,954	-	-	-
<i>Of which:</i>								
J	PCT & SHA expenditure							
-	-	-	965,632	-	965,632	-	-	-
K	DH Programme expenditure (NHS)							
-	-	-	500	-	500	-	-	-
L	Special Health Authorities expenditure							
-	-	-	2,084,385	-	2,084,385	-	-	-
M	DH Programme and Administration expenditure							
-	-	-	188,740	-23,226	165,514	-	-	-
N	NHS Trusts net expenditure							
-	-	-	428,554	-	428,554	-	-	-
O	NHS Foundations Trusts net expenditure							
-	-	-	301,732	-	301,732	-	-	-

## 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	Gross	Income	Net		
1	2	3	4	5	6	7	8	9		
P	Non Departmental Public Bodies net expenditure									
	-	-	-	-3,363	-	-3,363	-	-	-	-
<b>Total Spending in AME</b>										
	-	-	-	3,966,180	-23,226	3,942,954	-	-	-	-
<b>Total for Estimate</b>										
	4,598,031	-165,553	4,432,478	103,761,453	-1,832,993	101,928,460	4,497,962	-145,397	4,352,565	
<i>Of which:</i>										
<b>Voted expenditure</b>										
	4,598,031	-165,553	4,432,478	86,932,316	-1,832,993	85,099,323	4,497,962	-145,397	4,352,565	
<b>Non-voted expenditure</b>										
	-	-	-	16,829,137	-	16,829,137	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>105,617,601</b>	<b>743,337</b>	<b>106,360,938</b>
<b>Net Capital Requirement</b>	<b>4,429,000</b>	<b>-76,435</b>	<b>4,352,565</b>
<b>Accruals to cash adjustments</b>	<b>-5,581,891</b>	<b>-615,873</b>	<b>-6,197,764</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,391,115	46,710	-1,344,405
New provisions and adjustments to previous provisions	-3,506,270	-1,217,213	-4,723,483
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-1,730	-318	-2,048
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-64,553,875	1,462,008	-63,091,867
Add cash grant-in-aid	62,129,795	-1,435,132	60,694,663
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	3,000	-2,185	815
Increase (-) / Decrease (+) in creditors	300,000	184,335	484,335
Use of provisions	1,438,304	345,922	1,784,226
<b>Removal of non-voted budget items</b>	<b>-17,595,022</b>	<b>765,885</b>	<b>-16,829,137</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-17,595,022	765,885	-16,829,137
<b>Net Cash Requirement</b>	<b>86,869,688</b>	<b>816,914</b>	<b>87,686,602</b>

## Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	4,478,411
<i>Less:</i>	
Administration DEL Income	-165,553
<b>Net Administration Costs</b>	<b>4,312,858</b>
Gross Programme Costs	104,210,756
<i>Less:</i>	
Programme DEL Income	-1,809,767
Programme AME Income	-23,226
Non-budget income	-
<b>Net Programme Costs</b>	<b>102,377,763</b>
<b>Total Net Operating Costs</b>	<b>106,690,621</b>
<i>Of which:</i>	
Resource DEL	100,303,012
Capital DEL	329,683
Resource AME	6,057,926
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-329,683
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>106,360,938</b>
<i>Of which:</i>	
Resource DEL	102,417,984
Resource AME	3,942,954
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>106,360,938</b>

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

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-1,975,320</b>
<i>Of which:</i>	
Administration	
Sale of goods and services	-165,553
<i>Of which:</i>	
Section A: PCT & SHA expenditure	-127,934
Section C: Special Health Authorities expenditure	-26,403
Section D: DH Programme and Administration expenditure	-11,216
Total Administration	-165,553
Programme	
Sale of goods and services	-1,800,004
<i>Of which:</i>	
Section A: PCT & SHA expenditure	-1,579,447
Section B: DH Programme expenditure (NHS)	-119,038
Section C: Special Health Authorities expenditure	-47,993
Section D: DH Programme and Administration expenditure	-53,526
Interest and dividends	-9,763
<i>Of which:</i>	
Section B: DH Programme expenditure (NHS)	-7,492
Section D: DH Programme and Administration expenditure	-2,271
Total Programme	-1,809,767
<b>Voted Resource AME</b>	<b>-23,226</b>
<i>Of which:</i>	
Programme	
Interest and dividends	-23,226
<i>Of which:</i>	
Section M: DH Programme and Administration expenditure	-23,226
<b>Total Voted Resource Income</b>	<b>-1,998,546</b>
<b>Voted Capital DEL</b>	<b>-145,397</b>
<i>Of which:</i>	
Programme	
Sale of assets	-144,849
<i>Of which:</i>	
Section A: PCT & SHA expenditure	-68,672
Section B: DH Programme expenditure (NHS)	-76,177
loan , etc, repayments	-548
<i>Of which:</i>	
Section B: DH Programme expenditure (NHS)	-548
<b>Total Voted Capital Income</b>	<b>-145,397</b>

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

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No CFER income or receipts are expected in 2011-12.

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

The Accounting Officer prepares resource accounts for each financial year.

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

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

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

### NDPB Accounting Officers

Harry Cayton	Council for Healthcare Regulatory Excellence.
Andrea Sutcliffe	NHS Appointments Commission.
Penny Thompson	General Social Care Council.
Cynthia Bower	Care Quality Commission.
Justin McCracken	Health Protection Agency.
Alan Doran	Human Fertilisation and Embryology Authority.
Craig Muir	Human Tissue Authority.
David Bennett	Office of the Independent Regulator for NHS foundation trusts.

### 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 Clinical Excellence
Steve Walker	NHS Litigation Authority
Bernard Crump	NHS Institute for Innovation and Improvement
Sarndrah Horsfall	National Patient Safety Agency
Janet Wisely	Health Research Authority
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.

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

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.



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

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>
H/P	Council for Healthcare Regulatory Excellence		2,362	185	2,501
H/P	NHS Appointments Commission		2,547	-	2,267
H/P	General Social Care Council		9,452	-	7,743
H/P	Care Quality Commission		54,130	11,100	54,710
H/P	Health Protection Agency		177,259	27,500	169,759
H/P	Human Fertilisation and Embryology Authority		1,571	60	1,496
H/P	Human Tissue Authority		1,492	115	1,029
H	Office of the Independent Regulator for NHS foundation trusts		28,766	-	28,766
<b>Total</b>			<b>277,579</b>	<b>38,960</b>	<b>268,271</b>

† 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 Appropriation Act, K - Contingent Liabilities, L - International Subscriptions.



# National Health Service Pension Scheme

## Introduction

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Changes to contributions received and movements in Scheme liability		-255,374,000	
<b>Total change in Resource AME (Voted)</b>		<b>-255,374,000</b>	<b>-255,374,000</b>
<b>Total change in Net cash requirement</b>			<b>988,987,000</b>

**Part I**

	£		
	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-255,374,000	-	-255,374,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-255,374,000	-	-255,374,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>988,987,000</b>		

Supplementary amounts required in the year ending 31 March 2012 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>								
-	16,720,643	-	-255,374	-	16,465,269	-	-	-
<i>Of which:</i>								
A Pensions								
-	16,720,643	-	-255,374	-	16,465,269	-	-	-
<b>Total Spending in AME</b>								
		-	-255,374				-	
<b>Total for Estimate</b>								
		-	-255,374				-	
<i>Of which:</i>								
<b>Voted expenditure</b>								
		-	-255,374				-	
<b>Non-voted expenditure</b>								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net cash requirement</b>	<b>-1,775,444</b>	<b>988,987</b>	<b>-786,457</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans									
Resources						Capital			
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
	-	-	-	25,003,891	-8,538,622	16,465,269	-	-	-
<i>Of which:</i>									
A Pensions									
	-	-	-	25,003,891	-8,538,622	16,465,269	-	-	-
<b>Total Spending in AME</b>									
	-	-	-	<b>25,003,891</b>	<b>-8,538,622</b>	<b>16,465,269</b>	-	-	-
<b>Total for Estimate</b>									
	-	-	-	<b>25,003,891</b>	<b>-8,538,622</b>	<b>16,465,269</b>	-	-	-
<i>Of which:</i>									
<b>Voted expenditure</b>									
	-	-	-	25,003,891	-8,538,622	16,465,269	-	-	-
<b>Non-voted expenditure</b>									
	-	-	-	-	-	-	-	-	-



**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>16,720,643</b>	<b>-255,374</b>	<b>16,465,269</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-18,496,087</b>	<b>1,244,361</b>	<b>-17,251,726</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-25,608,421	604,530	-25,003,891
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	-30,000	-	-30,000
Increase (-) / Decrease (+) in creditors	74,834	-34,834	40,000
Use of provisions	7,067,500	674,665	7,742,165
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>-1,775,444</b>	<b>988,987</b>	<b>-786,457</b>

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

	£'000
	Revised Plans
Gross Programme Costs	25,003,891
<i>Of which:</i>	
Increases in liability	10,503,891
Interest on scheme liability	14,500,000
Other expenditure	-
<i>Less:</i>	
Contributions received	-8,293,650
Transfers in	-95,327
Other income	-149,645
<b>Net Programme Costs</b>	<b>16,465,269</b>
<b>Total Net Operating Costs</b>	<b>16,465,269</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	16,465,269
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>16,465,269</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	16,465,269
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>16,465,269</b>

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

	£'000
	Revised Plans
<b>Voted Resource AME</b>	<b>-8,538,622</b>
<i>Of which:</i>	
Programme	
Pension scheme related income	-8,538,622
<i>Of which:</i>	
Section A: Pensions	-8,538,622
<b>Total Voted Resource Income</b>	<b>-8,538,622</b>

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

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No CFER income or receipts are expected in 2011-12.

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

The Accounting Officer prepares resource accounts for each financial year.

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

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

In discharging these responsibilities, particular regard is given to:

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

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



# Food Standards Agency

## Introduction

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. Switch from Resource DEL to Capital DEL for capital investment in an enhanced intelligence network for food fraud, incidents and emerging risks. (section A)		-265,000	
ii. Switch from Resource DEL to Capital DEL for investment in network, storage and servers needed to facilitate the IT Service Refresh transition to the new service provider. (section A)		-485,000	
iii. Budget Exchange transfer 2% of 11/12 Administration Budget to fund 12/13 on going work on Official Controls Delivery Review and on the IT Service Refresh Programme. (section A)		-900,000	
<b>Total change in Resource DEL (Voted)</b>		<b>-1,650,000</b>	<b>-1,650,000</b>
i. Switch to Capital DEL from Resource DEL for capital investment in an enhanced intelligence network for food fraud, incidents and emerging risks. (section A)	265,000		
ii. Switch to Capital DEL from Resource DEL for investment in network, storage and servers needed to facilitate the IT Service Refresh transition to the new service provider. (section A)	485,000		
<b>Total change in Capital DEL (Voted)</b>	<b>750,000</b>		<b>750,000</b>
Revisions in the net cash requirement reflect the changes to resources and capital as set out above.			
<b>Total change in Net cash requirement</b>			<b>-900,000</b>

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-1,650,000	-	-1,650,000
Capital	750,000	-	750,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-1,650,000	-	-1,650,000
Capital	750,000	-	750,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-900,000</b>		

Supplementary amounts required in the year ending 31 March 2012 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>								
46,225	67,601	-900	-750	45,325	66,851	307	750	1,057
<i>Of which:</i>								
A Food Standards Agency Westminster (DEL)								
46,225	67,601	-900	-750	45,325	66,851	307	750	1,057
<b>Total Spending in DEL</b>								
		<b>-900</b>	<b>-750</b>			<b>750</b>		
<b>Total for Estimate</b>								
		<b>-900</b>	<b>-750</b>			<b>750</b>		
<i>Of which:</i>								
<b>Voted expenditure</b>								
		-900	-750			750		
<b>Non-voted expenditure</b>								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net cash requirement</b>	<b>112,831</b>	<b>-900</b>	<b>111,931</b>

**Part II: Revised subhead detail including additional provision****£'000**

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Gross</b>	<b>Administration</b>	<b>Net</b>	<b>Gross</b>	<b>Programme</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>Income</b>	<b>3</b>	<b>4</b>	<b>Income</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>								
49,916	-4,591	45,325	100,756	-33,905	66,851	1,057	-	1,057
<i>Of which:</i>								
A Food Standards Agency Westminster (DEL)								
49,916	-4,591	45,325	100,756	-33,905	66,851	1,057	-	1,057
<b>Total Spending in DEL</b>								
<b>49,916</b>	<b>-4,591</b>	<b>45,325</b>	<b>100,756</b>	<b>-33,905</b>	<b>66,851</b>	<b>1,057</b>	<b>-</b>	<b>1,057</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>49,916</b>	<b>-4,591</b>	<b>45,325</b>	<b>110,709</b>	<b>-33,905</b>	<b>76,804</b>	<b>1,057</b>	<b>-</b>	<b>1,057</b>
<i>Of which:</i>								
<b>Voted expenditure</b>								
49,916	-4,591	45,325	110,709	-33,905	76,804	1,057	-	1,057
<b>Non-voted expenditure</b>								
-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>123,779</b>	<b>-1,650</b>	<b>122,129</b>
<b>Net Capital Requirement</b>	<b>307</b>	<b>750</b>	<b>1,057</b>
<b>Accruals to cash adjustments</b>	<b>-11,255</b>	<b>-</b>	<b>-11,255</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,180	-	-1,180
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	-122	-	-122
<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>112,831</b>	<b>-900</b>	<b>111,931</b>

## Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	49,345
<i>Less:</i>	
Administration DEL Income	-4,591
<b>Net Administration Costs</b>	<b>44,754</b>
Gross Programme Costs	111,280
<i>Less:</i>	
Programme DEL Income	-33,905
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>77,375</b>
<b>Total Net Operating Costs</b>	<b>122,129</b>
<i>Of which:</i>	
Resource DEL	109,599
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 OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>122,129</b>
<i>Of which:</i>	
Resource DEL	112,176
Resource AME	9,953
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>122,129</b>

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

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	<b>-38,496</b>
<i>Of which:</i>	
Administration	
Sale of goods and services	-4,591
<i>Of which:</i>	
Section A: Food Standards Agency Westminster (DEL)	-4,591
Total Administration	<u>-4,591</u>
Programme	
Sale of goods and services	-33,905
<i>Of which:</i>	
Section A: Food Standards Agency Westminster (DEL)	-33,905
Total Programme	<u>-33,905</u>
<b>Total Voted Resource Income</b>	<b><u>-38,496</u></b>

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

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No CFER income or receipts are expected in 2011-12.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer</b>	Tim Smith
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Tim Smith 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
<p>i. A net increase in provision to cover: a shortfall of £14,573,000 in receipts from Dartford tolls (Section A) due to delay in introducing toll fee increases and £310,000 to bring Driver Vehicle and Operator Strategy in line with the Spending Review 2010, funded from the Departmental Unallocated Provision (£14,883,000), less a transfer of £5,200,000 to Section N in respect of the Driver and Vehicle Licensing Agency's Single Enforcement Budget.</p>	9,683,000		
<p>ii. A net increase in the level of provision (Section B) to reflect:</p> <p>a) an additional investment in local transport projects, funded from reductions in Sections C (£3,000,000), E (£26,456,000), F (£40,000,000), G (£198,639,000), H (£14,648,000) and L (£5,896,000) and</p> <p>b) Surrender of £27,824,000 headroom switched to cover capital pressures.</p>	260,815,000		
<p>iii. A net reduction in Highways Agency's provision (Section C), consisting of:</p> <p>a) Increase in administration expenditure of £1,002,000, fully offset by an increase in income;</p> <p>b) Agreed re-classification of £12,000,000 administration provision as programme, of which £5,000,000 for the British Transport Police (Section E) and £7,000,000 for bus services (Section H);</p> <p>c) £1,500,000 administration transferred to Section P;</p> <p>d) Increase in programme income of £4,827,000, fully offset by increases in expenditure, of which £3,000,000 in Section B for Local Authorities' major schemes;</p> <p>e) £37,000,000 headroom surrendered and switched to meet capital pressures.</p>		-53,500,000	
<p>iv. A net increase in Rail NDPBs' programme provision (Section E) to reflect:</p>			-28,631,000

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a) an increase of £216,598,000 in the British Transport Police Authority's expenditure provision, fully offset by an increase in income, with a further increase of £6,200,000 (of which £5,000,000 from Section C for metal theft work, £1,129,000 from Section H and £71,000 from the Departmental Unallocated Provision) to meet other pressures;

b) an increase of £38,800,000 for London and Continental Railways in respect of utilisation of pension provision, of which £27,000,000 transferred from Section F and £11,800,000 from the Departmental Unallocated Provision;

c) Reduction of £36,456,000 in HS2's provision due to the slippage of the project, of which £26,456,000 transferred to Section B for Integrated Transport Block and £10,000,000 to Section F;

d) a £1,000 increase in the Rail Heritage Committee's provision to bring it in line with the Spending Review 2010, funded from the Departmental Unallocated Provision; and

e) Surrender of £37,176,000 headroom switched to cover capital pressures.

v. Reduction of £3,669,000 in administration provision (Section E), of which £1,569,000 transferred to Section P to align with the Spending Review 2010 and £2,100,000 to Section N for the Government Car and Despatch Agency. -3,669,000

vi. A net reduction in the provision (Section F) to reflect: -240,508,000

a) An increase of £263,897,000 in expenditure for Eurotunnel, fully offset by an increase in income;

b) £13,170,000 transferred to Section E for the utilisation of London and Continental Railway's pension provision;

c) A decrease of £413,476,000 in the expenditure provision for Support for Passenger Rail Services, offset by a reduction of £374,632,000 in income and £38,844,000 transferred to the Departmental Unallocated Provision;

d) An increase of £80,000,000 in the provision for new Southern Rail carriages, fully offset by an increase in income;

e) A decrease of £8,400,000 in the expenditure provision and an increase of £1,600,000 in income, fully offset by a transfer to Section O for the Transport Technology & Innovative Centre;

f) A reduction of £50,000,000 in the provision, of which £40,000,000 transferred to Section B for Integrated Transport Block and £10,000,000 to Section H for Community Transport;

g) An increase in income of £7,791,000, of which £4,791,000 for HS1's deferred income and offset by increases in expenditure in Section H for bus services and £3,000,000 in Section M for the Scottish Office's ETV's;

## Introduction

h) A decrease of £7,221,000 in expenditure provision and an increase of £6,609,000 in income, fully offset by a transfer to Section E for the utilisation of London and Continental Railway's pension provision;

i) An increase of £10,000,000 from Section E for ITSO ticketing;

j) A decrease of £1,000 transferred to Section H;

k) Surrender of £125,397,000 headroom switched to cover capital pressures, and

l) £8,523,000 from the Departmental Unallocated Provision.

vii. A reduction in provision (Section G), consisting of:

-242,734,000

a) transfers of £198,639,000 to Section B to cover an increased investment in local transport projects and £50,857,000 to Section H for investments in buses;

b) Transfer of £2,941,000 from the Departmental Unallocated Provision;

c) £500,000 headroom surrendered and switched to cover capital pressures;

d) An increase of £162,000 in income, fully offset by a decrease in income in Section H; and

e) An increase of £4,483,000 in expenditure, fully offset by a decrease in Section H.

viii. An increase in the level of provision (Section H) to cover:

59,837,000

a) investments in buses by transfers of £7,000,000 from Section C, £14,791,000 from Section F, £50,857,000 from Section G, £3,978,000 from Section L, £8,180,000 from Section O, offset by transfers of £14,648,000 to Section B and £1,129,000 to Section E;

b) A decrease of £162,000 in income, fully offset by an increase in income in Section G;

c) A decrease of £4,483,000 in expenditure, fully offset by an increase in Section G;

d) A increase of £1,000 from Section F; and

e) Surrender of £4,872,000 headroom switched to cover capital pressures.

vix. An increase in Greater London Authority transport grant provision (Section I) to bring it in line with the Business Plan, funded by a transfer from the Departmental Unallocated Provision.

75,000

x. A net decrease in provision (Section L) to reflect the following:

-18,261,000

a) £5,896,000 transferred to Section B for local transport projects;

b) £3,978,000 to Section H for buses;

## Introduction

- c) £12,650,000 to Section M for the Maritime and Coastguard Agency;
- d) An increase in expenditure of £100,000, fully offset by an increase in income;
- e) £9,690,000 from the Departmental Unallocated Provision; and
- f) Surrender of £5,427,000 headroom switched to cover capital pressures.

<ul style="list-style-type: none"> <li>xi. An increase in the Maritime and Coastguard Agency's provision (Section M) to reflect:           <ul style="list-style-type: none"> <li>a) A decrease of £250,000 in administrative provision by transfer to Section P;</li> <li>b) An increase of £15,482,000 in expenditure, fully offset by an increase in income; and</li> <li>c) An increase of £15,650,000 in provision by transfers of £12,650,000 from Section L and £3,000,000 from Section F for the Scottish Office's ETV's, offset by transfers out of £150,000 to Section P and £1,080,000 to the Departmental Unallocated Provision.</li> </ul> </li> </ul>	14,420,000	-250,000
<ul style="list-style-type: none"> <li>xii. An increase of £2,100,000 to cover the Government Car and Despatch Agency's administrative pressures (Section N) by a transfer from Section E and £27,200,000 in the Driver and Vehicle Licensing Agency's programme provision by transfer from Section A (£5,200,000) and Departmental Unallocated Provision (£22,000,000) for the Single Enforcement Budget.</li> </ul>	29,300,000	
<ul style="list-style-type: none"> <li>xiii. A net reduction in provision (Section O, formerly P) to reflect a revised forecast spend for science, research and support functions by transfers of £8,180,000 to Section H, £1,838,000 to the Department for Works and Pensions for the Office of Nuclear Regulations, £890,000 to Section P, £2,846,000 to the Departmental Unallocated Provision and £10,099,000 switched to cover capital pressures, less £10,000,000 transferred from Section F.</li> </ul>		-13,853,000
<ul style="list-style-type: none"> <li>xiv. An increase in administration provision (Section P, formerly Q) to reflect a revised forecast spend, funded by transfers of £1,500,000 from Section C, £1,569,000 from Section E, £250,000 from Section M, £1,611,000 from the disbanded Renewal Fuels Agency (formerly Section O) and £109,000 from the Ministry of Defence for the Search and Rescue Helicopter.</li> </ul>	5,039,000	
<ul style="list-style-type: none"> <li>xv A net increase in programme provision (Section P, formerly Q) to reflect revised forecast spend, funded by transfers of £150,000 from Section M and £890,000 from Section O.</li> </ul>	1,040,000	

## Introduction

xvi. Removal of an administration provision (formerly Section O) by transfer to Section P following the winding-up of the Renewable Fuels Agency.		-1,611,000	
xvii. Use of remaining Departmental Unallocated Provision to cover pressures: £14,883,000 for Section A, £11,872,000 Section E, £2,941,000 Section G, £75,000 Section I, £9,690,000 Section L and £22,000,000 Section N, offset by transfers from Section F (£30,321,000), Section M (£1,080,000) and Section O (£2,846,000).		-27,216,000	
<b>Total change in Resource DEL (Voted)</b>		<b>380,209,000</b>	<b>-630,233,000</b>
			<b>-250,024,000</b>
i. An increase in provision of £150,000,000 transferred from Section R to cover partial write-down of Humber Bridge's debt	150,000,000		
ii Reduction of £203,981,000 in provision for Highways Agency (Section S) to reflect forecast outturn, by transfers of £150,000,000 to Section R, £11,031,000 to Section U, £3,150,000 to Section V and £39,800,000 to Section W.		-203,981,000	
iii Reduction in provision for Rail NDPBs (Section T) to reflect forecast outturn by a transfer to Section U.		-38,800,000	
iv An increase in provision for Other railways (Section U) to reflect: a) Transfer of £,7,221,000 from Section T to take account of the change in responsibility for London & Continental Railway's provision; b) To cover non cash pressures of London & Continental Railway & Channel Tunnel Rail Link Finance Companies by transfers from Section S (£11,031,000) and £31,579,000 (Section T).	49,831,000		
v. An increase in provision for the Maritime and Coastguard Agency (Section V) to cover future coastguards (£3,000,000) and revaluation (£150,000), funded by a transfer from Section S.	3,150,000		
vi. An increase in provision for the Driver and Vehicle Licensing Agency to reflect the revised outturn.	39,800,000		
vii. To remove provision for the Renewable Transport Fuels Obligations following the abolishment of the Renewable Fuels Agency.		-256,094,000	
<b>Total change in Resource AME (Voted)</b>		<b>242,781,000</b>	<b>-498,875,000</b>
			<b>-256,094,000</b>
i. A net reduction in provision (Section A) consisting of:		-5,500,000	

## Introduction

a) An increase in expenditure (£29,140,000), fully offset by income from loan repayments in Section N;	
b) A transfer out to the Department for Communities and Local Government for the Growing Places Fund (£34,000,000); and	
c) An increase of £500,000 in Humber Bridge's capital repayment, fully offset by an increase in expenditure for Section B;	
d) A reduction of £140,000 to bring the provision in line with the Spending Review 2010 by transfer to Section P.	
ii. A net decrease in provision (Section B) to reflect:	-106,194,000
a) Transfer of £145,000,000 to the Department for Communities and Local Government in respect of the Regional Growth Fund;	
b) An increase in provision for Local Authorities' major schemes by transfers of £500,000 from Section A, £38,237,000 from Section P and £69,000 from the Departmental Unallocated Provision.	
iii. A net reduction in provision (Section D) by transfers to Sections G (£15,000,000) and H (£25,000,000), offset by £3,000,000 from Section P for bridge renewals.	-37,000,000
iv. A net increase in provision for Rail NDPBs (Section E) to cover HS2's capital purchases (£65,000,000 funded from headroom in resource), less a transfer out of £10,000,000 to the Department for Communities and Local Government for the Growing Places Fund.	55,000,000
v. A reduction in provision (Section F) to reflect transfers of £5,451,000 to the Department for Communities and Local Government for the Growing Places Fund and £144,000 to Section F and £1,045,000 to Section P, offset by a transfer-in of £72,000 from Section P for the Tyne & Wear Metro.	-6,928,000
vi. An increase in provision (Section G) by transfers of £15,000,000 from Section D for buses and linking local communities and £50,000,000 from Section P for flexible commuter rail tickets (£45,000,000) and refitting existing buses (£5,000,000), offset by a transfer of £30,000,000 to Section H for LSTF grants to Local Authorities.	35,000,000
vii. An increase in provision (Section H) for bus services by transfers of £25,000,000 from Section D, £30,000,000 from Section G and £20,000,000 from Section P.	75,000,000
viii. An increase in provision (Section L) to bring it line with the Spending Review 2010, funded from Section F.	144,000

## Introduction

vix. An increase in income provision (Section N) from loan repayments (Vehicle Operator Services Agency's £19,192,000 and Driving Standard Agency's £18,228,000), fully offset by increased expenditure in Section A.			-29,140,000
x. Net decrease in provision (Section P) from an agreed switch of £183,295,000 from Resource to cover following capital pressures:			-18,000
a) £3,000,000 to the Home Office for Airwave and £70,549,000 to the Department for Communities and Local Government for the Growing Places Fund;			
b) £45,000,000 for flexible commuter ticketing (Section G) and £72,000 for Tyne and Wear Metro (Section F);			
c) £38,237,000 for Local Authorities' major schemes (Section B);			
d) £20,000,000 for Low Carbon Emission (Section H);			
e) £5,000,000 for retrofitting existing buses (Section G);			
f) £3,000,000 for bridge renewals (Section D); and offset by			
g) transfers of £140,000 from Section A and £1,405,000 from Section F to reflect the forecast outturn.			
xi. Use of Departmental Unallocated Provision to cover pressures in Local Authorities' major schemes (Section B).			-69,000
<b>Total change in Capital DEL (Voted)</b>	<b>165,144,000</b>	<b>-184,849,000</b>	<b>-19,705,000</b>
i. Reduction in Trust Ports' provision for market borrowing (Section R) no longer required and transferred to the Department for Communities and Local Government for the Growing Places Fund.			-5,000,000
<b>Total change in Capital DEL (Non-Voted)</b>	<b>-</b>	<b>-5,000,000</b>	<b>-5,000,000</b>
i. Revisions to the net cash requirement reflect not only the changes to resources and capital as set out above but also changes in working capital movements	290,137,000		
<b>Total change in Net cash requirement</b>			<b>290,137,000</b>

**Part I**

	£		
	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-250,024,000	-	-250,024,000
Capital	-19,705,000	-5,000,000	-24,705,000
<b>Annually Managed Expenditure</b>			
Resource	-256,094,000	-	-256,094,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-506,118,000	-	-506,118,000
Capital	-19,705,000	-5,000,000	-24,705,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>290,137,000</b>		

Supplementary amounts required in the year ending 31 March 2012 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.



## Part I

### **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.

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

## Part II: Changes Proposed

£'000

	Present		Net Resources Changes		Revised		Present 7	Net Capital Changes 8	Revised 9
	Admin	Prog	Admin	Prog	Admin	Prog			
	1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>	285,111	5,948,245	-11,891	-238,133	273,220	5,710,112	7,729,803	-19,705	7,710,098
<i>Of which:</i>									
A Tolled Crossings	-	-68,478	-	9,683	-	-58,795	2,654	-5,500	-2,846
B Local Authority Transport	-	-	-	260,815	-	260,815	1,689,000	-106,194	1,582,806
C Highways Agency	82,785	1,985,878	-13,500	-40,000	69,285	1,945,878	1,287,711	-	1,287,711
D Network Rail	-	-203,314	-	-	-	-203,314	3,568,000	-37,000	3,531,000
E Rail NDPBs (net)	12,269	123,764	-3,669	-28,631	8,600	95,133	61,292	55,000	116,292
F Other railways	-	75,109	-	-240,508	-	-165,399	50,000	-6,928	43,072
G Sustainable Travel	-	295,666	-	-242,734	-	52,932	78,940	35,000	113,940
H Bus Subsidies & Concessionary Fares	-	456,091	-	59,837	-	515,928	-	75,000	75,000
I GLA transport grants	-	2,804,000	-	75	-	2,804,075	424,000	-	424,000
L Aviation, Maritime, Security and Safety	-	56,294	-	-18,261	-	38,033	11,877	144	12,021
M Maritime and Coastguard Agency	13,291	116,981	-250	14,420	13,041	131,401	9,265	-	9,265
N Motoring Agencies	-	194,340	2,100	27,200	2,100	221,540	27,500	-29,140	-1,640
O Science, research and support functions	-	60,521	-	-13,853	-	46,668	900	-	900
P Central Administration	175,155	24,165	5,039	1,040	180,194	25,205	1,595	-18	1,577
<i>Renewable Transport Fuels Obligation (net)</i>	1,611	-	-1,611	-	-	-	-	-	-
<i>Departmental Unallocated Provision</i>	-	27,216	-	-27,216	-	-	69	-69	-
<b>Non-voted expenditure</b>	-	-	-	-	-	-	1,197	-5,000	-3,803
<i>Of which:</i>									
Q Aviation, Maritime, Security and Safety	-	-	-	-	-	-	1,197	-5,000	-3,803
<b>Total Spending in DEL</b>			<b>-11,891</b>	<b>-238,133</b>				<b>-24,705</b>	

## Part II: Changes Proposed

<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
	-	1,352,803	-	-256,094	-	1,096,709	-	-	-
<i>Of which:</i>									
R	Tolled Crossings		-	150,000	-	150,000	-	-	-
S	Highways Agency		-	854,857	-	650,876	-	-	-
T	Rail NDPBs		-	-38,800	-	-38,800	-	-	-
U	Other railways		-	230,317	-	280,148	-	-	-
V	Maritime and Coastguard Agency		-	2,200	-	5,350	-	-	-
W	Motoring Agencies		-	11,300	-	51,100	-	-	-
	<i>Renewable Transport Fuels Obligation (net)</i>		-	256,094	-	-	-	-	-
<b>Total Spending in AME</b>			-	<b>-256,094</b>					
<b>Total for Estimate</b>			<b>-11,891</b>	<b>-494,227</b>			<b>-24,705</b>		
<i>Of which:</i>									
<b>Voted expenditure</b>			-11,891	-494,227			-19,705		
<b>Non-voted expenditure</b>			-	-			-5,000		

**£'000**

	<b>Present Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
<b>Net cash requirement</b>	<b>13,001,597</b>	<b>290,137</b>	<b>13,291,734</b>

## Part II: Revised subhead detail including additional provision

£'000

		Revised Plans				Capital			
		Resources		Programme		Capital			
Gross	Administration	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>									
	313,024	-39,804	273,220	7,963,472	-2,253,360	5,710,112	7,780,524	-70,426	7,710,098
<i>Of which:</i>									
A	Tolled Crossings			34,812	-93,607	-58,795	-	-2,846	-2,846
B	Local Authority Transport								
				260,815	-	260,815	1,582,806	-	1,582,806
C	Highways Agency								
	70,589	-1,304	69,285	1,999,705	-53,827	1,945,878	1,297,711	-10,000	1,287,711
D	Network Rail								
					-203,314	-203,314	3,531,000	-	3,531,000
E	Rail NDPBs (net)								
	8,600	-	8,600	95,133	-	95,133	116,292	-	116,292
F	Other railways								
				1,236,050	-1,401,449	-165,399	43,072	-	43,072
G	Sustainable Travel								
				53,094	-162	52,932	134,100	-20,160	113,940
H	Bus Subsidies & Concessionary Fares								
				516,428	-500	515,928	75,000	-	75,000
I	GLA transport grants								
				2,804,075	-	2,804,075	424,000	-	424,000
J	Crossrail								
							517,000	-	517,000
K	Support for Olympic and Paralympic Games								
				12	-	12	-	-	-
L	Aviation, Maritime, Security and Safety								
				130,441	-92,408	38,033	12,021	-	12,021
M	Maritime and Coastguard Agency								
	13,041	-	13,041	146,883	-15,482	131,401	9,265	-	9,265
N	Motoring Agencies								
	19,600	-17,500	2,100	614,151	-392,611	221,540	35,780	-37,420	-1,640
O	Science, research and support functions								
				46,668	-	46,668	900	-	900
P	Central Administration								
	201,194	-21,000	180,194	25,205	-	25,205	1,577	-	1,577
<i>Driver and Vehicle Licensing Agency trading fund (net)</i>									
<i>Renewable Transport Fuels Obligation (net)</i>									
<i>Departmental Unallocated Provision</i>									

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9
<b>Non-voted expenditure</b>								
	-	-	-	-	-	-3,803	-	-3,803
<i>Of which:</i>								
Q	Aviation, Maritime, Security and Safety							
	-	-	-	-	-	-3,803	-	-3,803
<b>Total Spending in DEL</b>								
313,024	-39,804	273,220	7,963,472	-2,253,360	5,710,112	7,776,721	-70,426	7,706,295
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
	-	-	-	1,096,709	-	1,096,709	-	-
<i>Of which:</i>								
R	Tolled Crossings							
	-	-	-	150,000	-	150,000	-	-
S	Highways Agency							
	-	-	-	650,876	-	650,876	-	-
T	Rail NDPBs							
	-	-	-	-38,800	-	-38,800	-	-
U	Other railways							
	-	-	-	280,148	-	280,148	-	-
V	Maritime and Coastguard Agency							
	-	-	-	5,350	-	5,350	-	-
W	Motoring Agencies							
	-	-	-	51,100	-	51,100	-	-
X	Central Administration							
	-	-	-	-1,965	-	-1,965	-	-
	<i>Driver and Vehicle Licensing Agency trading fund (net)</i>							
	-	-	-	-	-	-	-	-
	<i>Renewable Transport Fuels Obligation (net)</i>							
	-	-	-	-	-	-	-	-
<b>Total Spending in AME</b>								
-	-	-	1,096,709	-	1,096,709	-	-	-
<b>Total for Estimate</b>								
313,024	-39,804	273,220	9,060,181	-2,253,360	6,806,821	7,776,721	-70,426	7,706,295
<i>Of which:</i>								
<b>Voted expenditure</b>								
313,024	-39,804	273,220	9,060,181	-2,253,360	6,806,821	7,780,524	-70,426	7,710,098
<b>Non-voted expenditure</b>								
-	-	-	-	-	-	-3,803	-	-3,803

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>7,586,159</b>	<b>-506,118</b>	<b>7,080,041</b>
<b>Net Capital Requirement</b>	<b>7,731,000</b>	<b>-24,705</b>	<b>7,706,295</b>
<b>Accruals to cash adjustments</b>	<b>-2,319,365</b>	<b>820,960</b>	<b>-1,498,405</b>
<i>Of which:</i>	-	-	-
<i>Adjustments to remove non-cash items:</i>	-	-	-
Depreciation	-1,785,647	49,494	-1,736,153
New provisions and adjustments to previous provisions	-532,719	175,684	-357,035
Departmental Unallocated Provision	-27,285	27,285	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-829	31	-798
<i>Adjustment for NDPBs:</i>	-	-	-
Remove voted resource and capital	-198,936	122,711	-76,225
Add cash grant-in-aid	188,935	-82,224	106,711
<i>Adjustments to reflect movements in working balances:</i>	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-4,000	-	-4,000
Increase (-) / Decrease (+) in creditors	-	537,200	537,200
Use of provisions	41,116	-9,221	31,895
<b>Removal of non-voted budget items</b>	<b>3,803</b>	<b>-</b>	<b>3,803</b>
<i>Of which:</i>	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	3,803	-	3,803
<b>Net Cash Requirement</b>	<b>13,001,597</b>	<b>290,137</b>	<b>13,291,734</b>

## Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	310,829
<i>Less:</i>	
Administration DEL Income	-39,804
<b>Net Administration Costs</b>	<b>271,025</b>
Gross Programme Costs	15,380,774
<i>Less:</i>	
Programme DEL Income	-2,273,520
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>13,107,254</b>
<b>Total Net Operating Costs</b>	<b>13,378,279</b>
<i>Of which:</i>	
Resource DEL	5,912,637
Capital DEL	6,298,238
Resource AME	1,167,404
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-6,298,238
Non-Budget Consolidated Fund Extra Receipts in the OCS	86,344
Other adjustments	-86,344
<b>Total Resource Budget</b>	<b>7,080,041</b>
<i>Of which:</i>	
Resource DEL	5,983,332
Resource AME	1,096,709
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>7,080,041</b>

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

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	<b>-2,293,164</b>
<i>Of which:</i>	
Administration	
Sale of goods and services	-39,804
<i>Of which:</i>	
Section C: Highways Agency	-1,304
Section N: Motoring Agencies	-17,500
Section P: Central Administration	-21,000
Total Administration	-39,804
Programme	
Sale of goods and services	-2,122,980
<i>Of which:</i>	
Section A: Tolloed Crossings	-72,427
Section C: Highways Agency	-35,827
Section D: Network Rail	-203,314
Section F: Other railways	-1,401,449
Section G: Sustainable Travel	-162
Section H: Bus Subsidies & Concessionary Fares	-500
Section L: Aviation, Maritime, Security and Safety	-1,208
Section M: Maritime and Coastguard Agency	-15,482
Section N: Motoring Agencies	-392,611
EU income	-61,200
<i>Of which:</i>	
Section L: Aviation, Maritime, Security and Safety	-61,200
Interest and dividends	-69,180
<i>Of which:</i>	
Section A: Tolloed Crossings	-21,180
Section C: Highways Agency	-18,000
Section L: Aviation, Maritime, Security and Safety	-30,000
Total Programme	-2,253,360
<b>Total Voted Resource Income</b>	<b>-2,293,164</b>
<b>Voted Capital DEL</b>	<b>-70,426</b>
<i>Of which:</i>	
Programme	
EU income	-20,160
<i>Of which:</i>	
Section G: Sustainable Travel	-20,160



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

	<b>£'000</b>
	<b>Revised Plans</b>
Sale of assets	-10,000
<i>Of which:</i>	
Section C: Highways Agency	-10,000
loan , etc, repayments	-40,266
<i>Of which:</i>	
Section A: Tolloed Crossings	-2,846
Section N: Motoring Agencies	-37,420
<b>Total Voted Capital Income</b>	<b>-70,426</b>

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

In addition to appropriations in aid the following income relates to the Department and is payable to the Consolidated Fund (cash receipts being shown in italics):

	£'000					
	Present Plans		Changes		Revised Plans	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
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 OCS)	-86,344	<i>-86,344</i>	-	-	-86,344	<i>-86,344</i>
<b>Total</b>	<b>-86,344</b>	<b><i>-86,344</i></b>	<b>-</b>	<b>-</b>	<b>-86,344</b>	<b><i>-86,344</i></b>

#### Detailed description of CFER sources

	£'000					
	Present Plans		Changes		Revised Plans	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
<b>Non-Budget</b>						
Driver and Vehicle Licensing Agency	-86,344	<i>-86,344</i>	-	-	-86,344	<i>-86,344</i>
-	-	-	-	-	-	-
<b>Total</b>	<b>-86,344</b>	<b><i>-86,344</i></b>	<b>-</b>	<b>-</b>	<b>-86,344</b>	<b><i>-86,344</i></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>	Clare Moriarty
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In accordance with Chapter 3 of *Managing Public Money* (issued by the Treasury), the following individuals are NDPB Accounting Officer appointments:

### NDPB Accounting Officers

British Transport Police Authority (BTP)	Andrew Figgures, Chief Executive Officer
High Speed Two (HS2)	Alison Munro, Chief Executive Officer
Passenger Focus	Anthony Smith, Chief Executive Officer
Directly Operated Railways (DOR)	Michael Holden, Chief Executive Officer

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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
E		British Transport Police Authority	16,915	11,292	19,993
E		Passenger Focus	5,684	-	5,684
E		Rail Heritage Committee	100	-	-
E		High Speed 2	42,234	-	42,234
E & T		London and Continental Railways	-	-	38,800
<b>Total</b>			<b>64,933</b>	<b>11,292</b>	<b>106,711</b>

## 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	300,000
Railways Act 1993, s 29(5) : Liabilities in direct agreements with rolling stock companies re Environmental Deed of Indemnity	Unquantifiable
Railways Act 1993, s 29(5), 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	5,490,700
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 & 269 Shipping inquiries: formal investigations and re-opened formal investigations	5,000
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	10,000
Highways Agency third party claims	10,000
North Atlantic Treaty Organisation (NATO) agreement relating to the indemnification of civil aircraft in respect of their use on NATO tasks in times of crises and war	Unquantifiable
Letters of comfort have been issued providing an indemnity in relation to legal action taken against the Judge, Counsel, solicitors and secretaries to the Thames Safety Inquiry (report published in year 2000) and the Victim Identification Inquiry (report published in year 2001) following major transport disasters	Unquantifiable
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	30,000
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	27,000,000
In 2008 the Secretary of State entered into quantifiable and unquantifiable contingent liabilities 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	36,600

### **Part III: Notes G and L**

There are no changes to Notes G - Expenditure resting on the sole authority of the Appropriation Act, and Note L - International Subscriptions.

# Office of Rail Regulation

## Introduction

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. Treasury has agreed that ORR can move its creation of provision to DEL	300,000	-	
<b>Total change in Resource DEL (Voted)</b>	<b>300,000</b>	<b>-</b>	<b>300,000</b>
i. Treasury has agreed that ORR can move its creation of provision to DEL	-	-300,000	
<b>Total change in Resource AME (Voted)</b>	<b>-</b>	<b>-300,000</b>	<b>-300,000</b>
Due to an underspend in 10-11 deferred income carried forward was higher than usual, therefore ORR recovered less income in cash from the rail industry in 11-12. Expenditure has remained consistent so ORR has a shortfall in cash.	2,184,000	-	
<b>Total change in Net cash requirement</b>			<b>2,184,000</b>

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	300,000	-	300,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-300,000	-	-300,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>2,184,000</b>		

Supplementary amounts required in the year ending 31 March 2012 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 and charges for administrative services to other government departments.



## **Part I**

### **Annually Managed Expenditure:**

#### Expenditure arising from:

The creation of provisions and non-cash items in relation to our activities.

#### Income arising from:

Other activities, Levies and Regulatory fees.

**Office of Rail Regulation** 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>								
-298	-	300	-	2	-	800	-	800
<i>Of which:</i>								
A Economic regulation, admin, associated capital and other expenditure								
-299	-	300	-	1	-	800	-	800
<b>Total Spending in DEL</b>								
		300	-				-	
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	300	-	-300	-	-	-	-	-
<i>Of which:</i>								
<i>Economic regulation, admin, associated capital and other expenditure</i>								
-	117	-	-117	-	-	-	-	-
<i>Safety Regulation, admin and other expenditure</i>								
-	183	-	-183	-	-	-	-	-
<b>Total Spending in AME</b>								
		-	-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>	-184	2,184	2,000

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
	31,012	-31,010	2	-	-	800	-	800
<i>Of which:</i>								
A	Economic regulation, admin, associated capital and other expenditure					800	-	800
	12,190	-12,189	1	-	-	800	-	800
B	Safety Regulation, admin and other expenditure					-	-	-
	18,822	-18,821	1	-	-	-	-	-
<b>Total Spending in DEL</b>						<b>800</b>	<b>-</b>	<b>800</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
	-	-	-	-	-	-	-	-
<i>Of which:</i>								
	<i>Economic regulation, admin, associated capital and other expenditure</i>					-	-	-
	-	-	-	-	-	-	-	-
	<i>Safety Regulation, admin and other expenditure</i>					-	-	-
	-	-	-	-	-	-	-	-
<b>Total Spending in AME</b>						<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>						<b>800</b>	<b>-</b>	<b>800</b>
<i>Of which:</i>								
<b>Voted expenditure</b>								
	31,012	-31,010	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>-986</b>	<b>2,184</b>	<b>1,198</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-700	-	-700
New provisions and adjustments to previous provisions	-338	-	-338
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	100	1,964	2,064
Use of provisions	-	220	220
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>-184</b>	<b>2,184</b>	<b>2,000</b>

## Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	31,012
<i>Less:</i>	
Administration DEL Income	-31,010
<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 OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>2</b>
<i>Of which:</i>	
Resource DEL	2
Resource AME	-
<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
<b>Voted Resource DEL</b>	<b>-31,010</b>
<i>Of which:</i>	
Administration	
Regulatory licences, fines, penalties And taxes	-31,010
<i>Of which:</i>	
Section A: Economic regulation, admin, associated capital and other expenditure	-12,189
Section B: Safety Regulation, admin and other expenditure	-18,821
<b>Total Voted Resource Income</b>	<b>-31,010</b>

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

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No CFER income or receipts are expected in 2011-12.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<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
<b><u>Inter Departmental Transfers</u></b>			
i. Transfer from DCLG - Communities to DCLG Local Government DEL to bring together funding for Recovery and High Street Support Schemes (section L) following 2011 Riots	13,000,000	-13,000,000	
ii. Transfer from Department for Business, Innovation and Skills to DCLG Local Government DEL to bring together funding for High Street Support scheme (section L) following 2011 riots	7,000,000		
iii. Transfer from Department for Business, Innovation and Skills for compensation for loss of Ordnance Survey receipts following Machinery of Government change from DCLG to BIS, used to meet DCLG Restructuring costs (section E)	7,300,000		
iv. Transfer from Department for Business, Innovation and Skills for the London Settlement (section A) to support the Mayor's new powers and functions resulting from the Localism Act	25,997,000		
v. Transfer to Department for Business, Innovation and Skills to bring together funding for closure of the Regional Development Agencies (section C)		-81,350,000	
vi. Transfer from Department for Environment, Food and Rural Affairs to bring together funding for the Regional Growth Fund (section C)	15,000,000		
vii. Transfer from Home Office to contribute to a joint fund led by DCLG to support the intergration of Gurkhas settling in the UK (section A)	500,000		
viii. Transfer from Ministry of Defence to contribute to a joint fund led by DCLG to support the intergration of Gurkhas settling in the UK (section A)	500,000		
<b><u>Machinery of Government (MoG) changes</u></b>			
ix. MoG transfer from Department for Education and Skills to support work on Troubled Families (section A), including an Administration element (section E)	16,977,000		
x. MoG transfer to Department for Business, Innovation and Skills for the Ordnance Survey programme to help prepare the ground for the establishment of a Public Data Corporation (sections D, E & F)		-80,925,000	

## Introduction

xi. MoG transfer from the Department for Business, Innovation and Skills for transfer of land and property assets which relates to the closure of Regional Development Agencies (section H), including an Administration element (section E)	35,294,000		
xii. MoG transfer to Ministry of Justice for Residential Property Tribunal Service programme (section B), to bring all housing and land tribunals under a single body		-10,399,000	
<b><u>Reserve Claims</u></b>			
xiii. Funding to DCLG Local Government for the Council Tax Freeze Grant (section L)	675,269,000		
<b><u>Budget Exchange</u></b>			
xiv. The use of Budget Exchange on Administration Budgets (section E)		-20,000,000	
xv. The use of Budget Exchange for DCLG - Local Government Budgets (section L & N)		-45,000,000	
<b><u>Other</u></b>			
xvi. Spending policy transfer from Resource to Capital to meet Commission for Local Administration (CLA) expected capital spending (section O)		-50,000	
<b>Total change in Resource DEL (Voted)</b>	<b>796,837,000</b>	<b>-250,724,000</b>	<b>546,113,000</b>
i. Tenant Services Authority payment of pension costs (section Q)	337,000	-337,000	
ii. Provision for the European Regional Development Fund audit for 2000-2006 programme (section R)		-30,000,000	
iii. Reduction in Central Administration provision to correct coding error made at Main Estimates (section S)	4,203,000	-4,203,000	
iv. Reduction in Government Offices Administration provision to correct coding error made at Main Estimates (section S)	3,113,000	-3,113,000	
v. Provisions related to early departure costs (section S)		-20,000,000	
vi. National Non Domestic Rates increased forecast (section T) to encourage Local Authorities to reduce their NNDR contributions (where appropriate) in year rather than year end to make outturn adjustments	450,000,000		
vii. MoG transfer from the Department for Business, Innovation and Skills for Transfer of land and property assets which relates to the closure of Regional Development Agencies (section W)	60,000,000		
viii. MoG transfer to Ministry of Justice for Residential Property Tribunal Service programme (section Q), to bring all housing and land tribunals under a single body		-100,000	
ix. Increase in provision for Firebuy programme (section U)		1,000	
<b>Total change in Resource AME (Voted)</b>	<b>517,653,000</b>	<b>-57,752,000</b>	<b>459,901,000</b>

## Introduction

### Inter Departmental Transfers

i. Transfer from Department for Transport for the Growing Places Fund programme (section B), intended to stimulate growth via investment in local infrastructure and the creation of sustainable revolving funds	125,000,000		
ii. Transfer from Department for Business, Innovation and Skills for the London Settlement (section A) to support the Mayor's new powers and functions resulting from the Localism Act	23,106,000		
iii. Transfer to Department for Business, Innovation and Skills to bring together funding for closure of the Regional Development Agencies (section C)		-69,000,000	
iv. Transfer from Department for Transport for the Regional Growth Fund programme (section C) to bring together funding for the Regional Growth Fund	145,000,000		

### Machinery of Government (MoG) changes

v. MoG transfer from the Department for Business, Innovation and Skills for transfer of land and property assets which relates to the closure of Regional Development Agencies (section H),	57,681,000		
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### Reserve Claims

vi. For Growing Places Fund Programme (section B) intended to stimulate growth via investment in local infrastructure and the creation of sustainable revolving funds	210,000,000		
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### Budget Exchange

vii. The use of Budget Exchange for DCLG - Communities Budgets (section G)		-69,000,000	
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### Other

viii. Repayment to Treasury as part of the Local Authority Social Housing Programme (section G), to provide DEL cover for increased levels of public sector borrowing created by the programme.		-30,390,000	
ix. Spending policy transfer from Resource to Capital to meet Commission for Local Administration (CLA) expected capital spending (section O)	50,000		

<b>Total change in Capital DEL (Voted)</b>	<b>560,837,000</b>	<b>-168,390,000</b>	<b>392,447,000</b>
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i. Reduction in Overhanging Debt forecast (section Q) due to issues for transfer of stock to housing associations for any authorities who may not complete the transfer transaction by March 2012		-288,000,000	
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<b>Total change in Capital AME (Voted)</b>		<b>-288,000,000</b>	<b>-288,000,000</b>
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Revisions to the net cash requirement reflect not only the changes to resources and capital as set out above but also adjustments to our non-cash items as set out in part SIIB

<b>Total change in Net cash requirement</b>			<b>1,396,937,000</b>
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**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit - DCLG Communities</b>			
Resource † †† ††† ††††	-104,106,000	-	-104,106,000
Capital ††	392,397,000	-	392,397,000
<b>Departmental Expenditure Limit - DCLG Local Govt</b>			
Resource	650,219,000	-	650,219,000
Capital	50,000	-	50,000
<b>Annually Managed Expenditure</b>			
Resource †† ††††	459,901,000	-	459,901,000
Capital	-288,000,000	-	-288,000,000
<b>Total Net Budget</b>			
Resource	1,006,014,000	-	1,006,014,000
Capital	104,447,000	-	104,447,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement † †† ††† ††††</b>	<b>1,396,937,000</b>		

Supplementary amounts required in the year ending 31 March 2012 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, 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; analytical services; research, monitoring, statistics, advice and consultancies; geographical and statistical data; mapping data and services; Ordnance Survey trading fund; 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 including the closure of the Government Offices; publicity, promotion and publications; communications; purchase, acquisition, hire, lease and rent of land, buildings, plant, equipment, machinery, vehicles and capital assets; special payments;

## Part I

net spending by NDPBs ( FiReBuy, Homes and Communities Agency, Infrastructure Planning Commission, Leasehold Advisory Service, London Thames Gateway Development Corporation, Residential Property Tribunal Service, Tenant Services Authority, 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. Local Services Support Grant; responsibility for tackling Troubled Families.

### 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 Ordnance Survey and Queen Elizabeth II Conference Centre trading funds; 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.

### **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, 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.

#### Income arising from:

receipts (including fees and charges for services) from local authorities and other Government Departments including agencies, non-departmental public bodies and overseas governments.

### **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; Residential Property Tribunal Service).

#### 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 I

† The funding of the Troubled Families Unit was transferred from the Department for Education on 1 November 2011. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- a) Departmental Expenditure Limit - DCLG Communities - Resource (voted) is increased by £16,977,000;
- b) and the net cash requirement is increased by £16,977,000.

†† Certain functions of the Regional Development Agencies (including responsibility for the Homes and Communities Agency) were transferred from the Department for Business Innovation and Skills on 1 September 2011. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of

- a) Departmental Expenditure Limit - DCLG Communities - Resource (voted) is increased by £35,294,000;
- b) Annually Managed Expenditure - Resource (voted) is increased by £60,000,000;
- c) Departmental Expenditure Limit - DCLG Communities - Capital (voted) is increased by £57,681,000;
- d) and the net cash requirement is increased by £92,975,000.

††† The functions of Ordnance Survey were transferred to the Department for Business Innovation and Skills on 1 July 2011. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- a) Departmental Expenditure Limit - DCLG Communities - Resource (voted) is decreased by £80,925,000;
- b) and the net cash requirement is decreased by £80,925,000.

†††† The functions of the Residential Property Tribunal Service were transferred to Ministry of Justice on the 1 July 2011. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- a) Departmental Expenditure Limit - DCLG Communities - Resource (voted) is decreased by £10,399,000;
- b) Annually Managed Expenditure - Resource (voted) is decreased by £100,000;
- c) and the net cash requirement is decreased by £10,140,000.

## 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 DEL - DCLG Communities</b>									
<b>Voted expenditure</b>	419,087	1,635,190	-42,041	-62,065	377,046	1,573,125	3,462,600	392,397	3,854,997
<i>Of which:</i>									
A Localism	-	413,558	-	171,165	-	584,723	115,400	133,749	249,149
B Neighbourhoods	-	305,237	-	61,471	-	366,708	578,810	441,426	1,020,236
C Local Economies, Regeneration & European Programmes	-	354,696	-	113,249	-	467,945	158,782	222,714	381,496
D Research, Data and Trading Funds	-	76,593	-	-74,821	-	1,772	15,000	-15,000	-
E DCLG Staff, Building and Infrastructure Costs	419,087	106,762	-210,320	-53,056	208,767	53,706	10,000	-5,559	4,441
F Localism (NDPB)(net)	-	1,566	152	-	152	1,566	-	-	-
G Neighbourhoods (NDPB)(net)	-	33,060	159,137	-14,280	159,137	18,780	2,126,000	-246,772	1,879,228
H Local Economies, Regeneration & European Programmes (NDPB) (net)	-	236,894	8,990	-158,969	8,990	77,925	428,718	-108,271	320,447
<i>Departmental Unallocated Provision</i>	-	106,824	-	-106,824	-	-	29,890	-29,890	-
<b>Total Spending in DEL - DCLG Communities</b>			<b>-42,041</b>	<b>-62,065</b>				<b>392,397</b>	
<b>Spending in DEL - DCLG Local Govt</b>									
<b>Voted expenditure</b>	-	26,001,472	-	650,219	-	26,651,691	-	50	50
<i>Of which:</i>									
L Other grants and payments	-	779,759	-	686,279	-	1,466,038	-	-	-
N Audit Commission Disbanding	-	56,100	-	-36,010	-	20,090	-	-	-
O Local Government (NDPB)(net)	-	44,739	-	-50	-	44,689	-	50	50
<b>Total Spending in DEL - DCLG Local Govt</b>			<b>-</b>	<b>650,219</b>				<b>50</b>	
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>	-	51,265	-	459,901	-	511,166	658,000	-288,000	370,000
<i>Of which:</i>									
Q Neighbourhoods	-	-642,156	-	-437	-	-642,593	658,000	-288,000	370,000

## Part II: Changes Proposed

R	Local Economies, Regeneration & European Programmes	-	-	-	-30,000	-	-30,000	-	-	-
S	DCLG Staff, Building and Infrastructure Costs	-	-	-	-20,000	-	-20,000	-	-	-
T	Non-Domestic Rates Outturn adjustments	-	300,000	-	450,000	-	750,000	-	-	-
U	Localism (NDPB)	-	-	-	1	-	1	-	-	-
V	Neighbourhoods (NDPB)	-	35,503	-	337	-	35,840	-	-	-
W	Local Economies, Regeneration & European Programmes (NDPB) (net)	-	34,827	-	60,000	-	94,827	-	-	-
<b>Total Spending in AME</b>					<b>459,901</b>				<b>-288,000</b>	
<b>Total for Estimate</b>										
		<b>-42,041</b>	<b>1,048,055</b>						<b>104,447</b>	
<i>Of which:</i>										
	<b>Voted expenditure</b>				459,901				-288,000	
	<b>Non-voted expenditure</b>				-				-	

**£'000**

	<b>Present Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
<b>Net cash requirement</b>	<b>31,966,712</b>	<b>1,396,937</b>	<b>33,363,649</b>



**Part II: Revised subhead detail including additional provision****£'000**

<b>Revised Plans</b>										
<b>Resources</b>						<b>Capital</b>				
<b>Gross</b>	<b>Administration</b>	<b>Net</b>	<b>Gross</b>	<b>Programme</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>		
<b>1</b>	<b>Income</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 DEL - DCLG Communities</b>										
<b>Voted expenditure</b>										
406,063	-29,017	377,046	1,834,728	-261,603	1,573,125	4,197,541	-342,544	3,854,997		
<i>Of which:</i>										
A	Localism	-	-	604,673	-19,950	584,723	287,747	-38,598	249,149	
B	Neighbourhoods	-	-	368,840	-2,132	366,708	1,077,060	-56,824	1,020,236	
C	Local Economies, Regeneration & European Programmes	-	-	705,766	-237,821	467,945	628,618	-247,122	381,496	
D	Research, Data and Trading Funds	-	-	2,972	-1,200	1,772	-	-	-	
E	DCLG Staff, Building and Infrastructure Costs	228,734	-19,967	208,767	54,206	-500	53,706	4,441	-	4,441
F	Localism (NDPB)(net)	152	-	152	1,566	-	1,566	-	-	
G	Neighbourhoods (NDPB)(net)	168,187	-9,050	159,137	18,780	-	18,780	1,879,228	-	1,879,228
H	Local Economies, Regeneration & European Programmes (NDPB) (net)	8,990	-	8,990	77,925	-	77,925	320,447	-	320,447
<i>Departmental Unallocated Provision</i>										
-	-	-	-	-	-	-	-	-	-	
<b>Total Spending in DEL - DCLG Communities</b>										
<b>406,063</b>	<b>-29,017</b>	<b>377,046</b>	<b>1,834,728</b>	<b>-261,603</b>	<b>1,573,125</b>	<b>4,197,541</b>	<b>-342,544</b>	<b>3,854,997</b>		
<b>Spending in DEL - DCLG Local Govt</b>										
<b>Voted expenditure</b>										
-	-	-	26,653,064	-1,373	26,651,691	50	-	50		
<i>Of which:</i>										
I	Revenue Support Grant	-	-	5,905,455	-	5,905,455	-	-	-	
J	Non-Domestic Rates Payments	-	-	19,000,000	-	19,000,000	-	-	-	
K	London Governance	-	-	63,419	-	63,419	-	-	-	
L	Other grants and payments	-	-	1,467,411	-1,373	1,466,038	-	-	-	
M	Valuation Services	-	-	152,000	-	152,000	-	-	-	
N	Audit Commission Disbanding	-	-	20,090	-	20,090	-	-	-	
O	Local Government (NDPB)(net)	-	-	44,689	-	44,689	50	-	50	
<b>Total Spending in DEL - DCLG Local Govt</b>										
<b>-</b>	<b>-</b>	<b>-</b>	<b>26,653,064</b>	<b>-1,373</b>	<b>26,651,691</b>	<b>50</b>	<b>-</b>	<b>50</b>		

**Part II: Revised subhead detail including additional provision****£'000**

		Revised Plans							
		Resources				Capital			
Gross	Administration	Net	Gross	Programme	Net	Gross	Income	Net	
1	Income	3	4	Income	6	7	8	9	
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
	-	-	-	8,763,223	-8,252,057	511,166	370,000	-	370,000
<i>Of which:</i>									
P	Localism	-	-	323,091	-	323,091	-	-	-
Q	Neighbourhoods	-	-	7,609,464	-8,252,057	-642,593	370,000	-	370,000
R	Local Economies, Regeneration & European Programmes	-	-	-30,000	-	-30,000	-	-	-
S	DCLG Staff, Building and Infrastructure Costs	-	-	-20,000	-	-20,000	-	-	-
T	Non-Domestic Rates Outturn adjustments	-	-	750,000	-	750,000	-	-	-
U	Localism (NDPB)	-	-	1	-	1	-	-	-
V	Neighbourhoods (NDPB)	-	-	35,840	-	35,840	-	-	-
W	Local Economies, Regeneration & European Programmes (NDPB) (net)	-	-	94,827	-	94,827	-	-	-
<b>Total Spending in AME</b>									
	-	-	-	<b>8,763,223</b>	<b>-8,252,057</b>	<b>511,166</b>	<b>370,000</b>	-	<b>370,000</b>
<b>Total for Estimate</b>									
	<b>406,063</b>	<b>-29,017</b>	<b>377,046</b>	<b>37,251,015</b>	<b>-8,515,033</b>	<b>28,735,982</b>	<b>4,567,591</b>	<b>-342,544</b>	<b>4,225,047</b>
<i>Of which:</i>									
<b>Voted expenditure</b>									
	406,063	-29,017	377,046	37,251,015	-8,515,033	28,735,982	4,567,591	-342,544	4,225,047
<b>Non-voted expenditure</b>									
	-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>28,107,014</b>	<b>1,006,014</b>	<b>29,113,028</b>
<b>Net Capital Requirement</b>	<b>4,120,600</b>	<b>104,447</b>	<b>4,225,047</b>
<b>Accruals to cash adjustments</b>	<b>-260,902</b>	<b>286,476</b>	<b>25,574</b>
<i>Of which:</i>	-	-	-
<i>Adjustments to remove non-cash items:</i>	-	-	-
Depreciation	-36,384	1,650	-34,734
New provisions and adjustments to previous provisions	-7,733	57,416	49,683
Departmental Unallocated Provision	-136,714	136,714	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-20,000	-20,000
<i>Adjustment for NDPBs:</i>	-	-	-
Remove voted resource and capital	-3,074,458	466,930	-2,607,528
Add cash grant-in-aid	2,987,071	-347,918	2,639,153
<i>Adjustments to reflect movements in working balances:</i>	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-1,000	-1,000
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	7,316	-7,316	-
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>31,966,712</b>	<b>1,396,937</b>	<b>33,363,649</b>

## Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	406,063
<i>Less:</i>	
Administration DEL (DCLG Communities) Income	-29,017
Administration DEL (DCLG Local Govt) Income	-
<b>Net Administration Costs</b>	<b>377,046</b>
Gross Programme Costs	41,631,199
<i>Less:</i>	
Programme DEL (DCLG Communities) Income	-570,049
Programme DEL (DCLG Local Govt) Income	-1,373
Programme AME Income	-8,252,057
Non-budget income	-6,404,300
<b>Net Programme Costs</b>	<b>26,403,420</b>
<b>Total Net Operating Costs</b>	<b>26,780,466</b>
<i>Of which:</i>	
Resource DEL (DCLG Communities)	1,949,522
Resource DEL (DCLG Local Govt)	26,651,691
Capital DEL (DCLG Communities)	3,715,145
Capital DEL (DCLG Local Govt)	-
Resource AME	498,408
Capital AME	370,000
Non-budget	-6,404,300
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-3,980,845
Non-Budget Consolidated Fund Extra Receipts in the OCS	6,404,300
Other adjustments	-90,893
<b>Total Resource Budget</b>	<b>29,113,028</b>
<i>Of which:</i>	
Resource DEL (DCLG Communities)	1,950,171
Resource DEL (DCLG Local Govt)	26,651,691
Resource AME	511,166
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>29,113,028</b>

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

	£'000
	Revised Plans
<b>Voted Resource DEL - DCLG Communities</b>	<b>-290,620</b>
<i>Of which:</i>	
Administration	
Sale of goods and services	-29,017
<i>Of which:</i>	
Section E: DCLG Staff, Building and Infrastructure Costs	-19,967
Section G: Neighbourhoods (NDPB)(net)	-9,050
Total Administration	-29,017
Programme	
Sale of goods and services	-20,804
<i>Of which:</i>	
Section A: Localism	-19,572
Section B: Neighbourhoods	-132
Section C: Local Economies, Regeneration & European Programmes	-600
Section E: DCLG Staff, Building and Infrastructure Costs	-500
EU income	-237,221
<i>Of which:</i>	
Section C: Local Economies, Regeneration & European Programmes	-237,221
Other grant income (including repayments of grants/subsidies)	-2,000
<i>Of which:</i>	
Section B: Neighbourhoods	-2,000
Interest and dividends	-1,578
<i>Of which:</i>	
Section A: Localism	-378
Section D: Research, Data and Trading Funds	-1,200
Total Programme	-261,603
<b>Voted Resource DEL - DCLG Local Govt</b>	<b>-1,373</b>
<i>Of which:</i>	
Programme	
Sale of goods and services	-1,373
<i>Of which:</i>	
Section L: Other grants and payments	-1,373
<b>Voted Resource AME</b>	<b>-8,252,057</b>
<i>Of which:</i>	
Programme	
Other grant income (including repayments of grants/subsidies)	-8,252,057
<i>Of which:</i>	
Section Q: Neighbourhoods	-8,252,057
<b>Total Voted Resource Income</b>	<b>-8,544,050</b>

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

	£'000
	Revised Plans
<b>Voted Capital DEL - DCLG Communities</b>	<b>-342,544</b>
<i>Of which:</i>	
Programme	
EU income	-247,122
<i>Of which:</i>	
Section C: Local Economies, Regeneration & European Programmes	-247,122
Other grant income (including repayments of grants/subsidies)	-56,824
<i>Of which:</i>	
Section B: Neighbourhoods	-56,824
Interest and dividends	-4,500
<i>Of which:</i>	
Section A: Localism	-4,500
Sale of assets	-34,098
<i>Of which:</i>	
Section A: Localism	-34,098
<b>Total Voted Capital Income</b>	<b>-342,544</b>

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

The following income relates to the Department and is payable to the Consolidated Fund (cash receipts being shown in italics):

	£'000					
	Present Plans		Changes		Revised Plans	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
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 OCS)	100,000	<i>100,000</i>	-6,504,300	<i>-6,504,300</i>	-6,404,300	<i>-6,404,300</i>
<b>Total</b>	<b>100,000</b>	<b><i>100,000</i></b>	<b>-6,504,300</b>	<b><i>-6,504,300</i></b>	<b>-6,404,300</b>	<b><i>-6,404,300</i></b>

#### Detailed description of CFER sources

	£'000					
	Present Plans		Changes		Revised Plans	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
<b>Non-Budget</b>						
Capital Pooled Housing Receipts	100,000	<i>100,000</i>	-204,300	<i>204,300</i>	-104,300	<i>-104,300</i>
Housing Revenue Account Subsidy Reform	-	-	-6,300,000	<i>-6,300,000</i>	-6,300,000	<i>-6,300,000</i>
<b>Total</b>	<b>100,000</b>	<b><i>100,000</i></b>	<b>-6,504,300</b>	<b><i>-6,504,300</i></b>	<b>-6,404,300</b>	<b><i>-6,404,300</i></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:

**Principal 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

Neil O'Connor	FiReBuy
Pat Ritchie	Homes and Communities Agency
Mike Biles	Independent Housing Ombudsman Limited
Anthony Essien	The Leasehold Advisory Service
Claer Lloyd-Jones	Tenant Services Authority
Peter Andrew	London Thames Gateway Development Corporation
Niall Lindsay	Thurrock Development Corporation
Peter Mawson	West Northamptonshire Development Corporation
John Saunders	Infrastructure Planning Commission
Tim Lesley	Standards Board for England
Dr Jane Martin	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**

<b>Section in Part II: Subhead Detail</b>		<b>Body</b>	<b>Resources</b>	<b>Capital</b>	<b>Grant-in-aid</b>
<b>DCLG Communities</b>					
G, H, V, W	Homes and Communities Agency		239,748	2,095,742	2,384,026
F, U	Firebuy		1,719		1,718
G	Infrastructure Planning Commission		6,025		6,025
G	Leasehold Advisory Service		1,316		1,239
G, H	West Northamptonshire Development Corporation		3,413	6,000	9,203
G, V	Tenant Services Authority		23,755	529	22,297
H, W	London Thames Gateway Development Corporation		6,450		4,850
H, W	Thurrock Development Corporation		18,904	12,500	21,354
G	Building Regulations Advisory Committee		15		
H	Regional Development Agencies (for the purpose of European Regional Development Fund only)*		61,769	84,904	146,673
<b>DCLG Local Govt.</b>					
O	Standards for England		20,500		18,384
O	Commission for Local Administration		14,789	50	14,443
O	Valuation Tribunals		9,400		8,941
<b>Total</b>			<b>407,803</b>	<b>2,199,725</b>	<b>2,639,153</b>

\*Regional Development Agencies are formally the responsibility of the Department for Business, Innovation and Skill but acted as managing agents for European Regional Development Fund money until July 2011.

## **Part III: Note F - Accounting Policy changes**

In 2011-12 we will have income formerly treated as a Consolidated Fund Extra Receipts that moves into Annually Managed Expenditure. The consequential changes to the accounts are treated as a change of accounting policy with consequent restatement of the prior year figures to a consistent basis.

## 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 220 low liability litigation cases for the Department.	500
Housing Management: Potential contractual liability arising from the Tenant Deposit Protection Scheme.	Unquantifiable
Indemnity given to the Fire and Rescue Services in respect of possible incidents because of mass decontamination.	Unquantifiable
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.	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
<b>£</b>			
<b><u>Changes related to movements in budgets</u></b>			
<u>Reserve Claim</u>			
Student Loans (Section F)	2,925,000,000		
<u>Budget Exchange</u>			
Skills Funding Agency Adult Apprenticeships & Support & Engagement of Employers (Section L)		-40,000,000	
<u>Machinery of Government changes</u>			
<u>Administration costs</u>			
Transfer to the Department for Communities and Local Government in relation to the Homes and Communities Agency (Section C)		-8,000,000	
Transfer of Government Property Unit to Cabinet Office (Section C)		-200,000	
Transfer of Ordnance Survey from the Department for Communities and Local Government (Section C)	95,000		
<u>Programme costs</u>			
Online copyright infringement transfer to the Department for Culture Media and Sport (Section A)		-2,117,000	
Transfer of Ordnance Survey from the Department for Communities and Local Government (Section A)	91,520,000		
Transfer of Ordnance Survey receipts from the Department for Communities and Local Government (Section A)		-10,690,000	
Transfer of Government Property Unit to Cabinet Office (Section C)		-7,000,000	

## Introduction

Transfer from Department for Environment, Food and Rural Affairs to UK Space Agency for JASON 3 mission subscription (Section E)	182,000
Transfer of Meteorological Office from the Ministry of Defence (Section E)	80,506,000
Transfer of Meteorological Office from the Ministry of Defence (Section E)	-7,673,000
Transfer from RDAs for the Homes and Communities Agency to the Department for Communities and Local Government (Section H)	-27,294,000
<u>Transfers of budgetary cover to/from other government departments</u>	
Transfer of London Development Agency to the Department for Communities and Local Government (Section A)	-25,997,000
Transfer from Welsh Assembly to Ordnance Survey for public sector mapping agreement (Section A)	2,081,000
Transfer to the Department for Culture, Media and Sport for GREAT (Section A)	-1,250,000
Transfer from Ministry of Defence to Ordnance Survey for public sector mapping agreement (Section A)	800,000
Transfer from the Department for Culture, Media and Sport to Ordnance Survey for public sector mapping agreement (Section A)	500,000
Transfer of Ordnance Survey to the Department for Communities and Local Government (Section A)	-7,300,000
Transfer to Cabinet Office for GREAT (Section A)	-4,000,000
Transfer to British Council for GREAT (Section A)	-500,000
Transfer to the Department for Communities and Local Government for High Street Support Package (Section A)	-7,000,000
Transfer from the Department for Communities and Local Government of RDA baseline (Section A)	81,350,000
Transfer to the Office of Fair Trading for internet enforcement (Section B)	-500,000
Transfer from the Department for Work and Pensions for Joint International Unit (Section C)	490,000

## Introduction

Transfer to the Department for Education for Joint International Unit International Education (Section F)		-16,050,000
Transfer to the Department of Energy and Climate Change for Regional Development Agencies (Section H)		-1,706,000
Transfer to the Department for Culture, Media and Sport for Regional Development Agencies for the Olympics (Section H)		-364,000
Transfer to UK Trade and Investment for Regional Development Agencies (Section H)		-413,000
Transfer from the Department of Energy and Climate Change of Regional Development Agency baseline (Section H)	6,750,000	
Transfer to the Department for Education for continuing learners (Section L)		-4,588,000
Transfer to the Ministry of Justice for Offender Learning (Section L)		-53,000
Transfer from the Ministry of Justice for Offender Learning (Section L)	3,621,000	
Transfer to the Department for Education for Learners with Learning Difficulties and Disabilities (Section L)		-52,600,000
<u>Movements between sections</u>		
Movement from Regional Development Agencies to Portfolio Management Office (Sections A and H)	42,949,000	-42,949,000
Movement from Regional Development Agencies to Homes and Communities Agency assets management (Sections A and H)	132,000	-132,000
Movement from Regional Development Agencies to Grants for Business Investment (Sections A and H)	345,000	-345,000
Movement from Regional Development Agencies to Wave Hub (Sections A and H)	576,000	-576,000
Movement from Regional Development Agencies to Enterprise and Business (Sections A and H)	18,944,000	-18,944,000
Reclassification of the Advisory, Conciliation and Arbitration Service (Sections B and I)	3,600,000	-3,600,000

## Introduction

Movement of UK Space Agency from Enterprise and Business to Science (Sections E and A)	205,637,000	-205,637,000
Movement from HE Student Support to Science Research Base for EU subscriptions and international funding (Sections E and F)	4,672,000	-4,672,000
Movement from Office for Access to Higher Education to Central Government Higher Education Programmes (Sections F and K)	237,000	-237,000
Movement of international funding receipts from Higher Education Student Support to Science Research Base (Sections F and E)	62,000	-62,000
Movement of Office for Life Sciences from Enterprise to Further Education (Sections G and A)	121,000	-121,000
Reallocation of the Graduate Opportunities Development Fund (Sections G and F)	3,000,000	-3,000,000
Movement from other business expenditure to Technology Strategy Board for Low Carbon Vehicle Innovation Platform (Sections H and A)	2,200,000	-2,200,000
Reclassification of the Advisory, Conciliation and Arbitration Service (Sections I and B)	43,724,000	-43,724,000
Movement from Regional Development Agencies to the Science and Technology Facilities Council (Sections J and H)	589,000	-589,000
Movement from Regional Development Agencies to Skills Funding Agency in respect of Vauxhall (Sections L and H)	1,152,000	-1,152,000
Reclassification of Skills Funding Agency (Sections L and G)	4,619,679,000	-4,619,679,000
Movement from Skills Funding Agency to UK Commission for Employment and Skills (Sections L and G)	1,695,000	-1,695,000
Increased expenditure and receipts for Wave Hub (Section A)	1,000,000	-1,000,000
Increased expenditure and receipts for Financial Reporting Council (Section B)	22,000,000	-22,000,000
Reduction in gross expenditure and receipts in relation to the Insolvency Service (Section B)	44,000,000	-44,000,000
Increased expenditure and receipts for central services (Section C)	6,286,000	-6,286,000



## Introduction

Increased expenditure and receipts for Science Research Councils Shared Services Centre (Section E)	65,000,000	-65,000,000
Increased expenditure on nursing students funded by an increase in receipts from the Department of Health (Section F)	7,000,000	-7,000,000
Increased expenditure and receipts for the Ufi Charitable Trust (Section G)	130,000,000	-130,000,000
Increased expenditure and receipts relating to further education improvements (Section G)	250,000	-250,000
Increased expenditure and receipts from the Department for Environment, Food and Rural Affairs relating to further education improvements (Section G)	10,000	-10,000
Increased expenditure and receipts from the Department for Education relating to further education improvements (Section G)	1,733,000	-1,733,000
Increased expenditure and receipts relating to research and analytical services (Section G)	1,132,000	-1,132,000
Increased expenditure and receipts from the Department for Education relating to REFERNET (Section G)	5,000	-5,000
Reduced Skills Funding Agency expenditure offset by reduced European Social Fund receipts (Section G)	182,532,000	-182,532,000
Increased Skills Funding Agency expenditure funded by increased National Apprenticeship Service receipts from Department for Education (Sections L and G)	3,012,000	-3,012,000
Increased Young Persons Helpline expenditure funded by increased National Apprenticeship Service receipts from Department for Education (Sections L and G)	2,700,000	-2,700,000
Increased English for Speakers of Other Languages expenditure funded by increased receipts from Department for Communities and Local Government (Sections L and G)	6,000,000	-6,000,000
Increased expenditure on Learning and Skills Improvement Service activity funded by receipts from Department for Education (Sections L and G)	200,000	-200,000
Increased UK Commission for Employment and Skills expenditure funded by receipts from other government departments (Sections L and G)	1,381,000	-1,381,000

## Introduction

### Movement from Resource to Capital

Skills Funding Agency movement relating to student support and skills infrastructure (Section L) -99,000,000

### Spending Policy changes

Policy change (Section C) -4,650,000

<b>Total change in Resource DEL (Voted)</b>	<b>8,616,450,000</b>	<b>-5,752,500,000</b>	<b>2,863,950,000</b>
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### Machinery of Government changes

Transfer of Meteorological Office from the Ministry of Defence (Section P) 3,273,000

Transfer to the Department for Communities and Local Government of Regional Development Agency baseline (Section Q) -60,000,000

### Other Changes:

Revised forecasts for telecommunications and posts rent receipts (Section N) 10,000,000

Revised forecasts for UK Innovation Investment Fund impairments (Section N) 4,945,000

Changes to Redundancy Payment Service forecasts (Section O) 15,000,000

Changes to Paternity Pay forecasts (Section O) 17,100,000

Reduction in bad debts provision for ACAS (Section O) -3,943,000

Reduction in bad debt write off provision for Insolvency Service (Section O) -3,000,000

Reduction in Science Research Council Pensions (Section P) -8,935,000

Non-cash consequences of movement from Debt Sale Utilisation to Student Loan Debt Sale (Section Q) 21,600,000

Revised forecasts for Student Loans (Section Q) -1,064,234,000

Revised forecasts for Student Loans (Section Q) 1,150,868,000

Revised forecasts for onerous lease provision (Section S) 56,700,000

Revised forecasts for Natural Environment Research Council provisions and bad debts (Section X) -30,450,000

## Introduction

Revised forecasts for Skills Funding Agency provisions and property impairments (Section Z)	16,900,000		
Release of provision in relation to Sector Skills Development Agency pensions (Section Z)		-1,000	
Revised forecasts for Construction Industry Training Board (Section Z)		-42,824,000	
Revised forecasts for Engineering Construction Industry Training Board (Section Z)		-48,000	
Reclassification of Skills Funding Agency (Sections Z and R)	3,500,000	-3,500,000	
<b>Total change in Resource AME (Voted)</b>	<b>1,299,886,000</b>	<b>-1,216,935,000</b>	<b>82,951,000</b>
<u>Reserve Claims:</u>			
High Performance Computers (Section E)	5,000,000		
High Performance Computers (Section J)	105,000,000		
<u>Machinery of Government changes</u>			
Transfer of Meteorological Office from the Ministry of Defence (Section E)		-1,105,000	
Transfer from RDAs for the Homes and Communities Agency to the Department for Communities and Local Government (Section H)		-57,681,000	
Transfer to the Department of Energy and Climate Change for Regional Development Agencies (Section H)		-291,000	
<u>Transfers of budgetary cover to/from other government departments</u>			
Transfer from Northern Ireland Inward Investment Agency for Launch Investment (Section A)	11,337,000		
Transfer of London Development Agency to the Department for Communities and Local Government (Section A)		-23,106,000	
Transfer to the Ministry of Defence for an export loan facility (Section A)		-175,000,000	

## Introduction

Transfer from the Department for Communities and Local Government of Regional Development Agency baseline (Section A)	69,000,000	
Transfer from the Department of Energy and Climate Change of Regional Development Agency baseline (Section H)	750,000	
<u>Movements between sections</u>		
Movement from Regional Development Agencies to Portfolio Management Office (Sections A and H)	29,906,000	-29,906,000
Movement from Regional Development Agencies to Wave Hub (Sections A and H)	811,000	-811,000
Movement from Regional Development Agencies to Homes and Communities Agency assets (Sections A and H)	9,158,000	-9,158,000
Movement from Regional Development Agencies to Grants for Business Investment (Sections A and H)	40,721,000	-40,721,000
Movement from Regional Development Agencies to Enterprise and Business (Sections A and H)	10,119,000	-10,119,000
Movement of UK Space Agency from Enterprise and Business to Science (Sections E and A)	19,000,000	-19,000,000
Movement from Skills Funding Agency to Further Education and Skills (Sections G and L)	5,110,000	-5,110,000
Movement from other business expenditure to Technology Strategy Board for Low Carbon Vehicle Innovation Platform (Sections H and A)	100,000	-100,000
Reclassification of the Advisory, Conciliation and Arbitration Service (Sections I and B)	1,100,000	-1,100,000
Movement from Regional Development Agencies to the Science and Technology Facilities Council (Sections J and H)	887,000	-887,000
Reclassification of Skills Funding Agency (Sections L and G)	305,200,000	-305,200,000
Reclassification of the Advisory, Conciliation and Arbitration Service (Sections W and O)	4,011,000	-4,011,000
<u>Offsetting increases in expenditure and income</u>		
Increase in gross expenditure and receipts in relation to Launch Investment (Section A)	175,000,000	-175,000,000

## Introduction

Increase in gross expenditure and receipts in relation to the UK Intellectual Property Office (Section A)	167,000	-167,000	
<u>Movement from Resource to Capital</u>			
Skills Funding Agency movement relating to student support and skills infrastructure (Section L)	99,000,000		
<b>Total change in Capital DEL (Voted)</b>	<b>891,377,000</b>	<b>-858,473,000</b>	<b>32,904,000</b>
Reduction in interest capitalised relating to student loans (Section Q)		-776,658,000	
Reduction in receipts relating to student loans (Section Q)	507,373,000		
Revised forecasts for Construction Industry Training Board (Section Z)		-1,449,000	
<b>Total change in Capital AME (Voted)</b>	<b>507,373,000</b>	<b>-778,107,000</b>	<b>-270,734,000</b>
<b>Total change in Net cash requirement</b>			<b>1,505,407,000</b>

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource † †† ††† †††† †††††	2,863,950,000	-	2,863,950,000
Capital ††† ††††	32,904,000	-	32,904,000
<b>Annually Managed Expenditure</b>			
Resource ††† ††††	82,951,000	-	82,951,000
Capital	-270,734,000	-	-270,734,000
<b>Total Net Budget</b>			
Resource	2,946,901,000	-	2,946,901,000
Capital	-237,830,000	-	-237,830,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement † †† ††† †††† †††††</b>	<b>1,505,407,000</b>		

Supplementary amounts required in the year ending 31 March 2012 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; management of the Government's property portfolio; providing financial assistance to public corporations and trading funds including Ofcom.

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.

## Part I

The payment of subscriptions to international organisations, including payments to the Department for Work and Pensions for the UK subscription to the International Labour Organisation, and 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 Design Council; the Technology Strategy Board; Capital for Enterprise; the Local Better Regulation Office; 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 and the expenses of the Office of Manpower Economics.

## Part I

Other non cash items.

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 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.

### Income arising from:

Contributions from other Government Departments supplying resources which BIS will use to fund Partner Organisations; receipts from the Department for Communities and Local Government, the Department for Environment, Food and Rural Affairs, the Department of Energy and Climate Change in relation to the Regional Development Agencies and the London Development Agency; 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 the Postal Services Commission and the Office of Gas and Electricity Markets to cover the costs of the relevant consumer bodies.

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 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.



## Part I

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

### Annually Managed Expenditure:

#### Expenditure arising from:

Corporation Tax levied on the RDAs; 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.

#### 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.

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

## Part I

† The functions of the Government Property Unit were transferred to the Cabinet Office on 1 April 2011. 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 £7,200,000; and
- b) the net cash requirement is reduced by £7,200,000.

†† The functions of Ordnance Survey were transferred from the Department for Communities and Local Government on 1 July 2011. 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 £80,925,000; and
- b) the net cash requirement is increased by £80,925,000.

††† The functions of the Meteorological Office were transferred from the Ministry of Defence on 1 April 2011. 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 £72,833,000;
- b) Annually Managed Expenditure – Resource (voted) is increased by £3,273,000;
- c) Departmental Expenditure Limit – Capital (voted) is reduced by £1,105,000; and
- d) the net cash requirement is increased by £71,728,000.

†††† Certain functions of the Regional Development Agencies (including responsibility for the Homes and Communities Agency) were transferred to the Department for Communities and Local Government on 1 September 2011. 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 £35,294,000;
- b) Annually Managed Expenditure – Resource (voted) is reduced by £60,000,000;
- c) Departmental Expenditure Limit – Capital (voted) is reduced by £57,681,000; and
- d) the net cash requirement is reduced by £92,975,000.

††††† The functions of the Jason 3 space mission subscription were transferred from the Department for Environment, Food and Rural Affairs on 1 April 2011. 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 £182,000;
- b) and the net cash requirement is increased by £182,000.

## 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>	903,751	17,599,928	-7,615	2,871,565	896,136	20,471,493	1,177,940	32,904	1,210,844
<i>Of which:</i>									
A Innovation, Enterprise and Business	-	219,120	-	-27,615	-	191,505	-31,654	-46,154	-77,808
B Free and Fair Markets	-2,151	106,891	-	-40,624	-2,151	66,267	8,700	-1,100	7,600
C Professional Support	905,902	34,587	-7,615	-11,650	898,287	22,937	8,500	-	8,500
E Science and Research	-	136,144	-	283,262	-	419,406	11,531	22,895	34,426
F Higher Education	-	3,376,490	-	2,901,577	-	6,278,067	-	-	-
G Further Education	-	3,655,134	-	-4,449,014	-	-793,880	305,200	-300,090	5,110
H Innovation, Enterprise and Business (NDPB) (net)	-	633,038	-	-85,514	-	547,524	195,894	-148,724	47,170
I Free and Fair Markets (NDPB) net	-	33,527	-	40,124	-	73,651	500	1,100	1,600
J Science and Research (NDPB) net	-	4,431,792	-	589	-	4,432,381	583,869	105,887	689,756
K Higher Education (NDPB) net	-	4,713,111	-	-237	-	4,712,874	95,400	-	95,400
L Further Education (NDPB) net	-	54,102	-	4,260,667	-	4,314,769	-	399,090	399,090
<b>Total Spending in DEL</b>			<b>-7,615</b>	<b>2,871,565</b>				<b>32,904</b>	
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>	-	-1,242,645	-	82,951	-	-1,159,694	6,468,121	-270,734	6,197,387
<i>Of which:</i>									
N Innovation, Enterprise and Business	-	-79,821	-	14,945	-	-64,876	-	-	-
O Free and Fair Markets	-	458,842	-	21,146	-	479,988	-	-	-
P Science Research Councils	-	43,835	-	-5,662	-	38,173	-	-	-
Q Higher Education	-	-1,785,368	-	48,234	-	-1,737,134	5,712,285	-269,285	5,443,000
R Further Education	-	3,473	-	-3,501	-	-28	-	-	-
S Professional Support	-	-101,064	-	56,700	-	-44,364	-	-	-

## Part II: Changes Proposed

W	Free and Fair Markets (NDPB) net	-	858	-	4,011	-	4,869	-	-	-
X	Science and Research (NDPB) net	-	102,031	-	-30,450	-	71,581	-	-	-
Z	Further Education (NDPB) net	-	1,608	-	-22,472	-	-20,864	5,836	-1,449	4,387
<b>Total Spending in AME</b>										
<b>Total for Estimate</b>										
<i>Of which:</i>										
<b>Voted expenditure</b>										
<b>Non-voted expenditure</b>										

**£'000**

	<b>Present Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
<b>Net cash requirement</b>	<b>22,784,921</b>	<b>1,505,407</b>	<b>24,290,328</b>

**Part II: Revised subhead detail including additional provision****£'000**

<b>Revised Plans</b>									
<b>Resources</b>						<b>Capital</b>			
<b>Gross</b>	<b>Administration</b>	<b>Net</b>	<b>Gross</b>	<b>Programme</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	
<b>1</b>	<b>Income</b>	<b>3</b>	<b>4</b>	<b>Income</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>									
	978,753	-82,617	896,136	22,074,810	-1,603,317	20,471,493	1,748,416	-537,572	1,210,844
<i>Of which:</i>									
A	Innovation, Enterprise and Business			543,115	-351,610	191,505	458,659	-536,467	-77,808
B	Free and Fair Markets			-	-2,151	-2,151	201,416	-135,149	66,267
C	Professional Support			913,753	-15,466	898,287	29,669	-6,732	22,937
D	Government as Shareholder			-	-	-	194,925	-	194,925
E	Science and Research			65,000	-65,000	-	427,141	-7,735	419,406
F	Higher Education			-	-	-	6,285,067	-7,000	6,278,067
G	Further Education			-	-	-	301,211	-1,095,091	-793,880
H	Innovation, Enterprise and Business (NDPB) (net)			-	-	-	547,524	-	547,524
I	Free and Fair Markets (NDPB) net			-	-	-	73,651	-	73,651
J	Science and Research (NDPB) net			-	-	-	4,432,381	-	4,432,381
K	Higher Education (NDPB) net			-	-	-	4,712,874	-	4,712,874
L	Further Education (NDPB) net			-	-	-	4,314,769	-	4,314,769
M	Government as Shareholder (NDPB) net			-	-	-	11,067	-	11,067
<b>Total Spending in DEL</b>									
	<b>978,753</b>	<b>-82,617</b>	<b>896,136</b>	<b>22,074,810</b>	<b>-1,603,317</b>	<b>20,471,493</b>	<b>1,748,416</b>	<b>-537,572</b>	<b>1,210,844</b>
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
	-	-	-	-476,694	-683,000	-1,159,694	14,408,387	-8,211,000	6,197,387
<i>Of which:</i>									
N	Innovation, Enterprise and Business			-	-	-	-64,876	-	-64,876
O	Free and Fair Markets			-	-	-	479,988	-	479,988
P	Science Research Councils			-	-	-	38,173	-	38,173
Q	Higher Education			-	-	-	-1,057,134	-680,000	-1,737,134

**Part II: Revised subhead detail including additional provision****£'000**

		Revised Plans								
		Resources						Capital		
		Administration		Programme			Gross	Income	Net	
	Gross	Income	Net	Gross	Income	Net	7	8	9	
	1	2	3	4	5	6				
R	Further Education	-	-	-	-28	-	-28	-	-	-
S	Professional Support	-	-	-	-44,364	-	-44,364	-	-	-
T	Government as Shareholder	-	-	-	11,084	-3,000	8,084	7,750,000	-7,000,000	750,000
U	Innovation, Enterprise and Business (NDPB) (net)	-	-	-	129,247	-	129,247	-	-	-
V	Government as Shareholder (NDPB) net	-	-	-	-4,400	-	-4,400	-	-	-
W	Free and Fair Markets (NDPB) net	-	-	-	4,869	-	4,869	-	-	-
X	Science and Research (NDPB) net	-	-	-	71,581	-	71,581	-	-	-
Y	Higher Education (NDPB) net	-	-	-	-19,970	-	-19,970	-	-	-
Z	Further Education (NDPB) net	-	-	-	-20,864	-	-20,864	4,387	-	4,387
<b>Total Spending in AME</b>		-	-	-	<b>-476,694</b>	<b>-683,000</b>	<b>-1,159,694</b>	<b>14,408,387</b>	<b>-8,211,000</b>	<b>6,197,387</b>
<b>Total for Estimate</b>		<b>978,753</b>	<b>-82,617</b>	<b>896,136</b>	<b>21,598,116</b>	<b>-2,286,317</b>	<b>19,311,799</b>	<b>16,156,803</b>	<b>-8,748,572</b>	<b>7,408,231</b>
<i>Of which:</i>										
<b>Voted expenditure</b>		978,753	-82,617	896,136	21,598,116	-2,286,317	19,311,799	16,156,803	-8,748,572	7,408,231
<b>Non-voted expenditure</b>		-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>17,261,034</b>	<b>2,946,901</b>	<b>20,207,935</b>
<b>Net Capital Requirement</b>	<b>7,646,061</b>	<b>-237,830</b>	<b>7,408,231</b>
<b>Accruals to cash adjustments</b>	<b>-2,122,174</b>	<b>-1,203,664</b>	<b>-3,325,838</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-155,725	55,593	-100,132
New provisions and adjustments to previous provisions	-1,651,110	-1,942,003	-3,593,113
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-10,967,510	-4,522,622	-15,490,132
Add cash grant-in-aid	10,500,183	5,187,976	15,688,159
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-35,531	38,996	3,465
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	187,519	-21,604	165,915
<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>22,784,921</b>	<b>1,505,407</b>	<b>24,290,328</b>

## Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	919,864
<i>Less:</i>	
Administration DEL Income	-82,617
<b>Net Administration Costs</b>	<b>837,247</b>
Gross Programme Costs	22,773,919
<i>Less:</i>	
Programme DEL Income	-1,829,517
Programme AME Income	-683,000
Non-budget income	-
<b>Net Programme Costs</b>	<b>20,261,402</b>
<b>Total Net Operating Costs</b>	<b>21,098,649</b>
<i>Of which:</i>	
Resource DEL	21,161,809
Capital DEL	815,548
Resource AME	-878,708
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-815,548
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	-75,166
<b>Total Resource Budget</b>	<b>20,207,935</b>
<i>Of which:</i>	
Resource DEL	21,367,629
Resource AME	-1,159,694
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>20,207,935</b>



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

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	<b>-1,685,934</b>
<i>Of which:</i>	
Administration	
Sale of goods and services	-80,466
<i>Of which:</i>	
Section C: Professional Support	-15,466
Section E: Science and Research	-65,000
Regulatory licences, fines, penalties And taxes	-2,151
<i>Of which:</i>	
Section B: Free and Fair Markets	-2,151
Total Administration	-82,617
 Programme	
Sale of goods and services	-284,422
<i>Of which:</i>	
Section A: Innovation, Enterprise and Business	-19,390
Section B: Free and Fair Markets	-121,300
Section C: Professional Support	-6,732
Section F: Higher Education	-7,000
Section G: Further Education	-130,000
Regulatory licences, fines, penalties And taxes	-35,204
<i>Of which:</i>	
Section A: Innovation, Enterprise and Business	-23,255
Section B: Free and Fair Markets	-11,949
EU income	-167,530
<i>Of which:</i>	
Section E: Science and Research	-62
Section G: Further Education	-167,468
Other grant income (including repayments of grants/subsidies)	-1,099,288
<i>Of which:</i>	
Section A: Innovation, Enterprise and Business	-301,665
Section G: Further Education	-797,623
Interest and dividends	-16,873
<i>Of which:</i>	
Section A: Innovation, Enterprise and Business	-7,300
Section B: Free and Fair Markets	-1,900
Section E: Science and Research	-7,673
Total Programme	-1,603,317
 <b>Voted Resource AME</b>	<b>-683,000</b>
<i>Of which:</i>	
Programme	
Interest and dividends	-683,000
<i>Of which:</i>	
Section Q: Higher Education	-680,000
Section T: Government as Shareholder	-3,000
 <b>Total Voted Resource Income</b>	<b>-2,368,934</b>

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

	£'000
	Revised Plans
<b>Voted Capital DEL</b>	<b>-537,572</b>
<i>Of which:</i>	
Programme	
Other grant income (including repayments of grants/subsidies)	-226,200
<i>Of which:</i>	
Section A: Innovation, Enterprise and Business	-226,200
loan , etc, repayments	-311,372
<i>Of which:</i>	
Section A: Innovation, Enterprise and Business	-310,267
Section E: Science and Research	-1,105
<b>Voted Capital AME</b>	<b>-8,211,000</b>
<i>Of which:</i>	
Programme	
loan , etc, repayments	-7,000,000
<i>Of which:</i>	
Section T: Government as Shareholder	-7,000,000
Student loan repayments	-1,211,000
<i>Of which:</i>	
Section Q: Higher Education	-1,211,000
<b>Total Voted Capital Income</b>	<b>-8,748,572</b>

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

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No CFER income or receipts are expected in 2011-12.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer**                      Martin Donnelly

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 Doherty	Advantage West Midlands (RDA)
John Taylor	Advisory Conciliation & Arbitration Service (ACAS)
Prof Rick Rylance	Arts and Humanities Research Council (AHRC)
Prof Douglas Kell	Biotechnology & Biological Sciences Research Council
Tom Murray	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
David Kester	Design Council
Glenn Harris	East Midlands Development Agency
David Hipple	East of England Development Agency
Dr Astrid Wissenburg	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
Jonathan Kestenbaum	National Endowment for Science, Technology and the Arts (NESTA)
Prof Alan Thorpe	Natural Environment Research Council
Duncan Gray	North West Development Agency
Sir Martin Harris	Office for Fair Access (OFFA)
Trevor Waggett	One North East (RDA)
Prof Keith Mason	Science and Technology Facilities Council
Chris Budleigh	South East England Development Agency
Catherine Pollard	South West of England Regional Development Agency
Ed Lester	Student Loans Company
Iain Gray	Technology Strategy Board (TSB)
Steve Cowley	UK Atomic Energy Authority
Chris Humphries	UK Commission for Employment and Skills (plus 23 SSCs)
Trevor Shaw	Yorkshire Forward (RDA)

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.

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

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**

<b>Section in Part II:</b>					
<b>Subhead Detail</b>	<b>Body</b>	<b>Resources</b>	<b>Capital</b>	<b>Grant-in-aid</b>	
H	Technology Strategy Board	218,344	13,003	332,300	
H	Capital for Enterprise	4,835	148	3,400	
H	Local Better Regulation Office	2,820		3,112	
I	ACAS (Advisory, Conciliation and Arbitration Service)	40,124	1,100	37,413	
I	Consumer Focus	17,045	150	16,800	
I	Competition Service	3,282	50	3,200	
I	Competition Commission	13,200	300	13,700	
M	United Kingdom Atomic Energy Authority	11,067		11,300	
H	Regional Development Agencies	321,525	34,019	630,000	
J	Arts and Humanities Research Council	100,051		110,964	
J	Biotechnology and Biological Sciences Research Council	377,806	79,000	476,600	
J	Economic and Social Research Council	155,937	18,700	186,000	
J	Engineering and Physical Sciences Research Council	770,720	46,000	843,819	
J	Medical Research Council	582,467	64,100	701,538	
J	Natural Environment Research Council	336,600	53,800	376,819	
J	Research Councils projects		80,379		
J	Science and Technology Facilities Council	446,688	173,408	521,000	
J	Higher Education Funding Council for England (HEFCE) - Science	1,662,112	174,369	1,866,481	
K	Higher Education Funding Council for England (HEFCE) - Education	4,645,320	95,400	4,764,357	
K	Office for Fair Access to Higher Education	227		494	
K	Student Loans Company	67,327		108,081	
L	Skills Funding Agency	4,257,591	398,724	4,612,988	
L	UK Commission for Employment and Skills	57,178	366	67,793	
X	Biotechnology and Biological Sciences Research Council	15,220			
X	Economic and Social Research Council	13,860			
X	Engineering and Physical Sciences Research Council	13,350			
X	Medical Research Council	26,000			
X	Natural Environment Research Council	-13,320			
X	Arts and Humanities Research Council	14,170			
X	Science and Technology Facilities Council	2,301			
U	Regional Development Agencies	129,247			

**Part III: Note E - Non-Departmental Public Bodies****£'000**

<b>Section in Part II:</b>				
<b>Subhead Detail</b>	<b>Body</b>	<b>Resources</b>	<b>Capital</b>	<b>Grant-in-aid</b>
V	United Kingdom Atomic Energy Authority	-4,400		
W	ACAS (Advisory, Conciliation and Arbitration Service)	4,011		
W	Competition Commission	130		
W	Competition Service	5		
W	Consumer Focus	723		
Y	Higher Education Funding Council for England (HEFCE) - Education	-22,000		
Y	Student Loans Company	2,030		
Z	Skills Funding Agency	20,400		
Z	UK Commission for Employment and Skills			
Z	Construction Industry Training Board	-43,193	4,116	
Z	Engineering Construction Industry Training Board	1,929	271	
<b>Total</b>		<b>14,252,729</b>	<b>1,237,403</b>	<b>15,688,159</b>

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

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

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**Section in Part II:**

Subhead Detail	Service	£'000
As in existing provision		

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## Notes to the Main Estimate (*continued*)

### Contingent liabilities

Nature of Liability	£'000
<b>As at 31 December 2011 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 audit work carried out in respect of the delivery of activities funded through European Union initiatives or through single Regeneration Budget and other schemes sponsored by Government Departments other than the former Department for Education and Skills and Department for Trade and Industry.	1,500
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
Liabilities arising from properties leased by TECs/CCTEs that they have been unable to dispose of by the time they wind up. The Department may take over these leases and dispose of them on behalf of the TECs/CCTEs.	3,473
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.	1,400
Potential liability relating to European Schools Programme for teachers claiming permanency under the fixed term employee regulations.	2,190
The Government agreed to fund the cost of hosting the World Skills London 2011 event. This contingent liability represents the possibility that insufficient sponsorship revenue is obtained.	22,120
The Department is responsible for a liability to pay rent in respect of a lease in the event that the current tenant defaults. The building was originally leased for the Quality improvement Service. If the current tenant defaults there would be a cost to the Department.	2,000
The National Measurement Office is responsible for the pension liabilities of the National Physical Laboratory employees if the science contract reverts to the National Measurement Office in 2014. The current estimate is that the liability is between £8.2 million and £22.8 million.	up to £22,800
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
Liabilities relating to the issue of licences to operators of satellites and other space objects.	Unquantifiable
Home Shipbuilding Credit Guarantee Scheme.	7,000
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
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 equivalent to those given to civil servants under the Civil Service Management Code have been given to persons appointed to the Board of the Office of Fair Trading, including the Chairman.	Unquantifiable
Indemnities given to Bankers of the Insolvency Services against certain liabilities arising in respect of non-transferable "account payee" cheques due to insolvent estates and paid into the Insolvency Service's account.	Unquantifiable
The Police Information Technology Organisation (Home Office) provides BIS with access to data from the Police National Computer (PNC). BIS has indemnified the police against any liabilities which they might incur as a result of providing that access.	Unquantifiable

**Non-Statutory Liabilities Charged to Resource Estimates:**

<p>The Cabinet Secretary has provided a Government wide indemnity to Independent Public Appointment Assessors (IPAAAs). This will ensure that IPAAAs 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 IPAAAs.</p>	Unquantifiable
<p>Post Office Limited: the department has since October 2003 made available to Post Office Ltd 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.</p>	Unquantifiable
<p>British Shipbuilders: There are contingent liabilities that arise from the Department's assurances and guarantees to British Shipbuilders.</p>	Unquantifiable
<p>The House of Lords announced in 2007 that pleural plaques were not a "compensatable" injury. This is the current position in England and Wales as the House of Lords judgement still stands. In Scotland the Damages (Asbestos Related Conditions) (Scotland) Act 2009 was introduced to reverse the House of Lords decision. An initial challenge by the insurers was dismissed by the Court of Session in January 2010 on the grounds that the legislation did not satisfy the standard of 'irrationality' as would be required to invalidate a primary act of legislation. On 12 April 2011, the Court of Session rejected the insurer's appeal. The Association of British Insurers have indicated that it is their intention to make an appeal to the UK Supreme Court. Following an actuarial review in November 2010 Pleural plaques claims in Scotland are valued at £5.8 million (2009-10: £5.3 million).</p>	
<p>Enterprise Finance Guarantee commenced in 2009 and will continue in 2011/12. The exposure exists for the life of the loan, which can be up to 10 years.</p>	Up to 100,000
<p>On 27 January 2009, the Secretary of State announced support for the automotive sector, including the loan guarantees which could enable up to £2.3bn in lending to Britain's automotive manufacturers and suppliers. Under State Aid rules, guarantees had to be granted before 31 December 2010 and could not exceed 90% of the loan. There is an outstanding loan guarantee of £378 million in respect of a £450 million loan made in 2010-11.</p>	Up to 378,000
<p>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.</p>	

## Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
B4-DEL	World Trade Organisation	6,345
B4-DEL	Consumer Protection	3,400
C4-DEL	External Legal Fees	120
H4-DEL	EUI Bursaries	274
E4-DEL	UK Space Agency	178,000
H4-DEL	EUI Subscriptions	4,089
G4-DEL	The Estimate includes provision to reimburse the Department for Work and Pensions for payments made by the Joint International Unit for International Education Programmes and the annual subscription of the International Labour Organisation	17,822
J4-DEL	Biotechnology and Biological Sciences Research Council	3,200
J4-DEL	Economic and Social Research Council	3,500
J4-DEL	Medical Research Council	18,000
J4-DEL	Natural Environment Research Council	3,500
J4-DEL	Science and Technology Facilities Council	112,000
M4-DEL	United Kingdom Atomic Energy Authority	7,000

# 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 work carried out by North West Development Agency.	413,000		
Section A - Reduction due to Budget exchange, to be converted to Capital DEL in 2012-13.		-468,000	
Section A - Increase in Programme expenditure relating to the sale of goods and services offset by a corresponding increase in Programme Income.	2,000,000	-2,000,000	
<b>Total change in Resource DEL (Voted)</b>	<b>2,413,000</b>	<b>-2,468,000</b>	<b>-55,000</b>
Section A - Reduction due to Budget exchange, to cover financial pressures on Capital budgets in 2012-13.		-132,000	
<b>Total change in Capital DEL (Voted)</b>		<b>-132,000</b>	<b>-132,000</b>
The increase to the Net Cash Requirement is as a result of the above changes, and associated accruals to cash adjustments, as follows:			
Resource DEL changes affecting cash.		-55,000	
Capital DEL changes affecting cash.		-132,000	
Increase in Receivables due to increasing sales of goods and services.	696,000		
Reduction in Payables due to faster payment of suppliers, in line with Whitehall targets.	1,505,000		
<b>Total change in Net cash requirement</b>	<b>2,201,000</b>	<b>-187,000</b>	<b>2,014,000</b>

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-55,000	-	-55,000
Capital	-132,000	-	-132,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-55,000	-	-55,000
Capital	-132,000	-	-132,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>2,014,000</b>		

Supplementary amounts required in the year ending 31 March 2012 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	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>								
-	83,937	-	-55	-	83,882	3,298	-132	3,166
<i>Of which:</i>								
A Trade development and promotion and inward investment								
-	83,937	-	-55	-	83,882	3,298	-132	3,166
<b>Total Spending in DEL</b>								
		-	-55			-132		
<b>Total for Estimate</b>								
		-	-55			-132		
<i>Of which:</i>								
<b>Voted expenditure</b>								
		-	-55			-132		
<b>Non-voted expenditure</b>								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net cash requirement</b>	<b>86,640</b>	<b>2,014</b>	<b>88,654</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans									
Resources						Capital			
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>									
	-	-	-	92,923	-9,041	83,882	3,166	-	3,166
<i>Of which:</i>									
A	Trade development and promotion and inward investment								
	-	-	-	92,923	-9,041	83,882	3,166	-	3,166
<b>Total Spending in DEL</b>									
	-	-	-	<b>92,923</b>	<b>-9,041</b>	<b>83,882</b>	<b>3,166</b>	<b>-</b>	<b>3,166</b>
<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>									
	-	-	-	<b>21</b>	<b>-</b>	<b>21</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>									
	-	-	-	<b>92,944</b>	<b>-9,041</b>	<b>83,903</b>	<b>3,166</b>	<b>-</b>	<b>3,166</b>
<i>Of which:</i>									
<b>Voted expenditure</b>									
	-	-	-	92,944	-9,041	83,903	3,166	-	3,166
<b>Non-voted expenditure</b>									
	-	-	-	-	-	-	-	-	-



**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>83,958</b>	<b>-55</b>	<b>83,903</b>
<b>Net Capital Requirement</b>	<b>3,298</b>	<b>-132</b>	<b>3,166</b>
<b>Accruals to cash adjustments</b>	<b>-616</b>	<b>2,201</b>	<b>1,585</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,111	-	-1,111
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	-	696	696
Increase (-) / Decrease (+) in creditors	495	1,505	2,000
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>86,640</b>	<b>2,014</b>	<b>88,654</b>

## Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	-
Gross Programme Costs	92,944
<i>Less:</i>	
Programme DEL Income	-9,041
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>83,903</b>
<b>Total Net Operating Costs</b>	<b>83,903</b>
<i>Of which:</i>	
Resource DEL	83,882
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 OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>83,903</b>
<i>Of which:</i>	
Resource DEL	83,882
Resource AME	21
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>83,903</b>

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

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	<b>-9,041</b>
<i>Of which:</i>	
Programme	
Sale of goods and services	-9,041
<i>Of which:</i>	
Section A: Trade development and promotion and inward investment	-9,041
<b>Total Voted Resource Income</b>	<b>-9,041</b>

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

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No CFER income or receipts are expected in 2011-12.

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

The Accounting Officer prepares resource accounts for each financial year.

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

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

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



# Export Credits Guarantee Department

## Introduction

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. A Resource to Capital DEL transfer is required to meet additional Capital spending requirements (Section A).		-75,000	
<b>Total change in Resource DEL (Voted)</b>		<b>-75,000</b>	<b>-75,000</b>
i. Changes in provisions for losses and foreign exchange rate movements, arising from the current instability in the world economy (Section B).	120,000,000		
<b>Total change in Resource AME (Voted)</b>	<b>120,000,000</b>		<b>120,000,000</b>
i. Capital spending requirements funded by a Resource DEL transfer (Section A).	75,000		
<b>Total change in Capital DEL (Voted)</b>	<b>75,000</b>		<b>75,000</b>
i. A revision to capital AME is required to reflect a change in the timing of several loans (Section D).	10,500,000		
<b>Total change in Capital AME (Voted)</b>	<b>10,500,000</b>		<b>10,500,000</b>
Revision to the net cash requirement reflects the changes set out above and also reflects changes to the timing of several deals which will now complete next year rather than the current year.	50,000,000		
<b>Total change in Net cash requirement</b>	<b>50,000,000</b>		<b>50,000,000</b>

**Part I**

	Voted	Non-Voted	Total
			£
<b>Departmental Expenditure Limit</b>			
Resource	-75,000	-	-75,000
Capital	75,000	-	75,000
<b>Annually Managed Expenditure</b>			
Resource	120,000,000	-	120,000,000
Capital	10,500,000	-	10,500,000
<b>Total Net Budget</b>			
Resource	119,925,000	-	119,925,000
Capital	10,575,000	-	10,575,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>50,000,000</b>		

Supplementary amounts required in the year ending 31 March 2012 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>									
	24,100	-	-75	-	24,025	-	255	75	330
<i>Of which:</i>									
A	Export Credit Guarantees and Investments								
	24,100	-	-75	-	24,025	-	255	75	330
<b>Total Spending in DEL</b>									
		-75	-				75		
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
	-	-88,976	-	120,000	-	31,024	-51,887	10,500	-41,387
<i>Of which:</i>									
B	Export Credits								
	-	-85,945	-	120,000	-	34,055	-	-	-
D	GEFCO Loans and interest equalisation								
	-	-10,669	-	-	-	-10,669	-51,887	10,500	-41,387
<b>Total Spending in AME</b>									
		-	120,000				10,500		
<b>Total for Estimate</b>									
		-75	120,000				10,575		
<i>Of which:</i>									
<b>Voted expenditure</b>									
		-75	120,000				10,575		
<b>Non-voted expenditure</b>									
		-	-				-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net cash requirement</b>	<b>-223,764</b>	<b>50,000</b>	<b>-173,764</b>

**Part II: Revised subhead detail including additional provision****£'000**

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Gross</b>	<b>Administration</b>	<b>Net</b>	<b>Gross</b>	<b>Programme</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>Income</b>	<b>3</b>	<b>4</b>	<b>Income</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>								
26,322	-2,297	24,025	-	-	-	330	-	330
<i>Of which:</i>								
A Export Credit Guarantees and Investments								
26,322	-2,297	24,025	-	-	-	330	-	330
<b>Total Spending in DEL</b>								
<b>26,322</b>	<b>-2,297</b>	<b>24,025</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>330</b>	<b>-</b>	<b>330</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	139,183	-108,159	31,024	-	-41,387	-41,387
<i>Of which:</i>								
B Export Credits								
-	-	-	113,662	-79,607	34,055	-	-	-
C Fixed Rate Export Finance / Export Finance Assisstance								
-	-	-	23,207	-16,069	7,138	-	-	-
D GEFCO Loans and interest equalisation								
-	-	-	1,814	-12,483	-10,669	-	-41,387	-41,387
E Provisions								
-	-	-	500	-	500	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>139,183</b>	<b>-108,159</b>	<b>31,024</b>	<b>-</b>	<b>-41,387</b>	<b>-41,387</b>
<b>Total for Estimate</b>								
<b>26,322</b>	<b>-2,297</b>	<b>24,025</b>	<b>139,183</b>	<b>-108,159</b>	<b>31,024</b>	<b>330</b>	<b>-41,387</b>	<b>-41,057</b>
<i>Of which:</i>								
<b>Voted expenditure</b>								
26,322	-2,297	24,025	139,183	-108,159	31,024	330	-41,387	-41,057
<b>Non-voted expenditure</b>								
-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>-64,876</b>	<b>119,925</b>	<b>55,049</b>
<b>Net Capital Requirement</b>	<b>-51,632</b>	<b>10,575</b>	<b>-41,057</b>
<b>Accruals to cash adjustments</b>	<b>-107,256</b>	<b>-80,500</b>	<b>-187,756</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-800	-	-800
New provisions and adjustments to previous provisions	-31,977	-80,500	-112,477
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-245	-	-245
<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	-122,672	-	-122,672
Increase (-) / Decrease (+) in creditors	48,438	-	48,438
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>-223,764</b>	<b>50,000</b>	<b>-173,764</b>

## Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	26,322
<i>Less:</i>	
Administration DEL Income	-2,297
<b>Net Administration Costs</b>	<b>24,025</b>
Gross Programme Costs	139,183
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-108,159
Non-budget income	-
<b>Net Programme Costs</b>	<b>31,024</b>
<b>Total Net Operating Costs</b>	<b>55,049</b>
<i>Of which:</i>	
Resource DEL	24,025
Capital DEL	-
Resource AME	31,024
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>55,049</b>
<i>Of which:</i>	
Resource DEL	24,025
Resource AME	31,024
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>55,049</b>

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

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	<b>-2,297</b>
<i>Of which:</i>	
Administration	
Sale of goods and services	-2,297
<i>Of which:</i>	
Section A: Export Credit Guarantees and Investments	-2,297
<b>Voted Resource AME</b>	<b>-108,159</b>
<i>Of which:</i>	
Programme	
Sale of goods and services	-56,989
<i>Of which:</i>	
Section B: Export Credits	-56,989
Interest and dividends	-51,170
<i>Of which:</i>	
Section B: Export Credits	-22,618
Section C: Fixed Rate Export Finance / Export Finance Assistance	-16,069
Section D: GEFCO Loans and interest equalisation	-12,483
<b>Total Voted Resource Income</b>	<b>-110,456</b>
<b>Voted Capital AME</b>	<b>-41,387</b>
<i>Of which:</i>	
Programme	
loan , etc, repayments	-41,387
<i>Of which:</i>	
Section D: GEFCO Loans and interest equalisation	-41,387
<b>Total Voted Capital Income</b>	<b>-41,387</b>

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

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No CFER income or receipts are expected in 2011-12.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer</b>	Patrick Crawford
---------------------------	------------------

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

In discharging these responsibilities, particular regard is given to:

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

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





# Office of Fair Trading

## Introduction

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. Budget transfer from Department of Business, Innovation and Skills for activity relating to Internet Enforcement funding.	500,000		
ii. Budget Exchange funding from 2011-12 programme budget to 2012-13, to help relieve pressure on budgets in 2012-13.		-1,126,000	
iii. Increase in gross expenditure offset by increased income arising from Consumer Credit Licence fees and Anti Money Laundering fees.	2,100,000	-2,100,000	
iv. Transfer to cover increased IT costs in the OFT.		-100,000	
v. Attribution of income to Administration to cover various costs including accommodation and IT infrastructure.	4,000,000	-4,000,000	
<b>Total change in Resource DEL (Voted)</b>	<b>6,600,000</b>	<b>-7,326,000</b>	<b>-726,000</b>
i. Increase in the level of provisions to cover potential adverse litigation costs.	15,000,000		
<b>Total change in Resource AME (Voted)</b>	<b>15,000,000</b>		<b>15,000,000</b>
i. Transfer to cover increased IT costs in the OFT.	100,000		
<b>Total change in Capital DEL (Voted)</b>	<b>100,000</b>		<b>100,000</b>
Revisions to the net cash requirement reflect changes to resources and capital as set out above.			
<b>Total change in Net cash requirement</b>			<b>-626,000</b>

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-726,000	-	-726,000
Capital	100,000	-	100,000
<b>Annually Managed Expenditure</b>			
Resource	15,000,000	-	15,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	14,274,000	-	14,274,000
Capital	100,000	-	100,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-626,000</b>		

Supplementary amounts required in the year ending 31 March 2012 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, 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.

## 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>								
16,894	41,588	-100	-626	16,794	40,962	662	100	762
<i>Of which:</i>								
A Administration								
16,894	41,588	-100	-626	16,794	40,962	662	100	762
<b>Total Spending in DEL</b>								
		<b>-100</b>	<b>-626</b>			<b>100</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	500	-	15,000	-	15,500	-	-	-
<i>Of which:</i>								
B Provisions in AME								
-	500	-	15,000	-	15,500	-	-	-
<b>Total Spending in AME</b>								
		<b>-</b>	<b>15,000</b>			<b>-</b>		
<b>Total for Estimate</b>								
		<b>-100</b>	<b>14,374</b>			<b>100</b>		
<i>Of which:</i>								
<b>Voted expenditure</b>								
		-100	14,374			100		
<b>Non-voted expenditure</b>								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net cash requirement</b>	<b>56,739</b>	<b>-626</b>	<b>56,113</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans									
Resources						Capital			
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>									
	20,794	-4,000	16,794	50,762	-9,800	40,962	762	-	762
<i>Of which:</i>									
A Administration									
	20,794	-4,000	16,794	50,762	-9,800	40,962	762	-	762
<b>Total Spending in DEL</b>									
	<b>20,794</b>	<b>-4,000</b>	<b>16,794</b>	<b>50,762</b>	<b>-9,800</b>	<b>40,962</b>	<b>762</b>	<b>-</b>	<b>762</b>
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
	-	-	-	15,500	-	15,500	-	-	-
<i>Of which:</i>									
B Provisions in AME									
	-	-	-	15,500	-	15,500	-	-	-
<b>Total Spending in AME</b>									
	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,500</b>	<b>-</b>	<b>15,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>									
	<b>20,794</b>	<b>-4,000</b>	<b>16,794</b>	<b>66,262</b>	<b>-9,800</b>	<b>56,462</b>	<b>762</b>	<b>-</b>	<b>762</b>
<i>Of which:</i>									
<b>Voted expenditure</b>									
	20,794	-4,000	16,794	66,262	-9,800	56,462	762	-	762
<b>Non-voted expenditure</b>									
	-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>58,982</b>	<b>14,274</b>	<b>73,256</b>
<b>Net Capital Requirement</b>	<b>662</b>	<b>100</b>	<b>762</b>
<b>Accruals to cash adjustments</b>	<b>-2,905</b>	<b>-15,000</b>	<b>-17,905</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,405	-	-2,405
New provisions and adjustments to previous provisions	-500	-15,000	-15,500
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
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>56,739</b>	<b>-626</b>	<b>56,113</b>

## Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	20,794
<i>Less:</i>	
Administration DEL Income	-4,000
<b>Net Administration Costs</b>	<b>16,794</b>
Gross Programme Costs	66,262
<i>Less:</i>	
Programme DEL Income	-9,800
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>56,462</b>
<b>Total Net Operating Costs</b>	<b>73,256</b>
<i>Of which:</i>	
Resource DEL	57,756
Capital DEL	-
Resource AME	15,500
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>73,256</b>
<i>Of which:</i>	
Resource DEL	57,756
Resource AME	15,500
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>73,256</b>

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

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	<b>-13,800</b>
<i>Of which:</i>	
Administration	
Sale of goods and services	-4,000
<i>Of which:</i>	
Section A: Administration	-4,000
Total Administration	<u>-4,000</u>
Programme	
Sale of goods and services	-9,800
<i>Of which:</i>	
Section A: Administration	-9,800
Total Programme	<u>-9,800</u>
<b>Total Voted Resource Income</b>	<b><u>-13,800</u></b>

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

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No CFER income or receipts are expected in 2011-12.



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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer</b>	John Fingleton
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John Fingleton 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><u>Budget Exchange</u></b>			
Re-allocate projected underspend from programme DUP to help meet the costs of the Olympic games.		-92,400,000	
<b><u>Transfers to and from other Government departments</u></b>			
Admin from the DUP to the Cabinet Office to help fund the Government Secure Zone Room.		-40,000	
Admin from Central Services (Section F) to the Ministry of Justice to reverse a baseline transfer from the spending review.		-9,880,000	
Programme from the Crime and Policing Group (Section A) to the Ministry of Justice to help fund the work of the Victims' Commissioner.		-120,000	
Programme from the UK Border Agency (Section C) to the: Ministry of Justice to fund the costs of Immigration Appeals and Independent Monitoring Boards in Immigration Referral Centres.		-14,100,000	
Department of Communities and Local Government to help Local Authorities fund the settlement of Gurkhas.		-500,000	
Admin from the Department for Works and Pensions to the Government Equalities Office (Section J) following a transfer of functions.	131,000		
Admin from HM Revenue and Customs to the UK Border Agency (Section C) for staff costs.	12,000		
Programme from the Cabinet Office to the Crime and Policing Group (Section A) to help tackle cyber crime.	3,036,000		
Programme from the Department for Education to the UK Border Agency (Section C) to administer the Leaving Care grant scheme. This scheme helps local authorities to meet the costs of supporting young people who were unaccompanied asylum seeking children.	9,000,000		
Programme from the Department for International Development to the UK Border Agency (Section C) for overseas development assistance funding.	1,890,000		
Programme from HM Revenue and Customs to the UK Border Agency (Section C) to meet the costs of services provided by HMRC under a service agreement.	7,000,000		

## Introduction

### DEL to AME switch

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

### Admin to programme switch

Switch admin to programme in DUP to match the latest forecast in programme spend.

### Neutral transfers to reflect the latest budget allocation

Crime and Policing Group (Section A): Includes increases of £200m to meet the potential costs of riot damage; £25m for the closure of the Forensic Science Service; re-allocation of £8.5m from the National Policing Improvement Agency and reduction of (£24m) re-allocated to the DUP.

Office for Security and Counter Terrorism (Section B): Includes increase of £19m for the Olympics and reduction of (£15m) re-allocated to the DUP.

UK Border Agency (Section C): Includes increase of £37m for staff exit costs and reductions of (£169m) re-allocated to the DUP and transfer of (£8.6m) of security and research functions to Central services.

Criminal Records Bureau (Section D): Includes transfer of £17m Independent Safeguarding Authority income to Central services and re-allocation of income and expenditure between admin and programme.

Identity and Passport Service (Section E): Reduction of (£36m) re-allocated to the DUP.

Central services (Section F): Includes increase of £8.6m for security and research functions transferred from the UK Border Agency and reductions of (£37m) for UK Border Agency staff exit costs and (£34.9m) re-allocated to the DUP. Also includes the transfer of £103m income and expenditure to the new Central services (net) (Section L) - see relevant section below for details.

NDPBs (net) (Section G): Includes increase of £5m for the Independent Safeguarding Authority and reduction of (£8.5m) re-allocated from the National Policing Improvement Agency to the DUP.

DUP has received re-allocations from all other sections and has funded most of their increases.

National Fraud Authority (Section I): Includes increase of £2.75m from the Crime and Policing Group for Cyber crime funding.

Government Equalities Office (Section J): Reductions of (£5m) re-allocated to the DUP and (£1.8m) of support costs transferred to Central Services.

European Solidarity Mechanism (Net) (Section K): Token increase.

## Introduction

Central services (net) (Section L): New net section set up to record the £103m income and expenditure where the Home Office acts as Managing Agents for the Ministry of Justice.	1,000		
<b>Total change in Resource DEL (Voted)</b>	<b>687,798,000</b>	<b>-828,769,000</b>	<b>-140,971,000</b>
<b><u>DEL to AME switch</u></b>			
Switch DEL from the DUP to AME to help meet the increased forecast cost of Police superannuation (Section O). The reduction is shown in the 'Total change in Resource DEL (Voted)' section above.	45,000,000		
<b><u>AME changes</u></b>			
Additional funding to meet the increased forecast cost of Police superannuation (Section O).	100,759,000		
AME charges (Section M): Increases in provisions including £100m for public disorder and £20m for Forensic Science Service pension costs and a reduction of (£71.3m) for the utilisation of a provision for the Forensic Science Service.	126,397,000	-71,300,000	
AME charges NDPBs (net) (Section N): Increase in provisions and utilisation of provisions for the Serious Organised Crime Agency and the National Policing Improvement Agency.	10,250,000	-4,106,000	
<b>Total change in Resource AME (Voted)</b>	<b>282,406,000</b>	<b>-75,406,000</b>	<b>207,000,000</b>
<b><u>Transfers to and from other Government departments</u></b>			
Funding from the Department for Culture, Media and Sport to the DUP for Olympic games security.	7,851,000		
Contribution from the Department for Transport to the Office for Security and Counter Terrorism (Section B) to upgrade the Airwave communication project on the London Underground.	3,000,000		
Funding from the Cabinet Office to the Crime and Policing Group (Section A) to help tackle cyber crime.	1,570,000		
Transfer of Airwave funding from the DUP to the Ministry of Defence.		-8,000,000	
<b><u>Neutral transfers to reflect the latest budget allocation</u></b>			
Crime and Policing Group (Section A). Includes increases of £4.7m from the National Policing Improvement Agency and allocations from the DUP. Reduction includes transfer of cyber crime funding to the National Fraud Authority (Section I).	7,200,000	-899,000	
Office for Security and Counter Terrorism (Section B): Increases of £9m for counter terrorism and £7.1m for terrorism prevention and investigation measures and a reduction of (£34.2m) re-allocated to the DUP.	16,100,000	-34,200,000	

## Introduction

UK Border Agency (Section C): Includes an increase of £29.3m for various projects including estate rationalisation, the Mycroft IT system and pre departure accommodation and a reduction of (£2m) re-allocated to the DUP.	29,330,000	-2,000,000	
Identity and Passport Service (Section E): Increases of £10.9m for various projects including a new passport programme and IT hardware and software. Reductions comprise (£3m) income and (£3m) re-allocated to the DUP.	10,900,000	-6,000,000	
Central services (Section F): Increases of £3m for the Police Service of Northern Ireland link. The balance reflects movements to and from the DUP.	6,676,000	-1,100,000	
NDPBs (net) (Section G): Includes increases of £10m for the Serious Organised Crime Agency and £1.4m for the National Policing Improvement Agency (NPIA). Reduction is the (£4.7m) transferred from NPIA to the Crime and Policing Group (Section A).	12,010,000	-4,700,000	
DUP has received re-allocations from all other sections and has funded most of their increases.	43,965,000	-77,516,000	
National Fraud Authority (Section I): Increase of £0.234m from the Crime and Policing Group (Section A) for Cyber crime funding.	404,000	-170,000	
<b>Total change in Capital DEL (Voted)</b>	<b>139,006,000</b>	<b>-134,585,000</b>	<b>4,421,000</b>
Revisions to the net cash requirement reflect not only the change to resources and capital as set out above but also a decrease in creditors.			
<b>Total change in Net cash requirement</b>			<b>173,266,000</b>

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-140,971,000	-	-140,971,000
Capital	4,421,000	-	4,421,000
<b>Annually Managed Expenditure</b>			
Resource	207,000,000	-	207,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	66,029,000	-	66,029,000
Capital	4,421,000	-	4,421,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>173,266,000</b>		

Supplementary amounts required in the year ending 31 March 2012 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; loans and investments in the Forensic Science Service.

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.

## Part I

### 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; dividends and interest on loans (Forensic Science Service).

Contributions towards grant programmes from third parties, other Government departments and the Devolved Administrations; the administration and operation of the department (including the sale and hire of assets).

### **Annually Managed Expenditure:**

#### Expenditure arising from:

Pensions; and other non-cash items.

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



## 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			
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>	693,260	8,550,667	-72,530	-68,441	620,730	8,482,226	503,335	4,421	507,756
<i>Of which:</i>									
A Crime and Policing Group	39,922	5,362,407	-8,200	217,665	31,722	5,580,072	87,235	7,871	95,106
B Office for Security and Counter Terrorism	62,420	825,597	-4,335	7,500	58,085	833,097	140,500	-15,100	125,400
C UK Border Agency	219,325	1,361,852	-27,013	-117,620	192,312	1,244,232	148,500	27,330	175,830
D Criminal Records Bureau	-	-17,000	-	15,840	-	-1,160	-	-	-
E Identity and passport Service	3,828	5,097	-	-36,000	3,828	-30,903	19,000	4,900	23,900
F Central services	183,292	127,870	13,547	-92,055	196,839	35,815	13,400	5,576	18,976
G NDPB's (net)	129,670	756,140	-556	-3,500	129,114	752,640	61,000	7,310	68,310
I National Fraud Authority	1,515	2,280	-	2,751	1,515	5,031	-	234	234
J Government Equalities Office	9,000	9,100	-1,685	-5,000	7,315	4,100	-	-	-
K European solidarity mechanism (net)	-	-	-	1	-	1	-	-	-
L Central services (net)	-	-	-	1	-	1	-	-	-
<i>DUP</i>	44,288	58,024	-44,288	-58,024	-	-	33,700	-33,700	-
<b>Total Spending in DEL</b>			<b>-72,530</b>	<b>-68,441</b>				<b>4,421</b>	

## Part II: Changes Proposed

<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
	-	995,545	-	207,000	-	1,202,545	-	-	-
<i>Of which:</i>									
M	AME charges	-	7,713	-	56,688	-	64,401	-	-
N	AME charges NDPB's (net)	-	-	-	6,144	-	6,144	-	-
O	Police superannuation	-	987,832	-	144,168	-	1,132,000	-	-
<b>Total Spending in AME</b>									
			-	<b>207,000</b>					-
<b>Total for Estimate</b>									
			<b>-72,530</b>	<b>138,559</b>					<b>4,421</b>
<i>Of which:</i>									
	<b>Voted expenditure</b>		-72,530	138,559					4,421
	<b>Non-voted expenditure</b>		-	-					-

**£'000**

	<b>Present Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
<b>Net cash requirement</b>	<b>10,353,516</b>	<b>173,266</b>	<b>10,526,782</b>

## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Gross</b>	<b>Administration</b>	<b>Net</b>	<b>Gross</b>	<b>Programme</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>Income</b>	<b>3</b>	<b>4</b>	<b>Income</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>								
674,561	-53,831	620,730	10,027,889	-1,545,663	8,482,226	510,756	-3,000	507,756
<i>Of which:</i>								
A	Crime and Policing Group							
32,722	-1,000	31,722	5,744,072	-164,000	5,580,072	95,106	-	95,106
B	Office for Security and Counter Terrorism							
58,085	-	58,085	865,454	-32,357	833,097	125,400	-	125,400
C	UK Border Agency							
192,312	-	192,312	2,073,232	-829,000	1,244,232	175,830	-	175,830
D	Criminal Records Bureau							
4,098	-4,098	-	100,393	-101,553	-1,160	-	-	-
E	Identity and passport Service							
3,828	-	3,828	352,770	-383,673	-30,903	26,900	-3,000	23,900
F	Central services							
245,572	-48,733	196,839	70,895	-35,080	35,815	18,976	-	18,976
G	NDPB's (net)							
129,114	-	129,114	752,640	-	752,640	68,310	-	68,310
H	Area Based Grants							
-	-	-	59,300	-	59,300	-	-	-
I	National Fraud Authority							
1,515	-	1,515	5,031	-	5,031	234	-	234
J	Government Equalities Office							
7,315	-	7,315	4,100	-	4,100	-	-	-
K	European solidarity mechanism (net)							
-	-	-	1	-	1	-	-	-
L	Central services (net)							
-	-	-	1	-	1	-	-	-
<i>DUP</i>								
-	-	-	-	-	-	-	-	-
<b>Total Spending in DEL</b>								
<b>674,561</b>	<b>-53,831</b>	<b>620,730</b>	<b>10,027,889</b>	<b>-1,545,663</b>	<b>8,482,226</b>	<b>510,756</b>	<b>-3,000</b>	<b>507,756</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	1,202,545	-	1,202,545	-	-	-
<i>Of which:</i>								
M	AME charges							
-	-	-	64,401	-	64,401	-	-	-
N	AME charges NDPB's (net)							
-	-	-	6,144	-	6,144	-	-	-
O	Police superannuation							
-	-	-	1,132,000	-	1,132,000	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>1,202,545</b>	<b>-</b>	<b>1,202,545</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9
<b>Total for Estimate</b>								
674,561	-53,831	620,730	11,230,434	-1,545,663	9,684,771	510,756	-3,000	507,756
<i>Of which:</i>								
<b>Voted expenditure</b>								
674,561	-53,831	620,730	11,230,434	-1,545,663	9,684,771	510,756	-3,000	507,756
<b>Non-voted expenditure</b>								
-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>10,239,472</b>	<b>66,029</b>	<b>10,305,501</b>
<b>Net Capital Requirement</b>	<b>503,335</b>	<b>4,421</b>	<b>507,756</b>
<b>Accruals to cash adjustments</b>	<b>-389,291</b>	<b>102,816</b>	<b>-286,475</b>
<i>Of which:</i>	-	-	-
<i>Adjustments to remove non-cash items:</i>	-	-	-
Depreciation	-171,919	-	-171,919
New provisions and adjustments to previous provisions	6,800	-145,083	-138,283
Departmental Unallocated Provision	-136,012	136,012	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-485	-458	-943
<i>Adjustment for NDPBs:</i>	-	-	-
Remove voted resource and capital	-946,810	-9,398	-956,208
Add cash grant-in-aid	863,850	3,254	867,104
<i>Adjustments to reflect movements in working balances:</i>	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	28,503	28,503
Use of provisions	-4,715	89,986	85,271
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>10,353,516</b>	<b>173,266</b>	<b>10,526,782</b>

## Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	594,459
<i>Less:</i>	
Administration DEL Income	-53,831
<b>Net Administration Costs</b>	<b>540,628</b>
Gross Programme Costs	11,773,957
<i>Less:</i>	
Programme DEL Income	-1,692,424
Programme AME Income	-
Non-budget income	-63,500
<b>Net Programme Costs</b>	<b>10,018,033</b>
<b>Total Net Operating Costs</b>	<b>10,558,661</b>
<i>Of which:</i>	
Resource DEL	8,825,410
Capital DEL	201,396
Resource AME	1,291,922
Capital AME	-
Non-budget	239,933
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-201,396
Non-Budget Consolidated Fund Extra Receipts in the OCS	63,500
Other adjustments	-115,264
<b>Total Resource Budget</b>	<b>10,305,501</b>
<i>Of which:</i>	
Resource DEL	9,102,956
Resource AME	1,202,545
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>10,305,501</b>

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

	<b>£'000</b>
	<b>Revised Plans</b>
<b>Voted Resource DEL</b>	<b>-1,599,494</b>
<i>Of which:</i>	
Administration	
Sale of goods and services	-45,667
<i>Of which:</i>	
Section A: Crime and Policing Group	-1,000
Section D: Criminal Records Bureau	-4,098
Section F: Central services	-40,569
Other grant income (including repayments of grants/subsidies)	-8,164
<i>Of which:</i>	
Section F: Central services	-8,164
Total Administration	-53,831
 Programme	
Sale of goods and services	-1,020,008
<i>Of which:</i>	
Section A: Crime and Policing Group	-3,000
Section B: Office for Security and Counter Terrorism	-32,357
Section C: UK Border Agency	-829,000
Section D: Criminal Records Bureau	-101,553
Section E: Identity and passport Service	-19,018
Section F: Central services	-35,080
Regulatory licences, fines, penalties And taxes	-525,655
<i>Of which:</i>	
Section A: Crime and Policing Group	-161,000
Section E: Identity and passport Service	-364,655
Total Programme	-1,545,663
 <b>Total Voted Resource Income</b>	<b>-1,599,494</b>
 <b>Voted Capital DEL</b>	<b>-3,000</b>
<i>Of which:</i>	
Programme	
Other grant income (including repayments of grants/subsidies)	-3,000
<i>Of which:</i>	
Section E: Identity and passport Service	-3,000
 <b>Total Voted Capital Income</b>	<b>-3,000</b>

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

In addition to appropriations in aid the following income relates to the Department and is payable to the Consolidated Fund (cash receipts being shown in italics):

	£'000					
	Present Plans		Changes		Revised Plans	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
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 OCS)	-63,500	<i>-63,500</i>	-	-	-63,500	<i>-63,500</i>
<b>Total</b>	<b>-63,500</b>	<b><i>-63,500</i></b>	<b>-</b>	<b>-</b>	<b>-63,500</b>	<b><i>-63,500</i></b>

#### Detailed description of CFER sources

	£'000					
	Present Plans		Changes		Revised Plans	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
<b>Non-Budget</b>						
Consular Premium	-63,500	<i>-63,500</i>	-	-	-63,500	<i>-63,500</i>
<b>Total</b>	<b>-63,500</b>	<b><i>-63,500</i></b>	<b>-</b>	<b>-</b>	<b>-63,500</b>	<b><i>-63,500</i></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>	Dame Helen Ghosh
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In accordance with Chapter 3 of *Managing Public Money* (issued by the Treasury), the following individuals are NDPB Accounting Officer appointments:

### NDPB Accounting Officers

Nick Gargan	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
Adrian McAllister	Independent Safeguarding Authority
Mark Hammond	Equality and Human Rights Commission

Dame Helen Ghosh 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		32,890	950	32,180
G & N	Serious Organised Crime Agency		419,696	31,260	405,906
G	Office of the Immigration Service Commissioner		3,877		3,877
G & N	National Policing Improvement Agency		362,035	34,600	354,241
G	Independent Safeguarding Authority		22,000		22,000
G	Security Industry Authority		-	-	
G	Equality and Human Rights Commission		47,400	1,500	48,900
<b>Total</b>			<b>887,898</b>	<b>68,310</b>	<b>867,104</b>

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

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

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<b>Section in Part II: Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
C	Immigration Legal Advice Project	7,400

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## 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>	
<p><b>Non-statutory liabilities</b></p>	
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
Guarantee to the <b>Forensic Science Service</b> (FSS) to meet obligations under its tenancy agreement. (Minute dated 27 July 2009)	21,000
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
<p><u>The following liabilities are judged to be unquantifiable:</u></p>	
<p><b>Police – City of London Economic Crime Basic Command Unit (ECBCU)</b> (Minute dated 12 March 2004)</p>	
<p>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.</p>	
<p><b><u>Indemnities</u></b></p>	
<p><b>Home Office Central London Accommodation Strategy (HOCLAS)</b> (Minute dated 23 January 2002)</p>	

## Part III: Note K - Contingent Liabilities

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The Home Office has indemnified the contractor for an unquantifiable amount against any financial loss arising from the Home Office providing defective information in respect of the contract.

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

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

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

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

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

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

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

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

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

Action since English/French convention signed 24 November 2003:

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

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

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

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

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

Indemnity in respect of the deployment and/or demonstration of New Detection Technology by the United Kingdom Immigration Service in Europe (within the scope of this indemnity "Europe" is defined as: the member states of the Organisation for Security and Co-operation in Europe; those North African and Middle Eastern countries with which OSCE has special relationships (Algeria, Egypt, Israel, Jordan, Morocco & Tunisia); and those countries which participate in Euro-Mediterranean dialogue with the Council of Europe (Libya, Syria, Lebanon and the Palestinian Authority).

### **Kent Police and Kent Police Authority** (Minute dated 10 October 2005)

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## Part III: Note K - Contingent Liabilities

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Indemnity for Kent Police, and the Kent Police Authority, in respect of any financial liability arising from their giving evidence in respect of the Euro Tunnel arbitration claim.

### **Harmondsworth and Campsfield Inquiry Team** (Minute dated 14 July 2007)

Indemnity provided to the Chairman and members of the team carrying out, in good faith and honesty, the inquiry into the disturbances at the Harmondsworth and Campsfield Immigration Removal Centres.

### **Serious Organised Crime Squad** (Minute dated 11 October 2011)

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

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

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

### **Neighbourhood Watch** (Minute dated 15 March 2011)

To indemnify Neighbourhood Watch schemes against claims lodged against them. Indemnity provides cover in excess of £5m per claim (for public liability insurance) and in excess of £5m on an aggregated value of claims (for products liability insurance). The Minute notified Parliament of the intention to continue with this indemnity for a further 4 years.

### **Cyclamen** (Minute dated 29 May 2009)

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

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

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

### **Chief Inspector of UKBA**

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

# Charity Commission

## Introduction

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. The switch of £400k from Resource DEL to Capital DEL is required to fund an upgrade of the Commission's voice and data networks. The current networks are at the end of their useful life and the service contract expires at the end of the current financial year.		-400,000	
<b>Total change in Resource DEL (Voted)</b>		<b>-400,000</b>	<b>-400,000</b>
i. The switch of £400k from Resource Del to capital Del as explained above.	400,000	-264,000	
ii. A reduction in Capital Del of £264k in respect of a VAT rebate related to capital expenditure in previous years.			
<b>Total change in Capital DEL (Voted)</b>	<b>400,000</b>	<b>-264,000</b>	<b>136,000</b>
Revision of the net cash requirement to reflect the reduction in cash required from the consolidated fund due to our retention of the VAT rebate.			
<b>Total change in Net cash requirement</b>			<b>-264,000</b>

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-400,000	-	-400,000
Capital	136,000	-	136,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-400,000	-	-400,000
Capital	136,000	-	136,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-264,000</b>		

Supplementary amounts required in the year ending 31 March 2012 for expenditure by Charity Commission on:

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

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

Income arising from:

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

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

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

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



## Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
27,979	-	-400	-	27,579	-	357	136	493
<i>Of which:</i>								
A Giving the public confidence in the integrity of charity								
27,979	-	-400	-	27,579	-	357	136	493
<b>Total Spending in DEL</b>							<b>136</b>	
<b>Total for Estimate</b>							<b>136</b>	
							<b>136</b>	
<i>Of which:</i>								
<b>Voted expenditure</b>								
		-400	-				136	
<b>Non-voted expenditure</b>								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net cash requirement</b>	<b>26,786</b>	<b>-264</b>	<b>26,522</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
28,579	-1,000	27,579	-	-	-	493	-	493
<i>Of which:</i>								
A Giving the public confidence in the integrity of charity								
28,579	-1,000	27,579	-	-	-	493	-	493
<b>Total Spending in DEL</b>								
<b>28,579</b>	<b>-1,000</b>	<b>27,579</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>493</b>	<b>-</b>	<b>493</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	170	-	170	-	-	-
<i>Of which:</i>								
B Provisions within AME								
-	-	-	170	-	170	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>170</b>	<b>-</b>	<b>170</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>28,579</b>	<b>-1,000</b>	<b>27,579</b>	<b>170</b>	<b>-</b>	<b>170</b>	<b>493</b>	<b>-</b>	<b>493</b>
<i>Of which:</i>								
<b>Voted expenditure</b>								
28,579	-1,000	27,579	170	-	170	493	-	493
<b>Non-voted expenditure</b>								
-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>28,149</b>	<b>-400</b>	<b>27,749</b>
<b>Net Capital Requirement</b>	<b>357</b>	<b>136</b>	<b>493</b>
<b>Accruals to cash adjustments</b>	<b>-1,720</b>	<b>-</b>	<b>-1,720</b>
<i>Of which:</i>	-	-	-
<i>Adjustments to remove non-cash items:</i>	-	-	-
Depreciation	-1,480	-	-1,480
New provisions and adjustments to previous provisions	-1,170	-	-1,170
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	1,000	-	1,000
<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>26,786</b>	<b>-264</b>	<b>26,522</b>

## Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	27,579
<i>Less:</i>	
Administration DEL Income	-1,000
<b>Net Administration Costs</b>	<b>26,579</b>
Gross Programme Costs	1,170
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>1,170</b>
<b>Total Net Operating Costs</b>	<b>27,749</b>
<i>Of which:</i>	
Resource DEL	26,579
Capital DEL	-
Resource AME	1,170
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>27,749</b>
<i>Of which:</i>	
Resource DEL	27,579
Resource AME	170
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>27,749</b>

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

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	<b>-1,000</b>
<i>Of which:</i>	
Administration	
Sale of goods and services	-1,000
<i>Of which:</i>	
Section A: Giving the public confidence in the integrity of charity	-1,000
<b>Total Voted Resource Income</b>	<b>-1,000</b>

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

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No CFER income or receipts are expected in 2011-12.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer</b>	Sam Younger
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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 (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*.





# 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
Drawdown to cover costs of Pre-tariff Cases within the Criminal Injuries Compensation Authority (Section J4)	235,000,000		
Drawdown to cover cost pressures emerging in the Ministry of Justice (Section A4)	51,000,000		
Transfer from the Department for Communities and Local Government to Ministry of Justice in relation to the Residential Property Tribunal Service (Section D1)	10,140,000		
Transfer from the Department for Communities and Local Government to Ministry of Justice in relation to the Residential Property Tribunal Service - ring fenced Depreciation (Section D1)	259,000		
Transfer of administration costs from the Ministry of Justice to Cabinet Office in the relation to the transfer of responsibility for constitutional reform (Section A1)		-5,904,000	
Transfer of programme costs from the Ministry of Justice to Cabinet Office in the relation to the transfer of responsibility for constitutional reform (Section A4)		-4,197,000	
Transfer of admin costs from Home Office to Ministry of Justice in relation to corporate costs (Section A1)	9,880,000		
Transfer of programme costs from Home Office to Ministry of Justice in relation to costs incurred by Immigration Appeals Tribunals (Section D4)	14,000,000		
Transfer of programme costs from Home Office to Ministry of Justice in relation to costs incurred by Independent Monitoring Boards (Section A4)	100,000		
Transfer of programme costs from Home Office to Ministry of Justice in relation to funding for the Victims Commissioner (Section A4)	120,000		
Transfer of programme costs from Department of Health to Ministry of Justice in relation to health costs re closure of various establishments (Section C4)	2,486,000		
Transfer of programme costs from Department of Health to Ministry of Justice in relation to health costs (Section C4)	1,289,000		

## Introduction

Transfer of programme costs from Department of Health to Ministry of Justice in relation to offender health costs in the Youth Justice Board (Section I4)	125,000	
Transfer of programme costs from Ministry of Justice to Department of Health in relation to health costs for New Capacity (Section C4)		-6,347,000
Transfer of programme costs from Ministry of Justice to Department of Health in relation to health costs for Doncaster Competition Prisons (Section C4)		-4,276,000
Transfer of programme costs from Ministry of Justice to Department of Health in relation to health costs for the carter programme (Section C4)		-7,890,000
Transfer of programme costs from Ministry of Justice to Department for Business, Innovation and Skills in relation to health costs for New Capacity (Section C4)		-3,164,000
Transfer of programme costs from Ministry of Justice to Department for Business, Innovation and Skills in relation to health costs for Doncaster Competition Prisons (section C4)		-1,343,000
Transfer of programme costs from Department for Business, Innovation and Skills to Ministry of Justice in relation to health costs re closure of various establishments (section C4)	939,000	
Transfer of administration costs from Department for Environment, Food and Rural Affairs in relation to Gangmasters Licensing Appeals and Agricultural Lands Tribunals (Section D1)	135,000	
Transfer of programme costs from Department for Environment, Food and Rural Affairs in relation to Gangmasters Licensing Appeals and Agricultural Lands Tribunals (Section D4)	30,000	
Transfer of programme costs in relation to the transfer of depreciation costs relating to the Capacity Estate from NOMS to Policy, Corporate Services and Associated Offices (Section C4 to A4)	157,000,000	-157,000,000
Transfer of Funding from Criminal Legal fund to MoJ Centre due to reducing caseloads in the Legal Services Commission (Section H4 to A4)	70,200,000	-70,200,000
Transfer of Depreciation Costs from NOMS to Policy, Corporate Services and Associated Offices (Section C1 to A1)	17,000,000	-17,000,000

## Introduction

Transfer of Programme Costs in relation to transfer of costs for Joint Youth Justice Unit to Youth Justice Board from Policy, Corporate Services, Associated Offices (Section A4 to I4)	13,961,000	-13,961,000
Transfer of Programme Costs in relation to Non Capacity Contractors Escorts from Policy, Corporate Services and Associated Offices to NOMS - (Section A4 to C4)	11,000,000	-11,000,000
Transfer of Funding from Civil Legal fund to MoJ Centre due to reducing caseloads in the Legal Services Commission (Section G4 to A4)	7,600,000	-7,600,000
Transfer of Programme costs relating to the transfer of the Athena and ATIA ICT budgets from NOMS to Policy, Corporate services and Associated Offices (Section C4 to A4)	6,137,000	-6,137,000
Transfer of programme costs in relation to transfer of Judicial training costs at Judicial College from HMCTS to Policy, Corporate Services and Associated Offices (Section D4 to A4)	4,620,000	-4,620,000
Transfer of Programme Costs in relation to the transfer of Asset Management Unit to Policy, Corporate Services and Associated Offices from HMCTS (Section D4 to A4)	3,560,000	-3,560,000
Transfer of administration costs relating to the transfer of Internal Audit Unit from Policy, Corporate Services and Associated Offices to NOMS (Section A1 to C1)	3,037,000	-3,037,000
Transfer of Programme costs relating to Additional Funding for Pleural Plaques within Criminal Injuries Compensation Authority from Policy, Corporate Services and Associated Offices (Section A4 to J4)	2,400,000	-2,400,000
Transfer of Administration costs in relation to the transfer of P-NOMIS costs from NOMS to Policy, Corporate Services and Associated Offices (Section C1 to A1)	2,280,000	-2,280,000
Transfer of Programme Costs in relation to the return of funding relating to Victims of Overseas terrorism from Criminal Injuries Compensation Authority to Policy, Corporate Services and Associated Offices (Section J4 to A4)	2,000,000	-2,000,000
Transfer of programme costs in relation to surrender of budget from Parole Board to Policy, Corporate Services & Associated Offices (Section K4 to A4)	986,000	-986,000

## Introduction

Transfer of administration costs in relation to transfer of Judicial training paybill costs from HMCTS to Policy, Corporate Services and Associated Offices (Section D1 to A1)	950,000	-950,000
Transfer of programme costs in relation ICT costs from Policy, Corporate Services and Associated Offices to HMCTS (Section A4 to D4)	832,000	-832,000
Transfer of programme costs in relation to the surrender of budget from Criminal Cases Review Commission to Policy, Corporate Services and Associated Offices (Section L4 to A4)	656,000	-656,000
Transfer of Programme Costs in relation to the transfer of staff costs from Policy, Corporate Services and Associated Offices to HMCTS (Section A4 to D4)	567,000	-567,000
Transfer of Programme Costs in relation to the transfer of Programme Delivery Unit to Policy, Corporate Services and Associated Offices from HMCTS (Section D4 to A4)	520,000	-520,000
Transfer of Administration costs in relation to transfer of the Administrative Justice Policy Unit from HMCTS to Policy, Corporate Services and Associated Offices (Section D1 to A1)	467,000	-467,000
Transfer of Programme Costs in relation to the HMCTS Sustainable Development Team transferring from HMCTS to Policy, Corporate Services and Associated Offices (Section D4 to A4)	357,000	-357,000
Transfer of administration costs relating to transfer of the taxing team from NOMS to Policy, Corporate Services and Associated Offices (Section C1 to A1)	345,000	-345,000
Transfer of Administration costs in relation to the transfer of the Fire Safety Unit from Policy, Corporate Services and Associated Offices to NOMS (Section A1 to C1)	263,000	-263,000
Transfer of Administration costs in relation to the transfer of the HMCTS Estates team from HMCTS to Policy, Corporate Services and Associated Offices (Section D1 to A1)	213,000	-213,000
Transfer of administration costs relating to the transfer of the HMCTS estates team from HMCTS to Policy, Corporate Services and Associated Offices (Section D1 to A1)	202,000	-202,000
Transfer of Programme Costs in relation to costs incurred by HMCTS for Pre tariff cases to HMCTS from Criminal Injuries Compensation Authority (Section J4 to D4)	200,000	-200,000

## Introduction

Transfer of Programme costs in relation to funding for Equalities Act from HMCTS to Parole Board (Section D4 to K4)	153,000	-153,000
Transfer of ICT administration costs from HMCTS to Policy, Corporate Services and Associated Offices (Section D1 to A1)	140,000	-140,000
Transfer of Administration costs in relation to the transfer of staff costs from Policy, Corporate Services and Associated Offices to NOMS (Section A1 to C1)	131,000	-131,000
Transfer of Programme costs in relation to various ICT projects costs transferred from HMCTS to Policy, Corporate services and Associated Offices (Section D4 to A4)	119,000	-119,000
Transfer of Programme Costs in relation to the transfer of costs for the Court of Protection from Office of the Public Guardian to HMCTS (Section E4 to D4)	100,000	-100,000
Additional Funding for Office of the Public Guardian from Policy, Corporate Services and Associated Offices (Section A4 to E4)	100,000	-100,000
Transfer of Administration Costs in relation to the transfer from Policy, Corporate Services and Associated Offices to HMCTS in relation to Multiple Security Domain Access (WAIL3) (Section A1 to D1)	80,000	-80,000
Transfer of programme costs in relation to ICT costs from HMCTS to Policy, Corporate Services and Associated Offices (Section D4 to A4)	75,000	-75,000
Transfer of staff costs from HMCTS to Policy, Corporate Services and Associated Offices (Section D1 to A1)	69,000	-69,000
Transfer of administration costs in relation to the transfer of the career transition programme from Policy, Corporate Services and Associated Offices to NOMS (Section A1 to C1)	65,000	-65,000
Transfer of programme costs in relation to the Office of the Judge Advocate General transferred from HMCTS to Policy, Corporate Services and Associated Offices (Section D4 to A4)	56,000	-56,000
Transfer of Programme Costs to increase budget within the Office of the Public Guardian from Policy, Corporate Services and Associated Offices (Section A4 to E4)	43,000	-43,000
Transfer of Programme costs in relation to Drug and Alcohol Pilot from Policy, Corporate Services and Associated Offices to HMCTS (Section A4 to D4)	39,000	-39,000

## Introduction

Transfer of administration costs in relation to the transfer of the Prisons Pay Review Body from NOMS to Policy, Corporate Services and Associated Offices (Section C1 to A1)	25,000	-25,000	
Transfer of Administration costs in relation to transfer of HR Function from NOMS to Policy, Corporate Services and Associated Offices (Section C1 to A1)	13,000	-13,000	
Transfer of programme cost relating to surrender of budget from CICA to Policy, Corporate Services and Associated Offices (Section J4 to A4)	2,000	-2,000	
Reprofiling of Admin budget and Programme Budget across business areas following business review of classification of Admin and Programme spend per New HM Treasury guidelines	116,000,000	-116,000,000	
<b>Total change in Resource DEL (Voted)</b>	<b>750,066,000</b>	<b>-457,684,000</b>	<b>292,382,000</b>
Transfer from the Department for Communities and Local Government to Ministry of Justice in relation to the Residential Property Tribunal Service to HMCTS (Section Z4)	100,000		
Impairment of the Prisons Estate (Section Y4)	100,000,000		
Impairment of the Courts Estate (Section X4)	60,000,000		
Reduction in the Utilisation of Provisions in relation to the payment of Pre-tariff cases in Criminal Injuries Compensation Authority referred to above (Section V4)		-234,300,000	
Transfer of budget relating to Victims of Overseas Terrorism from Criminal Injuries Compensation Authority to Policy, Corporate Services and Associated Offices (Section V4 to Q4)	1,950,000	-1,950,000	
Surrender of budget from Criminal Injuries Compensation Authority to Policy, Corporate Services and Associated Offices (Section V4 to Q4)	3,000	-3,000	
Transfer of programme costs in relation to additional funding to cover Early Retirement Costs within Criminal Cases Review Commission from Policy, Corporate Services and Associated Offices (Section W4 to Q4)	361,000	-361,000	
<b>Total change in Resource AME (Voted)</b>	<b>162,414,000</b>	<b>-236,614,000</b>	<b>-74,200,000</b>

## Introduction

Surrender Capital to HM Treasury as no longer required (Section A7)		-50,000,000
Transfer of Capital DEL from NOMS to Department for Energy and Climate Change in relation to Salix scheme (Section C7)		-526,000
Transfer of Capital DEL from HMCTS to Policy, Corporate Services and Associated Offices in relation to ICT Capital spend (Section D7 to A7)	4,100,000	-4,100,000
Transfer of Capital DEL from Policy, Corporate Services and Associated Offices to HMCTS in relation to Salford Business Centre (Section A7 to D7)	615,000	-615,000
Transfer of Capital DEL from NOMS to Policy, Corporate Services and Associated Offices in relation to the Estates Capacity Capital Budget (Section C7 to A7)	189,600,000	-189,600,000
Transfer of Capital DEL from Policy, Corporate Services and Associated Offices to Youth Justice Board in relation to Estates and ICT projects (Section A7 to I7)	4,500,000	-4,500,000
Transfer of capital DEL from Policy, Corporate Services and Associated Offices to NOMS in relation to IDTS/CARATS Methadone Station at Moorland (Section A7 to C7)	22,000	-22,000
Surrender of Capital from Criminal Injuries Compensation Authority to Policy, Corporate Services and Associated offices no longer required (Section J7 to A7)	400,000	-400,000
Transfer of Capital DEL from Policy, Corporate Services and Associated Offices to Office of the Public Guardian in relation to additional funding requirements for Capital projects (Section A7 to E7)	14,000	-14,000
Transfer of Capital DEL from Policy, Corporate Services and Associated Offices to Parole Board in relation to additional funding requirements for Capital projects (Section A7 to K7)	175,000	-175,000
Transfer of Capital DEL from Policy, Corporate Services and Associated Offices to Criminal Cases Review Commission in relation to additional funding requirements for Capital projects (Section A7 to L7)	100,000	-100,000
Transfer of Capital DEL from Policy, Corporate Services and Associated Offices to Office of Legal Complaints in relation to additional funding requirements for Capital projects (Section A7 to O7)	1,450,000	-1,450,000
Transfer of Capital DEL from Policy, Corporate Services and Associated Offices to Information Commissioner in relation to additional funding for Capital projects (Section A7 to N7)	200,000	-200,000

## Introduction

Transfer of Capital DEL Income budget from Policy, Corporate Services and Associated Offices to HMCTS (Section A8 to D8)	58,000,000	-58,000,000	
<b>Total change in Capital DEL (Voted)</b>	<b>259,176,000</b>	<b>-309,702,000</b>	<b>-50,526,000</b>
Drawdowns of Resource DEL Reserve Claims	286,000,000		
Surrender of Capital as part of Reserve Claim Agreement as above		-50,000,000	
Change in Resource DEL resulting from Net Machinery of Government Changes as above	39,000		
Change in Resource DEL resulting from Net Other Government Transfers as above	6,084,000		
Change in Capital DEL resulting from Net Other Government Transfers as above		-526,000	
Additional Working Capital Requirement in relation Payment of Accruals made at 31st March 2011	75,519,000		
Switch of expenditure from Cash to Non Cash in relation to Notional costs for auditors remuneration		-1,300,000	
<b>Total change in Net cash requirement</b>	<b>367,642,000</b>	<b>-51,826,000</b>	<b>315,816,000</b>



**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource†	292,382,000	-	292,382,000
Capital	-50,526,000	-	-50,526,000
<b>Annually Managed Expenditure</b>			
Resource†	-74,200,000	-	-74,200,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	218,182,000	-	218,182,000
Capital	-50,526,000	-	-50,526,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement†</b>	<b>315,816,000</b>		

Supplementary amounts required in the year ending 31 March 2012 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; 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, the Civil Justice Council and the Family Justice Council. Re-imbursment of Lord Lieutenants' expenses; costs in relation to judicial training and the Judicial Offices for England & Wales; costs in relation to continued liaison with the Supreme Court. Criminal Injuries Compensation Authority, Criminal Cases Review 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.

## Part I

Criminal policy and programmes including, administration of the National Offender Management Service, 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.

Victims Commissioner, Judicial Appointments Commission Ombudsman, Law Commission, payments to Probation Trusts, Payments in respect of the Electronic Monitoring and Prison Escort and Custody Service (PECS), Loan charge payments to Local Authorities; The Judicial Office which includes the Judicial College, the Civil Justice Council, the Family Justice Council and the Office for Judicial Complaints.

### Income arising from:

Civil Court fee income; fine income, 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. 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.

## Part I

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. Tribunals fee income from Asylum and Immigration Tribunals.

### Annually Managed Expenditure:

#### Expenditure arising from:

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.

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†The functions of the Residential Property Tribunal Service were transferred from the Department for Communities and Local Government on the 1 July 2011. 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 £10,399,000;
- b) Annually Managed Expenditure - Resource (voted) is increased by £100,000;
- c) The Net Cash Requirement is increased by £10,140,000

## 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>	698,200	7,810,036	14,510	277,872	712,710	8,087,908	429,300	-50,526	378,774
<i>Of which:</i>									
A Policy, Corporate Services and Associated Offices	460,370	259,691	-76,450	370,523	383,920	630,214	52,150	195,024	247,174
C National Offender Management Service	201,020	3,580,947	-51,167	-135,443	149,853	3,445,504	224,000	-190,104	33,896
D HM Courts and Tribunals Service	36,810	1,018,664	-1,532	16,413	35,278	1,035,077	121,000	-61,485	59,515
E Office of the Public Guardian	-	-500	-	43	-	-457	10,200	14	10,214
F Legal Services Commission Administration (net)	-	107,400	107,400	-107,400	107,400	-	19,000	-	19,000
G Legal Aid Fund : Criminal (net)	-	1,139,000	-	-7,600	-	1,131,400	-	-	-
H Legal Aid Fund : Civil (net)	-	1,005,000	-	-70,200	-	934,800	-	-	-
I Youth Justice Board (net)	-	379,978	18,000	-3,914	18,000	376,064	-	4,500	4,500
J Criminal Injuries Compensation Authority (net)	-	202,200	15,291	219,907	15,291	422,107	1,000	-400	600
K Parole Board (net)	-	11,000	1,176	-2,009	1,176	8,991	-	175	175
L Criminal Cases Review Commission (net)	-	6,050	950	-1,606	950	4,444	-	100	100
M Judicial Appointments Commission (net)	-	5,520	842	-842	842	4,678	1,100	-	1,100
N Information Commissioners Office (net)	-	4,586	-	-	-	4,586	850	200	1,050
O Office of Legal Complaints	-	-	-	-	-	-	-	1,450	1,450
<b>Total Spending in DEL</b>			<b>14,510</b>	<b>277,872</b>				<b>-50,526</b>	
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>	-	77,558	-	-74,200	-	3,358	-	-	-
<i>Of which:</i>									
Q Policy Corporate Services and Associated Offices	-	598	-	-2,314	-	-1,716	-	-	-
V Criminal Injuries Compensation Authority (net)	-	14,000	-	-232,347	-	-218,347	-	-	-
W Criminal Cases Review Commission	-	-	-	361	-	361	-	-	-
X HM Courts and Tribunals Service AME Impairment	-	-	-	60,000	-	60,000	-	-	-

## Part II: Changes Proposed

Y	National Offender Management Service Impairment								
		-	-	-	100,000	-	100,000	-	-
Z	HM Courts and Tribunals Service								
		-	-4,840	-	100	-	-4,740	-	-
<b>Total Spending in AME</b>									
					-		-74,200		-
<b>Total for Estimate</b>									
					14,510		203,672		-50,526
<i>Of which:</i>									
<b>Voted expenditure</b>									
					14,510		203,672		-50,526
<b>Non-voted expenditure</b>									
					-		-		-

**£'000**

	<b>Present Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
<b>Net cash requirement</b>	<b>8,446,331</b>	<b>315,816</b>	<b>8,762,147</b>

**Part II: Revised subhead detail including additional provision****£'000**

<b>Revised Plans</b>									
	<b>Resources</b>						<b>Capital</b>		
	<b>Administration</b>		<b>Net</b> <b>3</b>	<b>Programme</b>			<b>Gross</b> <b>7</b>	<b>Income</b> <b>8</b>	<b>Net</b> <b>9</b>
	<b>Gross</b> <b>1</b>	<b>Income</b> <b>2</b>		<b>Gross</b> <b>4</b>	<b>Income</b> <b>5</b>	<b>Net</b> <b>6</b>			
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>									
	727,809	-15,099	712,710	9,260,372	-1,172,464	8,087,908	436,774	-58,000	378,774
<i>Of which:</i>									
A	Policy, Corporate Services and Associated Offices								
	394,193	-10,273	383,920	755,310	-125,096	630,214	247,174	-	247,174
B	Central Funds								
	-	-	-	90,500	-	90,500	-	-	-
C	National Offender Management Service								
	154,679	-4,826	149,853	3,873,124	-427,620	3,445,504	33,896	-	33,896
D	HM Courts and Tribunals Service								
	35,278	-	35,278	1,620,225	-585,148	1,035,077	117,515	-58,000	59,515
E	Office of the Public Guardian								
	-	-	-	34,143	-34,600	-457	10,214	-	10,214
F	Legal Services Commission Administration (net)								
	107,400	-	107,400	-	-	-	19,000	-	19,000
G	Legal Aid Fund : Criminal (net)								
	-	-	-	1,131,400	-	1,131,400	-	-	-
H	Legal Aid Fund : Civil (net)								
	-	-	-	934,800	-	934,800	-	-	-
I	Youth Justice Board (net)								
	18,000	-	18,000	376,064	-	376,064	4,500	-	4,500
J	Criminal Injuries Compensation Authority (net)								
	15,291	-	15,291	422,107	-	422,107	600	-	600
K	Parole Board (net)								
	1,176	-	1,176	8,991	-	8,991	175	-	175
L	Criminal Cases Review Commission (net)								
	950	-	950	4,444	-	4,444	100	-	100
M	Judicial Appointments Commission (net)								
	842	-	842	4,678	-	4,678	1,100	-	1,100
N	Information Commissioners Office (net)								
	-	-	-	4,586	-	4,586	1,050	-	1,050
O	Office of Legal Complaints								
	-	-	-	-	-	-	1,450	-	1,450
<i>Legal Services Board</i>									
	-	-	-	-	-	-	-	-	-
<i>HM Courts Service</i>									
	-	-	-	-	-	-	-	-	-
<i>Tribunals Service</i>									
	-	-	-	-	-	-	-	-	-
<b>Non-voted expenditure</b>									
	-	-	-	138,200	-	138,200	-	-	-
<i>Of which:</i>									
P	Higher Judiciary Judicial Salaries								
	-	-	-	138,200	-	138,200	-	-	-
<b>Total Spending in DEL</b>									
	<b>727,809</b>	<b>-15,099</b>	<b>712,710</b>	<b>9,398,572</b>	<b>-1,172,464</b>	<b>8,226,108</b>	<b>436,774</b>	<b>-58,000</b>	<b>378,774</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>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
	-	-	-	3,358	-	3,358	-	-	-
<i>Of which:</i>									
Q	Policy Corporate Services and Associated Offices		-1,716	-	-1,716	-	-	-	
R	National Offender Management HQ		60,000	-	60,000	-	-	-	
S	Legal Services Commission Administration (net)		7,800	-	7,800	-	-	-	
T	Legal Aid : Criminal (net)		-10,000	-	-10,000	-	-	-	
U	Legal Aid : Civil (net)		10,000	-	10,000	-	-	-	
V	Criminal Injuries Compensation Authority (net)		-218,347	-	-218,347	-	-	-	
W	Criminal Cases Review Commission		361	-	361	-	-	-	
X	HM Courts and Tribunals Service AME Impairment		60,000	-	60,000	-	-	-	
Y	National Offender Management Service Impairment		100,000	-	100,000	-	-	-	
Z	HM Courts and Tribunals Service		-4,740	-	-4,740	-	-	-	
<i>Central Funds</i>									
<i>HM Courts Service</i>									
<b>Total Spending in AME</b>									
-	-	-	<b>3,358</b>	-	<b>3,358</b>	-	-	-	
<b>Total for Estimate</b>									
<b>727,809</b>	<b>-15,099</b>	<b>712,710</b>	<b>9,401,930</b>	<b>-1,172,464</b>	<b>8,229,466</b>	<b>436,774</b>	<b>-58,000</b>	<b>378,774</b>	
<i>Of which:</i>									
<b>Voted expenditure</b>									
727,809	-15,099	712,710	9,263,730	-1,172,464	8,091,266	436,774	-58,000	378,774	
<b>Non-voted expenditure</b>									
-	-	-	138,200	-	138,200	-	-	-	

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>8,723,994</b>	<b>218,182</b>	<b>8,942,176</b>
<b>Net Capital Requirement</b>	<b>429,300</b>	<b>-50,526</b>	<b>378,774</b>
<b>Accruals to cash adjustments</b>	<b>-568,763</b>	<b>148,160</b>	<b>-420,603</b>
<i>Of which:</i>	-		
<i>Adjustments to remove non-cash items:</i>	-		
Depreciation	-472,004	-160,259	-632,263
New provisions and adjustments to previous provisions	-283,576	-19,763	-303,339
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-3,735	-1,300	-5,035
<i>Adjustment for NDPBs:</i>	-		
Remove voted resource and capital	-2,904,484	55,966	-2,848,518
Add cash grant-in-aid	2,867,218	176,020	3,043,238
<i>Adjustments to reflect movements in working balances:</i>	-		
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	75,519	75,519
Use of provisions	227,818	21,977	249,795
<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>8,446,331</b>	<b>315,816</b>	<b>8,762,147</b>



## Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	726,593
<i>Less:</i>	
Administration DEL Income	-15,099
<b>Net Administration Costs</b>	<b>711,494</b>
Gross Programme Costs	9,407,910
<i>Less:</i>	
Programme DEL Income	-1,172,464
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>8,235,446</b>
<b>Total Net Operating Costs</b>	<b>8,946,940</b>
<i>Of which:</i>	
Resource DEL	6,184,025
Capital DEL	4,764
Resource AME	2,758,151
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-4,764
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>8,942,176</b>
<i>Of which:</i>	
Resource DEL	8,938,818
Resource AME	3,358
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>8,942,176</b>

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

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	<b>-1,187,563</b>
<i>Of which:</i>	
Administration	
Sale of goods and services	-15,099
<i>Of which:</i>	
Section A: Policy, Corporate Services and Associated Offices	-10,273
Section C: National Offender Management Service	-4,826
Total Administration	-15,099
Programme	
Sale of goods and services	-1,172,464
<i>Of which:</i>	
Section A: Policy, Corporate Services and Associated Offices	-125,096
Section C: National Offender Management Service	-427,620
Section D: HM Courts and Tribunals Service	-585,148
Section E: Office of the Public Guardian	-34,600
Total Programme	-1,172,464
<b>Total Voted Resource Income</b>	<b>-1,187,563</b>
<b>Voted Capital DEL</b>	<b>-58,000</b>
<i>Of which:</i>	
Programme	
Sale of assets	-58,000
<i>Of which:</i>	
Section D: HM Courts and Tribunals Service	-58,000
<b>Total Voted Capital Income</b>	<b>-58,000</b>

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

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No CFER income or receipts are expected in 2011-12.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Principal Accounting Officer** Sir Suma Chakrabarti

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

### NDPB Accounting Officers

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

Sir Suma Chakrabarti 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,R	Legal Services Commission: Administration		115,200	19,000	118,000
G,S	Legal Aid Fund: Criminal		1,121,400	-	1,131,900
H,T	Legal Aid Fund: Civil		944,800	-	934,300
I	Youth Justice Board		394,064	4,500	394,564
J,U	Criminal Injuries Compensation Authority		219,051	600	435,998
K	Parole Board		10,167	175	10,342
L	Criminal Cases Review Commission		5,755	100	5,364
M	Judicial Appointments Commission		5,520	1,100	6,620
N	Information Commissioner's Office		4,586	1,050	4,700
O	Office of Legal Complaints		-	1,450	1,450
<b>Total</b>			<b>2,820,543</b>	<b>27,975</b>	<b>3,043,238</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 HMCTS is £7.6m.	7,600
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 of £1.6m.	1,600
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

## Part III: Note K - Contingent Liabilities

<p>The Ministry of Justice will indemnify Acting Returning Officers in respect of the 2010 General Election for any costs which fall outside of the scope of the insurance cover which they have arranged locally and where all other forms of recourse have been exhausted. It will be largely confined to covering "Acts of God" and unforeseen circumstances which are not included under the insurance policies which the Acting Returning Officers have in place.</p>	Unquantifiable
<p>This indemnity will be limited to the extent that :- a) it will not cover costs which arise in whole or part from any deliberate or wilful negligence by an Acting Returning Officer; b) it will not generally cover any excess costs which the Acting returning officer has negotiated on his/her insurance policy (although individual claims for excess costs will be judged on their merit); and c) it will not cover situations where the Acting Returning Officer's insurance policy offers an alternative means of cover. The indemnity will remain in place until 3rd July 2011, being 13 months after the latest possible date for the 2010 general election to have been called. The indemnity covers all claims made within that period, regardless of when they are finally settled.</p>	Unquantifiable
<p>Fee Paid Judicial Office Holders' Pension Rights: The MoJ is involved in a number of Employment Tribunal cases relating to fee paid judicial office holders claiming retrospective pension rights. There are currently 12 separate claims. The lead case was heard in the Supreme Court in June 2010 and a decision is expected in October 2010. It is possible that the Supreme Court will refer the case to the European Court.</p>	Unquantifiable
<p>The following two further actions are stayed behind this case:</p> <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>	
<p>Pay Deals – Equal Pay and Age Discrimination: The MoJ is involved in five test tribunal cases relating to claims regarding age discrimination. The MoJ has also responded to a class action grievance on grounds of equal pay.</p>	Unquantifiable
<p>Headquarters legal claims: There are around 70 outstanding legal claims against core MoJ, some of which involve possible financial liabilities.</p>	Unquantifiable
<p>Land Charge fees. MoJ may have to share in payments to local authorities for local land charge searches deemed unlawful from 1/1/2005 and for future income foregone. This is an unexpected consequence of the Environmental Information Regulations 2004.</p>	Unquantifiable
<p>Rating Appeal for 102 Petty France; Legal action in train.</p>	Unquantifiable
<p>Age discrimination - five test tribunal cases have been lodged and are currently stayed behind another case. Costs include both compensation &amp; harmonising existing conditions. The MoJ has also responded to a class action grievance on grounds of equal pay.</p>	Unquantifiable
<p>Overseas Voting Rights – Judicial Review</p>	
<p>A judicial review is being sought in regard to the loss of UK voting rights as a result of the claimant living abroad for over 15 years.</p>	Unquantifiable

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## Part III: Note K - Contingent Liabilities

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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

OBJ Ltd v UK - OBJ Ltd took the UK Government to the European Court of Human Rights (ECtHR) to challenge the law of England and Wales on the irrecoverability of economic loss in the tort of conversion, arguing that the law is in breach of article 1 of protocol 1 to the ECtHR. Written arguments have been submitted but the ECtHR has not made a decision on admissibility or the merits.

Unquantifiable

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# Ministry of Justice: Judicial Pensions Scheme

## Introduction

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. A increase in RAME due to a reduction in the level of income receivable from Judges contributions and Accruing Superannuation Liability Contributions (Section A4)	5,427,000		
ii. A reduction in the level of expenditure on interest provision within the scheme as determined by actuaries (Section A4)		-1,500,000	
iii. A reduction in the level of expenditure on new pension provisions within the scheme as determined by actuaries (Section A4)		-600,000	
<b>Total change in Resource AME (Voted)</b>	<b>5,427,000</b>	<b>-2,100,000</b>	<b>3,327,000</b>
i. A reduction in the level of expenditure on new pension provisions within the scheme as determined by actuaries (Section B4)		-900,000	
<b>Total change in Resource AME (Non-Voted)</b>		<b>-900,000</b>	<b>-900,000</b>
i. A increase in RAME due to a reduction in the level of income receivable from Judges contributions and Accruing Superannuation Liability Contributions	5,427,000		
ii. An increase in the level of utilisation of provisions due to an increase of the number of retired Judges and an increase in the life expectancy of the retired judges as determined by actuaries.	5,110,000		
<b>Total change in Net cash requirement</b>	<b>10,537,000</b>		<b>10,537,000</b>

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	<b>3,327,000</b>	-900,000	2,427,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	3,327,000	-900,000	2,427,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>10,537,000</b>		

Supplementary amounts required in the year ending 31 March 2012 for expenditure by Ministry of Justice: Judicial Pensions Scheme on:

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

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

Income arising from:

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

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

## Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
	-	82,141	-	3,327	-	85,468	-	-
<i>Of which:</i>								
A	Judicial Pension Scheme							
	-	82,141	-	3,327	-	85,468	-	-
<b>Non-voted expenditure</b>								
	-	69,900	-	-900	-	69,000	-	-
<i>Of which:</i>								
B	Judicial Pension Scheme							
	-	69,900	-	-900	-	69,000	-	-
<b>Total Spending in AME</b>								
		-	2,427				-	
<b>Total for Estimate</b>								
		-	2,427				-	
<i>Of which:</i>								
<b>Voted expenditure</b>								
		-	3,327				-	
<b>Non-voted expenditure</b>								
		-	-900				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net cash requirement</b>	<b>-57,019</b>	<b>10,537</b>	<b>-46,482</b>

## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Gross</b>	<b>Administration</b>	<b>Net</b>	<b>Gross</b>	<b>Programme</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>Income</b>	<b>3</b>	<b>4</b>	<b>Income</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>								
-	-	-	170,400	-84,932	85,468	-	-	-
<i>Of which:</i>								
A	Judicial Pension Scheme	-	170,400	-84,932	85,468	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	69,000	-	69,000	-	-	-
<i>Of which:</i>								
B	Judicial Pension Scheme	-	69,000	-	69,000	-	-	-
<b>Total Spending in AME</b>								
-	-	-	<b>239,400</b>	<b>-84,932</b>	<b>154,468</b>	-	-	-
<b>Total for Estimate</b>								
-	-	-	<b>239,400</b>	<b>-84,932</b>	<b>154,468</b>	-	-	-
<i>Of which:</i>								
<b>Voted expenditure</b>								
-	-	-	170,400	-84,932	85,468	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	69,000	-	69,000	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>152,041</b>	<b>2,427</b>	<b>154,468</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-139,160</b>	<b>7,210</b>	<b>-131,950</b>
<i>Of which:</i>	-	-	-
<i>Adjustments to remove non-cash items:</i>	-	-	-
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-172,100	2,100	-170,000
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	32,940	5,110	38,050
<b>Removal of non-voted budget items</b>	<b>-69,900</b>	<b>900</b>	<b>-69,000</b>
<i>Of which:</i>	-	-	-
Consolidated Fund Standing Services	-69,900	900	-69,000
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>-57,019</b>	<b>10,537</b>	<b>-46,482</b>

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

	£'000
	Revised Plans
Gross Programme Costs	239,400
<i>Of which:</i>	
Increases in liability	46,000
Interest on scheme liability	124,000
Other expenditure	69,400
<i>Less:</i>	
Contributions received	-84,932
Transfers in	-
Other income	-
<b>Net Programme Costs</b>	<b>154,468</b>
<b>Total Net Operating Costs</b>	<b>154,468</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	154,468
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>154,468</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	154,468
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>154,468</b>

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

	£'000
	Revised Plans
<b>Voted Resource AME</b>	<b>-84,932</b>
<i>Of which:</i>	
Programme	
Pension scheme related income	-84,932
<i>Of which:</i>	
Section A: Judicial Pension Scheme	-84,932
<b>Total Voted Resource Income</b>	<b>-84,932</b>

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

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No CFER income or receipts are expected in 2011-12.



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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer</b>	Sir Suma Chakrabarti
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Sir Suma Chakrabarti has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

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

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



# United Kingdom Supreme Court

## Introduction

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. Increase in programme resource as a result of increased fee income	60,000	-60,000	
ii. Increase in admin resource as a result of increased wider market initiative income	80,000	-80,000	
iii. Decrease in Programme resource as a result of reduced contribution income	-133,000	133,000	
iv. Reallocating of resources from voted programme resource to non- voted spend in respect of judicial salaries		-500,000	
v. Budget exchange as a result of forecasted underspend		-124,000	
vi. Reallocating of resources from programme resource to capital		-50,000	
<b>Total change in Resource DEL (Voted)</b>	<b>7,000</b>	<b>-681,000</b>	<b>-674,000</b>
i. Reallocating of resources from voted programme resource to non- voted spend in respect of judicial salaries	500,000		
<b>Total change in Resource DEL (Non-Voted)</b>	<b>500,000</b>		<b>500,000</b>
ii. Reallocating of resources from programme resource to capital	50,000		
<b>Total change in Capital DEL (Voted)</b>	<b>50,000</b>		<b>50,000</b>
i. As a result of the above and associated non- cash adjustments, there is a decrease in the net cash requirement of £624,000	7,000	-631,000	
<b>Total change in Net cash requirement</b>	<b>7,000</b>	<b>-631,000</b>	<b>-624,000</b>

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-674,000	500,000	-174,000
Capital	50,000	-	50,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-674,000	500,000	-174,000
Capital	50,000	-	50,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-624,000</b>		

Supplementary amounts required in the year ending 31 March 2012 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>									
	1,233	2,939	-124	-550	1,109	2,389	51	50	101
<i>Of which:</i>									
A	United Kingdom Supreme Court								
	1,233	2,939	-124	-550	1,109	2,389	51	50	101
<b>Non-voted expenditure</b>									
	-	2,030	-	500	-	2,530	-	-	-
<i>Of which:</i>									
B	United Kingdom Supreme Court								
	-	2,030	-	500	-	2,530	-	-	-
<b>Total Spending in DEL</b>									
			-124	-50				50	
<b>Total for Estimate</b>									
			-124	-50				50	
<i>Of which:</i>									
<b>Voted expenditure</b>									
			-124	-550				50	
<b>Non-voted expenditure</b>									
			-	500				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net cash requirement</b>	<b>3,141</b>	<b>-624</b>	<b>2,517</b>

## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>									
<b>Resources</b>						<b>Capital</b>			
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>									
	1,209	-100	1,109	9,194	-6,805	2,389	101	-	101
<i>Of which:</i>									
A	United Kingdom Supreme Court								
	1,209	-100	1,109	9,194	-6,805	2,389	101	-	101
<b>Non-voted expenditure</b>									
	-	-	-	2,530	-	2,530	-	-	-
<i>Of which:</i>									
B	United Kingdom Supreme Court								
	-	-	-	2,530	-	2,530	-	-	-
<b>Total Spending in DEL</b>									
	<b>1,209</b>	<b>-100</b>	<b>1,109</b>	<b>11,724</b>	<b>-6,805</b>	<b>4,919</b>	<b>101</b>	<b>-</b>	<b>101</b>
<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>									
	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>									
	<b>1,209</b>	<b>-100</b>	<b>1,109</b>	<b>12,724</b>	<b>-6,805</b>	<b>5,919</b>	<b>101</b>	<b>-</b>	<b>101</b>
<i>Of which:</i>									
<b>Voted expenditure</b>									
	1,209	-100	1,109	10,194	-6,805	3,389	101	-	101
<b>Non-voted expenditure</b>									
	-	-	-	2,530	-	2,530	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>7,202</b>	<b>-174</b>	<b>7,028</b>
<b>Net Capital Requirement</b>	<b>51</b>	<b>50</b>	<b>101</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>-2,030</b>	<b>-500</b>	<b>-2,530</b>
<i>Of which:</i>	-	-	-
Consolidated Fund Standing Services	-2,030	-500	-2,530
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>3,141</b>	<b>-624</b>	<b>2,517</b>

## Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	1,209
<i>Less:</i>	
Administration DEL Income	-100
<b>Net Administration Costs</b>	<b>1,109</b>
Gross Programme Costs	12,724
<i>Less:</i>	
Programme DEL Income	-6,805
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>5,919</b>
<b>Total Net Operating Costs</b>	<b>7,028</b>
<i>Of which:</i>	
Resource DEL	6,028
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 OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>7,028</b>
<i>Of which:</i>	
Resource DEL	6,028
Resource AME	1,000
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>7,028</b>



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

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	<b>-6,905</b>
<i>Of which:</i>	
Administration	
Sale of goods and services	-100
<i>Of which:</i>	
Section A: United Kingdom Supreme Court	-100
Total Administration	<u>-100</u>
Programme	
Sale of goods and services	-6,805
<i>Of which:</i>	
Section A: United Kingdom Supreme Court	-6,805
Total Programme	<u>-6,805</u>
<b>Total Voted Resource Income</b>	<b><u>-6,905</u></b>

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

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No CFER income or receipts are expected in 2011-12.

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

The Accounting Officer prepares resource accounts for each financial year.

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

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

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



# The National Archives

## Introduction

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. To reflect the utilisation of a provision for which payment was made in 2011-12	<b>290,000</b>		
<b>Total change in Resource DEL (Voted)</b>	290,000	-	<b>290,000</b>
i. To reverse out the provision for which payment was made in 2011-12		-290,000	
ii. To reverse out excess provision no longer required		-11,000	
<b>Total change in Resource AME (Voted)</b>	-	<b>-301,000</b>	<b>-301,000</b>
i. To reflect the additional cash requirements associated with utilising the aforementioned provision	290,000		
ii. To reflect the reduced cash associated with the provision no longer required		-11,000	
<b>Total change in Net cash requirement</b>	<b>290,000</b>	<b>-11,000</b>	<b>279,000</b>

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	290,000	-	290,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-301,000	-	-301,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-11,000	-	-11,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>279,000</b>		

Supplementary amounts required in the year ending 31 March 2012 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			
	1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>	12,120	25,730	-3,120	3,410	9,000	29,140	3,920	-	3,920
<i>Of which:</i>									
A The National Archives (DEL)	12,120	25,730	-3,120	3,410	9,000	29,140	3,920	-	3,920
<b>Total Spending in DEL</b>			<b>-3,120</b>	<b>3,410</b>					
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>	-	-100	-	-301	-	-401	-	-	-
<i>Of which:</i>									
B The National Archives (AME)	-	-100	-	-301	-	-401	-	-	-
<b>Total Spending in AME</b>			<b>-</b>	<b>-301</b>					
<b>Total for Estimate</b>			<b>-3,120</b>	<b>3,109</b>					
<i>Of which:</i>									
<b>Voted expenditure</b>			-3,120	3,109				-	
<b>Non-voted expenditure</b>			-	-				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net cash requirement</b>	<b>36,110</b>	<b>279</b>	<b>36,389</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
9,150	-150	9,000	38,822	-9,682	29,140	3,920	-	3,920
<i>Of which:</i>								
A The National Archives (DEL)								
9,150	-150	9,000	38,822	-9,682	29,140	3,920	-	3,920
<b>Total Spending in DEL</b>								
<b>9,150</b>	<b>-150</b>	<b>9,000</b>	<b>38,822</b>	<b>-9,682</b>	<b>29,140</b>	<b>3,920</b>	<b>-</b>	<b>3,920</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	-401	-	-401	-	-	-
<i>Of which:</i>								
B The National Archives (AME)								
-	-	-	-401	-	-401	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>-401</b>	<b>-</b>	<b>-401</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>9,150</b>	<b>-150</b>	<b>9,000</b>	<b>38,421</b>	<b>-9,682</b>	<b>28,739</b>	<b>3,920</b>	<b>-</b>	<b>3,920</b>
<i>Of which:</i>								
<b>Voted expenditure</b>								
9,150	-150	9,000	38,421	-9,682	28,739	3,920	-	3,920
<b>Non-voted expenditure</b>								
-	-	-	-	-	-	-	-	-



**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>37,750</b>	<b>-11</b>	<b>37,739</b>
<b>Net Capital Requirement</b>	<b>3,920</b>	<b>-</b>	<b>3,920</b>
<b>Accruals to cash adjustments</b>	<b>-5,560</b>	<b>290</b>	<b>-5,270</b>
<i>Of which:</i>	-		
<i>Adjustments to remove non-cash items:</i>	-		
Depreciation	-5,600	-	-5,600
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	100	290	390
<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>36,110</b>	<b>279</b>	<b>36,389</b>

## Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	9,150
<i>Less:</i>	
Administration DEL Income	-150
<b>Net Administration Costs</b>	<b>9,000</b>
Gross Programme Costs	38,421
<i>Less:</i>	
Programme DEL Income	-9,682
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>28,739</b>
<b>Total Net Operating Costs</b>	<b>37,739</b>
<i>Of which:</i>	
Resource DEL	37,750
Capital DEL	-
Resource AME	-11
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>37,739</b>
<i>Of which:</i>	
Resource DEL	38,140
Resource AME	-401
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>37,739</b>

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

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	<b>-9,832</b>
<i>Of which:</i>	
Administration	
Sale of goods and services	-150
<i>Of which:</i>	
Section A: The National Archives (DEL)	-150
Total Administration	<u>-150</u>
Programme	
Sale of goods and services	-9,682
<i>Of which:</i>	
Section A: The National Archives (DEL)	-9,682
Total Programme	<u>-9,682</u>
<b>Total Voted Resource Income</b>	<b><u>-9,832</u></b>

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

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No CFER income or receipts are expected in 2011-12.

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

The Accounting Officer prepares resource accounts for each financial year.

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

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

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



# Crown Prosecution Service

## Introduction

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. Resource Requirement for the National Cyber Security Programme, CPS received part of the fund from the Security and Intelligence Agencies (Section B).	200,000		
ii. Budget Exchange from 2011-12 to 2012-13 to allow the CPS to manage better budgetary pressure in latter year (Section B).		-2,000,000	
<b>Total change in Resource DEL (Voted)</b>	<b>200,000</b>	<b>-2,000,000</b>	<b>-1,800,000</b>
Revisions to the net cash requirement reflect the changes to resources DEL as set out above.			
<b>Total change in Net cash requirement</b>			<b>-1,800,000</b>

**Part I**

	£		
	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-1,800,000	-	-1,800,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-1,800,000	-	-1,800,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-1,800,000</b>		

Supplementary amounts required in the year ending 31 March 2012 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>									
	42,574	570,866	-	-1,800	42,574	569,066	2,620	-	2,620
<i>Of which:</i>									
B	Crown Prosecutions and Legal Services								
	-	570,866	-	-1,800	-	569,066	2,620	-	2,620
<b>Total Spending in DEL</b>									
			-	-1,800					
<b>Total for Estimate</b>									
			-	-1,800					
<i>Of which:</i>									
<b>Voted expenditure</b>									
			-	-1,800					
<b>Non-voted expenditure</b>									
			-	-					

£'000

	Present Plans	Changes	Revised Plans
<b>Net cash requirement</b>	<b>606,860</b>	<b>-1,800</b>	<b>605,060</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
43,374	-800	42,574	629,966	-60,900	569,066	2,620	-	2,620
<i>Of which:</i>								
A Administration Costs in HQ and on Central Services								
43,374	-800	42,574	-	-	-	-	-	-
B Crown Prosecutions and Legal Services								
-	-	-	629,966	-60,900	569,066	2,620	-	2,620
<b>Total Spending in DEL</b>								
<b>43,374</b>	<b>-800</b>	<b>42,574</b>	<b>629,966</b>	<b>-60,900</b>	<b>569,066</b>	<b>2,620</b>	<b>-</b>	<b>2,620</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	7,593	-	7,593	-	-	-
<i>Of which:</i>								
C CPS voted AME Charges								
-	-	-	7,593	-	7,593	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>7,593</b>	<b>-</b>	<b>7,593</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>43,374</b>	<b>-800</b>	<b>42,574</b>	<b>637,559</b>	<b>-60,900</b>	<b>576,659</b>	<b>2,620</b>	<b>-</b>	<b>2,620</b>
<i>Of which:</i>								
<b>Voted expenditure</b>								
43,374	-800	42,574	637,559	-60,900	576,659	2,620	-	2,620
<b>Non-voted expenditure</b>								
-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>621,033</b>	<b>-1,800</b>	<b>619,233</b>
<b>Net Capital Requirement</b>	<b>2,620</b>	<b>-</b>	<b>2,620</b>
<b>Accruals to cash adjustments</b>	<b>-16,793</b>	<b>-</b>	<b>-16,793</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-9,200	-	-9,200
New provisions and adjustments to previous provisions	-8,048	-	-8,048
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	-3,000	-	-3,000
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	3,455	-	3,455
<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>606,860</b>	<b>-1,800</b>	<b>605,060</b>

## Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	43,374
<i>Less:</i>	
Administration DEL Income	-800
<b>Net Administration Costs</b>	<b>42,574</b>
Gross Programme Costs	636,681
<i>Less:</i>	
Programme DEL Income	-60,900
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>575,781</b>
<b>Total Net Operating Costs</b>	<b>618,355</b>
<i>Of which:</i>	
Resource DEL	579,695
Capital DEL	-
Resource AME	11,048
Capital AME	-
Non-budget	27,612
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	878
<b>Total Resource Budget</b>	<b>619,233</b>
<i>Of which:</i>	
Resource DEL	611,640
Resource AME	7,593
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>619,233</b>

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

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	<b>-61,700</b>
<i>Of which:</i>	
Administration	
Sale of goods and services	-800
<i>Of which:</i>	
Section A: Administration Costs in HQ and on Central Services	-800
Total Administration	<u>-800</u>
Programme	
Sale of goods and services	-60,900
<i>Of which:</i>	
Section B: Crown Prosecutions and Legal Services	-60,900
Total Programme	<u>-60,900</u>
<b>Total Voted Resource Income</b>	<b><u>-61,700</u></b>

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

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No CFER income or receipts are expected in 2011-12.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Principal Accounting Officer**      Keir Starmer QC

**Additional Accounting Officers**   Peter Lewis

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 (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.





# Serious Fraud Office

## Introduction

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Exchange deposit of £670k to increase Resource DEL for 2012-13 (Section A).		-670,000	
		<u>-670,000</u>	
<b>Total change in Resource DEL (Voted)</b>			<b>-670,000</b>
<b>Total change in Net cash requirement</b>			<b>-670,000</b>

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-670,000	-	-670,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-670,000	-	-670,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-670,000</b>		

Supplementary amounts required in the year ending 31 March 2012 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 and defendants' costs ordered by the court to be paid by the SFO, and associated depreciation and any other 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, 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>									
	9,389	24,470	-	-670	9,389	23,800	1,580	-	1,580
<i>Of which:</i>									
A	Investigations and Prosecution								
	9,389	24,470	-	-670	9,389	23,800	1,580	-	1,580
<b>Total Spending in DEL</b>									
			-	-670					
<b>Total for Estimate</b>									
			-	-670					
<i>Of which:</i>									
<b>Voted expenditure</b>									
			-	-670					
<b>Non-voted expenditure</b>									
			-	-					

£'000

	Present Plans	Changes	Revised Plans
<b>Net cash requirement</b>	<b>32,931</b>	<b>-670</b>	<b>32,261</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
9,389	-	9,389	26,300	-2,500	23,800	1,580	-	1,580
<i>Of which:</i>								
A Investigations and Prosecution								
9,389	-	9,389	26,300	-2,500	23,800	1,580	-	1,580
<b>Total Spending in DEL</b>								
<b>9,389</b>	<b>-</b>	<b>9,389</b>	<b>26,300</b>	<b>-2,500</b>	<b>23,800</b>	<b>1,580</b>	<b>-</b>	<b>1,580</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	2,000	-	2,000	-	-	-
<i>Of which:</i>								
B New Provisions and Adjustment to existing provisions								
-	-	-	2,000	-	2,000	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>9,389</b>	<b>-</b>	<b>9,389</b>	<b>28,300</b>	<b>-2,500</b>	<b>25,800</b>	<b>1,580</b>	<b>-</b>	<b>1,580</b>
<i>Of which:</i>								
<b>Voted expenditure</b>								
9,389	-	9,389	28,300	-2,500	25,800	1,580	-	1,580
<b>Non-voted expenditure</b>								
-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>35,859</b>	<b>-670</b>	<b>35,189</b>
<b>Net Capital Requirement</b>	<b>1,580</b>	<b>-</b>	<b>1,580</b>
<b>Accruals to cash adjustments</b>	<b>-4,508</b>	<b>-</b>	<b>-4,508</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,508	-	-2,508
New provisions and adjustments to previous provisions	-2,000	-	-2,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
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>32,931</b>	<b>-670</b>	<b>32,261</b>

## Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	9,389
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	<b>9,389</b>
Gross Programme Costs	28,300
<i>Less:</i>	
Programme DEL Income	-2,500
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>25,800</b>
<b>Total Net Operating Costs</b>	<b>35,189</b>
<i>Of which:</i>	
Resource DEL	33,189
Capital DEL	-
Resource AME	2,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>35,189</b>
<i>Of which:</i>	
Resource DEL	33,189
Resource AME	2,000
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>35,189</b>

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

	<b>£'000</b>
	<b>Revised Plans</b>
<b>Voted Resource DEL</b>	<b>-2,500</b>
<i>Of which:</i>	
Programme	
Sale of goods and services	-2,500
<i>Of which:</i>	
Section A: Investigations and Prosecution	-2,500
<b>Total Voted Resource Income</b>	<b>-2,500</b>

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

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No CFER income or receipts are expected in 2011-12.



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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer</b>	Richard Alderman
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Richard Alderman 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*.



# 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. Budget transfer for Project CYBER to Cabinet Office Section F.		-1,900,000	
ii. Budget transfer for Community services for Gurhkas based in UK to Dept of Communities & Local Govt (DCLG) Section F.		-500,000	
iii. Budget transfer Public Sector Mapping to DCLG Section F.		-800,000	
iv. Budget transfer for Search and Rescue Helicopters to Dept of Transport Section A.		-109,000	
v. Budget Transfer to Foreign & Commonwealth Office re MOD share of Conflict Pools funding Section Y.		-6,000,000	
vi. Reserve claim for increased depreciation and impairments to reflect latest forecast of outturn (Section H).	2,000,000,000		
vii. CDEL SUME to RDEL switch to realign budgets Sections A,B,C,D,E,F,H, I.	800,000,000		
viii. Reserve claim for Operations additional funding both near and non-cash for Libya & Afghanistan reflecting the latest forecast of outturn Sections N to U.	360,000,000		
ix. Reserve claim for RDEL to reflect latest forecast Sections A,B,C,D,E,F,H, I	250,000,000		
x. Machinery of Government Change (MOG) re transfer of Met Office function to BIS Section F.		-72,833,000	
xi. Commodity Block realignments - Nil DEL impact		-	
xii Revised Administration Control Regime re-allocating RDEL from Programme to Administration, with no overall impact on RDEL, as agreed with Treasury - Nil Impact (Sections A and B)	734,379,000	-734,379,000	

## Introduction

xiii Increased Resource Income to reflect the latest forecast of income offset by a corresponding increase in RDEL spending with no overall impact on RDEL.	105,811,000	-105,811,000	
xiv Interest payment to the National Loans Fund Section F	2,760,000		
<b>Total change in Resource DEL (Voted)</b>	<b>4,252,950,000</b>	<b>-922,332,000</b>	<b>3,330,618,000</b>
i. Decrease in cash release of provisions on Statement of Financial Affairs to reflect latest forecast Section AD		-59,857,000	
ii To reduce the AME provision at Main Estimates to reflect the current forecast of outturn		-1,000,000,000	
iii . Machinery of Government Change (MOG) re transfer of Met Office function to BIS Section AB		-3,273,000	
<b>Total change in Resource AME (Voted)</b>	<b>-</b>	<b>-1,063,130,000</b>	<b>-1,063,130,000</b>
i. Budget transfer in from BIS for A400M Transport plane contract reimbursement Section K	175,000,000		
ii. Budget transfer in from Cabinet Office for Project CYBER Section K	20,000		
iii. Budget transfer to Dept of Education for Duke of York Military School Section K	-	-6,000,000	
iv. SUME CDEL switch to RDEL to realign budgets Section J		-800,000,000	
v. Spending Policy adjust for interest relating to A400M funding Section K		-4,650,000	
vi. Machinery of Government change re transfer of Met Office function to BIS Section L	1,105,000		
vii CDEL commodity Block realignment - neutral impact			
viii Increased Capital Income to reflect the latest forecast of income offset by a corresponding increase in CDEL spending with no overall impact on CDEL.	98,069,000	-98,069,000	
ix. Reserve claim Operational Equipment Support section K.	108,000,000		
<b>Total change in Capital DEL (Voted)</b>	<b>382,194,000</b>	<b>-908,719,000</b>	<b>-526,525,000</b>
The requests above increase the Net Cash Requirement by £644,093,000.			
<b>Total change in Net cash requirement</b>			<b>644,093,000</b>

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource †	3,330,618,000	-	3,330,618,000
Capital †	-526,525,000	-	-526,525,000
<b>Annually Managed Expenditure</b>			
Resource †	-1,063,130,000	-	-1,063,130,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,267,488,000	-	2,267,488,000
Capital	-526,525,000	-	-526,525,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement †</b>	<b>644,093,000</b>		

Supplementary amounts required in the year ending 31 March 2012 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 (Afghanistan) 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.

## Part I

Support of operations (Libya) over and above the costs of maintaining the units involved at their normal state of readiness.

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.

† The functions of the Meteorological Office were transferred to the Department of Business, Innovation and Skills with effect from 1 April 2011. Within the overall changes sought in this Estimate, the specific changes related to this Machinery of Government change are:

- a) Departmental Expenditure Limit - Resource (voted) is decreased by £ 72,833,000;
- b) Annually Managed Expenditure - Resource (voted) is decreased by £ 3,273,000;
- c) Departmental Expenditure Limit - Capital (voted) is increased by £ 1,105,000; and
- d) Net cash requirement is decreased by £ 71,728,000.

## 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>	2,025,020	34,106,605	760,160	2,570,458	2,785,180	36,677,063	10,031,486	-526,525	9,504,961
<i>Of which:</i>									
A Provision of Defence Capability Service Personnel Costs	670,460	8,827,853	-670,460	920,518	-	9,748,371	-	-	-
B Provision of Defence Capability Civilian Personnel Costs	1,354,560	1,387,179	1,404,839	-1,269,659	2,759,399	117,520	-	-	-
C Provision of Defence Capability Infrastructure costs	-	3,928,484	-	293,870	-	4,222,354	-	-	-
D Provision of Defence Capability Inventory Consumption	-	1,418,871	-	228,375	-	1,647,246	-	-	-
E Provision of Defence Capability Equipment Support Costs	-	5,520,854	-	-103,058	-	5,417,796	-	-	-
F Provision of Defence Capability Other Costs and Services (see details)	-	2,656,609	25,781	-778,882	25,781	1,877,727	-	-	-
G Provision of Defence Capability Receipts and other Income	-	-1,208,000	-	-98,138	-	-1,306,138	-	-	-
H Provision of Defence Capability Depreciation and Impairment Costs	-	8,271,336	-	2,000,000	-	10,271,336	-	-	-
I Provision of Defence Capability Cash Release of Provisions Costs	-	240,196	-	80,837	-	321,033	-	-	-
J Provision of Defence Capability Capital Single Use Military Equipment	-	-	-	-	-	-	5,718,500	-800,000	4,918,500
K Provision of Defence Capability Other Capital (Fiscal)	-	-	-	-	-	-	3,211,254	370,759	3,582,013
L Provision of Defence Capability Asset / Estate Disposal Costs	-	-	-	-	-	-	-87,139	-98,473	-185,612
M Provision of Defence Capability New Loans and Loan Repayment	-	-	-	-	-	-	4,486	1,105	5,591
N Operations Service Personnel Staff Cost	-	183,416	-	85,770	-	269,186	-	-	-
O Operations and Peacekeeping Civilian Personnel Staff Costs	-	35,280	-	591	-	35,871	-	-	-
P Operations Infrastructure Costs	-	304,043	-	-37,168	-	266,875	-	-	-
Q Operations Inventory Consumption	-	687,774	-	117,044	-	804,818	-	-	-
R Operations Equipment Support Costs	-	623,052	-	120,102	-	743,154	-	-	-
S Operations Other Costs and Services	-	621,435	-	-74,366	-	547,069	-	-	-
T Operations Receipts and other Income	-	-22,697	-	-11,960	-	-34,657	-	-	-
U Operations Depreciation and Impairment Costs	-	449,729	-	159,987	-	609,716	-	-	-

## Part II: Changes Proposed

Y	Conflict Pools Resource Costs	-	52,253	-	-6,000	-	46,253	-	-	-
Z	Non Departmental Public Bodies Costs	-	122,548	-	53,772	-	176,320	2,139	84	2,223
AA	Provision of Defence Capability Research and Development Costs	-	-	-	888,823	-	888,823	-	-	-
<b>Total Spending in DEL</b>			<b>760,160</b>		<b>2,570,458</b>					<b>-526,525</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
		-	3,756,666	-	-1,063,130	-	2,693,536	-	-	-
<i>Of which:</i>										
AB	Provision of Defence Capability Depreciation and Impairment Costs	-	2,347,134	-	-303,273	-	2,043,861	-	-	-
AC	Provision of Defence Capability Provisions Costs	-	456,183	-	-700,000	-	-243,817	-	-	-
AD	Provision of Defence Cash Release of Provisions Costs	-	-240,196	-	-59,857	-	-300,053	-	-	-
<b>Total Spending in AME</b>					<b>-1,063,130</b>					<b>-</b>
<b>Total for Estimate</b>			<b>760,160</b>		<b>1,507,328</b>					<b>-526,525</b>
<i>Of which:</i>										
<b>Voted expenditure</b>			760,160		1,507,328					-526,525
<b>Non-voted expenditure</b>			-		-					-

**£'000**

	<b>Present Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
<b>Net cash requirement</b>	<b>38,962,051</b>	<b>644,093</b>	<b>39,606,144</b>



## Part II: Revised subhead detail including additional provision

£'000

		Revised Plans				Capital		
		Resources		Programme		Capital		
Gross	Administration	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>								
2,785,180	-	2,785,180	38,017,964	-1,340,901	36,677,063	9,696,043	-191,082	9,504,961
<i>Of which:</i>								
A	Provision of Defence Capability Service Personnel Costs	-	9,748,371	-	9,748,371	-	-	-
B	Provision of Defence Capability Civilian Personnel Costs	2,759,399	2,759,399	117,520	117,520	-	-	-
C	Provision of Defence Capability Infrastructure costs	-	4,222,354	-	4,222,354	-	-	-
D	Provision of Defence Capability Inventory Consumption	-	1,647,246	-	1,647,246	-	-	-
E	Provision of Defence Capability Equipment Support Costs	-	5,417,796	-	5,417,796	-	-	-
F	Provision of Defence Capability Other Costs and Services (see details)	25,781	25,781	1,877,727	1,877,727	-	-	-
G	Provision of Defence Capability Receipts and other Income	-	-	-1,306,138	-1,306,138	-	-	-
H	Provision of Defence Capability Depreciation and Impairment Costs	-	10,271,336	-	10,271,336	-	-	-
I	Provision of Defence Capability Cash Release of Provisions Costs	-	321,033	-	321,033	-	-	-
J	Provision of Defence Capability Capital Single Use Military Equipment	-	-	-	-	4,918,500	-	4,918,500
K	Provision of Defence Capability Other Capital (Fiscal)	-	-	-	-	3,582,013	-	3,582,013
L	Provision of Defence Capability Asset / Estate Disposal Costs	-	-	-	-	-2,139	-183,473	-185,612
M	Provision of Defence Capability New Loans and Loan Repayment	-	-	-	-	13,200	-7,609	5,591
N	Operations Service Personnel Staff Cost	-	269,186	-	269,186	-	-	-
O	Operations and Peacekeeping Civilian Personnel Staff Costs	-	35,871	-	35,871	-	-	-
P	Operations Infrastructure Costs	-	266,875	-	266,875	-	-	-
Q	Operations Inventory Consumption	-	804,818	-	804,818	-	-	-
R	Operations Equipment Support Costs	-	743,154	-	743,154	-	-	-
S	Operations Other Costs and Services	-	547,069	-	547,069	-	-	-
T	Operations Receipts and other Income	-	-	-34,657	-34,657	-	-	-
U	Operations Depreciation and Impairment Costs	-	609,716	-	609,716	-	-	-

## Part II: Revised subhead detail including additional provision

£'000

		Revised Plans								
		Resources			Programme		Capital			
	Gross	Administration	Net	Gross	Income	Net	Gross	Income	Net	
	1	2	3	4	5	6	7	8	9	
V	Operations Cash Release of Provisions Costs	-	-	6,390	-	6,390	-	-	-	
W	Operations Capital Single Use Military Equipment	-	-	-	-	-	662,594	-	662,594	
X	Operations Other Capital (Fiscal)	-	-	-	-	-	519,652	-	519,652	
Y	Conflict Pools Resource Costs	-	-	46,359	-106	46,253	-	-	-	
Z	Non Departmental Public Bodies Costs	-	-	176,320	-	176,320	2,223	-	2,223	
AA	Provision of Defence Capability Research and Development Costs	-	-	888,823	-	888,823	-	-	-	
<b>Total Spending in DEL</b>		<b>2,785,180</b>	<b>-</b>	<b>2,785,180</b>	<b>38,017,964</b>	<b>-1,340,901</b>	<b>36,677,063</b>	<b>9,696,043</b>	<b>-191,082</b>	<b>9,504,961</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
		-	-	2,693,536	-	2,693,536	-	-	-	
<i>Of which:</i>										
AB	Provision of Defence Capability Depreciation and Impairment Costs	-	-	2,043,861	-	2,043,861	-	-	-	
AC	Provision of Defence Capability Provisions Costs	-	-	-243,817	-	-243,817	-	-	-	
AD	Provision of Defence Cash Release of Provisions Costs	-	-	-300,053	-	-300,053	-	-	-	
AE	Movement on Fair Value of Financial Instruments	-	-	218,879	-	218,879	-	-	-	
AF	Operations	-	-	15,056	-	15,056	-	-	-	
AG	Operations Cash Release of Provisions Costs	-	-	-6,390	-	-6,390	-	-	-	
AH	War Pensions Benefits Programme costs	-	-	966,000	-	966,000	-	-	-	
<b>Total Spending in AME</b>		<b>-</b>	<b>-</b>	<b>2,693,536</b>	<b>-</b>	<b>2,693,536</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total for Estimate</b>										
		<b>2,785,180</b>	<b>-</b>	<b>2,785,180</b>	<b>40,711,500</b>	<b>-1,340,901</b>	<b>39,370,599</b>	<b>9,696,043</b>	<b>-191,082</b>	<b>9,504,961</b>
<i>Of which:</i>										
<b>Voted expenditure</b>										
		2,785,180	-	2,785,180	40,711,500	-1,340,901	39,370,599	9,696,043	-191,082	9,504,961
<b>Non-voted expenditure</b>										
		-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>39,888,291</b>	<b>2,267,488</b>	<b>42,155,779</b>
<b>Net Capital Requirement</b>	<b>10,031,486</b>	<b>-526,525</b>	<b>9,504,961</b>
<b>Accruals to cash adjustments</b>	<b>-10,957,726</b>	<b>-1,096,870</b>	<b>-12,054,596</b>
<i>Of which:</i>	-	-	-
<i>Adjustments to remove non-cash items:</i>	-	-	-
Depreciation	-11,284,184	-1,856,714	-13,140,898
New provisions and adjustments to previous provisions	-471,239	700,000	228,761
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-13	-13
<i>Adjustment for NDPBs:</i>	-	-	-
Remove voted resource and capital	-124,687	-53,856	-178,543
Add cash grant-in-aid	124,023	53,856	177,879
<i>Adjustments to reflect movements in working balances:</i>	-	-	-
Increase (+) / Decrease (-) in stock	352,123	-	352,123
Increase (+) / Decrease (-) in debtors	304,253	-	304,253
Increase (-) / Decrease (+) in creditors	-104,601	-	-104,601
Use of provisions	246,586	59,857	306,443
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>38,962,051</b>	<b>644,093</b>	<b>39,606,144</b>

## Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	2,785,180
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	<b>2,785,180</b>
Gross Programme Costs	40,690,520
<i>Less:</i>	
Programme DEL Income	-1,340,901
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>39,349,619</b>
<b>Total Net Operating Costs</b>	<b>42,134,799</b>
<i>Of which:</i>	
Resource DEL	39,134,820
Capital DEL	-
Resource AME	2,999,979
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	20,980
<b>Total Resource Budget</b>	<b>42,155,779</b>
<i>Of which:</i>	
Resource DEL	39,462,243
Resource AME	2,693,536
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>42,155,779</b>

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

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	<b>-1,340,901</b>
<i>Of which:</i>	
Programme	
Sale of goods and services	-1,340,901
<i>Of which:</i>	
Section G: Provision of Defence Capability Receipts and other Income	-1,306,138
Section T: Operations Receipts and other Income	-34,657
Section Y: Conflict Pools Resource Costs	-106
<b>Total Voted Resource Income</b>	<b>-1,340,901</b>
<b>Voted Capital DEL</b>	<b>-191,082</b>
<i>Of which:</i>	
Programme	
Sale of assets	-183,473
<i>Of which:</i>	
Section L: Provision of Defence Capability Asset / Estate Disposal Costs	-183,473
loan , etc, repayments	-7,609
<i>Of which:</i>	
Section M: Provision of Defence Capability New Loans and Loan Repayment	-7,609
<b>Total Voted Capital Income</b>	<b>-191,082</b>

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

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No CFER income or receipts are expected in 2011-12.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer</b>	Ursula Brennan
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In accordance with Chapter 3 of *Managing Public Money* (issued by the Treasury), the following individuals are NDPB Accounting Officer appointments:

### NDPB Accounting Officers

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

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

In discharging these responsibilities, particular regard is given to:

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

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

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	Council for Reserve Forces and Cadets Association		99,720	2,026	101,746
Z - DEL	Royal Hospital Chelsea		11,089	-	11,001
Z - DEL	National Army Museum		5,757	-	5,757
Z - DEL	RAF Museum		7,565	109	7,674
Z - DEL	National Museum of the Royal Navy		4,601	98	4,123
Z - DEL	Commonwealth Graves Commission		47,588	-	47,588
<b>Total</b>			<b>176,320</b>	<b>2,223</b>	<b>177,879</b>



## **Part III: Notes I, J, K and L**

There are no changes to Notes I Gifts, J Staff Benefits, K Contingent Liabilities and Note L International Subscriptions.



# 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. To increase the Current Service Costs to reflect the latest forecast of outturn (Section A).	420,000,000		
ii. To increase Past Service Costs to reflect the latest forecast of outturn (Section A)	927,000,000		
iii. To decrease Interest on Scheme Liability to reflect the latest forecast of outturn (Section A)		-7,000,000	
<b>Total change in Resource AME (Voted)</b>	<b>1,347,000,000</b>	<b>-7,000,000</b>	<b>1,340,000,000</b>
i. To increase the net cash requirement for forecast commitments for pension lump sums as a result of the reduction in Armed Forces personnel under the Strategic Defence & Security Review; and back dated pay awards in relation to legislation changes in the Armed Forces Compensation Scheme as a result of the Boyce Review	340,000,000		
<b>Total change in Net cash requirement</b>			<b>340,000,000</b>

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	<b>1,340,000,000</b>	-	1,340,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,340,000,000	-	1,340,000,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>340,000,000</b>		

Supplementary amounts required in the year ending 31 March 2012 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.

**Ministry of Defence** 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>								
	-	5,750,002	-	1,340,000	-	7,090,002	-	-
<i>Of which:</i>								
A	Payments to service personnel							
	-	5,750,002	-	1,340,000	-	7,090,002	-	-
<b>Total Spending in AME</b>								
			-	1,340,000				-
<b>Total for Estimate</b>								
			-	1,340,000				-
<i>Of which:</i>								
<b>Voted expenditure</b>								
			-	1,340,000				-
<b>Non-voted expenditure</b>								
			-	-				-

£'000

	Present Plans	Changes	Revised Plans
<b>Net cash requirement</b>	1,569,082	340,000	1,909,082

**Part II: Revised subhead detail including additional provision****£'000**

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Gross</b>	<b>Administration</b>			<b>Gross</b>	<b>Programme</b>			<b>Gross</b>
<b>1</b>	<b>Income</b>	<b>Net</b>	<b>4</b>	<b>Income</b>	<b>Net</b>	<b>7</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>								
-	-	-	9,221,926	-2,131,924	7,090,002	-	-	-
<i>Of which:</i>								
A Payments to service personnel								
-	-	-	9,221,926	-2,131,924	7,090,002	-	-	-
<b>Total Spending in AME</b>								
-	-	-	<b>9,221,926</b>	<b>-2,131,924</b>	<b>7,090,002</b>	-	-	-
<b>Total for Estimate</b>								
-	-	-	<b>9,221,926</b>	<b>-2,131,924</b>	<b>7,090,002</b>	-	-	-
<i>Of which:</i>								
<b>Voted expenditure</b>								
-	-	-	9,221,926	-2,131,924	7,090,002	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>5,750,002</b>	<b>1,340,000</b>	<b>7,090,002</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-4,180,920</b>	<b>-1,000,000</b>	<b>-5,180,920</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-7,881,926	-1,340,000	-9,221,926
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	482	-	482
Increase (-) / Decrease (+) in creditors	-17,423	-	-17,423
Use of provisions	3,717,947	340,000	4,057,947
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,569,082</b>	<b>340,000</b>	<b>1,909,082</b>

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

	£'000
	Revised Plans
Gross Programme Costs	9,221,926
<i>Of which:</i>	
Increases in liability	3,610,803
Interest on scheme liability	5,611,123
Other expenditure	-
<i>Less:</i>	
Contributions received	-2,130,181
Transfers in	-1,743
Other income	-
<b>Net Programme Costs</b>	<b>7,090,002</b>
<b>Total Net Operating Costs</b>	<b>7,090,002</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	7,090,002
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>7,090,002</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	7,090,002
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>7,090,002</b>



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

	<b>£'000</b>
	<b>Revised Plans</b>
<b>Voted Resource AME</b>	<b>-2,131,924</b>
<i>Of which:</i>	
Programme	
Pension scheme related income	-2,131,924
<i>Of which:</i>	
Section A: Payments to service personnel	-2,131,924
<b>Total Voted Resource Income</b>	<b>-2,131,924</b>

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

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No CFER income or receipts are expected in 2011-12.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer</b>	Ursula Brennan
---------------------------	----------------

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

In discharging these responsibilities, particular regard is given to:

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



# 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
i. A claim on the Treasury Reserve for programme resources in respect of take up of Consular Premiums (Section A).	37,000,000		
ii. A claim on the Treasury Reserve for programme resources in respect of the International Subscriptions cost sharing agreement (Section B).	32,000,000		
iii. A credit to the Treasury Reserve for programme resources in respect of the Foreign Currency Mechanism (Section A).		-1,755,000	
iv. A transfer of resource programme from the Department for International Development in respect of conflict prevention (section H).	8,475,000		
v. A transfer of resource programme from the Ministry of Defence in respect of conflict prevention (section H).	6,000,000		
vi. A transfer of resource programme to the Department of Culture, Media and Sport in respect of the GREAT campaign (Section A).		-3,000,000	
vii. A transfer of resource programme from the Department for International Development in respect of the Returns and Reintegration Fund (Section B).	2,191,000		
viii. A transfer of resource programme from the Department for Business, Innovation and Skills to the British Council in respect of the GREAT campaign (Section D).	500,000		
ix. A transfer of resource programme to the Security and Intelligence Agencies in respect of expansion and capability (Section A).		-450,000	
x. A transfer of resource programme to the Security and Intelligence Agencies in respect of expansion and capability (Section H).		-70,000	
xi. An internal transfer of resource programme to the Foreign and Commonwealth Office Capital budget (Section A).		-12,000,000	

## Introduction

xii. Take up of administration Departmental Unallocated Provision (Section A).	10,000,000	-10,000,000	
<b>Total change in Resource DEL (Voted)</b>	<b>96,166,000</b>	<b>-27,275,000</b>	<b>68,891,000</b>
i. An internal transfer of resource programme to the Foreign and Commonwealth Office Capital budget (Section A)	12,000,000		
ii. An increase in capital expenditure fully offset by an increase in capital income (Section A)	40,000,000	-40,000,000	
<b>Total change in Capital DEL (Voted)</b>	<b>52,000,000</b>	<b>-40,000,000</b>	<b>12,000,000</b>
<b>Total change in Net cash requirement</b>			<b>90,891,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	68,891,000	-	68,891,000
Capital	12,000,000	-	12,000,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	68,891,000	-	68,891,000
Capital	12,000,000	-	12,000,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>90,891,000</b>		

Supplementary amounts required in the year ending 31 March 2012 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 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>									
	247,880	1,893,302	-	68,891	247,880	1,962,193	107,000	12,000	119,000
<i>Of which:</i>									
A	Administration and programme expenditure								
	237,880	757,282	10,000	19,795	247,880	777,077	67,000	12,000	79,000
B	Programme and international organisation grants								
	-	203,500	-	34,191	-	237,691	11,000	-	11,000
D	British Council								
	-	173,000	-	500	-	173,500	-	-	-
H	Conflict Prevention Programme Grants								
	-	103,827	-	14,405	-	118,232	-	-	-
<i>Departmental Unallocated Provision</i>									
	10,000	-	-10,000	-	-	-	-	-	-
<b>Total Spending in DEL</b>			-	<b>68,891</b>			<b>12,000</b>		
<b>Total for Estimate</b>									
			-	<b>68,891</b>			<b>12,000</b>		
<i>Of which:</i>									
<b>Voted expenditure</b>									
			-	68,891			12,000		
<b>Non-voted expenditure</b>									
			-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net cash requirement</b>	<b>2,144,182</b>	<b>90,891</b>	<b>2,235,073</b>



## Part II: Revised subhead detail including additional provision

£'000

		Resources				Capital			
		Revised Plans							
		Administration	Resources	Programme		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>									
	327,880	-80,000	247,880	2,182,193	-220,000	1,962,193	169,000	-50,000	119,000
<i>Of which:</i>									
A	Administration and programme expenditure								
	327,880	-80,000	247,880	997,077	-220,000	777,077	129,000	-50,000	79,000
B	Programme and international organisation grants								
	-	-	-	237,691	-	237,691	11,000	-	11,000
C	BBC World Service Broadcasting								
	-	-	-	231,000	-	231,000	-	-	-
D	British Council								
	-	-	-	173,500	-	173,500	-	-	-
E	BBC World Service - Capital grant								
	-	-	-	-	-	-	22,000	-	22,000
F	British Council - Capital grant								
	-	-	-	-	-	-	7,000	-	7,000
G	Expenditure of NDPBs (Net)								
	-	-	-	5,693	-	5,693	-	-	-
H	Conflict Prevention Programme Grants								
	-	-	-	118,232	-	118,232	-	-	-
I	Peacekeeping Grants								
	-	-	-	419,000	-	419,000	-	-	-
<i>Departmental Unallocated Provision</i>									
	-	-	-	-	-	-	-	-	-
<b>Total Spending in DEL</b>									
	<b>327,880</b>	<b>-80,000</b>	<b>247,880</b>	<b>2,182,193</b>	<b>-220,000</b>	<b>1,962,193</b>	<b>169,000</b>	<b>-50,000</b>	<b>119,000</b>
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
	-	-	-	75,000	-	75,000	-	-	-
<i>Of which:</i>									
J	AME Programme								
	-	-	-	50,000	-	50,000	-	-	-
K	Reimbursement of certain duties taxes and licence fees								
	-	-	-	25,000	-	25,000	-	-	-
<b>Total Spending in AME</b>									
	<b>-</b>	<b>-</b>	<b>-</b>	<b>75,000</b>	<b>-</b>	<b>75,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>									
	<b>327,880</b>	<b>-80,000</b>	<b>247,880</b>	<b>2,257,193</b>	<b>-220,000</b>	<b>2,037,193</b>	<b>169,000</b>	<b>-50,000</b>	<b>119,000</b>
<i>Of which:</i>									
<b>Voted expenditure</b>									
	327,880	-80,000	247,880	2,257,193	-220,000	2,037,193	169,000	-50,000	119,000
<b>Non-voted expenditure</b>									
	-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>2,216,182</b>	<b>68,891</b>	<b>2,285,073</b>
<b>Net Capital Requirement</b>	<b>107,000</b>	<b>12,000</b>	<b>119,000</b>
<b>Accruals to cash adjustments</b>	<b>-179,000</b>	<b>10,000</b>	<b>-169,000</b>
<i>Of which:</i>	-	-	-
<i>Adjustments to remove non-cash items:</i>	-	-	-
Depreciation	-168,977	-	-168,977
New provisions and adjustments to previous provisions	-20,000	-	-20,000
Departmental Unallocated Provision	-10,000	10,000	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>	-	-	-
Remove voted resource and capital	-5,693	-	-5,693
Add cash grant-in-aid	5,670	-	5,670
<i>Adjustments to reflect movements in working balances:</i>	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	20,000	-	20,000
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,144,182</b>	<b>90,891</b>	<b>2,235,073</b>

## Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	307,880
<i>Less:</i>	
Administration DEL Income	-80,000
<b>Net Administration Costs</b>	<b>227,880</b>
Gross Programme Costs	2,317,193
<i>Less:</i>	
Programme DEL Income	-220,000
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>2,097,193</b>
<b>Total Net Operating Costs</b>	<b>2,325,073</b>
<i>Of which:</i>	
Resource DEL	2,190,073
Capital DEL	40,000
Resource AME	95,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-40,000
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>2,285,073</b>
<i>Of which:</i>	
Resource DEL	2,210,073
Resource AME	75,000
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>2,285,073</b>

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

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	<b>-300,000</b>
<i>Of which:</i>	
Administration	
Sale of goods and services	-80,000
<i>Of which:</i>	
Section A: Administration and programme expenditure	-80,000
Total Administration	<u>-80,000</u>
Programme	
Sale of goods and services	-220,000
<i>Of which:</i>	
Section A: Administration and programme expenditure	-220,000
Total Programme	<u>-220,000</u>
<b>Total Voted Resource Income</b>	<b><u>-300,000</u></b>
<b>Voted Capital DEL</b>	<b>-50,000</b>
<i>Of which:</i>	
Programme	
Sale of assets	-50,000
<i>Of which:</i>	
Section A: Administration and programme expenditure	-50,000
<b>Total Voted Capital Income</b>	<b><u>-50,000</u></b>

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

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No CFER income or receipts are expected in 2011-12.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer</b>	Simon Fraser
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In accordance with Chapter 3 of *Managing Public Money* (issued by the Treasury), the following individuals are NDPB Accounting Officer appointments:

### NDPB Accounting Officers

Dr John Hughes	Marshall Aid Commemoration Commission
Katie Lee	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

<b>£'000</b>				
<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>Resources</b>	<b>Capital</b>	<b>Grant-in-aid</b>
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>5,693</b>	<b>-</b>	<b>5,670</b>

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**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.	20,100

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**Part III: Note L - International Subscriptions**

<b>Section in Part II: Subhead Detail</b>		<b>Body</b>	<b>£'000</b>
B - DEL	UN Regular Budget		110,549
B - DEL	Commonwealth Secretariat		5,066
B - DEL	OECD		12,632
B - DEL	Western European Union		1,689
B - DEL	North Atlantic Treaty Organisation (NATO)		31,493
B - DEL	Council of Europe		26,611
B - DEL	OSCE		4,584



# 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
i. Re-allocation of Departmental Unallocated Provision (DUP) to align with internal budgets		-34,205,000	
ii. Re-allocation of Wealth Creation (Section B) budgets to align Estimate with internal budgets		-101,785,000	
iii. Re-allocation of Climate Change (Section C) budgets to align Estimate with internal budgets	47,855,000		
iv. Re-allocation of Governance and Security (Section D) budgets to align Estimate with internal budgets		-6,329,000	
v. Re-allocation of Direct Delivery of Millennium Development Goals (Section E) budgets to align Estimate with internal budgets	267,605,000		
vi. Re-allocation of Global Partnerships (Section F) budgets to align Estimate with internal budgets		-163,776,000	
vii. Re-allocation of Total Operating Costs (Admin RDEL to Prog RDEL to align with internal budgets)		-11,000,000	
viii. Re-allocation of Admin DUP (Admin RDEL to Prog RDEL to align with internal budgets)		-1,000,000	
ix. New allocation of funds to ICAI (Section J) to align with NDPB budget requirements	2,635,000		
x. Re-allocation of Global Partnerships RDEL to CDEL (Section F) budgets to align Estimate with internal budgets		-247,000,000	
xi. Re-allocation of Climate Change (Section C) budgets as part of RDEL to CDEL swap agreements		-7,105,000	
xii. Re-allocation of Departmental Unallocated Provision (DUP) to FCO (Conflict Pool)		-3,975,000	
xiii. Re-allocation of Programme Departmental Unallocated Provision (DUP) to other Government Departments		-7,566,000	

## Introduction

xiv. Re-allocation of Programme Departmental Unallocated Provision to OGD's as part of RDEL to CDEL swap agreements		-10,000,000	
xv. Re-allocation of Joint Conflict Pool balances to FCO		-4,500,000	
xvi. Receipt of unused ODA eligible funds from Department for Education (entered in Section E Direct Delivery of Millennium Goals)	3,000,000		
xvii. Re-allocation of Programme Departmental Unallocated Provision to non voted EC attribution (Section L)		-31,900,000	
<b>Total change in Resource DEL (Voted)</b>	<b>321,095,000</b>	<b>-630,141,000</b>	<b>-309,046,000</b>
i. Increase contribution to EC attribution (Section L)	31,900,000		
<b>Total change in Resource DEL (Non-Voted)</b>	<b>31,900,000</b>		<b>31,900,000</b>
i. Revised expectation net provision relating to Direct Delivery of Millennium Goals (Section N)		-44,619,000	
ii. Revised expectation net provision relating to Total Operating Costs (Section O)	104,000		
iii. Revised expectation net provision relating to Direct Delivery of Millennium Goals (Section N)	37,011,000		
<b>Total change in Resource AME (Voted)</b>	<b>37,115,000</b>	<b>-44,619,000</b>	<b>-7,504,000</b>
i. Re-allocation of Global Partnerships (Section F) from RDEL to CDEL budgets to align Estimate with internal budgets	247,000,000		
ii. Receipts from OGD's as part of RDEL to CDEL SWAP agreements	17,105,000		
<b>Total change in Capital DEL (Voted)</b>	<b>264,105,000</b>		<b>264,105,000</b>
i. Revised budget to account for value of asset disposed of in the period		-1,600,000	
<b>Total change in Capital AME (Voted)</b>		<b>-1,600,000</b>	<b>-1,600,000</b>
i. Increase in creditors due to the timing of promissory note encashments in 2011/12		-354,000,000	
ii. Utilisation of DUP	88,646,000		
iii. Other (per "Part II: Resource to cash reconciliation")		-19,176,000	
<b>Total change in Net cash requirement</b>	<b>88,646,000</b>	<b>-373,176,000</b>	<b>-284,530,000</b>

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-309,046,000	31,900,000	-277,146,000
Capital	264,105,000	-	264,105,000
<b>Annually Managed Expenditure</b>			
Resource	-7,504,000	-	-7,504,000
Capital	-1,600,000	-	-1,600,000
<b>Total Net Budget</b>			
Resource	-316,550,000	31,900,000	-284,650,000
Capital	262,505,000	-	262,505,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-284,530,000</b>		

Supplementary amounts required in the year ending 31 March 2012 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;

-establishing the Independent Commission for Aid Impact as an advisory NDPB;

-spending by NDPBs (Commonwealth Scholarship Commission (CSC) on scholarships to individuals from Commonwealth countries including both developed and developing countries);

## Part I

-related capital expenditure, administration costs and associated depreciation and other non-cash costs falling in DEL.

-the Independent Commission for Aid Impact - an advisory NDPB which will provide objective evidence-based, and independent scrutiny of UK Aid in order to improve accountability to the British people and our Aid partners for the results achieved.

### 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.

### **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>	143,814	5,506,526	-11,602	-297,444	132,212	5,209,082	1,394,000	264,105	1,658,105
<i>Of which:</i>									
B Wealth Creation	-	616,226	-	-101,785	-	514,441	105,725	-8,253	97,472
C Climate Change	-	196,797	-	40,750	-	237,547	12,500	34,105	46,605
D Governance and Security	-	680,125	-	-6,329	-	673,796	4,590	22,700	27,290
E Direct Delivery of Millennium Development Goals	-	2,792,892	-	270,605	-	3,063,497	244,408	-8,447	235,961
F Global Partnerships	-	987,023	-	-410,776	-	576,247	1,018,777	224,000	1,242,777
G Total Operating Costs	141,000	91,200	-11,000	-	130,000	91,200	-	-	-
I Joint Conflict Pool	-	23,920	-	-4,500	-	19,420	-	-	-
J Independent Commission for Aid Impact (NDPB) (net)	-	-	398	2,237	398	2,237	-	-	-
<i>Departmental Unallocated Provision</i>	<i>1,000</i>	<i>87,646</i>	<i>-1,000</i>	<i>-87,646</i>	-	-	-	-	-
<b>Non-voted expenditure</b>	-	836,000	-	31,900	-	867,900	-	-	-
<i>Of which:</i>									
L European Union Attributed Aid	-	836,000	-	31,900	-	867,900	-	-	-
<b>Total Spending in DEL</b>			<b>-11,602</b>	<b>-265,544</b>				<b>264,105</b>	
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>	-	218,535	-	-7,504	-	211,031	-	-1,600	-1,600
<i>Of which:</i>									
N Direct Delivery of Millennium Development Goals	-	226,872	-	-44,619	-	182,253	-	-	-
O Total Operating Costs	-	-3,632	-	104	-	-3,528	-	-	-
P Central Programmes	-	-2,000	-	37,011	-	35,011	-	-1,600	-1,600
<b>Total Spending in AME</b>			<b>-</b>	<b>-7,504</b>				<b>-1,600</b>	
<b>Total for Estimate</b>									
			<b>-11,602</b>	<b>-273,048</b>				<b>262,505</b>	
<i>Of which:</i>									
<b>Voted expenditure</b>			-11,602	-304,948				262,505	
<b>Non-voted expenditure</b>			-	31,900				-	

**Part II: Changes Proposed**

	<b>£'000</b>		
	<b>Present Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
<b>Net cash requirement</b>	<b>6,934,394</b>	<b>-284,530</b>	<b>6,649,864</b>



**Part II: Revised subhead detail including additional provision**

£'000

		Revised Plans				Capital			
		Resources		Programme					
	Administration					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>									
	138,212	-6,000	132,212	5,215,712	-6,630	5,209,082	1,675,105	-17,000	1,658,105
<i>Of which:</i>									
A	CSC (NDPB) (net) scholarships relating to developing countries	1,721	-	1,721	17,390	-	17,390	-	-
B	Wealth Creation	-	-	-	514,441	-	514,441	97,472	-
C	Climate Change	-	-	-	237,547	-	237,547	46,605	-
D	Governance and Security	-	-	-	673,796	-	673,796	27,290	-
E	Direct Delivery of Millennium Development Goals	-	-	-	3,063,497	-	3,063,497	235,961	-
F	Global Partnerships	-	-	-	576,247	-	576,247	1,242,777	-
G	Total Operating Costs	136,000	-6,000	130,000	91,200	-	91,200	-	-
H	Central Programmes	-	-	-	19,400	-6,630	12,770	25,000	-17,000
I	Joint Conflict Pool	-	-	-	19,420	-	19,420	-	-
J	Independent Commission for Aid Impact (NDPB) (net)	398	-	398	2,237	-	2,237	-	-
K	CSC (NDPB) (net) scholarships relating to developed countries	93	-	93	537	-	537	-	-
<i>Departmental Unallocated Provision</i>									
	-	-	-	-	-	-	-	-	-
<b>Non-voted expenditure</b>									
	-	-	-	867,900	-	867,900	-	-	-
<i>Of which:</i>									
L	European Union Attributed Aid	-	-	-	867,900	-	867,900	-	-
<b>Total Spending in DEL</b>									
	<b>138,212</b>	<b>-6,000</b>	<b>132,212</b>	<b>6,083,612</b>	<b>-6,630</b>	<b>6,076,982</b>	<b>1,675,105</b>	<b>-17,000</b>	<b>1,658,105</b>
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
	-	-	-	211,031	-	211,031	-	-1,600	-1,600
<i>Of which:</i>									
M	Wealth Creation	-	-	-	-2,705	-	-2,705	-	-
N	Direct Delivery of Millennium Development Goals	-	-	-	182,253	-	182,253	-	-
O	Total Operating Costs	-	-	-	-3,528	-	-3,528	-	-
P	Central Programmes	-	-	-	35,011	-	35,011	-	-1,600
<b>Total Spending in AME</b>									
	<b>-</b>	<b>-</b>	<b>-</b>	<b>211,031</b>	<b>-</b>	<b>211,031</b>	<b>-</b>	<b>-1,600</b>	<b>-1,600</b>

**Part II: Revised subhead detail including additional provision**

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Gross</b>	<b>Administration</b>	<b>Net</b>	<b>Gross</b>	<b>Programme</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>Income</b>	<b>3</b>	<b>4</b>	<b>Income</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</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>								
<b>138,212</b>	<b>-6,000</b>	<b>132,212</b>	<b>6,294,643</b>	<b>-6,630</b>	<b>6,288,013</b>	<b>1,675,105</b>	<b>-18,600</b>	<b>1,656,505</b>
<i>Of which:</i>								
<b>Voted expenditure</b>								
138,212	-6,000	132,212	5,426,743	-6,630	5,420,113	1,675,105	-18,600	1,656,505
<b>Non-voted expenditure</b>								
-	-	-	867,900	-	867,900	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>6,704,875</b>	<b>-284,650</b>	<b>6,420,225</b>
<b>Net Capital Requirement</b>	<b>1,394,000</b>	<b>262,505</b>	<b>1,656,505</b>
<b>Accruals to cash adjustments</b>	<b>-328,481</b>	<b>-230,485</b>	<b>-558,966</b>
<i>Of which:</i>	-	-	-
<i>Adjustments to remove non-cash items:</i>	-	-	-
Depreciation	-21,000	-	-21,000
New provisions and adjustments to previous provisions	-301,000	36,600	-264,400
Departmental Unallocated Provision	-88,646	88,646	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-300	-10,000	-10,300
<i>Adjustment for NDPBs:</i>	-	-	-
Remove voted resource and capital	-19,741	-2,635	-22,376
Add cash grant-in-aid	19,741	-	19,741
<i>Adjustments to reflect movements in working balances:</i>	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-354,000	-354,000
Use of provisions	82,465	10,904	93,369
<b>Removal of non-voted budget items</b>	<b>-836,000</b>	<b>-31,900</b>	<b>-867,900</b>
<i>Of which:</i>	-	-	-
Consolidated Fund Standing Services	-836,000	-31,900	-867,900
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>6,934,394</b>	<b>-284,530</b>	<b>6,649,864</b>

## Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	134,289
<i>Less:</i>	
Administration DEL Income	-6,000
<b>Net Administration Costs</b>	<b>128,289</b>
Gross Programme Costs	7,086,772
<i>Less:</i>	
Programme DEL Income	-6,630
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>7,080,142</b>
<b>Total Net Operating Costs</b>	<b>7,208,431</b>
<i>Of which:</i>	
Resource DEL	5,247,926
Capital DEL	1,656,105
Resource AME	304,400
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-1,656,105
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	867,899
<b>Total Resource Budget</b>	<b>6,420,225</b>
<i>Of which:</i>	
Resource DEL	6,209,194
Resource AME	211,031
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>6,420,225</b>

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

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-12,630</b>
<i>Of which:</i>	
Administration	
Sale of goods and services	-6,000
<i>Of which:</i>	
Section G: Total Operating Costs	-6,000
Total Administration	<u>-6,000</u>
Programme	
Sale of goods and services	-6,000
<i>Of which:</i>	
Section H: Central Programmes	-6,000
Other grant income (including repayments of grants/subsidies)	-630
<i>Of which:</i>	
Section H: Central Programmes	-630
Total Programme	<u>-6,630</u>
<b>Total Voted Resource Income</b>	<b><u>-12,630</u></b>
<b>Voted Capital DEL</b>	<b>-17,000</b>
<i>Of which:</i>	
Programme	
loan , etc, repayments	-17,000
<i>Of which:</i>	
Section H: Central Programmes	-17,000
<b>Voted Capital AME</b>	<b>-1,600</b>
<i>Of which:</i>	
Programme	
loan , etc, repayments	-1,600
<i>Of which:</i>	
Section P: Central Programmes	-1,600
<b>Total Voted Capital Income</b>	<b><u>-18,600</u></b>

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

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No CFER income or receipts are expected in 2011-12.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer**                      Mark Lowcock, Permanent Secretary / Accounting Officer

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

**NDPB Accounting Officers**              Professor Tim Unwin, Commonwealth Scholarship Commission

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

In discharging these responsibilities, particular regard is given to:

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

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

In accordance with *Managing Public Money* requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s), 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**

As in existing provision



## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Callable element of capital subscription : Internal Bank for Reconstruction and Development	5,080,879
Callable element of capital subscription : other International Financial Institutions	4,736,774
UK share of EU member states collective guarantee of lending by EIB under Lome	101,180
UK National Guarantee of EIB lending to UK overseas territories	337
UK National Guarantee of lending by a non UK overseas territory	167,310
Contributions to international financial institutions - promissory notes still to be deposited	2,847,697



# Department for International Development: Overseas Superannuation

## Introduction

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. Changes in membership statistics has led to actual pensions being lower than forecast meaning the remaining scheme liabilities and the associated interest charge required increased	750,000		
<b>Total change in Resource AME (Voted)</b>	<b>750,000</b>		<b>750,000</b>

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	750,000	-	750,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	750,000	-	750,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	-		

Supplementary amounts required in the year ending 31 March 2012 for expenditure by Department for International Development: Overseas Superannuation on:

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

Pension and superannuation payments, grants and compensation payments, etc. in respect of overseas services; pensions for beneficiaries of certain former overseas pension funds for which the UK assumed responsibility; contributions to pensions funds guaranteed by the UK; refund of contributions made by overseas governments; war service credit; and associated non-cash items such as adjustments to pension scheme liabilities like interest on outstanding scheme liabilities.

Income arising from:

Miscellaneous income relating to the scheme.

**Department for International Development** will account for this Estimate.

**Part II: Changes Proposed**

£'000

	Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
	1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>	-	60,745	-	750	-	61,495	-	-	-
<i>Of which:</i>									
A Interest on liabilities and other expenses	-	60,745	-	750	-	61,495	-	-	-
<b>Total Spending in AME</b>			-	750				-	
<b>Total for Estimate</b>			-	750				-	
<i>Of which:</i>									
<b>Voted expenditure</b>			-	750				-	
<b>Non-voted expenditure</b>			-	-				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net cash requirement</b>	<b>95,961</b>	-	<b>95,961</b>

**Part II: Revised subhead detail including additional provision**

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Gross</b>	<b>Administration</b>		<b>Gross</b>	<b>Programme</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>Income</b>	<b>Net</b>	<b>4</b>	<b>Income</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>								
-	-	-	61,500	-5	61,495	-	-	-
<i>Of which:</i>								
A Interest on liabilities and other expenses								
-	-	-	61,500	-5	61,495	-	-	-
<b>Total Spending in AME</b>								
-	-	-	<b>61,500</b>	<b>-5</b>	<b>61,495</b>	-	-	-
<b>Total for Estimate</b>								
-	-	-	<b>61,500</b>	<b>-5</b>	<b>61,495</b>	-	-	-
<i>Of which:</i>								
<b>Voted expenditure</b>								
-	-	-	61,500	-5	61,495	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>60,745</b>	<b>750</b>	<b>61,495</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>35,216</b>	<b>-750</b>	<b>34,466</b>
<i>Of which:</i>	-	-	-
<i>Adjustments to remove non-cash items:</i>	-	-	-
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-60,750	-750	-61,500
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>	-	-	-
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	95,966	-	95,966
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>95,961</b>	<b>-</b>	<b>95,961</b>

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

	£'000
	Revised Plans
Gross Programme Costs	61,500
<i>Of which:</i>	
Increases in liability	-
Interest on scheme liability	61,500
Other expenditure	-
<i>Less:</i>	
Contributions received	-
Transfers in	-
Other income	-5
<b>Net Programme Costs</b>	<b>61,495</b>
<b>Total Net Operating Costs</b>	<b>61,495</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	61,495
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>61,495</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	61,495
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>61,495</b>



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

	<b>£'000</b>
	<b>Revised Plans</b>
<b>Voted Resource AME</b>	<b>-5</b>
<i>Of which:</i>	
Programme	
Pension scheme related income	-5
<i>Of which:</i>	
Section A: Interest on liabilities and other expenses	-5
<b>Total Voted Resource Income</b>	<b>-5</b>

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

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No CFER income or receipts are expected in 2011-12.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer</b>	Mark Lowcock
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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 (FRoM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

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

### **Part III: Notes G and K**

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

# Department of Energy and Climate Change

## Introduction

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. Increase in Nuclear Decommissioning Authority expenditure (Section A) reflecting movement of income to Non-Voted DEL CFER.	710,000,000		
ii. Recognition of additional expenditure for the Nuclear Decommissioning Authority (Section A) offset by increase in Non-Voted DEL CFER.	315,000,000		
iii. Surrender of funding for Nuclear Decommissioning Authority for use in future years (Section A).		-80,878,000	
iv. Reallocation of provision from old structure to new departmental priorities: Section B - Coal Authority.		-215,000	
v. Increased expenditure (Section D) for Committee on Climate Change offset by recognition of funding from OGDs reflected in Section I.	1,390,000		
vi. Increase in expenditure for Committee on Climate Change (Section D).	490,000		
vii. Reallocation of provision from old structure to new departmental priorities: Section D - Committee on Climate Change.	11,000		
viii. Reallocation of provision from old structure to new departmental priorities: Section E - Save Energy with the Green Deal and Protect vulnerable consumers.	107,849,000		
ix. Reallocation of provision for Local Energy Assessment Fund (Section E).	10,000,000		
x. Surrender of funding under the Budget Exchange system (Section E).		-6,921,000	
xi. Transfers of funding to the Department for Business, Innovation and Skills in respect of Regional Development Agencies (Section E).		-6,750,000	
xii. Increase in non-cash income arising from Energy Efficiency Loans (Section E).		-4,587,000	
xiii. Reallocation of provision from old structure to new departmental priorities: Section F - Deliver secure energy on the way to a low carbon future.	22,197,000		
xiv. Reallocation of provision from old structure to new departmental priorities: Section G - Drive ambitious action on climate change at home and abroad.	10,340,000		
xv. Transfer in of funding from the Department for International Development for the International Climate Fund (Section G).	7,105,000		

## Introduction

xvi. Recognition of notional income and expenditure undertaken by the Environment Agency on the administration of the Carbon Reduction Commitment and the EU Emissions Trading Scheme (Section G).	6,571,000	-6,571,000	
xvii. Reallocation of provision from old structure to new departmental priorities: Section H - Manage our energy legacy responsibly and cost-effectively.	334,800,000		
xviii. Transfer in of funding from the Department for International Development for the International Atomic Energy Agency Technical Contribution fund (Section H).	885,000		
xix. Transfer from Security and Intelligence Agencies for the Critical Capabilities Pool (Section H).	3,620,000		
xx. Increase in funding for British Energy liabilities and reduction in funding for Concessionary Fuel liabilities in line with latest forecasts (Section H).	848,000	-1,857,000	
xxi. Reallocation of provision for civil nuclear security and planning (Section H).	475,000		
xxii. Reallocation of provision from old structure to new departmental priorities: Section I - Deliver the capability DECC needs to achieve its goals.	181,947,000		
xxiii. Transfers of funding from the Department for Business, Innovation and Skills in respect of Regional Development Agencies (Section I).	1,706,000		
xxiv. Contribution to support Energy Intensive Industries funding package (Section I).		-35,000,000	
xxv. Reallocation of funding from central funds (Section I) to fund new and additional activities in Sections D, E and H.		-5,369,000	
xxvi. Recognition of funding from OGDs (Section I) offset by increased expenditure for Committee on Climate Change.		-1,390,000	
xxvii. Reallocation of provision from old structure to new departmental priorities: <i>Supporting Affordable, secure and sustainable energy</i> .		-47,750,000	
xxviii. Reallocation of provision from old structure to new departmental priorities: <i>Managing historic energy liabilities effectively and responsibly</i> .		-289,100,000	
xxix. Reallocation of provision from old structure to new departmental priorities: <i>Bringing about a low carbon UK</i> .		-134,900,000	
xxx. Reallocation of provision from old structure to new departmental priorities: <i>Developing an international agreement on climate change</i> .		-5,200,000	
xxxi. Reallocation of provision from old structure to new departmental priorities: <i>Professional support and infrastructure</i> .		-179,979,000	
<b>Total change in Resource DEL (Voted)</b>	<b>1,715,234,000</b>	<b>-806,467,000</b>	<b>908,767,000</b>

## Introduction

i. Increase in Nuclear Decommissioning Authority income (Section J) reflecting movement of income from Voted DEL and increase in expected income, offset by increase in Voted DEL expenditure.		-1,025,000,000	
<b>Total change in Resource DEL (Non-Voted)</b>		<b>-1,025,000,000</b>	<b>-1,025,000,000</b>
i. Changes in provision based on latest forecasts for Nuclear Decommissioning Authority Nuclear Provision and other non-cash costs (section K).	4,219,408,000		
ii. Changes in provision based on latest forecasts for Coal Authority (Section L) provisions.	4,634,000	-6,364,000	
iii. Changes in provision based on latest forecasts for Civil Nuclear Police Authority (Section M) provisions.	165,000	-38,000	
iv. Switch from resource to capital in respect of Renewable Heat Premium Payments (Section N).		-15,000,000	
v. Changes in provision based on latest forecasts for Committee on Climate Change (Section O) provisions.	110,000		
vi. Reallocation of provision from old structure to new departmental priorities: Section P - Manage our energy legacy responsibly and cost-effectively.	164,903,000		
viii. Changes in provision based on latest forecasts for nuclear and coal liabilities (Section P).	155,004,000	-31,082,000	
ix. Changes in provision based on latest forecast of Energy Efficiency Loan write-offs (Section Q).	7,462,000		
x. Reallocation of provision from old structure to new departmental priorities: <i>Managing historic energy liabilities effectively and responsibly</i> .		-164,903,000	
xi. Removal of provision for Renewables Obligation reflecting removal of scheme from Budget in 2011-12.	1,665,000,000	-1,665,000,000	
xii. Removal of provision for Feed-In Tariffs reflecting removal of scheme from Budget in 2011-12.	86,000,000	-86,000,000	
xiii. Removal of provision for Social Price Support reflecting removal of Warm Home Discount scheme from Budget in 2011-12.	250,000,000	-250,000,000	
<b>Total change in Resource AME (Voted)</b>	<b>6,552,686,000</b>	<b>-2,218,387,000</b>	<b>4,334,299,000</b>
i. Increase in Nuclear Decommissioning Authority expenditure (Section A) reflecting movement of income to Non-Voted DEL CFER.	157,000,000		
ii. Recognition of additional expenditure for the Nuclear Decommissioning Authority (Section A) offset by increase in Non-Voted DEL CFER	98,000,000		
iii. Reallocation of provision from old structure to new departmental priorities: Section B - Coal Authority.		-50,000	
iv. Reallocation of provision from old structure to new departmental priorities: Section E - Save Energy with the Green Deal and Protect vulnerable consumers.	114,400,000		
v. Additional funding for Energy Efficiency Loans and Warm Front (Section E)	27,000,000		

## Introduction

vi. Transfer of funding from Department of Health for Warm Front scheme (Section E).	10,000,000		
vii. Recognition of additional income in respect of Energy Efficiency loans made through the Carbon Trust (Section E).		-6,000,000	
viii. Transfers from Cabinet Office and Ministry of Justice as repayment of energy efficiency loans (Section E).	754,000		
ix. Transfer of funding to the Department for Business, Innovation and Skills in respect of Regional Development Agencies (Section E).		-750,000	
x. Reallocation of provision from old structure to new departmental priorities: Section G - Drive ambitious action on climate change at home and abroad.	115,000,000		
xi. Transfer of funding to the Department for International Development for the International Climate Fund (Section G).		-7,105,000	
xii. Reallocation of provision from old structure to new departmental priorities: Section H - Manage our energy legacy responsibly and cost-effectively.	3,680,000		
xiii. Transfer from Security and Intelligence Agencies for the Critical Capabilities Pool (Section H).	3,560,000		
xiv. Reallocation of provision from old structure to new departmental priorities: Section I - Deliver the capability DECC needs to achieve its goals.	59,350,000		
xv. Contribution to support Energy Intensive Industries funding package (Section I).		-21,000,000	
xvi. Reallocation of funding from central funds (Section I) to fund additional activities in Section E.		-21,000,000	
xvii. Surrender of funding under the Budget Exchange system (Section I).		-6,034,000	
xviii. Transfer of funding from the Department for Business, Innovation and Skills in respect of Regional Development Agencies (Section I).	291,000		
xix. Reallocation of provision from old structure to new departmental priorities: <i>Supporting Affordable, secure and sustainable energy</i> .		-3,680,000	
xx. Reallocation of provision from old structure to new departmental priorities: <i>Bringing about a low carbon UK</i> .		-147,100,000	
xxi. Reallocation of provision from old structure to new departmental priorities: <i>Promoting low carbon technologies in developing countries</i> .		-140,000,000	
xxii. Reallocation of provision from old structure to new departmental priorities: <i>Professional support and infrastructure</i> .		-1,600,000	
<b>Total change in Capital DEL (Voted)</b>	<b>589,035,000</b>	<b>-354,319,000</b>	<b>234,716,000</b>
i. Increase in Nuclear Decommissioning Authority income (Section J) reflecting movement of income from Voted DEL and increase in expected income, offset by increase in Voted DEL expenditure.		-255,000,000	-255,000,000
<b>Total change in Capital DEL (Non-Voted)</b>		<b>-255,000,000</b>	<b>-255,000,000</b>



## Introduction

i. Switch from resource to capital in respect of Renewable Heat Premium Payments (Section N).	15,000,000		
ii. Reallocation of provision from old structure to new departmental priorities: Section P - Manage our energy legacy responsibly and cost-effectively.		-78,000,000	
iii. Changes in provision based on latest forecasts for Coal Pension Scheme income (Section P).	200,000		
iv. Reallocation of provision from old structure to new departmental priorities: <i>Managing historic energy liabilities effectively and responsibly</i> .	78,000,000		
<b>Total change in Capital AME (Voted)</b>	<b>93,200,000</b>	<b>-78,000,000</b>	<b>15,200,000</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.

**Total change in Net cash requirement** **801,820,000**

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**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	908,767,000	-1,025,000,000	-116,233,000
Capital	234,716,000	-255,000,000	-20,284,000
<b>Annually Managed Expenditure</b>			
Resource	4,334,299,000	-	4,334,299,000
Capital	15,200,000	-	15,200,000
<b>Total Net Budget</b>			
Resource	5,243,066,000	-1,025,000,000	4,218,066,000
Capital	249,916,000	-255,000,000	-5,084,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>801,820,000</b>		

Supplementary amounts required in the year ending 31 March 2012 for expenditure by Department of Energy and Climate Change on:

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

Support for energy-related activities including regulation, civil emergency planning, 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;

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.

Respond to fuel poverty needs;

measures to improve energy efficiency, security and environmental practice;

climate modelling and risk assessment;

Payments to the Department for Business, Innovation and Skills towards the costs of the Regional Development Agencies and the London Development Agency.

Payments to the Department for Communities and Local Government towards the costs of the Government Offices.

Work towards international agreement on climate change;

promote and support actions to reduce national and global greenhouse gas emissions;

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;

## Part I

Payments to HM Treasury towards the cost of Infrastructure UK.

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

Energy resilience measures.

Income arising from:

receipts relating to the Nuclear Decommissioning Authority and the oil and gas industries (including petroleum licensing);

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;

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; Project Camelot Levy Receipts.

**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 and Civil Nuclear Police Authority.

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

Income arising from:

income relating to repayment and recoveries of compensation and legal costs, distribution of surpluses from coal industry pension scheme and BNFL/Urenco dividend income. Income from Energy levies including Feed-In Tariffs, Renewables Obligation and Social Price Support (Warm Home Discount). Refund of input VAT not claimed in previous years on departmental expenditure.

**Department of Energy and Climate Change** 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>	220,000	1,290,023	-22,000	930,767	198,000	2,220,790	1,505,680	234,716	1,740,396
<i>Of which:</i>									
A Nuclear Decommissioning Authority (NDPB)	46,000	771,958	-	944,122	46,000	1,716,080	1,204,000	255,000	1,459,000
B Coal Authority (NDPB) (net)	5,100	27,836	795	-1,010	5,895	26,826	7,200	-50	7,150
D Committee on Climate Change (NDPB) (net)	2,200	-	1,891	-	4,091	-	-	-	-
E Save energy with the Green Deal and support vulnerable consumers	-	-	9,766	89,825	9,766	89,825	-	145,404	145,404
F Deliver secure energy on the way to a low carbon energy future	-	-	-	22,197	-	22,197	-	-	-
G Drive ambitious action on climate change at home and abroad	-	-	-	17,445	-	17,445	-	107,895	107,895
H Manage our energy legacy responsibly and cost-effectively	-	-	-	338,771	-	338,771	-	7,240	7,240
I Deliver the capability DECC needs to achieve its goals	-	-	132,248	9,646	132,248	9,646	-	11,607	11,607
<i>Supporting affordable, secure and sustainable energy</i>	-	47,750	-	-47,750	-	-	3,680	-3,680	-
<i>Managing historic energy liabilities effectively and responsibly</i>	-	289,100	-	-289,100	-	-	-	-	-
<i>Bringing about a low carbon UK</i>	11,800	123,100	-11,800	-123,100	-	-	147,100	-147,100	-
<i>Developing an international agreement on climate change</i>	-	5,200	-	-5,200	-	-	-	-	-
<i>Promoting low carbon technologies in developing countries</i>	-	-	-	-	-	-	140,000	-140,000	-
<i>Professional support and infrastructure</i>	154,900	25,079	-154,900	-25,079	-	-	1,600	-1,600	-
<b>Non-voted expenditure</b>	-	-	-	-1,025,000	-	-1,025,000	-	-255,000	-255,000
<i>Of which:</i>									
J Nuclear Decommissioning Authority Income (CFER)	-	-	-	-1,025,000	-	-1,025,000	-	-255,000	-255,000
<b>Total Spending in DEL</b>			<b>-22,000</b>	<b>-94,233</b>				<b>-20,284</b>	
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>	-	557,032	-	4,334,299	-	4,891,331	-78,000	15,200	-62,800
<i>Of which:</i>									
K Nuclear Decommissioning Authority (NDPB)	-	665,000	-	4,219,408	-	4,884,408	-	-	-

**Part II: Changes Proposed**

L	Coal Authority (NDPB) (net)	-	1,000	-	-1,730	-	-730	-	-	-
M	Civil Nuclear Police Authority (NDPB) (net)	-	-65	-	127	-	62	-	-	-
N	Renewable Heat Incentive	-	56,000	-	-15,000	-	41,000	-	15,000	15,000
O	Committee on Climate Change (NDPB) (net)	-	-	-	110	-	110	-	-	-
P	Manage our energy legacy responsibly and cost-effectively	-	-	-	-40,981	-	-40,981	-	-77,800	-77,800
Q	Save energy with the Green Deal and support vulnerable consumers	-	-	-	7,462	-	7,462	-	-	-
	<i>Managing historic energy liabilities effectively and responsibly</i>	-	-164,903	-	164,903	-	-	-78,000	78,000	-
<b>Total Spending in AME</b>										
<b>Total for Estimate</b>										
<i>Of which:</i>										
<b>Voted expenditure</b>										
<b>Non-voted expenditure</b>										

**£'000**

	<b>Present Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
<b>Net cash requirement</b>	<b>3,031,703</b>	<b>801,820</b>	<b>3,833,523</b>

**Part II: Revised subhead detail including additional provision**

£'000

		Revised Plans				Capital				
		Resources			Programme			Capital		
Gross	Administration	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>										
	199,784	-1,784	198,000	2,243,369	-22,579	2,220,790	1,776,396	-36,000	1,740,396	
<i>Of which:</i>										
A	Nuclear Decommissioning Authority (NDPB)									
	46,000	-	46,000	1,716,080	-	1,716,080	1,459,000	-	1,459,000	
B	Coal Authority (NDPB) (net)									
	5,895	-	5,895	26,826	-	26,826	7,150	-	7,150	
C	Civil Nuclear Police Authority (NDPB) (net)									
	-	-	-	-	-	-	2,100	-	2,100	
D	Committee on Climate Change (NDPB) (net)									
	4,091	-	4,091	-	-	-	-	-	-	
E	Save energy with the Green Deal and support vulnerable consumers									
	9,766	-	9,766	94,412	-4,587	89,825	181,404	-36,000	145,404	
F	Deliver secure energy on the way to a low carbon energy future									
	-	-	-	29,118	-6,921	22,197	-	-	-	
G	Drive ambitious action on climate change at home and abroad									
	-	-	-	24,016	-6,571	17,445	107,895	-	107,895	
H	Manage our energy legacy responsibly and cost-effectively									
	-	-	-	338,771	-	338,771	7,240	-	7,240	
I	Deliver the capability DECC needs to achieve its goals									
	134,032	-1,784	132,248	14,146	-4,500	9,646	11,607	-	11,607	
	<i>Supporting affordable, secure and sustainable energy</i>									
	-	-	-	-	-	-	-	-	-	
	<i>Managing historic energy liabilities effectively and responsibly</i>									
	-	-	-	-	-	-	-	-	-	
	<i>Bringing about a low carbon UK</i>									
	-	-	-	-	-	-	-	-	-	
	<i>Developing an international agreement on climate change</i>									
	-	-	-	-	-	-	-	-	-	
	<i>Promoting low carbon technologies in developing countries</i>									
	-	-	-	-	-	-	-	-	-	
	<i>Professional support and infrastructure</i>									
	-	-	-	-	-	-	-	-	-	
<b>Non-voted expenditure</b>										
	-	-	-	-	-1,025,000	-1,025,000	-	-255,000	-255,000	
<i>Of which:</i>										
J	Nuclear Decommissioning Authority Income (CFER)									
	-	-	-	-	-1,025,000	-1,025,000	-	-255,000	-255,000	
<b>Total Spending in DEL</b>										
	<b>199,784</b>	<b>-1,784</b>	<b>198,000</b>	<b>2,243,369</b>	<b>-1,047,579</b>	<b>1,195,790</b>	<b>1,776,396</b>	<b>-291,000</b>	<b>1,485,396</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>									
	-	-	-	4,917,471	-26,140	4,891,331	15,000	-77,800	-62,800
<i>Of which:</i>									
K	Nuclear Decommissioning Authority (NDPB)								
	-	-	-	4,884,408	-	4,884,408	-	-	-
L	Coal Authority (NDPB) (net)								
	-	-	-	-730	-	-730	-	-	-
M	Civil Nuclear Police Authority (NDPB) (net)								
	-	-	-	62	-	62	-	-	-
N	Renewable Heat Incentive								
	-	-	-	41,000	-	41,000	15,000	-	15,000
O	Committee on Climate Change (NDPB) (net)								
	-	-	-	110	-	110	-	-	-
P	Manage our energy legacy responsibly and cost-effectively								
	-	-	-	-14,841	-26,140	-40,981	-	-77,800	-77,800
Q	Save energy with the Green Deal and support vulnerable consumers								
	-	-	-	7,462	-	7,462	-	-	-
<i>Managing historic energy liabilities effectively and responsibly</i>									
	-	-	-	-	-	-	-	-	-
<i>Renewables Obligation</i>									
	-	-	-	-	-	-	-	-	-
<i>Feed-In Tariffs</i>									
	-	-	-	-	-	-	-	-	-
<i>Social Price Support</i>									
	-	-	-	-	-	-	-	-	-
<b>Total Spending in AME</b>									
	-	-	-	<b>4,917,471</b>	<b>-26,140</b>	<b>4,891,331</b>	<b>15,000</b>	<b>-77,800</b>	<b>-62,800</b>
<b>Total for Estimate</b>									
	<b>199,784</b>	<b>-1,784</b>	<b>198,000</b>	<b>7,160,840</b>	<b>-1,073,719</b>	<b>6,087,121</b>	<b>1,791,396</b>	<b>-368,800</b>	<b>1,422,596</b>
<i>Of which:</i>									
<b>Voted expenditure</b>									
	199,784	-1,784	198,000	7,160,840	-48,719	7,112,121	1,791,396	-113,800	1,677,596
<b>Non-voted expenditure</b>									
	-	-	-	-	-1,025,000	-1,025,000	-	-255,000	-255,000

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>2,067,055</b>	<b>4,218,066</b>	<b>6,285,121</b>
<b>Net Capital Requirement</b>	<b>1,427,680</b>	<b>-5,084</b>	<b>1,422,596</b>
<b>Accruals to cash adjustments</b>	<b>-463,032</b>	<b>-4,691,162</b>	<b>-5,154,194</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,000	-984	-2,984
New provisions and adjustments to previous provisions	-124,197	-149,910	-274,107
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-200	-200
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-2,732,329	-5,418,663	-8,150,992
Add cash grant-in-aid	2,061,394	891,151	2,952,545
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-7,462	-7,462
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	334,100	-5,094	329,006
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>1,280,000</b>	<b>1,280,000</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	1,280,000	1,280,000
<b>Net Cash Requirement</b>	<b>3,031,703</b>	<b>801,820</b>	<b>3,833,523</b>



## Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	199,784
<i>Less:</i>	
Administration DEL Income	-1,784
<b>Net Administration Costs</b>	<b>198,000</b>
Gross Programme Costs	7,494,420
<i>Less:</i>	
Programme DEL Income	-1,047,579
Programme AME Income	-26,140
Non-budget income	-
<b>Net Programme Costs</b>	<b>6,420,701</b>
<b>Total Net Operating Costs</b>	<b>6,618,701</b>
<i>Of which:</i>	
Resource DEL	1,082,478
Capital DEL	318,580
Resource AME	5,202,643
Capital AME	15,000
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-333,580
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>6,285,121</b>
<i>Of which:</i>	
Resource DEL	1,393,790
Resource AME	4,891,331
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	1,025,000
Other adjustments	-1,025,000
<b>Total Resource (Estimate)</b>	<b>6,285,121</b>

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

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	<b>-24,363</b>
<i>Of which:</i>	
Administration	
Sale of goods and services	-394
<i>Of which:</i>	
Section I: Deliver the capability DECC needs to achieve its goals	-394
Other grant income (including repayments of grants/subsidies)	-1,390
<i>Of which:</i>	
Section I: Deliver the capability DECC needs to achieve its goals	-1,390
Total Administration	-1,784
 Programme	
Sale of goods and services	-22,579
<i>Of which:</i>	
Section E: Save energy with the Green Deal and support vulnerable consumers	-4,587
Section F: Deliver secure energy on the way to a low carbon energy future	-6,921
Section G: Drive ambitious action on climate change at home and abroad	-6,571
Section I: Deliver the capability DECC needs to achieve its goals	-4,500
Total Programme	-22,579
 <b>Voted Resource AME</b>	<b>-26,140</b>
<i>Of which:</i>	
Programme	
Interest and dividends	-26,140
<i>Of which:</i>	
Section P: Manage our energy legacy responsibly and cost-effectively	-26,140
 <b>Total Voted Resource Income</b>	<b>-50,503</b>
 <b>Voted Capital DEL</b>	<b>-36,000</b>
<i>Of which:</i>	
Programme	
loan , etc, repayments	-36,000
<i>Of which:</i>	
Section E: Save energy with the Green Deal and support vulnerable consumers	-36,000
 <b>Voted Capital AME</b>	<b>-77,800</b>
<i>Of which:</i>	
Programme	
loan , etc, repayments	-77,800
<i>Of which:</i>	
Section P: Manage our energy legacy responsibly and cost-effectively	-77,800
 <b>Total Voted Capital Income</b>	<b>-113,800</b>

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

In addition to appropriations in aid the following income relates to the Department and is payable to the Consolidated Fund (cash receipts being shown in italics):

	£'000					
	Present Plans		Changes		Revised Plans	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-1,025,000	<i>-1,025,000</i>	-1,025,000	<i>-1,025,000</i>
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-255,000	<i>-255,000</i>	-255,000	<i>-255,000</i>
Non-budget amounts collectable on behalf of the Consolidated Fund (in the OCS)	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-1,280,000</b>	<b><i>-1,280,000</i></b>	<b>-1,280,000</b>	<b><i>-1,280,000</i></b>

#### Detailed description of CFER sources

	£'000					
	Present Plans		Changes		Revised Plans	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
<b>Resource DEL</b>						
Nuclear Decommissioning Authority	-	-	-1,025,000	<i>-1,025,000</i>	-1,025,000	<i>-1,025,000</i>
<b>Capital DEL</b>						
Nuclear Decommissioning Authority	-	-	-255,000	<i>-255,000</i>	-255,000	<i>-255,000</i>
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-1,280,000</b>	<b><i>-1,280,000</i></b>	<b>-1,280,000</b>	<b><i>-1,280,000</i></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>	Moira Wallace
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In accordance with Chapter 3 of *Managing Public Money* (issued by the Treasury), the following individuals are NDPB Accounting Officer appointments:

### NDPB Accounting Officers

David Batters	Nuclear Decommissioning Authority
Philip Lawrence	Coal Authority
Richard Thompson	Civil Nuclear Police Authority
David Kennedy	Committee on Climate Change

Moira Wallace 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
A & K		Nuclear Decommissioning Authority	6,646,488	1,459,000	2,911,000
B & L		Coal Authority	31,991	7,150	35,136
C & M		Civil Nuclear Police Authority	62	2,100	2,100
D & O		Committee on Climate Change	4,201	-	4,309
<b>Total</b>			<b>6,682,742</b>	<b>1,468,250</b>	<b>2,952,545</b>

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

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

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**Section in Part II:**

<b>Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
DEL H4	Non-proliferation: international subscriptions	24,220

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## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
As at 31 March 2011 the following liabilities fell to be met from the Department's Estimate:-	
Statutory Guarantees	
– Guarantee for Carbon Trust Directors – prevent Director liabilities	5,818
– Guarantee for Energy Saving Trust Directors – prevent Director liabilities	500
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
– 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
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	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
– 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

<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>If at any periodic valuation the assets of the Guaranteed Fund were to be insufficient to meet its liabilities, the assets must be increased to bring the Fund back into balance. This might necessitate one or more of the following steps: transfer of assets from the Investment Reserve; equal transfers from the Guarantor's Fund and the Bonus Augmentation Fund; payments from the Government under the terms of the Guarantees. This is a long term contingent liability dependent on the performance of the schemes' investments and their mortality experience.</p>	
<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>– Sandside Beach restoration (NDA): A contingent liability exists in relation to the costs of clean-up of Sandside Beach in Caithness. The liability is subject to resolution</p>	Unquantifiable
<p>– Inventories: At 31 March 2011 the NDA held inventories of reprocessed plutonium and uranic material. These materials are currently held at nil value, due to uncertainty over their future use. Following recent consultation the Government is expected to clarify its policy regarding the future use of such materials which may necessitate recognition of these inventories either as an asset or as a liability</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 and Sellafield. 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

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<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.)</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

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**Part III: Note L - International Subscriptions**

<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>£'000</b>
DEL H4	International Atomic Energy Agency	20,443
DEL H4	Organisation for the Prohibition of Chemical Weapons	3,777
DEL G4	UN Framework Convention on Climate Change	2,500
DEL G4	International Energy Agency	1,458

# 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
<p>There has been an increase in non-cash expenditure (Section A) mainly relating to a gross increase in the pension liability and a related increase in receipts resulting from the transfer of liabilities in relation to ex-British Nuclear Fuel Ltd employees</p>	19,462,000	-17,400,000	
<b>Total change in Resource AME (Voted)</b>	<b>19,462,000</b>	<b>-17,400,000</b>	<b>2,062,000</b>
<p>Revisions to the net cash requirement reflect not only the changes as set out above but also movements in provisions</p>			
<b>Total change in Net cash requirement</b>			<b>-14,270,000</b>

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	<b>2,062,000</b>	-	2,062,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,062,000	-	2,062,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-14,270,000</b>		

Supplementary amounts required in the year ending 31 March 2012 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	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>								
-	287,438	-	2,062	-	289,500	-	-	-
<i>Of which:</i>								
A Pensions, transfer values, repayments of contributions								
-	287,438	-	2,062	-	289,500	-	-	-
<b>Total Spending in AME</b>								
		-	2,062				-	
<b>Total for Estimate</b>								
		-	2,062				-	
<i>Of which:</i>								
<b>Voted expenditure</b>								
		-	2,062				-	
<b>Non-voted expenditure</b>								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net cash requirement</b>	<b>178,370</b>	<b>-14,270</b>	<b>164,100</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	329,200	-39,700	289,500	-	-	-
<i>Of which:</i>								
A Pensions, transfer values, repayments of contributions								
-	-	-	329,200	-39,700	289,500	-	-	-
<b>Total Spending in AME</b>								
-	-	-	<b>329,200</b>	<b>-39,700</b>	<b>289,500</b>	-	-	-
<b>Total for Estimate</b>								
-	-	-	<b>329,200</b>	<b>-39,700</b>	<b>289,500</b>	-	-	-
<i>Of which:</i>								
<b>Voted expenditure</b>								
-	-	-	329,200	-39,700	289,500	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>287,438</b>	<b>2,062</b>	<b>289,500</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-109,068</b>	<b>-16,332</b>	<b>-125,400</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-309,738	-19,462	-329,200
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	200,670	3,130	203,800
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>178,370</b>	<b>-14,270</b>	<b>164,100</b>

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

	£'000
	Revised Plans
Gross Programme Costs	329,200
<i>Of which:</i>	
Increases in liability	46,200
Interest on scheme liability	283,000
Other expenditure	-
<i>Less:</i>	
Contributions received	-21,500
Transfers in	-18,200
Other income	-
<b>Net Programme Costs</b>	<b>289,500</b>
<b>Total Net Operating Costs</b>	<b>289,500</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	289,500
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>289,500</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	289,500
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>289,500</b>



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

	£'000
	Revised Plans
<b>Voted Resource AME</b>	<b>-39,700</b>
<i>Of which:</i>	
Programme	
Pension scheme related income	-39,700
<i>Of which:</i>	
Section A: Pensions, transfer values, repayments of contributions	-39,700
<b>Total Voted Resource Income</b>	<b>-39,700</b>

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

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No CFER income or receipts are expected in 2011-12.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer</b>	Martin Donnelly
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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*.



# 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
Movement of provisions into RDEL, which are being offset within the RDEL budget.	700,000		
<b>Total change in Resource AME (Voted)</b>	<b>700,000</b>		<b>700,000</b>
Increase in the net cash requirement reflects an increase in debtors (timing difference between accrual and receipt of income in respect of environmental schemes and projects)			
<b>Total change in Net cash requirement</b>			<b>10,000,000</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>10,000,000</b>		

Supplementary amounts required in the year ending 31 March 2012 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 organisations; administration of energy efficiency, offshore transmission and other environmental schemes; regulation of and participation in the Smart Meter programme; 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 organisations; and other cost recovery receipts.

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

provisions and other non-cash items in AME.

**Office of Gas and Electricity Markets** will account for this Estimate.

## Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-700	-	700	-	-	-	-	-
<i>Of which:</i>								
<i>Provisions</i>								
-	-700	-	700	-	-	-	-	-
<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>								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net cash requirement</b>	<b>7,101</b>	<b>10,000</b>	<b>17,101</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
	72,046	-71,345	701	-	-	1,000	-50	950
<i>Of which:</i>								
A	Gas and Electricity Markets Authority : Administration					1,000	-50	950
	26,587	-26,586	1	-	-	-	-	-
B	Ofgem E-Serve : Administration					-	-	-
	45,459	-44,759	700	-	-	-	-	-
<b>Total Spending in DEL</b>								
	<b>72,046</b>	<b>-71,345</b>	<b>701</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-50</b>	<b>950</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
	-	-	-	-	-	-	-	-
<i>Of which:</i>								
<i>Provisions</i>								
	-	-	-	-	-	-	-	-
<b>Total Spending in AME</b>								
	-	-	-	-	-	-	-	-
<b>Total for Estimate</b>								
	<b>72,046</b>	<b>-71,345</b>	<b>701</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-50</b>	<b>950</b>
<i>Of which:</i>								
<b>Voted expenditure</b>								
	72,046	-71,345	701	-	-	1,000	-50	950
<b>Non-voted expenditure</b>								
	-	-	-	-	-	-	-	-



**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>1</b>	<b>700</b>	<b>701</b>
<b>Net Capital Requirement</b>	<b>950</b>	<b>-</b>	<b>950</b>
<b>Accruals to cash adjustments</b>	<b>6,150</b>	<b>9,300</b>	<b>15,450</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,200	-	-1,200
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-50	-	-50
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	3,000	9,300	12,300
Increase (-) / Decrease (+) in creditors	3,700	-	3,700
Use of provisions	700	-	700
<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>7,101</b>	<b>10,000</b>	<b>17,101</b>

## Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	72,046
<i>Less:</i>	
Administration DEL Income	-71,345
<b>Net Administration Costs</b>	<b>701</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>701</b>
<i>Of which:</i>	
Resource DEL	701
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 OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>701</b>
<i>Of which:</i>	
Resource DEL	701
Resource AME	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>701</b>

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

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	<b>-71,345</b>
<i>Of which:</i>	
Administration	
Sale of goods and services	-44,759
<i>Of which:</i>	
Section B: Ofgem E-Serve : Administration	-44,759
Regulatory licences, fines, penalties And taxes	-26,586
<i>Of which:</i>	
Section A: Gas and Electricity Markets Authority : Administration	-26,586
<b>Total Voted Resource Income</b>	<b>-71,345</b>
<b>Voted Capital DEL</b>	<b>-50</b>
<i>Of which:</i>	
Administration	
Sale of assets	-50
<i>Of which:</i>	
Section A: Gas and Electricity Markets Authority : Administration	-50
<b>Total Voted Capital Income</b>	<b>-50</b>

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

---

No CFER income or receipts are expected in 2011-12.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer</b>	Alistair Buchanan
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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>Machinery of Government changes</u></b>			
Machinery of Government gross programme transfer from Departmental Operating Costs (section F) to Department for Business Innovation and Skills for the UK Space Agency.		-182,000	
<b><u>Transfers of budgetary cover to/from other government departments</u></b>			
Transfer of gross administration spend from Support and develop British Farming (section A) to Ministry of Justice.		-135,000	
Transfer of gross programme spend from Support and develop British Farming (section A) to Ministry of Justice.		-30,000	
Transfer of gross programme spend from Support a strong and sustainable green economy (section C) to Department for Communities and Local Government.		-15,000,000	
Transfer of gross administration spend from Departmental Operating Costs (section F) to Cabinet Office.		-40,000	
Transfer of gross programme spend from Departmental Operating Costs (section F) to Welsh Government.		-1,200,000	
Transfer of gross programme spend to Prepare for and manage risk from environmental emergencies (NDPB) (net) (section J) from Welsh Government.	1,650,000		
Transfer of gross programme spend to Departmental Unallocated Provision from Department for International Development.	12,600,000		
<b><u>Transfer from Departmental Unallocated Provision</u></b>			
Decrease in gross programme spend for Departmental Unallocated Provision following transfer to the policy areas.		-12,600,000	
Increase in gross programme spend for Help to enhance the environment and biodiversity (section B) following a transfer from Departmental Unallocated Provision.	2,600,000		

## Introduction

Increase in gross programme spend for Support a strong and sustainable green economy (section C) following a transfer from Departmental Unallocated Provision.	10,000,000
<b><u>Budget Exchange</u></b>	
Decrease in gross programme spend for Departmental Operating Costs (section F) for Budget Exchange.	-16,000,000
<b><u>Transfers from resource spending to capital spending</u></b>	
Decrease in gross programme spend for Help to enhance the environment and biodiversity (section B) following a transfer to capital.	-2,350,000
Decrease in programme spend for Help to enhance the environment and biodiversity (NDPB) (net) (section H) following a transfer to capital for Environment Agency.	-18,500,000
Decrease in programme spend for Help to enhance the environment and biodiversity (NDPB) (net) (section H) following a transfer to capital for National Forest Company.	-900,000
Increase in programme spend for Help to enhance the environment and biodiversity (NDPB) (net) (section H) following a transfer from capital for Royal Botanic Gardens, Kew.	11,600,000
Decrease in programme spend for Prepare for and manage risk from environmental emergencies (NDPB) (net) (section J) following a transfer to capital for Environment Agency.	-20,000,000
<b><u>Transfers to/from Non-Departmental Public Bodies</u></b>	
Decrease in gross programme spend for Help to enhance the environment and biodiversity (section B) following a transfer to Environment Agency.	-12,304,000
Decrease in gross programme spend for Help to enhance the environment and biodiversity (section B) following a transfer to Joint Nature Conservation Committee.	-3,228,000
Decrease in gross programme spend for Help to enhance the environment and biodiversity (section B) following a transfer to Natural England.	-500,000
Increase in programme income for Help to enhance the environment and biodiversity (section B) following a transfer from Environment Agency.	-2,758,000
Increase in programme income for Help to enhance the environment and biodiversity (section B) following a transfer from Consumer Council for Water.	-28,000



## Introduction

Decrease in gross programme spend for Support a strong and sustainable green economy (section C) following a transfer to Environment Agency.	-1,200,000
Decrease in gross programme spend for Prepare for and manage risk from environmental emergencies (section E) following a transfer to Environment Agency.	-5,070,000
Decrease in programme income for Prepare for and manage risk from environmental emergencies (section E) following a transfer to Environment Agency.	19,235,000
Decrease in gross administration spend for Departmental Operating Costs (section F) following a transfer to Environment Agency.	-12,000,000
Decrease in gross administration spend for Departmental Operating Costs (section F) following a transfer to Natural England.	-450,000
Increase in gross programme spend for Departmental Operating Costs (section F) following a transfer from Environment Agency.	2,000,000
Decrease in gross programme spend for Departmental Operating Costs (section F) following a transfer to Gangmasters Licensing Authority.	-300,000
Increase in programme spend for Support and develop British Farming (NDPB) (net) (section G) for Gangmasters Licensing Authority.	300,000
Increase in administration spend for Help to enhance the environment and biodiversity (NDPB) (net) (section H) for Environment Agency.	4,000,000
Increase in administration spend for Help to enhance the environment and biodiversity (NDPB) (net) (section H) for Natural England.	450,000
Increase in programme spend for Help to enhance the environment and biodiversity (NDPB) (net) (section H) for Environment Agency.	14,262,000
Increase in programme spend for Help to enhance the environment and biodiversity (NDPB) (net) (section H) for Consumer Council for Water.	28,000
Increase in programme spend for Help to enhance the environment and biodiversity (NDPB) (net) (section H) for Joint Nature Conservation Committee.	3,228,000

## Introduction

Increase in programme spend for Help to enhance the environment and biodiversity (NDPB) (net) (section H) for Natural England.	500,000	
Increase in administration spend for Prepare for and manage risk from environmental emergencies (NDPB) (net) (section J) for Environment Agency.	8,000,000	
Decrease in programme spend for Prepare for and manage risk from environmental emergencies (NDPB) (net) (section J) for Environment Agency.		-14,165,000
<b><u>Changes in income offset by changes in expenditure</u></b>		
Decrease in gross programme spend for Help to enhance the environment and biodiversity (section B), offset by a decrease in income.	12,270,000	-12,270,000
<b><u>Restructure changes</u></b>		
Movement of gross administration provision from former Estimate line Adapting to Climate Change.		-2,930,000
Movement of gross programme provision from former Estimate line Adapting to Climate Change.		-16,711,000
Movement of gross administration provision from former Estimate line A Healthy Natural Environment.		-50,123,000
Movement of administration income provision from former Estimate line A Healthy Natural Environment.	23,018,000	
Movement of gross programme provision from former Estimate line A Healthy Natural Environment.		-857,053,000
Movement of programme income provision from former Estimate line A Healthy Natural Environment.	515,527,000	
Movement of gross administration provision from former Estimate line Sustainable Consumption and Production.		-10,395,000
Movement of gross programme provision from former Estimate line Sustainable Consumption and Production.		-130,323,000
Movement of gross administration provision from former Estimate line Addressing Environmental Risk and Emergencies.		-80,287,000
Movement of administration income provision from former Estimate line Addressing Environmental Risk and Emergencies.	22,079,000	

## Introduction

Movement of gross programme provision from former Estimate line Addressing Environmental Risk and Emergencies.	-226,694,000
Movement of programme income provision from former Estimate line Addressing Environmental Risk and Emergencies.	46,905,000
Movement of gross administration provision from former Estimate line Championing Sustainable Development.	-1,722,000
Movement of gross programme provision from former Estimate line Championing Sustainable Development.	-1,726,000
Movement of gross administration provision from former Estimate line A Thriving Farming and Food Sector.	-30,852,000
Movement of administration income provision from former Estimate line A Thriving Farming and Food Sector.	11,632,000
Movement of gross programme provision from former Estimate line A Thriving Farming and Food Sector.	-78,720,000
Movement of programme income provision from former Estimate line A Thriving Farming and Food Sector.	25,000
Movement of gross administration provision from former Estimate line A Sustainable, Secure and Healthy Food Supply.	-3,687,000
Movement of gross programme provision from former Estimate line A Sustainable, Secure and Healthy Food Supply.	-717,000
Movement of gross administration provision from former Estimate line Strong Rural Communities.	-3,001,000
Movement of gross programme provision from former Estimate line Strong Rural Communities.	-49,649,000
Movement of gross administration provision from former Estimate line A Respected Department.	-261,253,000
Movement of administration income provision from former Estimate line A Respected Department.	42,411,000
Movement of gross programme provision from former Estimate line A Respected Department.	-65,660,000
Movement of programme income provision from former Estimate line A Respected Department.	86,000

## Introduction

Movement of gross programme provision from former Estimate line Rural Payments Agency EC Funded.	-1,803,027,000
Movement of programme income provision from former Estimate line Rural Payments Agency EC Funded.	1,796,027,000
Movement of gross administration provision from former Estimate line Rural Payments Agency Running Costs.	-114,513,000
Movement of administration income provision from former Estimate line Rural Payments Agency Running Costs.	106,000
Movement of gross programme provision from former Estimate line Rural Payments Agency Running Costs.	-60,437,000
Movement of programme income provision from former Estimate line Rural Payments Agency Running Costs.	931,000
Movement of gross programme provision from former Estimate line Rural Payments Agency Other.	-44,000,000
Movement of gross administration provision from former Estimate line Forestry Commission.	-18,812,000
Movement of gross programme provision from former Estimate line Forestry Commission.	-39,051,000
Movement of programme income provision from former Estimate line Forestry Commission.	12,270,000
Movement of administration provision from former Estimate line A Healthy Natural Environment (NDPB) (net).	-167,230,000
Movement of programme provision from former Estimate line A Healthy Natural Environment (NDPB) (net).	-333,202,000
Movement of administration provision from former Estimate line Addressing Environmental Risk and Emergencies (NDPB) (net).	-84,331,000
Movement of programme provision from former Estimate line Addressing Environmental Risk and Emergencies (NDPB) (net).	-278,932,000
Movement of administration provision from former Estimate line A Thriving Farming and Food Sector (NDPB) (net).	-1,635,000
Movement of administration provision from former Estimate line Strong Rural Communities (NDPB) (net).	-600,000
Movement of gross administration provision to new Estimate line Support and develop British Farming (section A).	209,753,000

## Introduction

Movement of administration income provision to new Estimate line Support and develop British Farming (section A).	-29,799,000
Movement of gross programme provision to new Estimate line Support and develop British Farming (section A).	1,972,013,000
Movement of programme income provision to new Estimate line Support and develop British Farming (section A).	-1,799,583,000
Movement of gross administration provision to new Estimate line Help to enhance the environment and biodiversity (section B).	69,605,000
Movement of administration income provision to new Estimate line Help to enhance the environment and biodiversity (section B).	-23,018,000
Movement of gross programme provision to new Estimate line Help to enhance the environment and biodiversity (section B).	908,698,000
Movement of programme income provision to new Estimate line Help to enhance the environment and biodiversity (section B).	-527,797,000
Movement of gross administration provision to new Estimate line Support a strong and sustainable green economy (section C).	17,655,000
Movement of gross programme provision to new Estimate line Support a strong and sustainable green economy (section C).	189,245,000
Movement of gross administration provision to new Estimate line Prepare for and manage risk from animal and plant diseases (section D).	44,613,000
Movement of administration income provision to new Estimate line Prepare for and manage risk from animal and plant diseases (section D).	-33,229,000
Movement of gross programme provision to new Estimate line Prepare for and manage risk from animal and plant diseases (section D).	213,255,000
Movement of programme income provision to new Estimate line Prepare for and manage risk from animal and plant diseases (section D).	-8,005,000

## Introduction

Movement of gross administration provision to new Estimate line Prepare for and manage risk from environmental emergencies (section E).	1,849,000		
Movement of gross programme provision to new Estimate line Prepare for and manage risk from environmental emergencies (section E).	31,911,000		
Movement of programme income provision to new Estimate line Prepare for and manage risk from environmental emergencies (section E).		-36,300,000	
Movement of gross administration provision to new Estimate line Departmental Operating Costs (section F).	234,100,000		
Movement of administration income provision to new Estimate line Departmental Operating Costs (section F).		-13,200,000	
Movement of gross programme provision to new Estimate line Departmental Operating Costs (section F).	58,646,000		
Movement of programme income provision to new Estimate line Departmental Operating Costs (section F).		-86,000	
Movement of administration provision to new Estimate line Support and develop British Farming (NDPB) (net) (section G).	1,635,000		
Movement of administration provision to new Estimate line Help to enhance the environment and biodiversity (NDPB) (net) (section H).	167,230,000		
Movement of programme provision to new Estimate line Help to enhance the environment and biodiversity (NDPB) (net) (section H).	333,202,000		
Movement of administration provision to new Estimate line Support a strong and sustainable green economy (NDPB) (net) (section I).	600,000		
Movement of administration provision to new Estimate line Prepare for and manage risk from environmental emergencies (NDPB) (net) (section J).	84,331,000		
Movement of programme provision to new Estimate line Prepare for and manage risk from environmental emergencies (NDPB) (net) (section J).	278,932,000		
<b>Total change in Resource DEL (Voted)</b>	<b>7,391,013,000</b>	<b>-7,439,500,000</b>	<b>-48,487,000</b>

## Introduction

### Resource AME

#### Other changes in AME

Increase in gross programme spend for Support and develop British Farming (section K) in relation to Rural Payments Agency Foreign Exchange gains and losses.	10,000,000	
Increase in gross programme spend for Help to enhance the environment and biodiversity (section L) in relation to Forestry Commission's future early departure costs.	1,169,000	
Increase in gross programme spend for Help to enhance the environment and biodiversity (section L) in relation to Forestry Commission's utilisation of provisions.	2,800,000	
Decrease in gross programme spend for Departmental Operating Costs (section N), in relation to the transfer for Forestry Commission's future early departure costs.		-1,169,000
Increase in programme spend for Prepare for and manage risk from environmental emergencies (NDPB) (net) (section Q) in relation to the Environment Agency Pension Fund.	280,000,000	
<b><u>Restructure changes</u></b>		
Movement of gross programme provision from former Estimate line A Healthy Natural Environment.		-33,395,000
Movement of gross programme provision from former Estimate line Sustainable Consumption and Production.		-13,280,000
Movement of programme income provision from former Estimate line Sustainable Consumption and Production.	13,280,000	
Movement of gross programme provision from former Estimate line A Respected Department.		-50,000,000
Movement of gross programme provision from former Estimate line Rural Payments Agency Other.		-42,000,000
Movement of gross programme provision from former Estimate line Forestry Commission.	2,800,000	
Movement of programme provision from former Estimate line A Healthy Natural Environment (NDPB) (net).	72,636,000	
Movement of programme provision from former Estimate line A Thriving Farming and Food Sector (NDPB) (net).	1,309,000	
Movement of gross programme provision to new Estimate line Support and develop British Farming (section K).	42,000,000	

## Introduction

Movement of gross programme provision to new Estimate line Help to enhance the environment and biodiversity (section L).		-52,427,000	
Movement of gross programme provision to new Estimate line Support a strong and sustainable green economy (section M).	13,002,000		
Movement of programme income provision to new Estimate line Support a strong and sustainable green economy (section M).		-13,280,000	
Movement of gross programme provision to new Estimate line Departmental Operating Costs (section N).	50,000,000		
Movement of programme provision to new Estimate line Support and develop British Farming (NDPB) (net) (section O).		-1,309,000	
Movement of programme provision to new Estimate line Help to enhance the environment and biodiversity (NDPB) (net) (section P).	10,664,000		
<b>Total change in Resource AME (Voted)</b>	<b>489,660,000</b>	<b>-206,860,000</b>	<b>292,800,000</b>

### Capital DEL

#### Transfers of budgetary cover to/from other government departments

Transfer of gross capital spend from Support a strong and sustainable green economy (section C) to Department for International Development.		-10,000,000	
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#### Budget Exchange

Decrease in gross capital spend from Departmental Operating Costs (section F) for Budget Exchange.		-5,000,000	
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#### Transfers from resource spending to capital spending

Increase in gross capital spend for Help to enhance the environment and biodiversity (section B) following a transfer to programme resource for Environment Agency.	2,350,000		
Decrease in capital spend for Help to enhance the environment and biodiversity (NDPB) (net) (section H) following a transfer to programme resource for Royal Botanic Gardens, Kew.		-11,600,000	
Increase in capital spend for Help to enhance the environment and biodiversity (NDPB) (net) (section H) following a transfer to programme resource for Environment Agency.	18,500,000		



## Introduction

Increase in capital spend for Help to enhance the environment and biodiversity (NDPB) (net) (section H) following a transfer to programme resource for National Forest Company.	900,000
Increase in capital spend for Prepare for and manage risk from environmental emergencies (NDPB) (net) (section J) following a transfer to programme resource for Environment Agency.	20,000,000
<b><u>Transfers to/from Non-Departmental Public Bodies</u></b>	
Decrease in gross capital spend for Prepare for and manage risk from environmental emergencies (section E) following a transfer to Environment Agency.	-2,200,000
Decrease in capital income for Prepare for and manage risk from environmental emergencies (section E) following a transfer to Environment Agency.	2,676,000
Decrease in gross capital spend for Departmental Operating Costs (section F) following a transfer to Royal Botanic Gardens, Kew.	-6,574,000
Decrease in gross capital spend for Departmental Operating Costs (section F) following a transfer to Natural England.	-667,000
Increase in capital income for Departmental Operating Costs (section F) following a transfer from Environment Agency.	-2,000,000
Increase in capital spend for Help to enhance the environment and biodiversity (NDPB) (net) (section H), for Royal Botanic Gardens, Kew.	6,574,000
Increase in capital spend for Help to enhance the environment and biodiversity (NDPB) (net) (section H), for Natural England.	667,000
Decrease in capital income for Help to enhance the environment and biodiversity (NDPB) (net) (section H), for Environment Agency.	2,000,000
Decrease in capital spend for Prepare for and manage risk from environmental emergencies (NDPB) (net) (section J), for Environment Agency.	-476,000
<b><u>Restructure changes</u></b>	
Movement of gross capital provision from former Estimate line Adapting to Climate Change.	-10,000,000
Movement of gross capital provision from former Estimate line A Healthy Natural Environment.	-15,800,000

## Introduction

Movement of gross capital provision from former Estimate line Sustainable Consumption and Production.	-2,000,000
Movement of gross capital provision from former Estimate line Addressing Environmental Risk and Emergencies.	-6,300,000
Movement of gross capital provision from former Estimate line A Thriving Farming and Food Sector.	-240,000
Movement of gross capital provision from former Estimate line Strong Rural Communities.	-6,000,000
Movement of gross capital provision from former Estimate line A Respected Department.	-53,490,000
Movement of capital income provision from former Estimate line A Respected Department.	8,000,000
Movement of gross capital provision from former Estimate line Rural Payments Agency Running Costs.	-2,120,000
Movement of gross capital provision from former Estimate line Forestry Commission.	-2,000,000
Movement of capital income provision from former Estimate line Forestry Commission.	13,000,000
Movement of capital provision from former Estimate line A Healthy Natural Environment (NDPB) (net).	-34,530,000
Movement of capital provision from former Estimate line Addressing Environmental Risk and Emergencies (NDPB) (net).	-261,000,000
Movement of capital provision from former Estimate line A Thriving Farming and Food Sector (NDPB) (net).	-520,000
Movement of gross capital provision to new Estimate line Support and develop British Farming (section A).	5,301,000
Movement of gross capital provision to new Estimate line Help to enhance the environment and biodiversity (section B).	21,332,000
Movement of gross capital provision to new Estimate line Support a strong and sustainable green economy (section C).	18,000,000
Movement of gross capital provision to new Estimate line Prepare for and manage risk from animal and plant diseases (section D).	12,841,000

## Introduction

Movement of gross capital provision to new Estimate line Prepare for and manage risk from environmental emergencies (section E).	2,200,000		
Movement of capital income provision to new Estimate line Prepare for and manage risk from environmental emergencies (section E).		-11,676,000	
Movement of gross capital provision to new Estimate line Departmental Operating Costs (section F).	32,779,000		
Movement of capital income provision to new Estimate line Departmental Operating Costs (section F).		-4,000,000	
Movement of capital provision to new Estimate line Help to enhance the environment and biodiversity (NDPB) (net) (section H).	25,747,000		
Movement of capital provision to new Estimate line Prepare for and manage risk from environmental emergencies (NDPB) (net) (section J).	270,476,000		
<b>Total change in Capital DEL (Voted)</b>	<b>463,343,000</b>	<b>-448,193,000</b>	<b>15,150,000</b>

### Capital AME

#### Other changes in AME

Decrease in capital spend for Support and develop British Farming (NDPB) (net) (section O), for Agriculture and Horticulture Development Board.		-9,650,000	
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#### Restructure changes

Movement of capital provision from former Estimate line A Thriving Farming and Food Sector (NDPB) (net).		-10,650,000	
Movement of capital provision to new Estimate line Support and develop British Farming (NDPB) (net) (section O).	10,650,000		

<b>Total change in Capital AME (Voted)</b>	<b>10,650,000</b>	<b>-20,300,000</b>	<b>-9,650,000</b>
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### Non-Budget

#### Increases in Non-Budget spending

Increase in gross programme spend for Support and develop British Farming (section R), to increase Rural Payments Agency's Other Paying Agencies.	5,000,000		
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#### Restructure changes

Movement of gross programme provision from former Estimate line Rural Payments Agency EC Funded.		-1,314,110,000	
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## Introduction

Movement of programme income provision from former Estimate line Rural Payments Agency EC Funded.	1,309,110,000		
Movement of gross programme provision to new Estimate line Support and develop British Farming (section R).	1,314,110,000		
Movement of programme income provision to new Estimate line Support and develop British Farming (section R).		-1,309,110,000	
<b>Total change in Non-Budget</b>	<b>2,628,220,000</b>	<b>-2,623,220,000</b>	<b>5,000,000</b>
<b>Total change in Net cash requirement</b>			<b>448,128,000</b>

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource †	-48,487,000	-	-48,487,000
Capital	15,150,000	-	15,150,000
<b>Annually Managed Expenditure</b>			
Resource	292,800,000	-	292,800,000
Capital	-9,650,000	-	-9,650,000
<b>Total Net Budget</b>			
Resource	244,313,000	-	244,313,000
Capital	5,500,000	-	5,500,000
<b>Non-Budget Expenditure</b>	<b>5,000,000</b>		
<b>Net cash requirement †</b>	<b>448,128,000</b>		

Supplementary amounts required in the year ending 31 March 2012 for expenditure by Department for Environment, Food and Rural Affairs on:

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

Climate modelling, risk assessment and adaptation.

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, 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.

Better waste management. Promotion and support for sustainable development, consumption and production.

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.

## Part I

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.

Support for rural and regional development.

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 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; cereals; agriculture industries; delivery body funding contributions; packaging recovery support; surveys EU funding; investment and commercial income.

### **Non-Budget Expenditure**

#### Expenditure arising from:

Payments to devolved administrations.

#### Income arising from:

Funding contributions to support delivery bodies.

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

## Part I

† The functions of the Jason 3 space mission subscription were transferred to the Department for Business Innovation and Skills on 1 April 2011. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- (a) Departmental Expenditure Limit - Resource (voted) is decreased by £182,000;
- (b) and the net cash requirement is decreased by £182,000.

## 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>	732,125	1,614,131	-175	-48,312	731,950	1,565,819	373,000	15,150	388,150
<i>Of which:</i>									
A Support and develop British Farming	-	-	179,819	172,400	179,819	172,400	-	5,301	5,301
B Help to enhance the environment and biodiversity	-	-	46,587	362,333	46,587	362,333	-	23,682	23,682
C Support a strong and sustainable green economy	-	-	17,655	183,045	17,655	183,045	-	8,000	8,000
D Prepare for and manage risk from animal and plant diseases	-	-	11,384	205,250	11,384	205,250	-	12,841	12,841
E Prepare for and manage risk from environmental emergencies	-	-	1,849	9,776	1,849	9,776	-	-9,000	-9,000
F Departmental Operating Costs	-	-	208,410	42,878	208,410	42,878	-	14,538	14,538
G Support and develop British Farming (NDPB)(net)	-	-	1,635	300	1,635	300	-	-	-
H Help to enhance the environment and biodiversity (NDPB)(net)	-	-	171,680	343,420	171,680	343,420	-	42,788	42,788
I Support a strong and sustainable green economy (NDPB)(net)	-	-	600	-	600	-	-	-	-
J Prepare for and manage risk from environmental emergencies (NDPB)(net)	-	-	92,331	246,417	92,331	246,417	-	290,000	290,000
<i>Adapting to Climate Change</i>	2,930	16,711	-2,930	-16,711	-	-	10,000	-10,000	-
<i>A Healthy Natural Environment</i>	27,105	341,526	-27,105	-341,526	-	-	15,800	-15,800	-
<i>Sustainable Consumption and Production</i>	10,395	130,323	-10,395	-130,323	-	-	2,000	-2,000	-
<i>Addressing Environmental Risk and Emergencies</i>	58,208	179,789	-58,208	-179,789	-	-	6,300	-6,300	-
<i>Championing Sustainable Development</i>	1,722	1,726	-1,722	-1,726	-	-	-	-	-
<i>A Thriving Farming and Food Sector</i>	19,220	78,695	-19,220	-78,695	-	-	240	-240	-
<i>A Sustainable, Secure and Healthy Food Supply</i>	3,687	717	-3,687	-717	-	-	-	-	-
<i>Strong Rural Communities</i>	3,001	49,649	-3,001	-49,649	-	-	6,000	-6,000	-
<i>A Respected Department</i>	218,842	65,574	-218,842	-65,574	-	-	45,490	-45,490	-
<i>Rural Payments Agency EC Funded</i>	-	7,000	-	-7,000	-	-	-	-	-
<i>Rural Payments Agency Running Costs</i>	114,407	59,506	-114,407	-59,506	-	-	2,120	-2,120	-



## Part II: Changes Proposed

<i>Rural Payments Agency Other</i>									
	-	44,000	-	-44,000	-	-	-	-	-
<i>Forestry Commission</i>									
	18,812	26,781	-18,812	-26,781	-	-11,000	11,000	-	-
<i>A Healthy Natural Environment (NDPB) (net)</i>									
	167,230	333,202	-167,230	-333,202	-	34,530	-34,530	-	-
<i>Addressing Environmental Risk and Emergencies (NDPB) (net)</i>									
	84,331	278,932	-84,331	-278,932	-	261,000	-261,000	-	-
<i>A Thriving Farming and Food Sector (NDPB) (net)</i>									
	1,635	-	-1,635	-	-	520	-520	-	-
<i>Strong Rural Communities (NDPB) (net)</i>									
	600	-	-600	-	-	-	-	-	-
<b>Total Spending in DEL</b>									
			-175	-48,312			15,150		
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
	-	48,650	-	292,800	-	341,450	10,650	-9,650	1,000
<i>Of which:</i>									
K	Support and develop British Farming								
	-	-	-	52,000	-	52,000	-	-	-
L	Help to enhance the environment and biodiversity								
	-	-	-	-48,458	-	-48,458	-	-	-
M	Support a strong and sustainable green economy								
	-	-	-	-278	-	-278	-	-	-
N	Departmental Operating Costs								
	-	-	-	48,831	-	48,831	-	-	-
O	Support and develop British Farming (NDPB)(net)								
	-	-	-	-1,309	-	-1,309	-	1,000	1,000
P	Help to enhance the environment and biodiversity (NDPB)(net)								
	-	-	-	10,664	-	10,664	-	-	-
Q	Prepare for and manage risk from environmental emergencies (NDPB)(net)								
	-	-	-	280,000	-	280,000	-	-	-
<i>A Healthy Natural Environment</i>									
	-	33,395	-	-33,395	-	-	-	-	-
<i>A Respected Department</i>									
	-	50,000	-	-50,000	-	-	-	-	-
<i>Rural Payments Agency Other</i>									
	-	42,000	-	-42,000	-	-	-	-	-
<i>Forestry Commission</i>									
	-	-2,800	-	2,800	-	-	-	-	-
<i>A Healthy Natural Environment (NDPB) (net)</i>									
	-	-72,636	-	72,636	-	-	-	-	-
<i>A Thriving Farming and Food Sector (NDPB) (net)</i>									
	-	-1,309	-	1,309	-	10,650	-10,650	-	-
<b>Total Spending in AME</b>									
			-	292,800			-9,650		

## Part II: Changes Proposed

<b>Non-Budget spending</b>									
<b>Voted expenditure</b>									
	-	5,000	-	5,000	-	10,000	-	-	-
<i>Of which:</i>									
R	Support and develop British Farming								
	-	-	-	10,000	-	10,000	-	-	-
	<i>Rural Payments Agency EC Funded</i>								
	-	5,000	-	-5,000	-	-	-	-	-
<b>Total Non-Budget spending</b>									
			-	5,000				-	
<b>Total for Estimate</b>									
			-175	249,488				5,500	
<i>Of which:</i>									
<b>Voted expenditure</b>									
			-175	249,488				5,500	
<b>Non-voted expenditure</b>									
			-	-				-	

**£'000**

	<b>Present Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
<b>Net cash requirement</b>	<b>2,458,975</b>	<b>448,128</b>	<b>2,907,103</b>

## Part II: Revised subhead detail including additional provision

£'000

		Revised Plans				Capital				
		Resources			Programme			Capital		
Gross	Administration	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>										
	831,196	-99,246	731,950	3,908,871	-2,343,052	1,565,819	403,150	-15,000	388,150	
<i>Of which:</i>										
A	Support and develop British Farming									
	209,618	-29,799	179,819	1,971,983	-1,799,583	172,400	5,301	-	5,301	
B	Help to enhance the environment and biodiversity									
	69,605	-23,018	46,587	880,646	-518,313	362,333	23,682	-	23,682	
C	Support a strong and sustainable green economy									
	17,655	-	17,655	183,045	-	183,045	8,000	-	8,000	
D	Prepare for and manage risk from animal and plant diseases									
	44,613	-33,229	11,384	213,255	-8,005	205,250	12,841	-	12,841	
E	Prepare for and manage risk from environmental emergencies									
	1,849	-	1,849	26,841	-17,065	9,776	-	-9,000	-9,000	
F	Departmental Operating Costs									
	221,610	-13,200	208,410	42,964	-86	42,878	20,538	-6,000	14,538	
G	Support and develop British Farming (NDPB)(net)									
	1,635	-	1,635	300	-	300	-	-	-	
H	Help to enhance the environment and biodiversity (NDPB)(net)									
	171,680	-	171,680	343,420	-	343,420	42,788	-	42,788	
I	Support a strong and sustainable green economy (NDPB)(net)									
	600	-	600	-	-	-	-	-	-	
J	Prepare for and manage risk from environmental emergencies (NDPB)(net)									
	92,331	-	92,331	246,417	-	246,417	290,000	-	290,000	
<i>Adapting to Climate Change</i>										
	-	-	-	-	-	-	-	-	-	
<i>A Healthy Natural Environment</i>										
	-	-	-	-	-	-	-	-	-	
<i>Sustainable Consumption and Production</i>										
	-	-	-	-	-	-	-	-	-	
<i>Addressing Environmental Risk and Emergencies</i>										
	-	-	-	-	-	-	-	-	-	
<i>Championing Sustainable Development</i>										
	-	-	-	-	-	-	-	-	-	
<i>A Thriving Farming and Food Sector</i>										
	-	-	-	-	-	-	-	-	-	
<i>A Sustainable, Secure and Healthy Food Supply</i>										
	-	-	-	-	-	-	-	-	-	
<i>Strong Rural Communities</i>										
	-	-	-	-	-	-	-	-	-	
<i>A Respected Department</i>										
	-	-	-	-	-	-	-	-	-	
<i>Rural Payments Agency EC Funded</i>										
	-	-	-	-	-	-	-	-	-	
<i>Rural Payments Agency Running Costs</i>										

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans									
Resources						Capital			
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	
	-	-	-	-	-	-	-	-	
	<i>Rural Payments Agency Other</i>								
	-	-	-	-	-	-	-	-	
	<i>Forestry Commission</i>								
	-	-	-	-	-	-	-	-	
	<i>Department Unallocated Provision</i>								
	-	-	-	-	-	-	-	-	
	<i>A Healthy Natural Environment (NDPB) (net)</i>								
	-	-	-	-	-	-	-	-	
	<i>Addressing Environmental Risk and Emergencies (NDPB) (net)</i>								
	-	-	-	-	-	-	-	-	
	<i>A Thriving Farming and Food Sector (NDPB) (net)</i>								
	-	-	-	-	-	-	-	-	
	<i>Strong Rural Communities (NDPB) (net)</i>								
	-	-	-	-	-	-	-	-	
<b>Total Spending in DEL</b>									
<b>831,196</b>	<b>-99,246</b>	<b>731,950</b>	<b>3,908,871</b>	<b>-2,343,052</b>	<b>1,565,819</b>	<b>403,150</b>	<b>-15,000</b>	<b>388,150</b>	
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
	-	-	-	354,730	-13,280	341,450	1,000	-	1,000
<i>Of which:</i>									
K	Support and develop British Farming								
	-	-	-	52,000	-	52,000	-	-	-
L	Help to enhance the environment and biodiversity								
	-	-	-	-48,458	-	-48,458	-	-	-
M	Support a strong and sustainable green economy								
	-	-	-	13,002	-13,280	-278	-	-	-
N	Departmental Operating Costs								
	-	-	-	48,831	-	48,831	-	-	-
O	Support and develop British Farming (NDPB)(net)								
	-	-	-	-1,309	-	-1,309	1,000	-	1,000
P	Help to enhance the environment and biodiversity (NDPB)(net)								
	-	-	-	10,664	-	10,664	-	-	-
Q	Prepare for and manage risk from environmental emergencies (NDPB)(net)								
	-	-	-	280,000	-	280,000	-	-	-
	<i>A Healthy Natural Environment</i>								
	-	-	-	-	-	-	-	-	-
	<i>Sustainable Consumption and Production</i>								
	-	-	-	-	-	-	-	-	-
	<i>A Respected Department</i>								
	-	-	-	-	-	-	-	-	-
	<i>Rural Payments Agency Other</i>								
	-	-	-	-	-	-	-	-	-
	<i>Forestry Commission</i>								
	-	-	-	-	-	-	-	-	-

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9
<i>A Healthy Natural Environment (NDPB) (net)</i>								
-	-	-	-	-	-	-	-	-
<i>A Thriving Farming and Food Sector (NDPB) (net)</i>								
-	-	-	-	-	-	-	-	-
<b>Total Spending in AME</b>								
-	-	-	354,730	-13,280	341,450	1,000	-	1,000
<b>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	-	-	1,319,110	-1,309,110	10,000	-	-	-
<i>Of which:</i>								
R Support and develop British Farming								
-	-	-	1,319,110	-1,309,110	10,000	-	-	-
<i>Rural Payments Agency EC Funded</i>								
-	-	-	-	-	-	-	-	-
<b>Total Non-Budget spending</b>								
-	-	-	1,319,110	-1,309,110	10,000	-	-	-
<b>Total for Estimate</b>								
831,196	-99,246	731,950	5,582,711	-3,665,442	1,917,269	404,150	-15,000	389,150
<i>Of which:</i>								
<b>Voted expenditure</b>								
831,196	-99,246	731,950	5,582,711	-3,665,442	1,917,269	404,150	-15,000	389,150
<b>Non-voted expenditure</b>								
-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>2,399,906</b>	<b>249,313</b>	<b>2,649,219</b>
<b>Net Capital Requirement</b>	<b>383,650</b>	<b>5,500</b>	<b>389,150</b>
<b>Accruals to cash adjustments</b>	<b>-324,581</b>	<b>193,315</b>	<b>-131,266</b>
<i>Of which:</i>	-	-	-
<i>Adjustments to remove non-cash items:</i>	-	-	-
Depreciation	-132,203	12,000	-120,203
New provisions and adjustments to previous provisions	-186,576	-	-186,576
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-29	-10,000	-10,029
<i>Adjustment for NDPBs:</i>	-	-	-
Remove voted resource and capital	-1,098,685	-380,841	-1,479,526
Add cash grant-in-aid	1,028,931	91,656	1,120,587
<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	-	-	-
Use of provisions	63,981	80,500	144,481
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,458,975</b>	<b>448,128</b>	<b>2,907,103</b>

## Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	825,523
<i>Less:</i>	
Administration DEL Income	-99,246
<b>Net Administration Costs</b>	<b>726,277</b>
Gross Programme Costs	5,827,022
<i>Less:</i>	
Programme DEL Income	-2,343,052
Programme AME Income	-13,280
Non-budget income	-1,309,110
<b>Net Programme Costs</b>	<b>2,161,580</b>
<b>Total Net Operating Costs</b>	<b>2,887,857</b>
<i>Of which:</i>	
Resource DEL	2,137,352
Capital DEL	238,638
Resource AME	501,867
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 OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-238,638
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	-10,000
<b>Total Resource Budget</b>	<b>2,639,219</b>
<i>Of which:</i>	
Resource DEL	2,297,769
Resource AME	341,450
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	10,000
<b>Total Resource (Estimate)</b>	<b>2,649,219</b>

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

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-2,442,298</b>
<i>Of which:</i>	
Administration	
Sale of goods and services	-96,528
<i>Of which:</i>	
Section A: Support and develop British Farming	-29,799
Section B: Help to enhance the environment and biodiversity	-20,300
Section D: Prepare for and manage risk from animal and plant diseases	-33,229
Section F: Departmental Operating Costs	-13,200
Other grant income (including repayments of grants/subsidies)	-2,718
<i>Of which:</i>	
Section B: Help to enhance the environment and biodiversity	-2,718
Total Administration	-99,246
Programme	
Sale of goods and services	-16,564
<i>Of which:</i>	
Section A: Support and develop British Farming	-956
Section B: Help to enhance the environment and biodiversity	-7,517
Section D: Prepare for and manage risk from animal and plant diseases	-8,005
Section F: Departmental Operating Costs	-86
EU income	-2,258,686
<i>Of which:</i>	
Section A: Support and develop British Farming	-1,798,627
Section B: Help to enhance the environment and biodiversity	-460,059
Other grant income (including repayments of grants/subsidies)	-40,802
<i>Of which:</i>	
Section B: Help to enhance the environment and biodiversity	-23,737
Section E: Prepare for and manage risk from environmental emergencies	-17,065
Interest and dividends	-27,000
<i>Of which:</i>	
Section B: Help to enhance the environment and biodiversity	-27,000
Total Programme	-2,343,052
<b>Voted Resource AME</b>	<b>-13,280</b>
<i>Of which:</i>	
Programme	
Sale of goods and services	-13,280
<i>Of which:</i>	
Section M: Support a strong and sustainable green economy	-13,280
<b>Total Voted Resource Income</b>	<b>-2,455,578</b>



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

	£'000
	Revised Plans
<b>Voted Capital DEL</b>	<b>-15,000</b>
<i>Of which:</i>	
Programme	
Sale of assets	-15,000
<i>Of which:</i>	
Section E: Prepare for and manage risk from environmental emergencies	-9,000
Section F: Departmental Operating Costs	-6,000
<b>Total Voted Capital Income</b>	<b>-15,000</b>

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

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No CFER income or receipts are expected in 2011-12.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Principal Accounting Officer** Bronwyn Hill

**Additional Accounting Officers** Tim Rollinson (Forestry Commission)

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

### NDPB Accounting Officers

Jon Carling	Commission for Rural Communities
Tony Smith	Consumer Council for Water
Dr Paul Leinster	Environment Agency
Ian Livsey	Gangmasters Licensing Authority
Marcus Yeo	Joint Nature Conservation Committee
James Cross	Marine Management Organisation
Sophie Churchill	National Forest Company
Dr Helen Phillips	Natural England
Prof Stephen Hopper	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*.

**Part III: Note E - Non-Departmental Public Bodies****£'000**

<b>Section in Part II:</b>				
<b>Subhead Detail</b>	<b>Body</b>	<b>Resources</b>	<b>Capital</b>	<b>Grant-in-aid</b>
I	Commission for Rural Communities	600	-	600
H	Consumer Council for Water	5,201	-	5,129
H, J, P, Q	Environment Agency	864,372	324,600	830,734
G	Gangmasters Licensing Authority	1,935	-	1,934
H, P	Joint Nature Conservation Committee	10,278	-	10,286
H	Marine Management Organisation	30,851	1,340	30,134
H, P	National Forest Company	2,233	900	3,159
H, P	Natural England	201,928	5,047	213,363
H	Royal Botanic Gardens, Kew	29,649	901	25,248
O	Agriculture & Horticulture Development	-1,309	1,000	-
P	Sea Fish Industry Authority	-	-	-
<b>Total</b>		<b>1,145,738</b>	<b>333,788</b>	<b>1,120,587</b>

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

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

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Section in Part II:		
Subhead Detail	Service	£'000
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 from the EU.	Unquantifiable
Investment guarantees related to the Waste and Resources Action Programme (WRAP), together with various liabilities concerning WRAP lease commitments, due in stages to 2011.	3,100
Potential future claims for pollution that may arise from FMD Farm Burial Grounds.	2,000
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 East Malling Research (EMR) liability arises from the agreement made in 2004 for Defra to cover redundancy costs should EMR need to make HRI staff redundant. The liability was estimated at £4.5m when the agreement was made in 2004–05, but declines every year down to £0.3m in the final year of the agreement in 2023–24. The full amount would only be paid once, in the case of East Malling winding down. Small claims may arise should EMR need to make staff redundant during a specific year.	3,200
A writ has been received seeking damages from the Department and IBM, relating to an alleged breach of software licensing conditions.	9,500
The HR Redundancy liability relates to planned restructuring affecting 51 IBM staff; the estimated charge for this campaign is over 8 years.	3,800
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 over and above the existing provision.	Unquantifiable
Potential costs associated with a possible adverse outcome to a European Court of Justice case which would require the slaughter of goat herds where scrapie has been confirmed.	1,000
The European Commission have acknowledged that sugar levy rates, advised by regulation, were incorrect leading to overcharged levies during the period 2002 to 2006. The European Commission has issued new regulations which are being challenged by sugar producers with the European Union.	Unquantifiable

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**Part III: Note K - Contingent Liabilities**

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The Government has an obligation under Article 14.2 of an agreement of 1988, registered with the UN, to support the Commonwealth Agricultural Bureau International (CABI). For the year to 31 December 2006, Defra provided 35% of the member contributions towards CABI's costs. Under the Agreement, the Government is required to underwrite any future deficit or recover any surplus on winding up of CABI in the same proportion as its members' contributions. Defra considers that, on the basis of the assessment of CABI's management, the liabilities gap is currently falling.	5,000
Possible ECJ fines relating to alleged failure to transpose the Wild Birds Directive.	7,000 - 8,000
Fera has received a professional negligence claim which seeks an indemnity to pay for future claims. This is being defended.	Unquantifiable
Potential liabilities arising from small claims against Defra.	200

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### 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 Defra's consolidated accounts.

	<b>£'000</b>
<u>Taxes, fines and charges</u>	
Rural Payments Agency	25,000
Environment Agency	10
	<u>25,010</u>



# 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
Reclassifying expenditure on provisions as Resource DEL.	3,061,000	-	
<b>Total change in Resource DEL (Voted)</b>	<b>3,061,000</b>		<b>3,061,000</b>
Reclassifying expenditure from Resource AME into Resource DEL		-3,061,000	
<b>Total change in Resource AME (Voted)</b>		<b>-3,061,000</b>	<b>-3,061,000</b>
Increasing planned expenditure of capital purchases due to the business critical replacement of IT servers.	70,000	-	
<b>Total change in Capital DEL (Voted)</b>	<b>70,000</b>	-	<b>70,000</b>
Due to the changes above there is no change to the Net cash requirement.			
<b>Total change in Net cash requirement</b>			<b>-</b>

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	3,061,000	-	3,061,000
Capital	70,000	-	70,000
<b>Annually Managed Expenditure</b>			
Resource	-3,061,000	-	-3,061,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-	-	-
Capital	70,000	-	70,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	-		

Supplementary amounts required in the year ending 31 March 2012 for expenditure by Water Services Regulation Authority on:

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

administrative and operational costs; depreciation 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.

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

provisions; and other non-cash items in AME.

**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	
	1	2	3	4	5	6				
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>	-2,958	-	3,061	-	103	-	400	70	470	
<i>Of which:</i>										
A Water Services Regulation Authority	-2,958	-	3,061	-	103	-	400	70	470	
<b>Total Spending in DEL</b>			<b>3,061</b>	<b>-</b>				<b>70</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>	-	3,061	-	-3,061	-	-	-	-	-	-
<i>Of which:</i>										
Directors General pension provision	-	102	-	-102	-	-	-	-	-	-
Provisions	-	2,959	-	-2,959	-	-	-	-	-	-
<b>Total Spending in AME</b>			<b>-</b>	<b>-3,061</b>				<b>-</b>		
<b>Total for Estimate</b>			<b>3,061</b>	<b>-3,061</b>				<b>70</b>		
<i>Of which:</i>										
<b>Voted expenditure</b>			3,061	-3,061				70		
<b>Non-voted expenditure</b>			-	-				-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net cash requirement</b>	<b>2,500</b>	<b>-</b>	<b>2,500</b>

**Part II: Revised subhead detail including additional provision**

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Gross</b>	<b>Administration</b>	<b>Net</b>	<b>Gross</b>	<b>Programme</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>Income</b>	<b>3</b>	<b>4</b>	<b>Income</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>								
22,600	-22,497	103	-	-	-	470	-	470
<i>Of which:</i>								
A Water Services Regulation Authority								
22,600	-22,497	103	-	-	-	470	-	470
<b>Total Spending in DEL</b>								
<b>22,600</b>	<b>-22,497</b>	<b>103</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>470</b>	<b>-</b>	<b>470</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	-	-	-	-	-	-
<i>Of which:</i>								
<i>Directors General pension provision</i>								
-	-	-	-	-	-	-	-	-
<i>Provisions</i>								
-	-	-	-	-	-	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>22,600</b>	<b>-22,497</b>	<b>103</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>470</b>	<b>-</b>	<b>470</b>
<i>Of which:</i>								
<b>Voted expenditure</b>								
22,600	-22,497	103	-	-	-	470	-	470
<b>Non-voted expenditure</b>								
-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>103</b>	-	<b>103</b>
<b>Net Capital Requirement</b>	<b>400</b>	<b>70</b>	<b>470</b>
<b>Accruals to cash adjustments</b>	<b>1,997</b>	<b>-70</b>	<b>1,927</b>
<i>Of which:</i>	-		
<i>Adjustments to remove non-cash items:</i>	-		
Depreciation	-226	-74	-300
New provisions and adjustments to previous provisions	-3,102	2,054	-1,048
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-59	-	-59
<i>Adjustment for NDPBs:</i>	-		
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>	-		
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	5,174	-2,050	3,124
Use of provisions	210	-	210
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>	-		
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,500</b>	-	<b>2,500</b>

## Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	22,600
<i>Less:</i>	
Administration DEL Income	-22,497
<b>Net Administration Costs</b>	<b>103</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>103</b>
<i>Of which:</i>	
Resource DEL	103
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 OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>103</b>
<i>Of which:</i>	
Resource DEL	103
Resource AME	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>103</b>

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

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	<b>-22,497</b>
<i>Of which:</i>	
Administration	
Sale of goods and services	-9
<i>Of which:</i>	
Section A: Water Services Regulation Authority	-9
Regulatory licences, fines, penalties And taxes	-22,488
<i>Of which:</i>	
Section A: Water Services Regulation Authority	-22,488
<b>Total Voted Resource Income</b>	<b>-22,497</b>

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

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No CFER income or receipts are expected in 2011-12.



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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer</b>	Regina Finn
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Regina Finn has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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
Agreed Capital to Resource virement for Broadband Delivery UK (BDUK) and the Spectrum Clearance project	17,000,000		
Claim on the Reserve for Horseracing Payment	10,000,000		
Transfer from Department for Business Innovation and Skills (BIS) for Online Copyright Infringement	2,117,000		
Transfer from BIS for the GREAT campaign	1,250,000		
Transfer from the Foreign and Commonwealth Office for the Great Campaign	3,000,000		
Transfer from BIS for the Olympic Support programme in the West Midlands	222,000		
Transfer from BIS for Cultural Olympiad	142,000		
Budget Exchange reduction		-5,000,000	
Transfer to BIS for Ordnance Survey costs		-500,000	
<b>Total change in Resource DEL (Voted)</b>	<b>33,731,000</b>	<b>-5,500,000</b>	<b>28,231,000</b>
Create a provision for the Dilapidation costs for Oceanic House	405,000		
Create a provision for the Arm's Length Bodies restructuring costs	19,000,000		
The utilisation of a provision for agreed early departures		-2,400,000	
<b>Total change in Resource AME (Voted)</b>	<b>19,405,000</b>	<b>-2,400,000</b>	<b>17,005,000</b>
Removal of BBC funding for digital related work	48,000,000		
Budget exchange reduction		-63,600,000	
Repayment of excess Capital DEL by the ODA		-58,200,000	
Agreed Capital to Resource virement for BDUK and the Spectrum Clearance project		-17,000,000	
Transfer from the Olympic programme budget for a contribution to the Home Office Venues Security budget		-7,851,000	
<b>Total change in Capital DEL (Voted)</b>	<b>48,000,000</b>	<b>-146,651,000</b>	<b>-98,651,000</b>
As a result of the changes listed above the Net cash requirement has decreased by:		-57,225,000	
<b>Total change in Net cash requirement</b>		<b>-57,225,000</b>	<b>-57,225,000</b>

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	28,231,000	-	28,231,000
Capital	-98,651,000	-	-98,651,000
<b>Annually Managed Expenditure</b>			
Resource	17,005,000	-	17,005,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	45,236,000	-	45,236,000
Capital	-98,651,000	-	-98,651,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-57,225,000</b>		

Supplementary amounts required in the year ending 31 March 2012 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. 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; the Welsh Fourth Channel Authority, the Office of Communications; providing support for the transition to digital broadcasting and superfast broadband and the costs associated with the sale of radio spectrum; and certain broadcasting services; support for alcohol, gambling, film and video licensing, the expenses of the National Lottery Commission and regulatory regimes and schemes. Provision for the costs associated with the closure or restructure of organisations. Provision for research, surveys and other services and for the costs involved in the sale of the Tote. Funding to support delivery of the Olympic and Paralympic Games 2012 and its legacy and associated non-cash items. Providing support for programmes to promote rollout of superfast broadband in both rural and urban areas and the improvement of mobile communications infrastructure.

## Part I

Funding for UK membership of various international organisations.

Provision for the costs of Lord Leveson's inquiry.

### Income arising from:

the activities of the Department for Culture, Media and Sports 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.

Contributions from the BBC toward the cost of Digital Britain; 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.

Contributions from other government departments towards the cost of Lord Leveson's inquiry.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

Broadcasting, media and other services and activities, including provisions.

**Department for Culture, Media and Sport** 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>	180,804	1,414,978	26,250	1,981	207,054	1,416,959	1,374,774	-98,651	1,276,123
<i>Of which:</i>									
A Support for the Museums and Galleries sector	-	14,123	-	-	-	14,123	3,550	2,000	5,550
B Museums and Galleries sponsored bodies	-	399,944	-	-6,408	-	393,536	59,747	42,271	102,018
C Libraries sponsored bodies	10,896	108,955	-	-4,521	10,896	104,434	14,006	-4,778	9,228
D Museums, libraries and archives council	6,449	46,474	2,062	-3,749	8,511	42,725	77	-	77
E Support for the Arts sector	347	-1,021	-	2,757	347	1,736	104	-	104
F Arts sponsored bodies	24,403	354,115	2,239	836	26,642	354,951	12,983	49	13,032
G Support for the Sports sector	-	12,698	-	-9,910	-	2,788	-	3,000	3,000
H Sport sponsored bodies	19,476	126,573	-1,744	341	17,732	126,914	25,858	5,438	31,296
I Ceremonial and support for the Heritage sector	250	9,427	-	462	250	9,889	1,300	1,128	2,428
J Heritage sponsored bodies	22,722	112,146	3,927	-1,899	26,649	110,247	12,155	9,793	21,948
K The Royal Parks	3,136	13,893	-	300	3,136	14,193	781	300	1,081
L Support for the Tourism sector	-	30	-	-20	-	10	-	-	-
M Tourism sponsored bodies	36,599	727	750	10,339	37,349	11,066	192	-	192
N Support for the Broadcasting and Media sector	-	4,505	4,000	-1,766	4,000	2,739	44,113	-43,973	140
O Broadcasting and Media sponsored bodies	2,384	119,017	7,716	6,520	10,100	125,537	108,142	-47,828	60,314
P Administration and Research	54,142	500	7,300	122	61,442	622	1,166	-	1,166
Q Support for the Gambling Sector	-	-9,011	-	9,500	-	489	-60	-	-60
R Grant to the National Lottery Commission	-	6,696	-	500	-	7,196	60	-	60
T Olympics - legacy programmes	-	84,160	-	-16,423	-	67,737	24,500	-7,851	16,649
U London 2012	-	9,900	-	15,000	-	24,900	1,066,100	-58,200	1,007,900
<b>Total Spending in DEL</b>			<b>26,250</b>	<b>1,981</b>				<b>-98,651</b>	

## Part II: Changes Proposed

Spending in Annually Managed Expenditure (AME)									
<b>Voted expenditure</b>									
	-	3,245,902	-	17,005	-	3,262,907	191,500	-	191,500
<i>Of which:</i>									
W	New and adjustments to existing provisions								
	-	-	-	19,405	-	19,405	-	-	-
X	Release of Provisions								
	-	-	-	-2,400	-	-2,400	-	-	-
<b>Total Spending in AME</b>									
				-		17,005			-
<b>Total for Estimate</b>									
		26,250		18,986					-98,651
<i>Of which:</i>									
<b>Voted expenditure</b>									
		26,250		18,986					-98,651
<b>Non-voted expenditure</b>									
				-		-			-

**£'000**

	Present Plans	Changes	Revised Plans
<b>Net cash requirement</b>	<b>5,911,256</b>	<b>-57,225</b>	<b>5,854,031</b>

**Part II: Revised subhead detail including additional provision****£'000**

<b>Revised Plans</b>									
<b>Resources</b>						<b>Capital</b>			
<b>Gross</b>	<b>Administration</b>	<b>Net</b>	<b>Gross</b>	<b>Programme</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	
<b>1</b>	<b>Income</b>	<b>3</b>	<b>4</b>	<b>Income</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>									
	210,501	-3,447	207,054	1,533,662	-116,703	1,416,959	1,276,183	-60	1,276,123
<i>Of which:</i>									
A	Support for the Museums and Galleries sector								
	-	-	-	14,123	-	14,123	5,550	-	5,550
B	Museums and Galleries sponsored bodies								
	-	-	-	393,536	-	393,536	102,018	-	102,018
C	Libraries sponsored bodies								
	10,896	-	10,896	104,434	-	104,434	9,228	-	9,228
D	Museums, libraries and archives council								
	8,511	-	8,511	42,725	-	42,725	77	-	77
E	Support for the Arts sector								
	347	-	347	1,889	-153	1,736	104	-	104
F	Arts sponsored bodies								
	26,642	-	26,642	354,951	-	354,951	13,032	-	13,032
G	Support for the Sports sector								
	-	-	-	9,788	-7,000	2,788	3,000	-	3,000
H	Sport sponsored bodies								
	17,732	-	17,732	126,914	-	126,914	31,296	-	31,296
I	Ceremonial and support for the Heritage sector								
	250	-	250	10,926	-1,037	9,889	2,428	-	2,428
J	Heritage sponsored bodies								
	26,649	-	26,649	110,247	-	110,247	21,948	-	21,948
K	The Royal Parks								
	3,136	-	3,136	33,193	-19,000	14,193	1,081	-	1,081
L	Support for the Tourism sector								
	-	-	-	10	-	10	-	-	-
M	Tourism sponsored bodies								
	37,349	-	37,349	11,066	-	11,066	192	-	192
N	Support for the Broadcasting and Media sector								
	4,000	-	4,000	5,701	-2,962	2,739	140	-	140
O	Broadcasting and Media sponsored bodies								
	10,100	-	10,100	192,437	-66,900	125,537	60,314	-	60,314
P	Administration and Research								
	64,889	-3,447	61,442	622	-	622	1,166	-	1,166
Q	Support for the Gambling Sector								
	-	-	-	12,500	-12,011	489	-	-60	-60
R	Grant to the National Lottery Commission								
	-	-	-	7,196	-	7,196	60	-	60
S	Gambling Commission								
	-	-	-	1,127	-	1,127	-	-	-
T	Olympics - legacy programmes								
	-	-	-	75,377	-7,640	67,737	16,649	-	16,649
U	London 2012								
	-	-	-	24,900	-	24,900	1,007,900	-	1,007,900



**Part II: Revised subhead detail including additional provision****£'000**

<b>Revised Plans</b>									
<b>Resources</b>						<b>Capital</b>			
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	
<b>Total Spending in DEL</b>									
210,501	-3,447	207,054	1,533,662	-116,703	1,416,959	1,276,183	-60	1,276,123	
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
	-	-	-	3,262,907	-	3,262,907	191,500	-	191,500
<i>Of which:</i>									
V	Broadcasting and media (net)		-	3,245,902	-	3,245,902	191,500	-	191,500
W	New and adjustments to existing provisions		-	19,405	-	19,405	-	-	-
X	Release of Provisions		-	-2,400	-	-2,400	-	-	-
<b>Non-voted expenditure</b>									
	-	-	-	930,499	-	930,499	469,501	-	469,501
<i>Of which:</i>									
Y	Lottery Grants		-	930,499	-	930,499	469,501	-	469,501
<b>Total Spending in AME</b>									
-	-	-	4,193,406	-	4,193,406	661,001	-	661,001	
<b>Total for Estimate</b>									
210,501	-3,447	207,054	5,727,068	-116,703	5,610,365	1,937,184	-60	1,937,124	
<i>Of which:</i>									
<b>Voted expenditure</b>									
210,501	-3,447	207,054	4,796,569	-116,703	4,679,866	1,467,683	-60	1,467,623	
<b>Non-voted expenditure</b>									
-	-	-	930,499	-	930,499	469,501	-	469,501	

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>5,772,183</b>	<b>45,236</b>	<b>5,817,419</b>
<b>Net Capital Requirement</b>	<b>2,035,775</b>	<b>-98,651</b>	<b>1,937,124</b>
<b>Accruals to cash adjustments</b>	<b>-496,702</b>	<b>-3,810</b>	<b>-500,512</b>
<i>Of which:</i>	-	-	-
<i>Adjustments to remove non-cash items:</i>	-	-	-
Depreciation	-6,585	-	-6,585
New provisions and adjustments to previous provisions	-	-405	-405
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>	-	-	-
Remove voted resource and capital	-6,040,297	-45,293	-6,085,590
Add cash grant-in-aid	5,550,180	39,488	5,589,668
<i>Adjustments to reflect movements in working balances:</i>	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	2,400	2,400
<b>Removal of non-voted budget items</b>	<b>-1,400,000</b>	<b>-</b>	<b>-1,400,000</b>
<i>Of which:</i>	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-1,400,000	-	-1,400,000
<b>Net Cash Requirement</b>	<b>5,911,256</b>	<b>-57,225</b>	<b>5,854,031</b>

## Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	210,501
<i>Less:</i>	
Administration DEL Income	-3,447
<b>Net Administration Costs</b>	<b>207,054</b>
Gross Programme Costs	6,319,599
<i>Less:</i>	
Programme DEL Income	-116,763
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>6,202,836</b>
<b>Total Net Operating Costs</b>	<b>6,409,890</b>
<i>Of which:</i>	
Resource DEL	1,624,013
Capital DEL	120,570
Resource AME	4,195,806
Capital AME	469,501
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-590,071
Non-Budget Consolidated Fund Extra Receipts in the OCS	271,500
Other adjustments	-273,900
<b>Total Resource Budget</b>	<b>5,817,419</b>
<i>Of which:</i>	
Resource DEL	1,624,013
Resource AME	4,193,406
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>5,817,419</b>

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

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	<b>-120,150</b>
<i>Of which:</i>	
Administration	
Sale of goods and services	-3,447
<i>Of which:</i>	
Section P: Administration and Research	-3,447
Total Administration	-3,447
Programme	
Sale of goods and services	-43,139
<i>Of which:</i>	
Section G: Support for the Sports sector	-7,000
Section I: Ceremonial and support for the Heritage sector	-1,037
Section K: The Royal Parks	-19,000
Section N: Support for the Broadcasting and Media sector	-2,962
Section Q: Support for the Gambling Sector	-5,500
Section T: Olympics - legacy programmes	-7,640
Regulatory licences, fines, penalties And taxes	-66,900
<i>Of which:</i>	
Section O: Broadcasting and Media sponsored bodies	-66,900
Lottery grant income	-6,511
<i>Of which:</i>	
Section Q: Support for the Gambling Sector	-6,511
Other grant income (including repayments of grants/subsidies)	-153
<i>Of which:</i>	
Section E: Support for the Arts sector	-153
Total Programme	-116,703
<b>Total Voted Resource Income</b>	<b>-120,150</b>
<b>Voted Capital DEL</b>	<b>-60</b>
<i>Of which:</i>	
Programme	
Other grant income (including repayments of grants/subsidies)	-60
<i>Of which:</i>	
Section Q: Support for the Gambling Sector	-60
<b>Total Voted Capital Income</b>	<b>-60</b>

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

The following additional income relates to the Department and is payable to the Consolidated Fund (cash receipts being shown in italics):

	£'000					
	Present Plans		Changes		Revised Plans	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
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 OCS)	-	-	-271,500	-271,500	-271,500	-271,500
<b>Total</b>	-	-	<b>-271,500</b>	<b>-271,500</b>	<b>-271,500</b>	<b>-271,500</b>

#### Detailed description of CFER sources

	£'000					
	Present Plans		Changes		Revised Plans	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
<b>Non-Budget</b>						
Wireless Telegraphy Act receipts	-	-	-203,000	-203,000	-203,000	-203,000
Income from the Sale of the Tote	-	-	-68,500	-68,500	-68,500	-68,500
<b>Total</b>	-	-	<b>-271,500</b>	<b>-271,500</b>	<b>-271,500</b>	<b>-271,500</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** Jonathan Stephens

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

### 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	National Maritime Museum
Dr David Fleming OBE	National Museums Liverpool
Sandy Nairne	National Portrait Gallery
Ian Blatchford	National Museum of Science & Industry
Sir Nicolas Serota	Tate Gallery
Martin Roth	Victoria & Albert Museum
Christoph Vogtherr	Wallace Collection
Tony Hill	Museum of Science & Industry in Manchester
Timothy Knox	Sir John Soane's Museum
Janet Vitmayer	Horniman Museum and Gardens
David Drawing	Geffrye Museum
Dr Jonathon Riley	Royal Armouries
Lynne Brindley	British Library
Dr J G Parker OBE	Public Lending Right
Paul Lander	Museums, Libraries and Archives Council (MLA)
Alan Davey	Arts Council
Jennie Price	Sport England
Liz Nicholl	United Kingdom Sports Council
Andy Parkinson	United Kingdom Anti Doping
Ruth Shaw	Sports Grounds Safety Authority (SGSA)
Dr Simon Thurley	English Heritage
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

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.

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

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>
Section B	British Museum	59,489	22,991	56,051
Section B	Natural History Museum	55,969	3,338	46,480
Section B	Imperial War Museum	28,160	4,701	21,706
Section B	National Gallery	26,959	28,785	26,744
Section B	National Maritime Museum	18,902	6,874	17,058
Section B	National Museums Liverpool	23,465	2,100	21,875
Section B	National Portrait Gallery	8,870	729	7,398
Section B	National Museum of Science & Industry	42,206	3,239	37,588
Section B	Tate Gallery	48,782	21,523	35,305
Section B	Victoria & Albert Museum	48,630	3,618	41,355
Section B	Wallace Collection	3,704	259	2,983
Section B	Museum of Science & Industry in Manchester	5,207	208	3,998
Section B	Sir John Soane's Museum	1,137	227	1,130
Section B	Horniman Museum and Gardens	4,392	208	4,275
Section B	Geffrye Museum	1,612	78	1,674
Section B	Royal Armouries	9,592	544	7,901
Section C	British Library	111,167	14,006	107,473
Section C	Public Lending Right	7,229	-	7,218
Section D	Museums, Libraries and Archives Council (MLA) incl. of Renaissance in the Regions funding	52,196	77	52,093
Section F	Arts Council	377,891	12,983	389,103
Section H	Sport England	76,133	27,157	98,066
Section H	United Kingdom Sports Council	60,933	301	60,651
Section H	United Kingdom Anti Doping	6,610	-	6,344
Section H	Sports Grounds Safety Authority (SGSA)	1,206	-	1,197
Section J	English Heritage	114,044	14,909	120,693
Section J	Churches Conservation Trust *	2,945	-	2,926
Section J	Commission for Architecture & the Built Environment	7,872	24	7,451
Section J	National Heritage Memorial Fund	717	-	-
Section J	Royal Household *	16,061	-	15,414
Section M	VisitBritain/Visit England	37,349	192	36,642
Section O	UK Film Council	2,100	-	2,100
Section O	British Film Institute	28,431	5,908	31,389
Section O	S4C *	90,660	234	90,234
Section R	National Lottery Commission	7,196	60	6,571



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

£'000

Section in Part II: Subhead Detail		Body	Resources	Capital	Grant-in-aid
Section S	The Gambling Commission		1,127	-	-
Section U	Olympic Delivery Authority		9,900	1,007,900	1,066,100
Section V	BBC *		3,245,902	191,500	3,117,600
	Budget allocations currently being processed		56,552	9,620	36,882
<b>Total</b>			<b>4,701,297</b>	<b>1,384,293</b>	<b>5,589,668</b>

\* These bodies are not classified as NDPBs; they are however Arm's Length Bodies that receive Exchequer Grant-in-Aid funding from the department.

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

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

Section in Part II: Subhead Detail	Service	£'000
Section A	Design Museum	328
Section A	Peoples History Museum	168
Section A	National Coal Mining Museum of England	2,707
Section A	Tyne and Wear Museums	1,368
Section B	Geffrye Museum	1,690
Section B	Horniman Museum and Gardens	4,600
Section B	Museum of Science and Industry in Manchester	5,415
Section D	Museums, Libraries and Archives Council	6,306
Section F	Arts Council of England	390,874
Section H	United Kingdom Anti Doping	6,609
Section I	Chatham Historic Dockyard Trust	278
Section I	Listed Places of Worship	7,808
Section O	UK Film Council	2,100
Section U	London 2012	37,400

## **Part III: Note I - Gifts**

For the Financial Year 2011-12 a sum of £ 10,000,000 will be made available for the benefit of Horseracing in Great Britain following the sale of the Tote.



# Department for Work and Pensions

## Introduction

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. The main reasons for this reduction are a transfer from Admin to CDEL (£65m); Budget Exchange application of £78m; and a returning of net £19m Dual Key funding to HM Treasury (Gross £33m offset by a £14m redistribution of Work Programme volumes dual key funding.)	534,114,000	-698,179,000	
<b>Total change in Resource DEL (Voted)</b>	<b>534,114,000</b>	<b>-698,179,000</b>	<b>-164,065,000</b>
i. The increase in provision reflects the latest outturn data and forecasting assumptions based on forecasts provided for the Autumn Statement. Noteworthy voted increases are Income Support £823m (line Q); Financial Assistance Scheme Provision £604m (line S); Housing Benefit (Rent Allowance) £580m (line X); Statutory Sick Pay / Statutory Maternity Pay £495m (line AA); and Jobseekers Allowance Non-Contributory £413m (line O).	3,125,195,000	-298,000,000	
<b>Total change in Resource AME (Voted)</b>	<b>3,125,195,000</b>	<b>-298,000,000</b>	<b>2,827,195,000</b>
i. Noteworthy Non-voted changes are, increases; Incapacity Benefits £569m (line AD); in Social Fund £417m (line AJ); State Pension - Contributory £288m (line AH); reduction in Jobseekers Allowance (contributory) £123m and a reduction in Employment and Support Allowance - Contributory £349m (line AF).	1,288,045,000	-472,000,000	
<b>Total change in Resource AME (Non-Voted)</b>	<b>1,288,045,000</b>	<b>-472,000,000</b>	<b>816,045,000</b>
i. This increase is due to a £65m transfer from RDEL (Admin) and a £1m net Dual Key additional CDEL draw down to finance capital investment plans (Gross £6m, offset by £4.9m Budget Exchange application and £0.1m surrendered to HM Treasury).	66,000,000		
<b>Total change in Capital DEL (Voted)</b>	<b>66,000,000</b>		<b>66,000,000</b>
i. This changes reflects an increase in the cash paid into the Social Fund to cover a potential demand for cold weather payments.	416,863,000		

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## Introduction

<b>Total change in Non-Budget</b>	416,863,000	<b>416,863,000</b>
i.Revision of the net cash requirement is reflected in the changes to resources and capital as set out above.	2,967,254,000	
<b>Total change in Net cash requirement</b>	<hr/> 2,967,254,000	<b>2,967,254,000</b>

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**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-164,065,000	-	-164,065,000
Capital	66,000,000	-	66,000,000
<b>Annually Managed Expenditure</b>			
Resource	2,827,195,000	816,045,000	3,643,240,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,663,130,000	816,045,000	3,479,175,000
Capital	66,000,000	-	66,000,000
<b>Non-Budget Expenditure</b>	<b>416,863,000</b>		
<b>Net cash requirement</b>	<b>2,967,254,000</b>		

Supplementary amounts required in the year ending 31 March 2012 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.

## Part I

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.

### 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 includes Jobseekers Allowance, Income Support, Employment Support Allowance, Disability Living Allowance, Pensions 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 for Work and Pensions** 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			
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>	1,720,311	5,258,848	-294,799	130,734	1,425,512	5,389,582	245,000	66,000	311,000
<i>Of which:</i>									
A Jobcentre Plus	196,810	2,127,374	-	15,511	196,810	2,142,885	43,864	-	43,864
B Pension, Disability and Carers Service	88,996	245,572	1,829	11,703	90,825	257,275	12,630	6,000	18,630
D Health and Safety Executive	119,008	79,359	-2,438	-13,954	116,570	65,405	6,700	-1,150	5,550
E Financial Assistance Scheme	-	57,000	-	20,000	-	77,000	-	-	-
G Executive Non-Departmental Public Bodies	17,508	387,124	-1,729	-19,597	15,779	367,527	6,555	-5,791	764
H Employment Programmes	-	788,114	-	227,000	-	1,015,114	-	-	-
I Housing Benefit and Council Tax Benefit Administration	-	500,400	-	49,000	-	549,400	-	-	-
J Other Programmes	-	83,776	-	3,953	-	87,729	1,200	-	1,200
K Departmental operating costs	1,115,389	259,728	-292,461	205,118	822,928	464,846	105,051	135,941	240,992
<i>Unallocated provision</i>	-	368,000	-	-368,000	-	-	69,000	-69,000	-
<b>Total Spending in DEL</b>			<b>-294,799</b>	<b>130,734</b>				<b>66,000</b>	
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>	-	72,474,171	-	2,827,195	-	75,301,366	-	-	-
<i>Of which:</i>									
M Severe Disablement Allowance	-	889,263	-	-13,000	-	876,263	-	-	-
N Industrial Injuries Disablement Benefit	-	891,483	-	-5,000	-	886,483	-	-	-
O Jobseekers Allowance	-	3,950,822	-	413,000	-	4,363,822	-	-	-
P Employment and Support Allowance	-	2,200,179	-	-30,000	-	2,170,179	-	-	-
Q Income Support	-	6,205,414	-	823,000	-	7,028,414	-	-	-
R Pension Credit and Minimum Income Guarantee	-	8,185,142	-	-102,000	-	8,083,142	-	-	-
S Financial Assistance Scheme	-	359,000	-	604,195	-	963,195	-	-	-

## Part II: Changes Proposed

T	TV Licences for the over 75s	-	579,344	-	-1,000	-	578,344	-	-	-
U	Attendance Allowance	-	5,468,081	-	-44,000	-	5,424,081	-	-	-
V	Disability Living Allowance	-	12,614,664	-	-23,000	-	12,591,664	-	-	-
W	Carers Allowance	-	1,726,962	-	3,000	-	1,729,962	-	-	-
X	Housing Benefit	-	16,748,792	-	580,000	-	17,328,792	-	-	-
Y	Council Tax Benefit	-	4,783,082	-	59,000	-	4,842,082	-	-	-
Z	Rent Rebates	-	5,347,010	-	148,000	-	5,495,010	-	-	-
AA	Statutory Sick Pay and Statutory Maternity Pay	-	2,053,477	-	495,000	-	2,548,477	-	-	-
AB	Other Benefits	-	490,456	-	-80,000	-	410,456	-	-	-
	<b>Non-voted expenditure</b>	-	84,897,609	-	816,045	-	85,713,654	86,086	-	86,086
	<i>Of which:</i>									
AD	Incapacity Benefit	-	4,290,899	-	569,000	-	4,859,899	-	-	-
AE	Jobseekers Allowance	-	884,998	-	-123,000	-	761,998	-	-	-
AF	Employment and Support Allowance	-	1,807,075	-	-349,000	-	1,458,075	-	-	-
AG	Maternity Allowance	-	351,541	-	6,000	-	357,541	-	-	-
AH	State Pension	-	74,429,373	-	288,000	-	74,717,373	-	-	-
AI	Bereavement Benefits	-	584,036	-	8,000	-	592,036	-	-	-
AJ	Expenditure incurred by the Social Fund	-	2,549,687	-	417,045	-	2,966,732	86,086	-	86,086
	<b>Total Spending in AME</b>	-		-	<b>3,643,240</b>	-			-	
	<b>Non-Budget spending</b>									
	<b>Voted expenditure</b>	-	2,544,114	-	416,863	-	2,960,977	-	-	-
	<i>Of which:</i>									
AK	Cash paid into the Social Fund	-	2,544,114	-	416,863	-	2,960,977	-	-	-
	<b>Total Non-Budget spending</b>	-		-	<b>416,863</b>	-			-	

## Part II: Changes Proposed

<b>Total for Estimate</b>			
	-294,799	4,190,837	66,000
<i>Of which:</i>			
<b>Voted expenditure</b>	-294,799	3,374,792	66,000
<b>Non-voted expenditure</b>	-	816,045	-
			<b>£'000</b>
	<b>Present Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
<b>Net cash requirement</b>	<b>81,960,501</b>	<b>2,967,254</b>	<b>84,927,755</b>

**Part II: Revised subhead detail including additional provision****£'000**

		Resources				Capital			
		Administration		Programme		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>									
	1,616,613	-191,101	1,425,512	6,098,854	-709,272	5,389,582	316,514	-5,514	311,000
<i>Of which:</i>									
A	Jobcentre Plus								
	197,003	-193	196,810	2,156,801	-13,916	2,142,885	43,864	-	43,864
B	Pension, Disability and Carers Service								
	90,924	-99	90,825	259,957	-2,682	257,275	18,630	-	18,630
C	Child Maintenance and Enforcement Commission								
	182,703	-103	182,600	365,111	-2,711	362,400	-	-	-
D	Health and Safety Executive								
	135,455	-18,885	116,570	164,391	-98,986	65,405	6,064	-514	5,550
E	Financial Assistance Scheme								
	-	-	-	77,000	-	77,000	-	-	-
F	European Social Fund								
	-	-	-	440,000	-439,999	1	-	-	-
G	Executive Non-Departmental Public Bodies								
	15,779	-	15,779	367,527	-	367,527	764	-	764
H	Employment Programmes								
	-	-	-	1,015,109	5	1,015,114	-	-	-
I	Housing Benefit and Council Tax Benefit Administration								
	-	-	-	549,400	-	549,400	-	-	-
J	Other Programmes								
	-	-	-	136,247	-48,518	87,729	1,200	-	1,200
K	Departmental operating costs								
	994,749	-171,821	822,928	567,311	-102,465	464,846	245,992	-5,000	240,992
<i>Unallocated provision</i>									
	-	-	-	-	-	-	-	-	-
<b>Non-voted expenditure</b>									
	-	-	-	821,152	-	821,152	-	-	-
<i>Of which:</i>									
L	National Insurance Fund								
	-	-	-	821,152	-	821,152	-	-	-
<b>Total Spending in DEL</b>									
	<b>1,616,613</b>	<b>-191,101</b>	<b>1,425,512</b>	<b>6,920,006</b>	<b>-709,272</b>	<b>6,210,734</b>	<b>316,514</b>	<b>-5,514</b>	<b>311,000</b>
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
	-	-	-	75,352,375	-51,009	75,301,366	-	-	-
<i>Of which:</i>									
M	Severe Disablement Allowance								
	-	-	-	876,263	-	876,263	-	-	-
N	Industrial Injuries Disablement Benefit								
	-	-	-	886,483	-	886,483	-	-	-

## Part II: Revised subhead detail including additional provision

£'000

		Revised Plans								
		Resources						Capital		
	Administration			Programme			Gross	Income	Net	
	Gross	Income	Net	Gross	Income	Net	7	8	9	
	1	2	3	4	5	6				
O	Jobseekers Allowance	-	-	-	4,366,056	-2,234	4,363,822	-	-	-
P	Employment and Support Allowance	-	-	-	2,171,501	-1,322	2,170,179	-	-	-
Q	Income Support	-	-	-	7,075,867	-47,453	7,028,414	-	-	-
R	Pension Credit and Minimum Income Guarantee	-	-	-	8,083,142	-	8,083,142	-	-	-
S	Financial Assistance Scheme	-	-	-	963,195	-	963,195	-	-	-
T	TV Licences for the over 75s	-	-	-	578,344	-	578,344	-	-	-
U	Attendance Allowance	-	-	-	5,424,081	-	5,424,081	-	-	-
V	Disability Living Allowance	-	-	-	12,591,664	-	12,591,664	-	-	-
W	Carers Allowance	-	-	-	1,729,962	-	1,729,962	-	-	-
X	Housing Benefit	-	-	-	17,328,792	-	17,328,792	-	-	-
Y	Council Tax Benefit	-	-	-	4,842,082	-	4,842,082	-	-	-
Z	Rent Rebates	-	-	-	5,495,010	-	5,495,010	-	-	-
AA	Statutory Sick Pay and Statutory Maternity Pay	-	-	-	2,548,477	-	2,548,477	-	-	-
AB	Other Benefits	-	-	-	410,456	-	410,456	-	-	-
AC	Other Expenditure	-	-	-	-19,000	-	-19,000	-	-	-
	<b>Non-voted expenditure</b>	-	-	-	85,713,654	-	85,713,654	86,086	-	86,086
	<i>Of which:</i>									
AD	Incapacity Benefit	-	-	-	4,859,899	-	4,859,899	-	-	-
AE	Jobseekers Allowance	-	-	-	761,998	-	761,998	-	-	-
AF	Employment and Support Allowance	-	-	-	1,458,075	-	1,458,075	-	-	-
AG	Maternity Allowance	-	-	-	357,541	-	357,541	-	-	-
AH	State Pension	-	-	-	74,717,373	-	74,717,373	-	-	-
AI	Bereavement Benefits	-	-	-	592,036	-	592,036	-	-	-

## 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	Gross	Income	Net
		1	2	3	4	5	6	7	8	9
AJ	Expenditure incurred by the Social Fund	-	-	-	2,966,732	-	2,966,732	86,086	-	86,086
<b>Total Spending in AME</b>		-	-	-	<b>161,066,029</b>	<b>-51,009</b>	<b>161,015,020</b>	<b>86,086</b>	-	<b>86,086</b>
<b>Non-Budget spending</b>										
<b>Voted expenditure</b>		-	-	-	2,960,977	-	2,960,977	-	-	-
<i>Of which:</i>										
AK	Cash paid into the Social Fund	-	-	-	2,960,977	-	2,960,977	-	-	-
<b>Total Non-Budget spending</b>		-	-	-	<b>2,960,977</b>	-	<b>2,960,977</b>	-	-	-
<b>Total for Estimate</b>		<b>1,616,613</b>	<b>-191,101</b>	<b>1,425,512</b>	<b>170,947,012</b>	<b>-760,281</b>	<b>170,186,731</b>	<b>402,600</b>	<b>-5,514</b>	<b>397,086</b>
<i>Of which:</i>										
<b>Voted expenditure</b>		1,616,613	-191,101	1,425,512	84,412,206	-760,281	83,651,925	316,514	-5,514	311,000
<b>Non-voted expenditure</b>		-	-	-	86,534,806	-	86,534,806	86,086	-	86,086

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>167,716,205</b>	<b>3,896,038</b>	<b>171,612,243</b>
<b>Net Capital Requirement</b>	<b>331,086</b>	<b>66,000</b>	<b>397,086</b>
<b>Accruals to cash adjustments</b>	<b>-281,943</b>	<b>-178,739</b>	<b>-460,682</b>
<i>Of which:</i>	-	-	-
<i>Adjustments to remove non-cash items:</i>	-	-	-
Depreciation	-303,024	-40	-303,064
New provisions and adjustments to previous provisions	-416,000	-624,195	-1,040,195
Departmental Unallocated Provision	-437,000	437,000	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-798	-	-798
<i>Adjustment for NDPBs:</i>	-	-	-
Remove voted resource and capital	-411,187	27,117	-384,070
Add cash grant-in-aid	421,387	-38,621	382,766
<i>Adjustments to reflect movements in working balances:</i>	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	188,679	-	188,679
Increase (-) / Decrease (+) in creditors	600,000	-	600,000
Use of provisions	76,000	20,000	96,000
<b>Removal of non-voted budget items</b>	<b>-85,804,847</b>	<b>-816,045</b>	<b>-86,620,892</b>
<i>Of which:</i>	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-85,804,847	-816,045	-86,620,892
<b>Net Cash Requirement</b>	<b>81,960,501</b>	<b>2,967,254</b>	<b>84,927,755</b>

## Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	1,616,613
<i>Less:</i>	
Administration DEL Income	-191,101
<b>Net Administration Costs</b>	<b>1,425,512</b>
Gross Programme Costs	168,126,661
<i>Less:</i>	
Programme DEL Income	-709,272
Programme AME Income	-51,009
Non-budget income	-
<b>Net Programme Costs</b>	<b>167,366,380</b>
<b>Total Net Operating Costs</b>	<b>168,791,892</b>
<i>Of which:</i>	
Resource DEL	6,810,747
Capital DEL	1,200
Resource AME	161,111,020
Capital AME	-
Non-budget	868,925
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-1,200
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	-139,426
<b>Total Resource Budget</b>	<b>168,651,266</b>
<i>Of which:</i>	
Resource DEL	7,636,246
Resource AME	161,015,020
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	2,960,977
<b>Total Resource (Estimate)</b>	<b>171,612,243</b>



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

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-900,373</b>
<i>Of which:</i>	
Administration	
Sale of goods and services	-191,101
<i>Of which:</i>	
Section A: Jobcentre Plus	-193
Section B: Pension, Disability and Carers Service	-99
Section C: Child Maintenance and Enforcement Commission	-103
Section D: Health and Safety Executive	-18,885
Section K: Departmental operating costs	-171,821
Total Administration	-191,101
 Programme	
Sale of goods and services	-249,169
<i>Of which:</i>	
Section A: Jobcentre Plus	-13,916
Section B: Pension, Disability and Carers Service	-2,682
Section C: Child Maintenance and Enforcement Commission	-2,711
Section D: Health and Safety Executive	-98,986
Section H: Employment Programmes	5
Section J: Other Programmes	-31,124
Section K: Departmental operating costs	-99,755
EU income	-439,999
<i>Of which:</i>	
Section F: European Social Fund	-439,999
Interest and dividends	-2,710
<i>Of which:</i>	
Section K: Departmental operating costs	-2,710
Other income (including receipts)	-17,394
<i>Of which:</i>	
Section J: Other Programmes	-17,394
Total Programme	-709,272
 <b>Voted Resource AME</b>	<b>-51,009</b>
<i>Of which:</i>	
Programme	
Sale of goods and services	-51,009
<i>Of which:</i>	
Section O: Jobseekers Allowance	-2,234
Section P: Employment and Support Allowance	-1,322
Section Q: Income Support	-47,453
 <b>Total Voted Resource Income</b>	<b>-951,382</b>
 <b>Voted Capital DEL</b>	<b>-5,514</b>
<i>Of which:</i>	
Programme	
Sale of assets	-514

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

	<b>£'000</b>
	<b>Revised Plans</b>
<i>Of which:</i>	
Section D: Health and Safety Executive	-514
Other income (including receipts)	-5,000
<i>Of which:</i>	
Section K: Departmental operating costs	-5,000
<b>Total Voted Capital Income</b>	<b>-5,514</b>

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

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No CFER income or receipts are expected in 2011-12.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer</b>	Robert Devereux
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In accordance with Chapter 3 of *Managing Public Money* (issued by the Treasury), the following individuals are NDPB Accounting Officer appointments:

### NDPB Accounting Officers

Noel Shanahan	Child Maintenance and Enforcement Commission
Geoffrey Podger	Health and Safety Executive
Patrick Boyle	Independent Living Fund
Marta Phillips OBE	The Pensions Advisory Service
Bill Galvin	The Pensions Regulator

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II:					
Subhead Detail	Body	Resources	Capital	Grant-in-aid	
G- DEL	Independent Living Fund	337,987	-	337,489	
G- DEL	The Pensions Regulator	41,788	658	41,744	
G- DEL	The Pensions Advisory Service	3,531	106	3,533	
<b>Total</b>		<b>383,306</b>	<b>764</b>	<b>382,766</b>	

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

The following subheads contain provision sought under the sole authority of Part I of the Estimate and of the confirming 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 2011-12 budget holders have delegated authority to award gift vouchers to staff under the terms of our 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 in total 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 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 £200,000.

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	
<b>Remploy Limited</b>	193,900
<p>The Secretary of State for Work and Pensions has given formal guarantee in respect of Remploy Limited, an Executive Non-Departmental Public Body. 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 for example the excess of its liabilities over and above the proceeds from realisation of its assets. In addition to this guarantee over Remploy's net liabilities the Department also guarantees to cover any shortfall in its pension provision.</p>	
<b>European Social Fund (ESF) Repayments</b>	Unquantifiable
<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. The Department has included an impairment provision of £9.5 million in its accounts against non-recovery of overpayment debt from specific ESF providers it contracted with in the 2000-06 ESF programme. The ESF Audit Authority produced a closure statement for each ESF 2000-06 programme which assessed the standard of financial management and control and the underlying level of error. All financial liabilities associated with those closure statements, which amounted to £32.4 million have been repaid during 2010-11. However, the programmes have not yet been formally closed by the European Commission (EC) so there is a residual risk of additional financial corrections. Additional liabilities are not anticipated by the Department although the likelihood and possible magnitude of the risk cannot be assessed with any certainty.</p> <p>There is no provision in the Department's accounts to cover financial corrections or unrecoverable ineligible expenditure in the 2007-13 ESF programme. The Audit Authority produces an annual control report and opinion for the EC. The opinion is largely based on the amount of error found during checks of claims submitted by the Managing Authority to the EC over a calendar year. If this exceeds the EC's defined 2% tolerable error the opinion is likely to be qualified, with the risk that the EC would impose a financial correction, which may not be recoverable. The 2010 annual opinion was unqualified but it is possible that future years may be qualified.</p> <p>Due to 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 at this stage.</p>	
<b>European Social Fund</b>	Unquantifiable
<p>European Social Fund (ESF) grant enables Jobcentre Plus to add value or fund additional places to domestically funded projects. Grant claims are submitted through a local Government Office, which administers ESF on behalf of the European Community. The grant is based on payments to contracted providers. Shortfalls arise if a grant cannot be claimed on expenditure incurred. If this expenditure cannot be recovered from the provider, the Department incurs the cost. Because of the timescales involved for deriving any such shortfalls, specific amounts cannot be ascertained.</p>	



## Part III: Note K - Contingent Liabilities

### Financial Assistance Scheme (FAS)

Unquantifiable

In December 2007, the Government announced its intention for the Financial Assistance Scheme 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 £1.7 billion).

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 (note 32) has increased by £49.5 million for liabilities associated with the assets transferred in 2010-11.

### Bridge Trustees

550

The Imperial Home Decor Pension Scheme offered both final salary and 'cash balance' benefits to members with notional interest added annually to each members 'pot', the value of which was guaranteed. The rate of member's pensions was determined by the application of actuarial factors.

As the scheme was in substantial deficit the Trustees sought a direction as to the statutory priority order to be applied on winding up, specifically in relation to the definition of "money purchase benefits" in s181 of the Pension Schemes Act 1993.

The Department challenged the judgement in the Court of Appeal considering it to be not in accordance with the Department's interpretation of relevant legislation. The Supreme Court hearing took place in June 2011 with judgement expected several months later.

The Department has agreed to indemnify the costs of two out of the three Respondents in the appeal proceedings, the estimated cost of which is £500,000 - £600,000.

### Vaccine Damage Payments

Unquantifiable

Important changes to the Vaccine Damage Payments Scheme came into force on 16 June 2002. The level of disablement that is defined as severe was reduced from 80% to 60% and the period of time during which a claim can be made was extended.

These changes mean that some people who have been disallowed in the past may be able to make another claim under these new rules. These further claims had to be received by 16 June 2005 and 399 claims were received by this deadline. Of these, 310 still have the right to request an appeal any time in the future should they wish to do so.

Currently there are approximately 3,100 Vaccine Damage Payment claims (including those detailed above) 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 these accounts.

## Part III: Note K - Contingent Liabilities

### **Incorrect payment of Disability Living Allowance or Attendance Allowance**

Unquantifiable

During 2010, the Agency identified 40,000 customers in receipt of both Disability Living Allowance (DLA) or Attendance Allowance (AA) and State Pension where the potential existed for an incorrect combined payment (i.e. where a single payment is made for both benefits) to be in payment. Results from a small pilot involving 500 customers indicated that further investigation of remaining cases was required with payment errors expected in approximately 57% of cases, resulting in underpayments, overpayments and special payments.

These errors occurred due to a breakdown in communication between Pension Centres and Disability Centres and, in particular, reliance on a clerical combined payment notification process. Steps have been taken to rectify the weaknesses.

The pilot exercise, undertaken during 2010 corrected a small sample of the incorrect cases, for which agreement was obtained from HMRC. This resulted in arrears payments to 191 customers of £1.2 million, together with £90,143 of special payments. In addition, programme losses of £372,854 were reported. In March 2011 Ministers agreed that the remaining cases should also be reviewed and corrected where appropriate. Updated analysis suggests that 34,886 cases remain outstanding.

Based on such a small sample, it is not possible to accurately estimate the total benefit arrears, potential overpayments, resulting in compensation payments and interest to be payable in the future, due to the significant element of uncertainty at this early stage of the correction exercise.

### **Transfer of State Pensions and Benefits**

Unquantifiable

The Transfer of State Pensions and Benefits Regulations 2007 allows for a person's rights which have accrued by virtue of National Insurance contributions to be transferred to the Pension Scheme for Officials and Servants of Community Institutions and a transfer payment made accordingly by the Department. Until the transfer value is calculated, a contingent liability arises.

### **Additional Pension Exercise**

Unquantifiable

Following work done to correct erroneous up-rating of Guaranteed Minimum Pensions (GMP) in public sector schemes, HM Revenue and Customs have requested further checks on cases suspected of having further errors in the calculation of GMP. It is estimated from scans produced that 256,000 customer records could be affected and initial analysis of approximately 3,000 cases has shown 5 scenarios where the error rate increased from an initial average 3% to 30%. Correction activity will initially focus on the 5 scenarios more prone to overpayment error.

The project will be monitoring results to ensure that the current targeted approach will be continually verified and refined where possible; therefore, the percentage of cases prone to error is subject to change.

The size of the Additional Pension caseload and the initial estimates of the monetary value of error prompted a review of all cases identified. The review started in August 2010. During 2010-11, special payments were made to customers totalling £2.5 million.

## Part III: Note K - Contingent Liabilities

Again, it is not possible to accurately estimate the amounts payable in the future due to inconsistency within the population causing a significant element of uncertainty at this early stage of the correction exercise.

### **DLA Exportability**

Unquantifiable

A decision made on 18 October 2007 by the European Court of Justice means that certain UK disability benefits are considered to be sickness benefits and consequently will be paid to some people who leave the UK to live in another European Economic Area (EEA) state or Switzerland providing they meet certain eligibility criteria. A provision was originally created during 2009-10. During 2010-11 1,268 claims have been received and it is calculated that a provision of £4.2 million is appropriate to cover cases where individuals who have met the eligibility criteria have submitted a claim. However, the Department has no way of knowing at this stage how many potential customers will become eligible. Initial estimates suggest that the possible liability for individuals who have not yet submitted a claim could be in the order of £12.4 million, but there remains a significant element of uncertainty in respect of the number of invitees who may respond.

### **Overpayments of Housing Benefit/Council Tax benefit from State Pension Correction Exercise**

18,000

The Pension, Disability and Carers Service has identified errors in payments of Home Responsibilities Protection (HRP) and Additional Pension payments. As a result of the failure by the Department to record HRP and Additional Pension payments correctly there has been an underpayment of State Pension.

For Housing Benefit (HB) and Council Tax Benefit (CTB) assessment purposes, the customer's income calculation excluded the correct State Pension element and was assessed at a lower level, thereby understating income. As a direct result of the error in State Pension, HB/CTB has been calculated at higher levels than the customers should actually have been entitled to, thereby resulting in a retrospective overpayment of HB/CTB, at the point the State Pension underpayment is corrected through the payment of arrears. These overpayments are irrecoverable under the prevailing legislation.

The Department estimates that the total number of State Pension underpayment cases impacting HB/CTB is in the region of 6,400. The total value of HB/CTB losses is estimated to be in the order of £17-18 million.

### **Lump sum compensation payments in respect of pneumoconiosis and certain other dust related diseases**

Unquantifiable

The Department was accountable for lump sum compensation payments in relation to pneumoconiosis and certain other dust related diseases.

Payments due under the Pneumoconiosis etc. (Workers' Compensation) Act 1979 compensate those suffering from certain dust diseases where, at the time of submitting their claim to the scheme, they are unable to claim compensation by way of civil action in the courts. Award of Industrial Injuries Disablement Benefit (IIDB) is a precondition for payments to all sufferers and most dependants under this scheme.

## Part III: Note K - Contingent Liabilities

Compensation payments due under the Child Maintenance and Other Payments Act 2008 are made through the Mesothelioma Scheme (2008). This scheme was introduced on 1 October 2008 and compensates sufferers from Mesothelioma who are not eligible for help from the 1979 Act. Payments made under this scheme are financed by recovery from civil damages paid to sufferers claiming under both schemes, and the expectation is that the net cost of this scheme to the Department will be £nil.

The diseases covered by both schemes 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.

### Personal Injury

Unquantifiable

The Health and Safety Executive (HSE) is currently defending a claim for personal injury concerning a past employee who claims to have contracted mesothelioma as a result of his employment with HSE.

### Compensation claims

Unquantifiable

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.

### Bearer connection charges

543

A contingent liability exists in respect of bearer connection charges incurred by British Telecom. These costs will only become payable by the Department if a site closes within three years of connection. At 31 March 2011 the total potential liability is £543,169.

### Fujitsu contract

Unquantifiable

The Department terminated its desktop contract with Fujitsu on 11 March 2011. Discussions with Fujitsu are on-going, and the Department has not disclosed the information usually required by IAS 37 because the Department believes that to do so would seriously prejudice the outcome of these discussions.

### Employment programmes

Unquantifiable

During the year the Department terminated contracts with providers in respect of the Flexible New deal programme. The Department has recognised in the accounts its best estimate of the known termination costs, but there may be additional costs arising from the termination that cannot yet be measured with any certainty.

# 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
An increase in the grant to the Scottish Consolidated Fund	430,323,000		
<b>Total change in Non-Budget</b>	<b>430,323,000</b>		<b>430,323,000</b>
<b>Total change in Net cash requirement</b>			<b>430,323,000</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>430,323,000</b>		
<b>Net cash requirement</b>	<b>430,323,000</b>		

Supplementary amounts required in the year ending 31 March 2012 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			
	1	2	3	4	5	6	7	8	9
<b>Non-Budget spending</b>									
<b>Voted expenditure</b>	-	26,554,332	-	430,323	-	26,984,655	-	-	-
<i>Of which:</i>									
D Grant payable to the Scottish Consolidated Fund	-	26,554,332	-	430,323	-	26,984,655	-	-	-
<b>Total Non-Budget spending</b>			-	<b>430,323</b>				-	
<b>Total for Estimate</b>			-	<b>430,323</b>				-	
<i>Of which:</i>									
<b>Voted expenditure</b>			-	430,323				-	
<b>Non-voted expenditure</b>			-	-				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net cash requirement</b>	<b>26,562,521</b>	<b>430,323</b>	<b>26,992,844</b>

**Part II: Revised subhead detail including additional provision**

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Gross</b>	<b>Administration</b>	<b>Net</b>	<b>Gross</b>	<b>Programme</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>Income</b>	<b>3</b>	<b>4</b>	<b>Income</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>								
10,219	-2,600	7,619	537	-	537	89	-	89
<i>Of which:</i>								
A Scotland Office and Office of the Advocate General								
10,219	-2,600	7,619	-	-	-	89	-	89
B Boundary Commission for Scotland								
-	-	-	537	-	537	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	1	-	1	-	-	-
<i>Of which:</i>								
C Election Expenses								
-	-	-	1	-	1	-	-	-
<b>Total Spending in DEL</b>								
<b>10,219</b>	<b>-2,600</b>	<b>7,619</b>	<b>538</b>	<b>-</b>	<b>538</b>	<b>89</b>	<b>-</b>	<b>89</b>
<b>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	-	-	26,984,655	-	26,984,655	-	-	-
<i>Of which:</i>								
D Grant payable to the Scottish Consolidated Fund								
-	-	-	26,984,655	-	26,984,655	-	-	-
<b>Total Non-Budget spending</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>26,984,655</b>	<b>-</b>	<b>26,984,655</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>10,219</b>	<b>-2,600</b>	<b>7,619</b>	<b>26,985,193</b>	<b>-</b>	<b>26,985,193</b>	<b>89</b>	<b>-</b>	<b>89</b>
<i>Of which:</i>								
<b>Voted expenditure</b>								
10,219	-2,600	7,619	26,985,192	-	26,985,192	89	-	89
<b>Non-voted expenditure</b>								
-	-	-	1	-	1	-	-	-



**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>26,562,489</b>	<b>430,323</b>	<b>26,992,812</b>
<b>Net Capital Requirement</b>	<b>89</b>	<b>-</b>	<b>89</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>-1</b>	<b>-</b>	<b>-1</b>
<i>Of which:</i>	-	-	-
Consolidated Fund Standing Services	-1	-	-1
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>26,562,521</b>	<b>430,323</b>	<b>26,992,844</b>

## Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	10,219
<i>Less:</i>	
Administration DEL Income	-2,600
<b>Net Administration Costs</b>	<b>7,619</b>
Gross Programme Costs	26,985,193
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>26,985,193</b>
<b>Total Net Operating Costs</b>	<b>26,992,812</b>
<i>Of which:</i>	
Resource DEL	8,157
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	26,984,655
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-
Grants to devolved administrations	-26,984,655
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>8,157</b>
<i>Of which:</i>	
Resource DEL	8,157
Resource AME	-
<i>Adjustments to include:</i>	
Grants to devolved administrations	26,984,655
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>26,992,812</b>

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

	<b>£'000</b>
	<b>Revised Plans</b>
<b>Voted Resource DEL</b>	<b>-2,600</b>
<i>Of which:</i>	
Administration	
Sale of goods and services	-2,600
<i>Of which:</i>	
Section A: Scotland Office and Office of the Advocate General	-2,600
<b>Total Voted Resource Income</b>	<b>-2,600</b>

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

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No CFER income or receipts are expected in 2011-12.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Principal Accounting Officer**      Alisdair McIntosh

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

In discharging these responsibilities, particular regard is given to:

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

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



# Wales Office

## Introduction

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i Reduction in Wales Office (section A) making a deposit under Budget Exchange mechanism of 2% of non ringfenced RDEL		-114,000	
ii. Resource switch Wales Office (section A) ringfenced depreciation non cash to cash admin budget RDEL to allow payment of recharges from Ministry of Justice for shared services now Wales Office is a stand alone Department.	105,000		
iii. Reduction of Wales Office (section A) ringfenced non cash depreciation due to switch to cash admin budget.		-105,000	
iv. Reduction in Wales Office (section A) Admin to fund the Commission on Devolution (section D)		-331,000	
v. Create Section (D) for Commission on Devolution	331,000		
<b>Total change in Resource DEL (Voted)</b>	<b>436,000</b>	<b>-550,000</b>	<b>-114,000</b>
i. Increase Wales Office (section C) Provision in respect of pension commitments	19,000		
<b>Total change in Resource AME (Voted)</b>	<b>19,000</b>		<b>19,000</b>
i. Decrease Funding for Grant to the Welsh Consolidated Fund (section C)		-45,076,000	
<b>Total change in Non-Budget</b>		<b>-45,076,000</b>	<b>-45,076,000</b>
<b>Total change in Net cash requirement</b>			<b>-45,085,000</b>

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-114,000	-	-114,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	19,000	-	19,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-95,000	-	-95,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	<b>-45,076,000</b>		
<b>Net cash requirement</b>	<b>-45,085,000</b>		

Supplementary amounts required in the year ending 31 March 2012 for expenditure by Wales Office on:

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

Administration; Lord Lieutenants expenditure; capital and other non cash items.

Grant to the Swansea Valley Miners' Appeal Fund; Administration costs for Commission on Devolution.

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			
	1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>	5,957	60	-114	-	5,843	60	724	-	724
<i>Of which:</i>									
A Wales Office	5,957	60	-445	-	5,512	60	724	-	724
B Commission on Devolution	-	-	331	-	331	-	-	-	-
<b>Total Spending in DEL</b>			<b>-114</b>	<b>-</b>					<b>-</b>
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>	-	90	-	19	-	109	-	-	-
<i>Of which:</i>									
C Provisions	-	90	-	19	-	109	-	-	-
<b>Total Spending in AME</b>			<b>-</b>	<b>19</b>					<b>-</b>
<b>Non-Budget spending</b>									
<b>Voted expenditure</b>	-	12,910,867	-	-45,076	-	12,865,791	-	-	-
<i>Of which:</i>									
D Grant payable to the Welsh Consolidated Fund	-	12,910,867	-	-45,076	-	12,865,791	-	-	-
<b>Total Non-Budget spending</b>			<b>-</b>	<b>-45,076</b>					<b>-</b>
<b>Total for Estimate</b>			<b>-114</b>	<b>-45,057</b>					<b>-</b>
<i>Of which:</i>									
<b>Voted expenditure</b>			-114	-45,057					-
<b>Non-voted expenditure</b>			-	-					-

£'000

	Present Plans	Changes	Revised Plans
<b>Net cash requirement</b>	<b>12,917,303</b>	<b>-45,085</b>	<b>12,872,218</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans									
Resources						Capital			
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>									
	5,856	-13	5,843	60	-	60	724	-	724
<i>Of which:</i>									
A	Wales Office								
	5,525	-13	5,512	60	-	60	724	-	724
B	Commission on Devolution								
	331	-	331	-	-	-	-	-	-
<b>Total Spending in DEL</b>									
	<b>5,856</b>	<b>-13</b>	<b>5,843</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>									
	-	-	-	109	-	109	-	-	-
<i>Of which:</i>									
C	Provisions								
	-	-	-	109	-	109	-	-	-
<b>Total Spending in AME</b>									
	<b>-</b>	<b>-</b>	<b>-</b>	<b>109</b>	<b>-</b>	<b>109</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-Budget spending</b>									
<b>Voted expenditure</b>									
	-	-	-	12,865,791	-	12,865,791	-	-	-
<i>Of which:</i>									
D	Grant payable to the Welsh Consolidated Fund								
	-	-	-	12,865,791	-	12,865,791	-	-	-
<b>Total Non-Budget spending</b>									
	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,865,791</b>	<b>-</b>	<b>12,865,791</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>									
	<b>5,856</b>	<b>-13</b>	<b>5,843</b>	<b>12,865,960</b>	<b>-</b>	<b>12,865,960</b>	<b>724</b>	<b>-</b>	<b>724</b>
<i>Of which:</i>									
<b>Voted expenditure</b>									
	5,856	-13	5,843	12,865,960	-	12,865,960	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>12,916,974</b>	<b>-45,171</b>	<b>12,871,803</b>
<b>Net Capital Requirement</b>	<b>724</b>	<b>-</b>	<b>724</b>
<b>Accruals to cash adjustments</b>	<b>-395</b>	<b>86</b>	<b>-309</b>
<i>Of which:</i>	-	-	-
<i>Adjustments to remove non-cash items:</i>	-	-	-
Depreciation	-70	-	-70
New provisions and adjustments to previous provisions	-109	-20	-129
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-235	105	-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	-	-	-
Use of provisions	19	1	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>12,917,303</b>	<b>-45,085</b>	<b>12,872,218</b>

## Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	5,856
<i>Less:</i>	
Administration DEL Income	-13
<b>Net Administration Costs</b>	<b>5,843</b>
Gross Programme Costs	12,865,980
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-15,627
<b>Net Programme Costs</b>	<b>12,850,353</b>
<b>Total Net Operating Costs</b>	<b>12,856,196</b>
<i>Of which:</i>	
Resource DEL	5,903
Capital DEL	-
Resource AME	129
Capital AME	-
Non-budget	12,850,164
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-
Grants to devolved administrations	-12,865,791
Non-Budget Consolidated Fund Extra Receipts in the OCS	15,627
Other adjustments	-20
<b>Total Resource Budget</b>	<b>6,012</b>
<i>Of which:</i>	
Resource DEL	5,903
Resource AME	109
<i>Adjustments to include:</i>	
Grants to devolved administrations	12,865,791
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>12,871,803</b>

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

	<b>£'000</b>
	<b>Revised Plans</b>
<b>Voted Resource DEL</b>	<b>-13</b>
<i>Of which:</i>	
Administration	
Sale of goods and services	-13
<i>Of which:</i>	
Section A: Wales Office	-13
<b>Total Voted Resource Income</b>	<b>-13</b>

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

In addition to appropriations in aid the following income relates to the Department and is payable to the Consolidated Fund (cash receipts being shown in italics):

	£'000					
	Present Plans		Changes		Revised Plans	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
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 OCS)	-	-	-15,627	<i>-15,627</i>	-15,627	<i>-15,627</i>
<b>Total</b>	-	-	<b>-15,627</b>	<b><i>-15,627</i></b>	<b>-15,627</b>	<b><i>-15,627</i></b>

#### Detailed description of CFER sources

	£'000					
	Present Plans		Changes		Revised Plans	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
<b>Non-Budget</b>						
Receipts surrendered by the Welsh Government under the Government of Wales Act 2006, s. 120	-	-	-15,600	<i>-15,600</i>	-15,600	<i>-15,600</i>
Forfeited election deposits	-	-	-27	<i>-27</i>	-27	<i>-27</i>
<b>Total</b>	-	-	<b>-15,627</b>	<b><i>-15,627</i></b>	<b>-15,627</b>	<b><i>-15,627</i></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:

**Principal Accounting Officer**      Fiona Adams-Jones

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

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<b>Section in Part II: Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
A	Grant Payment, under Supply and Appropriation (Anticipation and Adjustments) Act, to the Swansea Valley Miners'	126

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# 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. Machinery of Government transfers from the Northern Ireland Executive to the Northern Ireland Office for the Devolution of Policing & Justice.	1,491,000		
ii. Machinery of Government transfers from the Northern Ireland Office to the Northern Ireland Executive for the Devolution of Policing & Justice.		-309,000	
iii. Transfer from the Northern Ireland Office to the Northern Ireland Executive for the Devolution of Policing & Justice.		-90,000	
iv. Transfer from the Northern Ireland Executive to the Northern Ireland Office for the Devolution of Policing & Justice.	176,000		
v. Budget Exchange from Year 2011/2012 to Year 2012/2013.		-528,000	
<b>Total change in Resource DEL (Voted)</b>	<b>1,667,000</b>	<b>-927,000</b>	<b>740,000</b>
i. Transfer of Election Funding to The Northern Ireland Executive.		-2,900,000	
<b>Total change in Resource DEL (Non-Voted)</b>		<b>-2,900,000</b>	<b>-2,900,000</b>
i. Decrease in level of provisions in relation to decreased litigation costs.		-46,000	
<b>Total change in Resource AME (Voted)</b>		<b>-46,000</b>	<b>-46,000</b>
i. Grant payable to the Northern Ireland Consolidated Fund.		114,000,000	
<b>Total change in Non-Budget</b>		<b>114,000,000</b>	<b>114,000,000</b>
Revision to the Northern Ireland Office net cash requirement as stated by the changes above.			
<b>Total change in Net cash requirement:</b>			<b>114,694,000</b>

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	740,000	-2,900,000	-2,160,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-46,000	-	-46,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	694,000	-2,900,000	-2,206,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	<b>114,000,000</b>		
<b>Net cash requirement</b>	<b>114,694,000</b>		

Supplementary amounts required in the year ending 31 March 2012 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.

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.

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.

## **Part I**

### **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			
	1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>	13,274	11,755	2,960	-2,220	16,234	9,535	390	-	390
<i>Of which:</i>									
A Northern Ireland Office	13,274	10,130	2,960	-3,208	16,234	6,922	390	-	390
C Parades Commission	-	-	-	988	-	988	-	-	-
<b>Non-voted expenditure</b>	-	5,600	-	-2,900	-	2,700	-	-	-
<i>Of which:</i>									
D Funding of Elections	-	5,600	-	-2,900	-	2,700	-	-	-
<b>Total Spending in DEL</b>			<b>2,960</b>	<b>-5,120</b>					
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>	-	-130	-	-46	-	-176	-	-	-
<i>Of which:</i>									
E Northern Ireland Office	-	-130	-	-46	-	-176	-	-	-
<b>Total Spending in AME</b>			<b>-</b>	<b>-46</b>					
<b>Non-Budget spending</b>									
<b>Voted expenditure</b>	-	14,027,000	-	114,000	-	14,141,000	-	-	-
<i>Of which:</i>									
F Grant Payable to the Northern Ireland Consolidated Fund	-	14,027,000	-	114,000	-	14,141,000	-	-	-
<b>Total Non-Budget spending</b>			<b>-</b>	<b>114,000</b>					
<b>Total for Estimate</b>			<b>2,960</b>	<b>108,834</b>					
<i>Of which:</i>									
<b>Voted expenditure</b>			2,960	111,734					
<b>Non-voted expenditure</b>			-	-2,900					

**Part II: Changes Proposed**

	<b>£'000</b>		
	<b>Present Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
<b>Net cash requirement</b>	<b>14,050,357</b>	<b>114,694</b>	<b>14,165,051</b>

**Part II: Revised subhead detail including additional provision**

£'000

									<b>Revised Plans</b>		
<b>Resources</b>						<b>Capital</b>					
<b>Gross</b>	<b>Administration Income</b>	<b>Net</b>	<b>Gross</b>	<b>Programme 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>											
	20,115	-3,881	16,234	9,695	-160	9,535	390	-	390		
<i>Of which:</i>											
A	Northern Ireland Office										
	20,115	-3,881	16,234	7,082	-160	6,922	390	-	390		
B	NI Human Rights Commission										
	-	-	-	1,625	-	1,625	-	-	-		
C	Parades Commission										
	-	-	-	988	-	988	-	-	-		
<b>Non-voted expenditure</b>											
	-	-	-	2,700	-	2,700	-	-	-		
<i>Of which:</i>											
D	Funding of Elections										
	-	-	-	2,700	-	2,700	-	-	-		
<b>Total Spending in DEL</b>											
	<b>20,115</b>	<b>-3,881</b>	<b>16,234</b>	<b>12,395</b>	<b>-160</b>	<b>12,235</b>	<b>390</b>	<b>-</b>	<b>390</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>											
<b>Voted expenditure</b>											
	-	-	-	-176	-	-176	-	-	-		
<i>Of which:</i>											
E	Northern Ireland Office										
	-	-	-	-176	-	-176	-	-	-		
<b>Total Spending in AME</b>											
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-176</b>	<b>-</b>	<b>-176</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Non-Budget spending</b>											
<b>Voted expenditure</b>											
	-	-	-	14,141,000	-	14,141,000	-	-	-		
<i>Of which:</i>											
F	Grant Payable to the Northern Ireland Consolidated Fund										
	-	-	-	14,141,000	-	14,141,000	-	-	-		
<b>Total Non-Budget spending</b>											
	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,141,000</b>	<b>-</b>	<b>14,141,000</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Total for Estimate</b>											
	<b>20,115</b>	<b>-3,881</b>	<b>16,234</b>	<b>14,153,219</b>	<b>-160</b>	<b>14,153,059</b>	<b>390</b>	<b>-</b>	<b>390</b>		
<i>Of which:</i>											
<b>Voted expenditure</b>											
	20,115	-3,881	16,234	14,150,519	-160	14,150,359	390	-	390		
<b>Non-voted expenditure</b>											
	-	-	-	2,700	-	2,700	-	-	-		

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>14,057,499</b>	<b>111,794</b>	<b>14,169,293</b>
<b>Net Capital Requirement</b>	<b>390</b>	<b>-</b>	<b>390</b>
<b>Accruals to cash adjustments</b>	<b>-1,932</b>	<b>-</b>	<b>-1,932</b>
<i>Of which:</i>	-	-	-
<i>Adjustments to remove non-cash items:</i>	-	-	-
Depreciation	-2,004	-46	-2,050
New provisions and adjustments to previous provisions	-60	-234	-294
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>	-	-	-
Remove voted resource and capital	-1,625	-988	-2,613
Add cash grant-in-aid	1,567	988	2,555
<i>Adjustments to reflect movements in working balances:</i>	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	190	280	470
<b>Removal of non-voted budget items</b>	<b>-5,600</b>	<b>2,900</b>	<b>-2,700</b>
<i>Of which:</i>	-	-	-
Consolidated Fund Standing Services	-5,600	2,900	-2,700
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>14,050,357</b>	<b>114,694</b>	<b>14,165,051</b>

## Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	<b>Revised Plans</b>
Gross Administration Costs	19,982
<i>Less:</i>	
Administration DEL Income	-3,881
<b>Net Administration Costs</b>	<b>16,101</b>
Gross Programme Costs	14,153,629
<i>Less:</i>	
Programme DEL Income	-160
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>14,153,469</b>
<b>Total Net Operating Costs</b>	<b>14,169,570</b>
<i>Of which:</i>	
Resource DEL	28,276
Capital DEL	-
Resource AME	294
Capital AME	-
Non-budget	14,141,000
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-
Grants to devolved administrations	-14,141,000
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	-277
<b>Total Resource Budget</b>	<b>28,293</b>
<i>Of which:</i>	
Resource DEL	28,469
Resource AME	-176
<i>Adjustments to include:</i>	
Grants to devolved administrations	14,141,000
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>14,169,293</b>



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

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	<b>-4,041</b>
<i>Of which:</i>	
Administration	
Sale of goods and services	-3,881
<i>Of which:</i>	
Section A: Northern Ireland Office	-3,881
Total Administration	<u>-3,881</u>
Programme	
Sale of goods and services	-160
<i>Of which:</i>	
Section A: Northern Ireland Office	-160
Total Programme	<u>-160</u>
<b>Total Voted Resource Income</b>	<b><u>-4,041</u></b>

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

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No CFER income or receipts are expected in 2011-12.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer</b>	Julian King
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In accordance with Chapter 3 of *Managing Public Money* (issued by the Treasury), the following individuals are NDPB Accounting Officer appointments:

### **NDPB Accounting Officers**

Virginia McVea	NI Human Rights Commission
Anthony Charlton	Parades Commission

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	1,625	-	1,567
C		Parades Commission	988	-	988
<b>Total</b>			<b>2,613</b>	<b>-</b>	<b>2,555</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
Transfer from administration costs in Section A Core Treasury to capital DEL to finance spending on the Workspace project		-8,100,000	
Following the reclassification of FSCS and MAS (formerly CFEB) spending to AME, the token DEL amounts are being transferred from the former Sections J and K to Section A Core Treasury.	2,000	-2,000	
Net transfer financed by increased income from Section B DMO to Section A Core Treasury - £3,460,000 administration and £890,000 programme.	4,350,000	-4,350,000	
Transfer from Section A Core Treasury to Section E IUK	250,000	-250,000	
A budget transfer from HMRC as a contribution towards the costs of the Office of Tax Simplification (Section G)	196,000		
Use of the Budget Exchange facility (from administration DUP) to carry forward the maximum allowable under the scheme		-3,900,000	
Transfer from administration DUP to capital DEL		-1,100,000	
<b>Total change in Resource DEL (Voted)</b>	<b>4,798,000</b>	<b>-17,702,000</b>	<b>-12,904,000</b>
Increase in forecast coinage metal costs (Section K)	3,000,000		
Reduction in Section M of -£24,108,000,000 comprising a fair value adjustment (mainly relating to BEAPFF) - £24,251,000,000, the movement of FSCS loan interest of £372,000,000 to Section W, increased interest income from Dunfermline of -£24,000,000 and contingent capital relating to RBS of -£320,000,000 less £115,000,000 relating to a revised forecast of CGS fees.		-24,108,000,000	
Reduction in provision for ELPS to cover administering the scheme (Section N)		-4,000,000	

## Introduction

Impairment of £23,256,000,000 comprising £23,399,000,000 for RBS and LBG shares and reversals of statutory debt loan impairments of -£143,000,000 (Section O)	23,256,000,000		
Correction of the forecast of the BoE dividend (Section P)	120,000,000		
Increased interest due to interest rate increase on B&B's working capital loan (Section Q)		-208,000,000	
Interest on Ireland loan (Section R)		-3,100,000	
Revised forecast of the cost of administering ELPS (Section S)	24,000,000		
Inclusion of the Royal Mint dividend (Section T)		-4,000,000	
Loss arising from the sale of NR. The sale realised proceeds of £800,000,000 against a cost of the asset of £1,188,000,000 (Section U)	388,000,000		
Spending by the Money Advice Service directly funded by BIS (Section V)	950,000		
Loan interest from FSCS (Section W) moved from Section M		-372,000,000	
Movement of the ELPS administration spending to new Section S		-20,000,000	
<b>Total change in Resource AME (Voted)</b>	<b>23,791,950,000</b>	<b>-24,719,100,000</b>	<b>-927,150,000</b>
Revision to forecast of Royal Household pensions spending and income (Section X)	260,000		
<b>Total change in Resource AME (Non-Voted)</b>	<b>260,000</b>		<b>260,000</b>
Transfer from Section A (£8,100,000) and DUP (£1,100,000)	9,200,000		
<b>Total change in Capital DEL (Voted)</b>	<b>9,200,000</b>		<b>9,200,000</b>
Increase in voluntary loan repayments from Northern Rock (Section L)		-578,000,000	
Voluntary loan repayments from Icesave, KSF LSB and Heritable (Section M)		-1,750,000,000	
Reduced requirement for the Working Capital Loan facility and a voluntary loan repayment by B&B (Section Q)		-700,000,000	

## Introduction

Balance sheet value of Northern Rock plc following its sale to Virgin Money for £800m (Section U)	-1,188,000,000	
<b>Total change in Capital AME (Voted)</b>	<b>-4,216,000,000</b>	<b>-4,216,000,000</b>

The change in the Net cash requirement reflects the cash consequences of the changes to voted resources and capital.

<b>Total change in Net cash requirement</b>		<b>-4,143,802,000</b>
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**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-12,904,000	-	-12,904,000
Capital	9,200,000	-	9,200,000
<b>Annually Managed Expenditure</b>			
Resource	-927,150,000	260,000	-926,890,000
Capital	-4,216,000,000	-	-4,216,000,000
<b>Total Net Budget</b>			
Resource	-940,054,000	260,000	-939,794,000
Capital	-4,206,800,000	-	-4,206,800,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-4,143,802,000</b>		

Supplementary amounts required in the year ending 31 March 2012 for expenditure by HM Treasury on:

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

economic, financial and related administration, including group shared services; expenses in connection with honours and dignities, 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, Office for Budget Responsibility, Consumer Financial Education Body, Financial Services Compensation Scheme 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.

Spending in connection with the sale of investments.

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;



## Part I

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; 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.

Amounts, arising from loans, including interest and fees.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

purchase of metal for the production of coinage; payments in respect of costs related to investment in and financial assistance to financial institutions and 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 and associated non-cash items falling in AME.

Spending by the Financial Services Compensation Scheme and the Money Advice Service (formerly the Consumer Financial Education Body).

#### Income arising from:

income from financial institutions including interest, fees and charges, dividends, loan repayments, sale of assets and other capital receipts.

income from other bodies 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

	Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
	1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>	159,735	23,858	-12,904	-	146,831	23,858	51,540	9,200	60,740
<i>Of which:</i>									
A Core Treasury	132,121	2,368	-4,888	890	127,233	3,258	12,220	9,000	21,220
B Debt Management Office	11,760	3,990	-3,460	-890	8,300	3,100	500	200	700
E Infrastructure UK	5,800	-	250	-	6,050	-	38,820	-	38,820
G Office of Tax Simplification	300	-	196	-	496	-	-	-	-
<i>Departmental Unallocated Provision</i>	5,000	-	-5,000	-	-	-	-	-	-
<i>Money Advice Service (formerly the Consumer Financial Education Body)</i>									
<i>Ne</i>	1	-	-1	-	-	-	-	-	-
<i>Financial Services Compensation Scheme (Net)</i>	1	-	-1	-	-	-	-	-	-
<b>Total Spending in DEL</b>			<b>-12,904</b>	<b>-</b>				<b>9,200</b>	
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>	-	-2,169,000	-	-927,150	-	-3,096,150	1,110,110	-4,216,000	-3,105,890
<i>Of which:</i>									
K UK Coinage metal costs	-	21,000	-	3,000	-	24,000	-	-	-
L Northern Rock	-	-174,000	-	-	-	-174,000	-1,150,000	-578,000	-1,728,000
M Assistance to financial institutions	-	-1,635,000	-	-24,108,000	-	-25,743,000	-	-1,750,000	-1,750,000
N Provisions	-	-20,000	-	-4,000	-	-24,000	-	-	-
O Impairments	-	-	-	23,256,000	-	23,256,000	-	-	-
P Investment in the Bank of England	-	-150,000	-	120,000	-	-30,000	-	-	-
Q Bradford & Bingley	-	-231,000	-	-208,000	-	-439,000	1,050,000	-700,000	350,000
R Loans to Ireland	-	-	-	-3,100	-	-3,100	1,210,110	-	1,210,110
S Administration of the Equitable Life Payments Scheme	-	-	-	24,000	-	24,000	-	-	-
T Royal Mint dividend	-	-	-	-4,000	-	-4,000	-	-	-

## Part II: Changes Proposed

U	Sale of Northern Rock plc	-	-	-	388,000	-	388,000	-	-1,188,000	-1,188,000
V	Money Advice Service (formerly Consumer Financial Education Body) Net	-	-	-	950	-	950	-	-	-
W	Financial Services Compensation Scheme (Net)	-	-	-	-372,000	-	-372,000	-	-	-
	<i>Equitable Life Payments Scheme</i>	-	20,000	-	-20,000	-	-	-	-	-
	<b>Non-voted expenditure</b>	-	10,899	-	260	-	11,159	-	-	-
	<i>Of which:</i>									
X	Royal Household Pensions	-	2,640	-	260	-	2,900	-	-	-
	<b>Total Spending in AME</b>			-	<b>-926,890</b>				<b>-4,216,000</b>	
	<b>Total for Estimate</b>			<b>-12,904</b>	<b>-926,890</b>				<b>-4,206,800</b>	
	<i>Of which:</i>									
	<b>Voted expenditure</b>			-12,904	-927,150				-4,206,800	
	<b>Non-voted expenditure</b>			-	260				-	

**£'000**

	<b>Present Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
<b>Net cash requirement</b>	<b>-316,960</b>	<b>-4,143,802</b>	<b>-4,460,762</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans											
Resources						Capital					
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9			
<b>Spending in Departmental Expenditure Limits (DEL)</b>											
<b>Voted expenditure</b>											
	174,580	-27,749	146,831	25,318	-1,460	23,858	60,740	-	60,740		
<i>Of which:</i>											
A	Core Treasury		137,108	-9,875	127,233	3,318	-60	3,258	21,220	-	21,220
B	Debt Management Office		14,800	-6,500	8,300	4,500	-1,400	3,100	700	-	700
C	United Kingdom Financial Investments Limited		3,000	-	3,000	-	-	-	-	-	-
D	Asset Protection Agency		10,000	-9,999	1	-	-	-	-	-	-
E	Infrastructure UK		7,425	-1,375	6,050	-	-	-	38,820	-	38,820
F	UK Coinage manufacturing costs		-	-	-	17,500	-	17,500	-	-	-
G	Office of Tax Simplification		496	-	496	-	-	-	-	-	-
H	Office for Budget Responsibility (Net)		1,750	-	1,750	-	-	-	-	-	-
I	Royal Mint Advisory Committee on the design of coins (Net)		1	-	1	-	-	-	-	-	-
<i>Departmental Unallocated Provision</i>											
<i>Money Advice Service (formerly the Consumer Financial Education Body) Ne</i>											
<i>Financial Services Compensation Scheme (Net)</i>											
<b>Non-voted expenditure</b>											
	-	-	-	13,020	-	13,020	-	-	-		
<i>Of which:</i>											
J	Banking and gilts registration services		-	-	-	13,020	-	-	-		
<b>Total Spending in DEL</b>											
<b>174,580</b>	<b>-27,749</b>	<b>146,831</b>	<b>38,338</b>	<b>-1,460</b>	<b>36,878</b>	<b>60,740</b>	<b>-</b>	<b>60,740</b>			
<b>Spending in Annually Managed Expenditure (AME)</b>											
<b>Voted expenditure</b>											
	-	-	-	-582,050	-2,514,100	-3,096,150	1,710,110	-4,816,000	-3,105,890		
<i>Of which:</i>											
K	UK Coinage metal costs		-	24,000	-	24,000	-	-	-		
L	Northern Rock		-	-	-	-174,000	-	-1,728,000	-1,728,000		

## Part II: Revised subhead detail including additional provision

£'000

		Revised Plans							
		Resources			Capital				
		Administration		Programme					
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
	1	2	3	4	5	6	7	8	9
M	Assistance to financial institutions								
	-	-	-	-24,251,000	-1,492,000	-25,743,000	-	-1,750,000	-1,750,000
N	Provisions								
	-	-	-	-24,000	-	-24,000	-	-	-
O	Impairments								
	-	-	-	23,256,000	-	23,256,000	-	-	-
P	Investment in the Bank of England								
	-	-	-	-	-30,000	-30,000	-	-	-
Q	Bradford & Bingley								
	-	-	-	-	-439,000	-439,000	500,000	-150,000	350,000
R	Loans to Ireland								
	-	-	-	-	-3,100	-3,100	1,210,110	-	1,210,110
S	Administration of the Equitable Life Payments Scheme								
	-	-	-	24,000	-	24,000	-	-	-
T	Royal Mint dividend								
	-	-	-	-	-4,000	-4,000	-	-	-
U	Sale of Northern Rock plc								
	-	-	-	388,000	-	388,000	-	-1,188,000	-1,188,000
V	Money Advice Service (formerly Consumer Financial Education Body) Net								
	-	-	-	950	-	950	-	-	-
W	Financial Services Compensation Scheme (Net)								
	-	-	-	-	-372,000	-372,000	-	-	-
	<i>Equitable Life Payments Scheme</i>								
	-	-	-	-	-	-	-	-	-
<b>Non-voted expenditure</b>									
	-	-	-	13,413	-2,254	11,159	-	-	-
<i>Of which:</i>									
X	Royal Household Pensions								
	-	-	-	3,900	-1,000	2,900	-	-	-
Y	Civil List								
	-	-	-	9,513	-1,254	8,259	-	-	-
<b>Total Spending in AME</b>									
	-	-	-	-568,637	-2,516,354	-3,084,991	1,710,110	-4,816,000	-3,105,890
<b>Non-Budget spending</b>									
<b>Voted expenditure</b>									
	-	-	-	-	-	-	-	-	-
<i>Of which:</i>									
<i>Other</i>									
	-	-	-	-	-	-	-	-	-
<b>Total Non-Budget spending</b>									
	-	-	-	-	-	-	-	-	-
<b>Total for Estimate</b>									
	174,580	-27,749	146,831	-530,299	-2,517,814	-3,048,113	1,770,850	-4,816,000	-3,045,150
<i>Of which:</i>									

**Part II: Revised subhead detail including additional provision****£'000**

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Gross 1</b>	<b>Administration Income 2</b>	<b>Net 3</b>	<b>Gross 4</b>	<b>Programme Income 5</b>	<b>Net 6</b>	<b>Gross 7</b>	<b>Income 8</b>	<b>Net 9</b>
<b>Voted expenditure</b>								
174,580	-27,749	146,831	-556,732	-2,515,560	-3,072,292	1,770,850	-4,816,000	-3,045,150
<b>Non-voted expenditure</b>								
-	-	-	26,433	-2,254	24,179	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>-1,961,488</b>	<b>-939,794</b>	<b>-2,901,282</b>
<b>Net Capital Requirement</b>	<b>1,161,650</b>	<b>-4,206,800</b>	<b>-3,045,150</b>
<b>Accruals to cash adjustments</b>	<b>506,797</b>	<b>1,003,052</b>	<b>1,509,849</b>
<i>Of which:</i>	-	-	-
<i>Adjustments to remove non-cash items:</i>	-	-	-
Depreciation	-8,000	995,000	987,000
New provisions and adjustments to previous provisions	20,000	4,000	24,000
Departmental Unallocated Provision	-5,000	5,000	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-200	-	-200
<i>Adjustment for NDPBs:</i>	-	-	-
Remove voted resource and capital	-1,753	-948	-2,701
Add cash grant-in-aid	1,750	-	1,750
<i>Adjustments to reflect movements in working balances:</i>	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	500,000	-	500,000
<b>Removal of non-voted budget items</b>	<b>-23,919</b>	<b>-260</b>	<b>-24,179</b>
<i>Of which:</i>	-	-	-
Consolidated Fund Standing Services	-23,919	-260	-24,179
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>-316,960</b>	<b>-4,143,802</b>	<b>-4,460,762</b>

## Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	172,780
<i>Less:</i>	
Administration DEL Income	-27,749
<b>Net Administration Costs</b>	<b>145,031</b>
Gross Programme Costs	-530,495
<i>Less:</i>	
Programme DEL Income	-1,460
Programme AME Income	-2,516,354
Non-budget income	-29,000
<b>Net Programme Costs</b>	<b>-3,077,309</b>
<b>Total Net Operating Costs</b>	<b>-2,932,278</b>
<i>Of which:</i>	
Resource DEL	181,909
Capital DEL	-
Resource AME	-3,084,991
Capital AME	-
Non-budget	-29,196
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	30,996
<b>Total Resource Budget</b>	<b>-2,901,282</b>
<i>Of which:</i>	
Resource DEL	183,709
Resource AME	-3,084,991
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>-2,901,282</b>



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

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-29,209</b>
<i>Of which:</i>	
Administration	
Sale of goods and services	-27,749
<i>Of which:</i>	
Section A: Core Treasury	-9,875
Section B: Debt Management Office	-6,500
Section D: Asset Protection Agency	-9,999
Section E: Infrastructure UK	-1,375
Total Administration	-27,749
Programme	
Sale of goods and services	-1,460
<i>Of which:</i>	
Section A: Core Treasury	-60
Section B: Debt Management Office	-1,400
Total Programme	-1,460
<b>Voted Resource AME</b>	<b>-2,514,100</b>
<i>Of which:</i>	
Programme	
Sale of goods and services	-1,179,000
<i>Of which:</i>	
Section L: Northern Rock	-12,000
Section M: Assistance to financial institutions	-1,100,000
Section Q: Bradford & Bingley	-67,000
Interest and dividends	-1,335,100
<i>Of which:</i>	
Section L: Northern Rock	-162,000
Section M: Assistance to financial institutions	-392,000
Section P: Investment in the Bank of England	-30,000
Section Q: Bradford & Bingley	-372,000
Section R: Loans to Ireland	-3,100
Section T: Royal Mint dividend	-4,000
Section W: Financial Services Compensation Scheme (Net)	-372,000
<b>Total Voted Resource Income</b>	<b>-2,543,309</b>

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

	£'000
	<b>Revised Plans</b>
<b>Voted Capital AME</b>	<b>-4,816,000</b>
<i>Of which:</i>	
Programme	
loan , etc, repayments	-4,816,000
<i>Of which:</i>	
Section L: Northern Rock	-1,728,000
Section M: Assistance to financial institutions	-1,750,000
Section Q: Bradford & Bingley	-150,000
Section U: Sale of Northern Rock plc	-1,188,000
<b>Total Voted Capital Income</b>	<b>-4,816,000</b>

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

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No CFER income or receipts are expected in 2011-12.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Principal Accounting Officer**      Nick Macpherson

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

**NDPB Accounting Officers**

Office of Budget Responsibility	Robert Chote (Chairman)
Royal Mint Advisory Committee	Adam Lawrence (Chief Executive)
Money Advice Service (formerly the Consumer Financial Education Body)	Tony Hobman (Chief Executive)
Financial Services Compensation Scheme	Mark Neale (Chief Executive)

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail		Body	Resources	Capital	Grant-in-aid
H		Office for Budget Responsibility	1,750	-	1,750
I		Royal Mint Advisory Committee on the design of coins	1	-	-
V		Money Advice Service (formerly the Consumer Financial Education Body)	950	-	-
W		Financial Services Compensation Scheme	-	-	-
<b>Total</b>			<b>2,701</b>	<b>-</b>	<b>1,750</b>

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<b>Contingent liabilities limited by recourse to assets</b>	
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	
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).	1,411,000
HM Treasury has announced replacement guarantee arrangements with effect from 1 January 2010 Up to 14,300,000 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).	Up to 14,300,000
HM Treasury has put in place guarantee arrangements to safeguard certain wholesale borrowings and deposits with Bradford & Bingley (29 September 2008 letters to Chair of PAC and TSC and Treasury minute of 30 March 2009).	5,300,000
HM Treasury has indemnified a scheme (Special Liquidity Scheme) to allow banks to swap temporarily their high quality mortgage-backed and other securities for Treasury Bills. Payment under the indemnity would only arise if the capital losses exceed any surplus accruing to the Bank of England over the duration of the scheme.	Up to 110,000,000
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 19 January, 5 March, 14 September, 9 November 2009, 5 February and 24 March 2010, 6 October and 29 November 2011).	Up to 285,000,000

## Part III: Note K - Contingent Liabilities

### Contingent Liabilities related to the Asset Protection Scheme

In January 2009 the then Chancellor of the Exchequer announced the creation of the Asset Protection Scheme (APS), one of the major steps taken by the UK Government in response to the global financial crisis. Under the APS, HM Treasury provides protection in return for a fee against a proportion of future credit losses on a defined pool of assets to the extent that credit losses exceed a “first loss” amount, to be borne by the participating institution. The Government protection covers 90 per cent of the credit losses exceeding the amount of the first loss, with the institution retaining the residual 10 per cent exposure. RBS insured an asset pool of £282bn, with a £60bn first loss piece. RBS published its interim management statement for Q3 2011 in November 2011. This showed that the covered assets within the APS have reduced to £155.8bn as at 30 September 2011. Further details can be obtained at:

[http://www.investors.rbs.com/download/announcements/Q3\\_Interim\\_Management\\_Statement\\_Conference.pdf](http://www.investors.rbs.com/download/announcements/Q3_Interim_Management_Statement_Conference.pdf)

The maximum contingent liability that the Treasury now faces is £86.2bn: (£155.8bn- £60bn) \*90%=£86.2bn

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.

### Other Contingent Liabilities

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).

HM Treasury has guaranteed indemnities provided by Northern Rock plc and Northern Rock (Asset Management) plc for its new directors against liabilities and losses in the course of their actions whilst both entities are in public ownership (Treasury Minute dated 25 January 2010).

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).

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.

## Part III: Note K - Contingent Liabilities

As part of the credit guarantee scheme, HM Treasury has made available guarantees to back banks' new short and medium term debt. They will be made available for terms of up to 36 months to help refinance maturing wholesale funding obligations as they fall due. (Treasury Minute 8 October 2008).	Up to 115,000,000
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
HM Treasury has made a commitment to provide the FSCS with a loan of up to £20 million in 2011-12 in order to pay compensation to eligible retail depositors of London Scottish Bank. On 30 March 2012, any amount which has not be drawn under the facility will be cancelled.	Up to 20,000
In 2009 HM Treasury and the Chancellor of Exchequer acting in his capacity as Master of the Mint sold all the assets and liabilities of the Royal Mint Trading Fund (RMTF) to a new subsidiary entity called Royal Mint Ltd (RM Ltd). The business purchase agreement signed on 31 December 2009 covering this sale states: "the purchaser undertakes to the seller that, with effect from completion it will properly perform, assume and pay and discharge when due all assumed obligations...excluding any obligations and liabilities which relate to or arise out of the recovery of any amounts in respect of VAT relating to the Business attributable to periods ended on or before, or transactions occurring on or before completion."	3,200
The RMTF now exists as a pass-through body for financial flows between RM Ltd and HMT (it receives dividends from RM Ltd and passes these onto HMT, and it channels any loans from the National Loans Fund to RM Ltd as required). At present, HMRC is pursuing the RMTF for the amount of £3.2m for issues relating to VAT documentation on investment gold products sold during the period 2007-2009. RMTF disputes HMRC's claim and discussions with HMRC are continuing. However, were it to be unsuccessful, RMTF does not have the resources to fund this potential penalty, therefore would seek to retain a proportion of the dividends received from RM Ltd to meet this.	



## Part III: Note K - Contingent Liabilities

Under the terms of the sale of Northern Rock, HM Treasury has provided certain warranties and a tax indemnity to Virgin Money. Up to 314,000

In addition to the warranties detailed above, the agreement includes a tax indemnity in relation to any tax that Northern Rock is required to pay relating to when it was in public ownership.

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).

### Statutory

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. The matter is now being referred to the Tribunal. Unquantifiable

Under the Bradford & Bingley plc Compensation Scheme Order 2008 an independent valuer was appointed to assess what compensation, if any, is payable to former shareholders and others as result of the company being taken into public ownership. On 5 July 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 is currently reconsidering his assessment. Unquantifiable

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) Unquantifiable

Pool Re and Pool Re (Nuclear) are responsible for arrangements for reinsurance of industrial and commercial property damage and consequential business interruption arising from terrorist attacks in Great Britain (excluding Northern Ireland). Treasury carries the contingent liability for these risks. These arrangements are given statutory authority under the Reinsurance (Acts of Terrorism) Act 1993. Unquantifiable

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. Unquantifiable

## Part III: Note K - Contingent Liabilities

<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. The size of this contingent liability is £101.4m as at 30 June 2010.</p>	£101,400
<p>The Deed of Indemnity between HM Treasury, the Bank of England and BEAPFF provides that BEAPFF on behalf of itself and its officers and directors may at any time claim payment under the indemnity in respect of any indemnified losses incurred. The losses include all claims, losses, damages, liabilities, etc suffered or incurred by BEAPFF or its officers or directors as a result of, arising out of, in connection with, or which are attributable to, BEAPFF carrying on activities pursuant to or in connection with the APF, save to the extent that the losses arise from BEAPFF's own wilful default or reckless disregard of its obligations. Maximum potential liabilities under this intervention are considered unquantifiable.</p>	Unquantifiable
<p>The Royal Mint Trading Fund has a Memorandum of Understanding (MOU) arrangement with the National Loans Fund by which it can draw down funds in the form of a financing facility subject to demand. The upper limit of this financing facility is £50 million. If the Royal Mint Trading Fund was unable to meet this commitment the National Loans Fund funding conditions dictate that the amount outstanding would have to be met from within the Treasury's DEL.</p>	50,000

# HM Revenue and Customs

## Introduction

This Supplementary Estimate is required for the following purposes:

	£		
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. Transfer in Resource DEL from non-voted to voted to reflect improving costing data on National Insurance Fund.	52,000,000		
ii. Net Budget Cover Transfers		-12,147,000	
iii. Budget Exchange help HMRC manage pressures currently forecast in 2012-13.		-38,166,000	
<b>Total change in Resource DEL (Voted)</b>	<b>52,000,000</b>	<b>-50,313,000</b>	<b>1,687,000</b>
i. Transfer in Resource DEL from non-voted to voted to reflect improving costing data on National Insurance Fund.		-52,000,000	
<b>Total change in Resource DEL (Non-Voted)</b>		<b>-52,000,000</b>	<b>-52,000,000</b>
i. Utilisation of the Child Trust Fund provision		-98,000,000	
ii. Increase of payments in lieu of tax	8,800,000		
iii. VOA Increase in payments of rates on behalf of local authorities.	3,600,000		
iv. VOA Increase in provisions	2,000,000		
<b>Total change in Resource AME (Voted)</b>	<b>14,400,000</b>	<b>-98,000,000</b>	<b>-83,600,000</b>
i. Increase in personal Tax Credits mainly due to increase in provision for doubtful debts	588,803,000		
ii. Increase in reliefs and allowances, Sm Co R&D and Film tax relief	150,944,000		
<b>Total change in Resource AME (Non-Voted)</b>	<b>739,747,000</b>		<b>739,747,000</b>
i. Budget Cover Transfer	540,000		
ii. Non- draw down of DUP		-2,868,000	
iii. Due to the timing of investment programmes our capital spend will be lower than anticipated.		-17,132,000	
iv. Budget Exchange help HMRC manage pressures currently forecast in 2012-13.		-5,736,000	
<b>Total change in Capital DEL (Voted)</b>	<b>540,000</b>	<b>-25,736,000</b>	<b>-25,196,000</b>
i. Utilisation of the Child Trust Fund provision	98,000,000		
<b>Total change in Capital AME (Voted)</b>	<b>98,000,000</b>		<b>98,000,000</b>
<b>Total change in Net cash requirement</b>			<b>97,950,000</b>

**Part I**

	£		
	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	1,687,000	-52,000,000	-50,313,000
Capital	-25,196,000	-	-25,196,000
<b>Annually Managed Expenditure</b>			
Resource	-83,600,000	739,747,000	656,147,000
Capital	98,000,000	-	98,000,000
<b>Total Net Budget</b>			
Resource	-81,913,000	687,747,000	605,834,000
Capital	72,804,000	-	72,804,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>97,950,000</b>		

Supplementary amounts required in the year ending 31 March 2012 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 and government banking services; Health in Pregnancy Grant; Saving Gateway; 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 Customs National Museum; 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 the UK Border Agency; 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 arising from Shared Services.

## Part I

### Income arising from:

the recovery of law costs; recovery of the costs of administering the National Insurance Funds and collection of National Insurance contributions; subsidies for New Deal jobseekers employed; 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; subscription fees relating to Contracts Finder portal; 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 Government Banking Service. Income from Shared Services.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

provisions movements; losses on revaluation of assets; write off of bad debts; incentive payments for e-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	
	1	2	3	4	5	6				
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>	860,134	2,557,077	66,792	-65,105	926,926	2,491,972	286,800	-25,196	261,604	
<i>Of which:</i>										
A HMRC Administration	783,692	2,530,077	104,983	-65,105	888,675	2,464,972	277,973	-22,328	255,645	
<i>Departmental Unallocated Provision</i>	38,191	-	-38,191	-	-	-	2,868	-2,868	-	
<b>Non-voted expenditure</b>	139,839	259,627	-92,000	40,000	47,839	299,627	-	-	-	
<i>Of which:</i>										
D National Insurance Fund	139,839	259,627	-92,000	40,000	47,839	299,627	-	-	-	
<b>Total Spending in DEL</b>			<b>-25,208</b>	<b>-25,105</b>				<b>-25,196</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>	-	12,375,067	-	-83,600	-	12,291,467	-	98,000	98,000	
<i>Of which:</i>										
E Social Benefits and Grants	-	12,255,000	-	-98,000	-	12,157,000	-	98,000	98,000	
F Providing payments in lieu of tax relief to certain bodies	-	103,485	-	8,800	-	112,285	-	-	-	
I VOA - payments of rates to LAs on behalf of certain bodies	-	44,600	-	3,600	-	48,200	-	-	-	
J VOA Administration	-	1	-	2,000	-	2,001	-	-	-	
<b>Non-voted expenditure</b>	-	30,500,671	-	739,747	-	31,240,418	-	-	-	
<i>Of which:</i>										
L New Tax Credits	-	30,045,197	-	588,803	-	30,634,000	-	-	-	
M Other reliefs and allowances	-	455,474	-	150,944	-	606,418	-	-	-	
<b>Total Spending in AME</b>			<b>-</b>	<b>656,147</b>				<b>98,000</b>		
<b>Total for Estimate</b>			<b>-25,208</b>	<b>631,042</b>				<b>72,804</b>		
<i>Of which:</i>										
<b>Voted expenditure</b>			66,792	-148,705				72,804		
<b>Non-voted expenditure</b>			-92,000	779,747				-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net cash requirement</b>	<b>15,832,968</b>	<b>97,950</b>	<b>15,930,918</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>Spending in Departmental Expenditure Limits (DEL)</b>											
<b>Voted expenditure</b>											
	1,032,026	-105,100	926,926	2,762,401	-270,429	2,491,972	262,404	-800	261,604		
<i>Of which:</i>											
A	HMRC Administration										
	993,775	-105,100	888,675	2,525,331	-60,359	2,464,972	256,445	-800	255,645		
B	VOA Administration										
	-	-	-	217,070	-210,070	7,000	5,959	-	5,959		
C	Utilised Provisions										
	38,251	-	38,251	20,000	-	20,000	-	-	-		
	<i>Departmental Unallocated Provision</i>										
	-	-	-	-	-	-	-	-	-		
<b>Non-voted expenditure</b>											
	47,839	-	47,839	299,627	-	299,627	-	-	-		
<i>Of which:</i>											
D	National Insurance Fund										
	47,839	-	47,839	299,627	-	299,627	-	-	-		
	<i>Other expenditure</i>										
	-	-	-	-	-	-	-	-	-		
<b>Total Spending in DEL</b>											
	<b>1,079,865</b>	<b>-105,100</b>	<b>974,765</b>	<b>3,062,028</b>	<b>-270,429</b>	<b>2,791,599</b>	<b>262,404</b>	<b>-800</b>	<b>261,604</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>											
<b>Voted expenditure</b>											
	-	-	-	12,294,267	-2,800	12,291,467	98,000	-	98,000		
<i>Of which:</i>											
E	Social Benefits and Grants										
	-	-	-	12,157,000	-	12,157,000	98,000	-	98,000		
F	Providing payments in lieu of tax relief to certain bodies										
	-	-	-	112,285	-	112,285	-	-	-		
G	e-filing incentive payments										
	-	-	-	231	-	231	-	-	-		
H	HMRC Administration										
	-	-	-	30,001	-	30,001	-	-	-		
I	VOA - payments of rates to LAs on behalf of certain bodies										
	-	-	-	51,000	-2,800	48,200	-	-	-		
J	VOA Administration										
	-	-	-	2,001	-	2,001	-	-	-		
K	Utilised Provisions										
	-	-	-	-58,251	-	-58,251	-	-	-		
<b>Non-voted expenditure</b>											
	-	-	-	31,240,418	-	31,240,418	-	-	-		
<i>Of which:</i>											
L	New Tax Credits										
	-	-	-	30,634,000	-	30,634,000	-	-	-		

## 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	Gross	Income	Net		
1	2	3	4	5	6	7	8	9		
M	Other reliefs and allowances	-	-	-	606,418	-	606,418	-	-	-
<b>Total Spending in AME</b>		-	-	-	<b>43,534,685</b>	<b>-2,800</b>	<b>43,531,885</b>	<b>98,000</b>	-	<b>98,000</b>
<b>Total for Estimate</b>		<b>1,079,865</b>	<b>-105,100</b>	<b>974,765</b>	<b>46,596,713</b>	<b>-273,229</b>	<b>46,323,484</b>	<b>360,404</b>	<b>-800</b>	<b>359,604</b>
<i>Of which:</i>										
<b>Voted expenditure</b>		1,032,026	-105,100	926,926	15,056,668	-273,229	14,783,439	360,404	-800	359,604
<b>Non-voted expenditure</b>		47,839	-	47,839	31,540,045	-	31,540,045	-	-	-



**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>46,692,415</b>	<b>605,834</b>	<b>47,298,249</b>
<b>Net Capital Requirement</b>	<b>286,800</b>	<b>72,804</b>	<b>359,604</b>
<b>Accruals to cash adjustments</b>	<b>-246,110</b>	<b>107,059</b>	<b>-139,051</b>
<i>Of which:</i>	-	-	-
<i>Adjustments to remove non-cash items:</i>	-	-	-
Depreciation	-231,002	-	-231,002
New provisions and adjustments to previous provisions	-30,000	-32,000	-62,000
Departmental Unallocated Provision	-41,059	41,059	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-2,300	-	-2,300
<i>Adjustment for NDPBs:</i>	-	-	-
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	58,251	98,000	156,251
<b>Removal of non-voted budget items</b>	<b>-30,900,137</b>	<b>-687,747</b>	<b>-31,587,884</b>
<i>Of which:</i>	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-30,900,137	-687,747	-31,587,884
<b>Net Cash Requirement</b>	<b>15,832,968</b>	<b>97,950</b>	<b>15,930,918</b>

## Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	1,041,614
<i>Less:</i>	
Administration DEL Income	-105,100
<b>Net Administration Costs</b>	<b>936,514</b>
Gross Programme Costs	46,732,964
<i>Less:</i>	
Programme DEL Income	-270,429
Programme AME Income	-2,800
Non-budget income	-
<b>Net Programme Costs</b>	<b>46,459,735</b>
<b>Total Net Operating Costs</b>	<b>47,396,249</b>
<i>Of which:</i>	
Resource DEL	3,708,113
Capital DEL	-
Resource AME	43,688,136
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-
Non-Budget Consolidated Fund Extra Receipts in the OCS	200
Other adjustments	-98,200
<b>Total Resource Budget</b>	<b>47,298,249</b>
<i>Of which:</i>	
Resource DEL	3,766,364
Resource AME	43,531,885
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>47,298,249</b>

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

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	<b>-375,529</b>
<i>Of which:</i>	
Administration	
Sale of goods and services	-105,100
<i>Of which:</i>	
Section A: HMRC Administration	-105,100
Total Administration	<u>-105,100</u>
Programme	
Sale of goods and services	-270,429
<i>Of which:</i>	
Section A: HMRC Administration	-60,359
Section B: VOA Administration	-210,070
Total Programme	<u>-270,429</u>
<b>Voted Resource AME</b>	<b>-2,800</b>
<i>Of which:</i>	
Programme	
Sale of goods and services	-2,800
<i>Of which:</i>	
Section I: VOA - payments of rates to LAs on behalf of certain bodies	-2,800
<b>Total Voted Resource Income</b>	<b><u>-378,329</u></b>
<b>Voted Capital DEL</b>	<b>-800</b>
<i>Of which:</i>	
Programme	
Sale of assets	-800
<i>Of which:</i>	
Section A: HMRC Administration	-800
<b>Total Voted Capital Income</b>	<b><u>-800</u></b>

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

In addition to appropriations in aid the following income relates to the Department and is payable to the Consolidated Fund (cash receipts being shown in italics):

	£'000					
	Present Plans		Changes		Revised Plans	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
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 OCS)	-200	<i>-200</i>	-	-	-200	<i>-200</i>
<b>Total</b>	<b>-200</b>	<b><i>-200</i></b>	<b>-</b>	<b>-</b>	<b>-200</b>	<b><i>-200</i></b>

#### Detailed description of CFER sources

	£'000					
	Present Plans		Changes		Revised Plans	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
<b>Non-Budget</b>						
Bank interest and compensation	-200	<i>-200</i>	-	-	-200	<i>-200</i>
<b>Total</b>	<b>-200</b>	<b><i>-200</i></b>	<b>-</b>	<b>-</b>	<b>-200</b>	<b><i>-200</i></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:

**Principal Accounting Officer** Lin Homer

**Additional Accounting Officers** Penny Ciniewicz, Chief Executive of the Valuation Agency  
(lines C, J and K)

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

In discharging these responsibilities, particular regard is given to:

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

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

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



# National Savings and Investments

## Introduction

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<u>Budget exchange mechanism</u>			
Scarce resources required for priority project. Other projects had to be rescheduled		-3,550,000	
<u>Transfer to capital</u>			
Transfer to capital to finance part of financial ledgers replacement project		-240,000	
<b>Total change in Resource DEL (Voted)</b>		<b>-3,790,000</b>	<b>-3,790,000</b>
<u>Revaluation of land and buildings</u>			
Predicted revaluation of land and buildings likely to result in greater reduction in carrying value of assets	2,000,000		
<b>Total change in Resource AME (Voted)</b>	<b>2,000,000</b>		<b>2,000,000</b>
<u>Transfer from resources</u>			
Transfer from resource DEL to capital to finance part of financial ledgers replacement project	240,000		
<b>Total change in Capital DEL (Voted)</b>	<b>240,000</b>		<b>240,000</b>
As a result of the above and associated non-cash adjustments, there is decrease in the net cash requirement of £3,550,000			
<b>Total change in Net cash requirement</b>			<b>-3,550,000</b>

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-3,790,000	-	-3,790,000
Capital	240,000	-	240,000
<b>Annually Managed Expenditure</b>			
Resource	2,000,000	-	2,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-1,790,000	-	-1,790,000
Capital	240,000	-	240,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-3,550,000</b>		

Supplementary amounts required in the year ending 31 March 2012 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	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>	177,400	-	-3,790	-	173,610	-	237	240	477
<i>Of which:</i>									
A Administration	177,400	-	-3,790	-	173,610	-	237	240	477
<b>Total Spending in DEL</b>			<b>-3,790</b>	<b>-</b>				<b>240</b>	
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>	-	5,300	-	2,000	-	7,300	-	-	-
<i>Of which:</i>									
B Administration	-	5,300	-	2,000	-	7,300	-	-	-
<b>Total Spending in AME</b>			<b>-</b>	<b>2,000</b>				<b>-</b>	
<b>Total for Estimate</b>			<b>-3,790</b>	<b>2,000</b>				<b>240</b>	
<i>Of which:</i>									
<b>Voted expenditure</b>			-3,790	2,000				240	
<b>Non-voted expenditure</b>			-	-				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net cash requirement</b>	<b>177,457</b>	<b>-3,550</b>	<b>173,907</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
204,485	-30,875	173,610	-	-	-	477	-	477
<i>Of which:</i>								
A Administration								
204,485	-30,875	173,610	-	-	-	477	-	477
<b>Total Spending in DEL</b>								
<b>204,485</b>	<b>-30,875</b>	<b>173,610</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>477</b>	<b>-</b>	<b>477</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	7,300	-	7,300	-	-	-
<i>Of which:</i>								
B Administration								
-	-	-	7,300	-	7,300	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>7,300</b>	<b>-</b>	<b>7,300</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>204,485</b>	<b>-30,875</b>	<b>173,610</b>	<b>7,300</b>	<b>-</b>	<b>7,300</b>	<b>477</b>	<b>-</b>	<b>477</b>
<i>Of which:</i>								
<b>Voted expenditure</b>								
204,485	-30,875	173,610	7,300	-	7,300	477	-	477
<b>Non-voted expenditure</b>								
-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>182,700</b>	<b>-1,790</b>	<b>180,910</b>
<b>Net Capital Requirement</b>	<b>237</b>	<b>240</b>	<b>477</b>
<b>Accruals to cash adjustments</b>	<b>-5,480</b>	<b>-2,000</b>	<b>-7,480</b>
<i>Of which:</i>	-	-	-
<i>Adjustments to remove non-cash items:</i>	-	-	-
Depreciation	-7,400	-2,000	-9,400
New provisions and adjustments to previous provisions	-300	-	-300
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-780	-	-780
<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	-500	-	-500
Increase (-) / Decrease (+) in creditors	3,500	-	3,500
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>177,457</b>	<b>-3,550</b>	<b>173,907</b>

## Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	204,485
<i>Less:</i>	
Administration DEL Income	-30,875
<b>Net Administration Costs</b>	<b>173,610</b>
Gross Programme Costs	-2,700
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>-2,700</b>
<b>Total Net Operating Costs</b>	<b>170,910</b>
<i>Of which:</i>	
Resource DEL	173,610
Capital DEL	-
Resource AME	7,300
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 OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	10,000
<b>Total Resource Budget</b>	<b>180,910</b>
<i>Of which:</i>	
Resource DEL	173,610
Resource AME	7,300
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>180,910</b>

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

	<b>£'000</b>
	<b>Revised Plans</b>
<b>Voted Resource DEL</b>	<b>-30,875</b>
<i>Of which:</i>	
Administration	
Sale of goods and services	-30,875
<i>Of which:</i>	
Section A: Administration	-30,875
<b>Total Voted Resource Income</b>	<b>-30,875</b>

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

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No CFER income or receipts are expected in 2011-12.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<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
i. To fund the departments investment portfolio of essential developments a Resource to Capital switch has been applied (section A4). The department has also called down the full Departments Unallocated Provision to provide the funds to support this switch.		-12,199,000	
ii. Revised phasing of the project which incorporates the requirement to enable the release of Census Statistics has resulted in the need for a Budget Exchange. The exchange will move forward the funding to cover the expenditure that will now be incurred in 2012/13. This does not represent an increase in expenditure but a transfer of existing Census budget into 2012/13 (section A4).		-6,915,000	
iii. Resource DEL reduced due to the movement in the utilisation of provisions in 2011/12. The reduction is mainly due to the reversal of the £5,000,000 provision originally created for redundancy and therefore the £2,500,000 planned utilisation in 2011/12 is no longer required. The remaining movement is in relation to the provisions for onerous contracts and the full year costs are now expected to be less than originally forecast.		-3,708,000	
iv. The Resource DEL released as a result of the movement in the utilisation of provisions for 2011/12 has been used by the department to support the Resource to Capital switch.	3,707,000		
<b>Total change in Resource DEL (Voted)</b>	<b>3,707,000</b>	<b>-22,822,000</b>	<b>-19,115,000</b>
i. The provision for redundancy sought during the Main Estimate is no longer required. (section B4).		-5,000,000	
ii. The department is currently undergoing a review with HMRC to determine it's Business/Non Business activities. The results of this review will calculate a VAT liability for the department. The £19,000,000 provision represents the potential liability if HMRC choose to act on their powers to review up to 4 retrospective years. (section B4).	19,000,000		
iii. The department has provided for early severance costs that were approved in December 2011. (section B4).	900,000		

## Introduction

iv. The existing VES/VER provision has been adjusted in line with the new discount rate for valuing post employment benefits. (section B4)	36,000		
v. Initial indications from the valuation office suggested that there would be a significant decrease in the value of Land & Buildings of between 5% and 10%. One affected site (Newport) has no reserves and therefore the expected downward revaluation will be charged to AME. (section B4).	3,000,000		
vi. Trends in previous and current year indices indicate there will be a downward revaluation of our computer equipment. (section B4).	1,000,000		
vii. The movement in the utilisation of provisions is mainly due to the reversal of the £5,000,000 provision originally for redundancy and therefore the £2,500,000 planned utilisation in 2011/12 is no longer required. The remaining movement is in relation to the provision for onerous contracts and the full year costs are now expected to be less than originally forecast. (section C).	3,708,000		
<b>Total change in Resource AME (Voted)</b>	<b>27,644,000</b>	<b>-5,000,000</b>	<b>22,644,000</b>
i. This increase in Capital DEL (section A8) will be funded from the departments Resource DEL underspend through a Resource to Capital switch. It is required to fund the departments investment portfolio of essential developments.	12,199,000		
ii. Revised phasing of the project which incorporates the requirement to enable the release of Census Statistics has resulted in the need for a CDEL Budget Exchange. The exchange will move forward funding to cover expenditure that will now occur in 2012/13. This does not represent an increase in expenditure but a transfer of existing Census budget into 2012/13.		-360,000	
<b>Total change in Capital DEL (Voted)</b>	<b>12,199,000</b>	<b>-360,000</b>	<b>11,839,000</b>
i. Revisions to the net cash requirement not only reflect the changes in resources and capital set out above but also a movement in debtors and creditors mainly due to the Census activity in year.	13,724,000		
<b>Total change in Net cash requirement</b>	<b>13,724,000</b>		<b>13,724,000</b>

**Part I**

	Voted	Non-Voted	Total
			£
<b>Departmental Expenditure Limit</b>			
Resource	-19,115,000	-	-19,115,000
Capital	11,839,000	-	11,839,000
<b>Annually Managed Expenditure</b>			
Resource	22,644,000	-	22,644,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	3,529,000	-	3,529,000
Capital	11,839,000	-	11,839,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>13,724,000</b>		

Supplementary amounts required in the year ending 31 March 2012 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; 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; and preparing and publishing a programme for the assessment of existing and candidate National Statistics against the Code and associated non-cash items.

Income arising from:

provision of social surveys; recovery costs of shared projects; sales of statistical data and publications; receipts from EU and other overseas contracts.

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

creation of provision in respect of the onerous contracts; early departure costs; and other provision and associated non-cash items.

**The Statistics Board** will account for this Estimate.

## Part II: Changes Proposed

£'000

	Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
	1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>	-	345,592	-	-19,115	-	326,477	9,100	11,839	20,939
<i>Of which:</i>									
A Programme Expenditure	-	339,592	-	-13,115	-	326,477	9,100	11,839	20,939
<i>Departmental Unallocated Provision</i>	-	6,000	-	-6,000	-	-	-	-	-
<b>Total Spending in DEL</b>			-	-19,115				11,839	
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>	-	-4,449	-	22,644	-	18,195	-	-	-
<i>Of which:</i>									
B Provisions	-	5,396	-	18,936	-	24,332	-	-	-
C Utilised Provisions	-	-9,845	-	3,708	-	-6,137	-	-	-
<b>Total Spending in AME</b>			-	22,644				-	
<b>Total for Estimate</b>			-	3,529				11,839	
<i>Of which:</i>									
<b>Voted expenditure</b>			-	3,529				11,839	
<b>Non-voted expenditure</b>			-	-				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net cash requirement</b>	331,592	13,724	345,316

## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>									
<b>Resources</b>						<b>Capital</b>			
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>									
	-	-	-	358,677	-32,200	326,477	20,939	-	20,939
<i>Of which:</i>									
A	Programme Expenditure		-	358,677	-32,200	326,477	20,939	-	20,939
	<i>Departmental Unallocated Provision</i>		-	-	-	-	-	-	-
<b>Total Spending in DEL</b>									
	-	-	-	<b>358,677</b>	<b>-32,200</b>	<b>326,477</b>	<b>20,939</b>	<b>-</b>	<b>20,939</b>
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
	-	-	-	18,195	-	18,195	-	-	-
<i>Of which:</i>									
B	Provisions		-	24,332	-	24,332	-	-	-
C	Utilised Provisions		-	-6,137	-	-6,137	-	-	-
<b>Total Spending in AME</b>									
	-	-	-	<b>18,195</b>	<b>-</b>	<b>18,195</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>									
	-	-	-	<b>376,872</b>	<b>-32,200</b>	<b>344,672</b>	<b>20,939</b>	<b>-</b>	<b>20,939</b>
<i>Of which:</i>									
<b>Voted expenditure</b>									
	-	-	-	376,872	-32,200	344,672	20,939	-	20,939
<b>Non-voted expenditure</b>									
	-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>341,143</b>	<b>3,529</b>	<b>344,672</b>
<b>Net Capital Requirement</b>	<b>9,100</b>	<b>11,839</b>	<b>20,939</b>
<b>Accruals to cash adjustments</b>	<b>-18,651</b>	<b>-1,644</b>	<b>-20,295</b>
<i>Of which:</i>	-		
<i>Adjustments to remove non-cash items:</i>	-		
Depreciation	-17,100	-3,925	-21,025
New provisions and adjustments to previous provisions	-5,396	-14,936	-20,332
Departmental Unallocated Provision	-6,000	6,000	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-75	-75
<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	-	2,000	2,000
Increase (-) / Decrease (+) in creditors	-	13,000	13,000
Use of provisions	9,845	-3,708	6,137
<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>331,592</b>	<b>13,724</b>	<b>345,316</b>

## Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	-
Gross Programme Costs	376,872
<i>Less:</i>	
Programme DEL Income	-32,200
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>344,672</b>
<b>Total Net Operating Costs</b>	<b>344,672</b>
<i>Of which:</i>	
Resource DEL	320,340
Capital DEL	-
Resource AME	24,332
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>344,672</b>
<i>Of which:</i>	
Resource DEL	326,477
Resource AME	18,195
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>344,672</b>

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

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	<b>-32,200</b>
<i>Of which:</i>	
Programme	
Sale of goods and services	-31,550
<i>Of which:</i>	
Section A: Programme Expenditure	-31,550
EU income	-650
<i>Of which:</i>	
Section A: Programme Expenditure	-650
<b>Total Voted Resource Income</b>	<b>-32,200</b>



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

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No CFER income or receipts are expected in 2011-12.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer</b>	Jil Matheson
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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. Increase in Employers liability (Section A) for untaken leave due to a temporary relaxing of annual leave carry forward rules in 2012 as a means to help reduce staff travel on the London transport system over the period of the Olympic Games	90,000		
ii. Increased income to reflect an increase in client demand for GAD services		-527,000	
iii. Increased General Administrative Expenditure (Section A) Gross Provision	400,000		
iv. Use of Provision (Section B) will now be higher due to an Injury Benefit award calculation needing to be revised. This sum offsets the increase in AME below	38,000		
<b>Total change in Resource DEL (Voted)</b>	<b>528,000</b>	<b>-527,000</b>	<b>1,000</b>
i. Use of Provision (section D) will now be higher due to an Injury Benefit award calculation needing to be revised.		-38,000	
<b>Total change in Resource AME (Voted)</b>		<b>-38,000</b>	<b>-38,000</b>
i. Revisions to the net cash requirement reflect not only the changes to resources as set out above but also an increase in debtors (higher level of trade receivables due to increased demand for work related to reform of public service pensions) and a decrease in creditors (Employer liability for untaken leave is expected to increase due to a temporary relaxation of annual leave carryforward rules).	271,000		
<b>Total change in Net cash requirement</b>	<b>271,000</b>		<b>271,000</b>

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	1,000	-	1,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-38,000	-	-38,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-37,000	-	-37,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>271,000</b>		

Supplementary amounts required in the year ending 31 March 2012 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	
	1	2	3	4	5	6				
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>	30	-	1	-	31	-	336	-	336	
<i>Of which:</i>										
A Administration	-384	-	-37	-	-421	-	336	-	336	
B Use of Provisions (DEL)	414	-	38	-	452	-	-	-	-	
<b>Total Spending in DEL</b>			<b>1</b>	<b>-</b>					<b>-</b>	
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>	-	-295	-	-38	-	-333	-	-	-	
<i>Of which:</i>										
D Provisions (AME)	-	-414	-	-38	-	-452	-	-	-	
<b>Total Spending in AME</b>			<b>-</b>	<b>-38</b>					<b>-</b>	
<b>Total for Estimate</b>										
			<b>1</b>	<b>-38</b>					<b>-</b>	
<i>Of which:</i>										
<b>Voted expenditure</b>			1	-38					-	
<b>Non-voted expenditure</b>			-	-					-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net cash requirement</b>	<b>157</b>	<b>271</b>	<b>428</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
	15,631	-15,600	31	-	-	336	-	336
<i>Of which:</i>								
A	Administration							
	15,179	-15,600	-421	-	-	336	-	336
B	Use of Provisions (DEL)							
	452	-	452	-	-	-	-	-
<b>Total Spending in DEL</b>								
	<b>15,631</b>	<b>-15,600</b>	<b>31</b>	<b>-</b>	<b>-</b>	<b>336</b>	<b>-</b>	<b>336</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
	-	-	-	-333	-	-333	-	-
<i>Of which:</i>								
C	Losses on revaluation							
	-	-	-	119	-	119	-	-
D	Provisions (AME)							
	-	-	-	-452	-	-452	-	-
<b>Total Spending in AME</b>								
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-333</b>	<b>-</b>	<b>-333</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
	<b>15,631</b>	<b>-15,600</b>	<b>31</b>	<b>-333</b>	<b>-</b>	<b>-333</b>	<b>336</b>	<b>-</b>
<i>Of which:</i>								
<b>Voted expenditure</b>								
	15,631	-15,600	31	-333	-	-333	336	-
<b>Non-voted expenditure</b>								
	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>-265</b>	<b>-37</b>	<b>-302</b>
<b>Net Capital Requirement</b>	<b>336</b>	<b>-</b>	<b>336</b>
<b>Accruals to cash adjustments</b>	<b>86</b>	<b>308</b>	<b>394</b>
<i>Of which:</i>	-		
<i>Adjustments to remove non-cash items:</i>	-		
Depreciation	-369	-	-369
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-57	-	-57
<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	-	360	360
Increase (-) / Decrease (+) in creditors	98	-90	8
Use of provisions	414	38	452
<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>157</b>	<b>271</b>	<b>428</b>

## Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	15,179
<i>Less:</i>	
Administration DEL Income	-15,600
<b>Net Administration Costs</b>	<b>-421</b>
Gross Programme Costs	119
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>119</b>
<b>Total Net Operating Costs</b>	<b>-302</b>
<i>Of which:</i>	
Resource DEL	-421
Capital DEL	-
Resource AME	119
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>-302</b>
<i>Of which:</i>	
Resource DEL	31
Resource AME	-333
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>-302</b>



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

	<b>£'000</b>
	<b>Revised Plans</b>
<b>Voted Resource DEL</b>	<b>-15,600</b>
<i>Of which:</i>	
Administration	
Sale of goods and services	-15,600
<i>Of which:</i>	
Section A: Administration	-15,600
<b>Total Voted Resource Income</b>	<b>-15,600</b>

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

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No CFER income or receipts are expected in 2011-12.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer</b>	Trevor Llanwarne
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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>£</b>			
<b><u>RESOURCE DEL</u></b>			
<b><u>Budget Exchange</u></b>			
i. The Office for Civil Society (section B4) is surrendering forecast under spend within programme expenditure in 2011-12 in return for a corresponding increase in Resource DEL in 2012-13. Adjustment decreases programme expenditure within Resource DEL and Net Cash Requirement.		-8,000,000	
<b><u>Reserve Funding</u></b>			
ii. The Office for Civil Society (section B1) is drawing funds from the reserve to fund the development costs of the Big Society Bank. The drawdown increases administration expenditure within Resource DEL and Net Cash Requirement.	1,628,000		
<b><u>Spending Policy</u></b>			
iii. The Office for Civil Society (section B4) is receiving funding with ministerial agreement for the Legal Advice Fund to provide grant funding to the non-profit advice sector in England to protect vital services. Adjustment increases programme expenditure within Resource DEL and Net Cash Requirement.	16,800,000		
iv. The Office for Civil Society (section B4) is making a transfer to the Consolidated Fund from which Treasury will make a payment to the European Union for work relating to the European Year of the Volunteer. Adjustment decreases programme expenditure within Resource DEL and Net Cash Requirement.		-702,000	
v. Cabinet Office (section A1) is making a reduction within ringfenced depreciation in resource DEL to cover a policy change for depreciation on assets donated by the Central Office of Information, now treated as Annually Managed Expenditure (AME) (section M4). Adjustment decreases ring-fenced depreciation within Resource DEL; Net Cash Requirement remains neutral.		-99,000	

## Introduction

### Machinery of Government Transfers

vi. The Ministry of Justice is making a transfer to Constitution Group (section J1) to cover outstanding elements of the 2010-11 machinery of government transfer into Cabinet Office. Transfer increases administration expenditure within Resource DEL and Net Cash Requirement.	4,825,000	
vii. The Ministry of Justice is making a transfer to Cabinet Office (section A1) to cover centralised accommodation costs and centralised legal costs for the Constitutional Law Team as part of the outstanding elements of the 2010-11 machinery of government transfer into Cabinet Office. Transfer increases administration expenditure within Resource DEL and Net Cash Requirement.	1,079,000	
viii. The Ministry of Justice is making a transfer to Constitution Group (section J4) to cover outstanding elements of 2010-11 machinery of government transfer into Cabinet Office. Transfer increases programme expenditure within Resource DEL and Net Cash Requirement.	4,197,000	
ix. The Department for Business, Innovation and Skills is transferring the Government Property Unit into Cabinet Office (sections A1 and A4). Transfer increases administration and programme expenditure within Resource DEL and Net Cash Requirement.	7,200,000	
x. Central Office of Information is being transferred into Cabinet Office (section A4). Transfer increases programme expenditure within Resource DEL and Net Cash Requirement.	301,000	
 <b><u>Virements</u></b>		
xi. A transfer from Capital DEL to Administration within Resource DEL with prior spending team agreement to pay for Government Offices residual functions; (sections A1 and A7). Transfer increases administration expenditure within Resource DEL and Net Cash Requirement.	1,500,000	
xii. A virement from programme to administration with prior spending team agreement to cover additional administration costs being incurred. Transfer increases Administration and decreases Programme within Resource DEL; (sections A1:A4).	8,000,000	-8,000,000

## Introduction

### Budget Cover Transfers

<p>xiii. Security and Intelligence Agencies (SIA) are making a transfer to Cabinet Office (section A4) to cover the National Cyber Security programme within the National Security Secretariat. Transfer increases programme expenditure within Resource DEL and Net Cash Requirement.</p>	2,691,000
<p>xiv. Security and Intelligence Agencies (SIA) are making a transfer to Government Digital Service (section K4) to cover ID Assurance. Transfer increases programme expenditure within Resource DEL and Net Cash Requirement.</p>	867,000
<p>xv. Security and Intelligence Agencies (SIA) are making a transfer to National Security Secretariat to cover Cyber Security programme for the Public Sector Network (section A4 ). Transfer increases programme expenditure within Resource DEL and Net Cash Requirement.</p>	1,000,000
<p>xvi. Security and Intelligence Agencies (SIA) are making a transfer to Government Digital Service (section K4) to cover National Archives training. Transfer increases programme expenditure within Resource DEL and Net Cash Requirement.</p>	142,000
<p>xvii. Security and Intelligence Agencies (SIA) are making a transfer to Government Digital Service (section K4) to cover Protective Marking Review. Transfer increases programme expenditure within Resource DEL and Net Cash Requirement.</p>	150,000
<p>xviii. Security and Intelligence Agencies (SIA) are making a transfer to Government Digital Service (section K4) for ID Assurance. Transfer increases programme expenditure within Resource DEL and Net Cash Requirement.</p>	800,000
<p>xix. Security and Intelligence Agencies (SIA) are making a transfer to Cabinet Office (section A1) for staff costs within National Security Secretariat. Transfer increases administration expenditure within Resource DEL and Net Cash Requirement</p>	225,000
<p>xx. Home Office is making a transfer to the Cabinet Office (section A4) to contribute to the Government Security Zone Control Room. Transfer increases programme expenditure within Resource DEL and Net Cash Requirement.</p>	40,000

## Introduction

xxi. Department for Environment, Food and Rural Affairs is making a transfer to the Cabinet Office (section A4) to contribute to the Government Security Zone Control Room. Transfer increases programme expenditure within Resource DEL and Net Cash Requirement.	40,000	
xxii. Department for Business, Innovation and Skills is making a transfer to Cabinet Office (section A1) to cover Cabinet Office's costs. Transfer increases administration expenditure within Resource DEL and Net Cash Requirement.	4,000,000	
xxiii. Office for Civil Society (section B1) is making a transfer to Department for Work and Pensions to cover Next Generation HR costs. Transfer decreases administration expenditure within Resource DEL and Net Cash Requirement.		-300,000
xxiv. HM Revenue and Customs is making a transfer to Government Digital Service (section K1) for Business Link, the government's digital proposition for business. Transfer increases administration expenditure within Resource DEL and Net Cash Requirement.	6,628,000	

### Other adjustments reducing Resource DEL

xxv. Cabinet Office (section A1) is making a reduction within resource DEL to cover a policy change for depreciation on donated assets, now treated as Annually Managed Expenditure (AME) (section M4). Adjustment decreases ring-fenced depreciation within Resource DEL; Net Cash Requirement remains neutral.		-8,000
xxvi. Utilisation of property dilapidation provisions (section I1) is reduced and is used to offset the corresponding increase in Resource AME (section M4). Adjustment decreases administration within Resource DEL and Net Cash Requirement.		-1,385,000

### Neutral changes

#### Reclassification changes

xxvii. Office for Civil Society (section B4) is making a transfer to Cabinet Office (section A4) to bring their budgets in line with internal delegations. Adjustment is neutral in Resource DEL and Net Cash Requirement.	4,000,000	-4,000,000
xxviii. Cabinet Office (section A1) is making a transfer to Office for Civil Society (section B1) to bring its budgets in line with internal delegations. Adjustment is neutral in Resource DEL and Net Cash Requirement.	126,000	-126,000



## Introduction

xxix. Committee on Standards in Public Life (CSPL) (section C1) is making a transfer to Cabinet Office (section A1) to bring their budget in line with internal delegations. Adjustment is neutral in Resource DEL and Net Cash Requirement.	43,000	-43,000
xxx. Independent Offices - Commissioner for Public Appointments (section D1) is making a transfer to Cabinet Office (section A1) to bring their budgets in line with internal delegations. Adjustment is neutral in Resource DEL and Net Cash Requirement.	77,000	-77,000
xxxi. The Cabinet Office (section A1) is making a transfer to Independent Offices - Advisory Committee on Business Appointments (section E1) to bring their budgets in line with internal delegations. Adjustment is neutral in Resource DEL and Net Cash Requirement.	48,000	-48,000
xxxii. The Cabinet Office (section A1) is making a transfer to cover additional costs for the Civil Service Commission, eNDPB (section G1). Adjustment is neutral in Resource DEL and Net Cash Requirement.	12,000	-12,000
xxxiii. An amount is reclassified from the Cabinet Office (section A1) to the Service Concession (section H1). Adjustment is neutral in Resource DEL and Net Cash Requirement.	11,970,000	-11,970,000
xxxiv. Constitution Group (section J4) is making a transfer of programme budget to Cabinet Office (section A4) to bring their budget in line with internal delegations. Adjustment is neutral in Resource DEL and Net Cash Requirement.	5,080,000	-5,080,000
xxxv. Constitution Group (section J1) is making a transfer of administration budget to Cabinet Office (section A1) to bring their budget in line with internal delegations. Adjustment is neutral in Resource DEL and Net Cash Requirement.	5,371,000	-5,371,000
xxxvi. Government Digital Service (section K4) is making a transfer to Cabinet Office (section A4) to bring its budgets in line with delegations. Adjustment is neutral in Resource DEL and Net Cash Requirement.	585,000	-585,000

### **Increase in income offset by increase in expenditure**

xxxvii. Cabinet Office (sections A1 and A2) has reported an increase in administration income which is offset by an increase in the same amount of administration expenditure. Adjustment is neutral in Resource DEL and Net Cash Requirement.	16,260,000	-16,260,000
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## Introduction

xxxviii. Cabinet Office (sections A4 and A5) has reported an increase in programme income which is offset by the same amount in programme expenditure. Adjustment is neutral in Resource DEL and Net Cash Requirement.	5,394,000	-5,394,000	
xxxix. An increase in income and expenditure in the Cabinet Office relates to the operational activities of the former Central Office of Information following their absorption into the Cabinet Office (sections A4 and A5). Adjustment is neutral in Resource DEL and Net Cash Requirement.	75,179,000	-75,179,000	
xxxx. Office for Civil Society (sections B4 and B5) increases programme income which is to be offset by an increase in programme expenditure. Adjustment is neutral in Resource DEL and Net Cash Requirement.	200,000	-200,000	
xxxxi. Constitution Group (sections J1 and J2) has reported an increase in administration income which is offset by an increase in the same amount of administration expenditure. Adjustment is neutral in Resource DEL and Net Cash Requirement.	4,577,000	-4,577,000	
xxxxii. Government Digital Service (sections K4:K5) has reported an increase in programme income offset by programme expenditure. Adjustment is neutral in Resource DEL and Net Cash Requirement.	80,000	-80,000	
<b>Total change in Resource DEL (Voted)</b>	<b>191,115,000</b>	<b>-147,496,000</b>	<b>43,619,000</b>

### Annually Managed Expenditure

i. An increase due to an accounting policy change for depreciation on donated assets which is now treated as resource Annually Managed Expenditure (AME); (section M4). This is offset by reduction in ring fenced depreciation in resource DEL; (section A1). Adjustment increases Annually Managed Expenditure; Net Cash Requirement is not affected.	8,000		
ii. A reduction in the utilisation of provisions relating to property dilapidations on leasehold properties; (section M4). This is offset by a reduction in Resource DEL; (section I1). Adjustment increases Annually Managed Expenditure; Net Cash Requirement is not affected.	1,385,000		
iii. An increase in new provisions for property dilapidations for those leasehold properties acquired on machinery of government transfer and for doubtful debts; (section M4). Adjustment increases Annually Managed Expenditure; Net Cash Requirement is not affected.	6,552,000		

## Introduction

iv. An increase due to the receipt of donated assets from the Central Office of Information and an accounting policy change for depreciation on donated assets which is now treated as resource Annually Managed Expenditure (AME); (section M4). This is offset by reduction in ring fenced depreciation in resource DEL; (section A1). Adjustment decreases ring-fenced depreciation within Resource DEL; Net Cash Requirement remains neutral.	99,000	
<b>Total change in Resource AME (Voted)</b>	<b>8,044,000</b>	<b>8,044,000</b>

## Capital DEL

### Budget Exchange

i. The Office for Civil Society is surrendering its forecast under spend within Capital DEL in 2011-12 in return for a corresponding increase in Capital DEL in 2012-13; (section B7). Budget reduction decreases Capital DEL and Net Cash Requirement in 2011-12 but increases both control totals in 2012-13.	-876,000	
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### Spending Policy

ii. The Cabinet Office CDEL Limit will be increased to cover the maximum value of shares that may be granted to the Employee Benefits Trusts as part of the dilution of MyCSP Limited. Net Cash Requirement is not affected.	10,000,000	
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### Budget Cover Transfers

iii. Cabinet Office (section A7) is making a transfer to Department for Energy and Climate Change to repay energy efficiency grants made in prior years. Transfer decreases Capital DEL and Net Cash Requirement.	-228,000	
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### Virement

iv. The Cabinet Office is making a transfer from Capital DEL to Administration Resource DEL with prior spending team agreement to pay for Government Offices residual functions; (sections A7 and A1). Virement decreases Capital DEL and Net Cash Requirement.	-1,500,000	
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### Neutral Adjustments

v. Government Digital Service (section K7) is making a transfer to core Cabinet Office (section A7) to bring their budget in line with delegations. Adjustment is neutral in Capital DEL and Net Cash Requirement	368,000	-368,000
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## Introduction

vi. Cabinet Office is receiving a reimbursement of capital grant in relation to the Government Security Zone programme; (section A7 and A8). Adjustment is neutral in Capital DEL and Net Cash Requirement.	1,875,000	-1,875,000	
vii. Office for Civil Society is no longer receiving a repayment of capital grant and has therefore reduced its capital expenditure; (section B7 and B8). Adjustment is neutral in Capital DEL and Net Cash Requirement.	3,000,000	-3,000,000	
viii. The Cabinet Office is receiving 'capital grant in kind' income which is offset by capital expenditure on receipt of assets donated by the Central Office of Information following the closure of its trading fund on December 30 2011 (sections A7:A8). Adjustment is neutral in Capital DEL and Net Cash Requirement.	849,000	-849,000	
<b>Total change in Capital DEL (Voted)</b>	<b>16,092,000</b>	<b>-8,696,000</b>	<b>7,396,000</b>
<b><u>Net Cash Requirement</u></b>			
i. Increase in Net Resource Requirement and Resource DEL and Resource AME.	51,663,000		
ii. Increase in Net Capital Requirement and Capital DEL.	7,396,000		
iii. Increase in accruals to cash adjustments primarily to settle creditors which have decreased since 31 March 2011.	43,487,000		
<b>Total change in Net Cash Requirement</b>	<b>102,546,000</b>		<b>102,546,000</b>

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource † ††	43,619,000	-	43,619,000
Capital	7,396,000	-	7,396,000
<b>Annually Managed Expenditure</b>			
Resource	8,044,000	-	8,044,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	51,663,000	-	51,663,000
Capital	7,396,000	-	7,396,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement † ††</b>	<b>102,546,000</b>		

Supplementary amounts required in the year ending 31 March 2012 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; Privy Council Office; reimbursement 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, including set up costs of data matching pilots;

## Part I

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 House of Lords reform.

Development and implementation of programmes to promote the building of the Big Society including through direct support to civil society organisations which includes development of the Big Society Bank, National Citizen Service, the Transition Fund and community based funding.

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.

Providing a centre of excellence for learning and development in support of the strategic business priorities of government.

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 and expenditure on loans and investments and capital assets.

Depreciation and notional audit fee and associated non-cash items in DEL.

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.

The management of the Government's property portfolio.

Providing financial assistance in the form of a subsidy to the Central Office of Information, a public corporation and trading fund.

Expenditure incurred in providing market and communications services to Government and to other clients in the public sector and advising on marketing and communications policy and setting up a function to evaluate impact of marketing on policy outcomes.

Providing strategic advice to departments and agencies on achieving their communications objectives, providing purchasing and project management services implementing those strategies and supplying directly those services that, for propriety or other reasons, can only be provided by a government organisation.

Shares in mutual joint ventures granted to employees and held within Employee Benefits Trusts on employees' behalf.

Loans to mutual joint ventures.

## Part I

### 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 (PCSPS), 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, the Buying Solutions dividend, 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, receipts from dividends, income from employers participating in the Principal Civil Service Pension Scheme (PCSPS) to cover administration of the scheme, rebates from suppliers, and sales of consultancy, procurement and project management services in respect of clients' communications and marketing programmes, sales of financial assets and proceeds on the sale of shares in mutual joint ventures to the private sector.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

Provisions for early departure and dilapidation, write off of bad debt, impairments from revaluation of assets below their historical cost carrying amount and associated non-cash items in AME.

Provisions for doubtful debts, and depreciation on donated assets.

Revaluation of assets above their carrying amount and recognition of value in mutual joint ventures.

#### Income arising from:

Utilisation of provisions and revaluation of assets above their carrying amount and recognition of value in mutual joint ventures.

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

† The functions of the Government Property unit were transferred from the Department for Business, Innovation and Skills on 1 April 2011. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- a) the Departmental Expenditure Limit - Resource (voted) is increased by £ 7,200,000; and
- b) the net cash requirement is increased by £ 7,200,000.

†† The functions of the Central Office of Information were transferred into the Cabinet Office on 1 April 2011 when the Central Office of Information ceased to be a non-Ministerial department. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- a) the Departmental Expenditure Limit - Resource (voted) is increased by £ 301,000; and
- b) the net cash requirement is increased by £ 301,000.

## 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			
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>	183,627	249,102	26,293	17,326	209,920	266,428	21,900	7,396	29,296
<i>Of which:</i>									
A Cabinet Office	168,862	44,888	7,932	12,737	176,794	57,625	7,372	8,640	16,012
B Office for Civil Society	4,032	175,337	1,754	4,098	5,786	179,435	13,000	-876	12,124
C Committee on Standards in Public Life - ANDPB	643	-	-43	-	600	-	-	-	-
D Independent Offices - Commissioner for Public Appointments	520	-	-77	-	443	-	-	-	-
E Independent Offices - Advisory Committee on Business Appts - ANDPB	200	-	48	-	248	-	-	-	-
G Executive NDPBs (net)	1,121	-	12	-	1,133	-	-	-	-
H Cabinet Office Service Concession - DEL	-	-	11,970	-	11,970	-	-	-	-
I Cabinet Office Utilisation of Provisions	3,400	-	-1,385	-	2,015	-	-	-	-
J Constitution Group	4,688	9,260	-546	-883	4,142	8,377	-	-	-
K Government Digital Service	-	19,617	6,628	1,374	6,628	20,991	1,528	-368	1,160
<b>Total Spending in DEL</b>			<b>26,293</b>	<b>17,326</b>				<b>7,396</b>	
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>	-	-2,056	-	8,044	-	5,988	-	-	-
<i>Of which:</i>									
M Provisions and Impairments under CLoS	-	-2,056	-	8,044	-	5,988	-	-	-
<b>Total Spending in AME</b>			<b>-</b>	<b>8,044</b>				<b>-</b>	
<b>Total for Estimate</b>									
			<b>26,293</b>	<b>25,370</b>				<b>7,396</b>	
<i>Of which:</i>									
<b>Voted expenditure</b>			26,293	25,370				7,396	
<b>Non-voted expenditure</b>			-	-				-	



**Part II: Changes Proposed**

	<b>£'000</b>		
	<b>Present Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
<b>Net cash requirement</b>	<b>447,198</b>	<b>102,546</b>	<b>549,744</b>

## Part II: Revised subhead detail including additional provision

£'000

		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>										
	295,001	-85,081	209,920	350,755	-84,327	266,428	32,040	-2,744	29,296	
<i>Of which:</i>										
A	Cabinet Office	257,298	-80,504	176,794	141,347	-83,722	57,625	18,756	-2,744	16,012
B	Office for Civil Society	5,786	-	5,786	179,960	-525	179,435	12,124	-	12,124
C	Committee on Standards in Public Life - ANDPB	600	-	600	-	-	-	-	-	-
D	Independent Offices - Commissioner for Public Appointments	443	-	443	-	-	-	-	-	-
E	Independent Offices - Advisory Committee on Business Appts - ANDPB	248	-	248	-	-	-	-	-	-
F	Independent Offices - House of Lords Appts Commission - ANDPB	161	-	161	-	-	-	-	-	-
G	Executive NDPBs (net)	1,133	-	1,133	-	-	-	-	-	-
H	Cabinet Office Service Concession - DEL	11,970	-	11,970	-	-	-	-	-	-
I	Cabinet Office Utilisation of Provisions	2,015	-	2,015	-	-	-	-	-	-
J	Constitution Group	8,719	-4,577	4,142	8,377	-	8,377	-	-	-
K	Government Digital Service	6,628	-	6,628	21,071	-80	20,991	1,160	-	1,160
	<i>Independent Offices - Civil Service Commissioners</i>	-	-	-	-	-	-	-	-	-
<b>Non-voted expenditure</b>										
	-	-	-	2,848	-	2,848	-	-	-	
<i>Of which:</i>										
L	Members of the European Parliament (MEP)	-	-	-	2,848	-	2,848	-	-	-
<b>Total Spending in DEL</b>										
	<b>295,001</b>	<b>-85,081</b>	<b>209,920</b>	<b>353,603</b>	<b>-84,327</b>	<b>269,276</b>	<b>32,040</b>	<b>-2,744</b>	<b>29,296</b>	
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
	-	-	-	5,988	-	5,988	-	-	-	
<i>Of which:</i>										
M	Provisions and Impairments under CLoS	-	-	-	5,988	-	5,988	-	-	-
<b>Total Spending in AME</b>										
	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,988</b>	<b>-</b>	<b>5,988</b>	<b>-</b>	<b>-</b>	<b>-</b>	

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9
<b>Total for Estimate</b>								
295,001	-85,081	209,920	359,591	-84,327	275,264	32,040	-2,744	29,296
<i>Of which:</i>								
<b>Voted expenditure</b>								
295,001	-85,081	209,920	356,743	-84,327	272,416	32,040	-2,744	29,296
<b>Non-voted expenditure</b>								
-	-	-	2,848	-	2,848	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>433,521</b>	<b>51,663</b>	<b>485,184</b>
<b>Net Capital Requirement</b>	<b>21,900</b>	<b>7,396</b>	<b>29,296</b>
<b>Accruals to cash adjustments</b>	<b>-5,375</b>	<b>43,487</b>	<b>38,112</b>
<i>Of which:</i>	-	-	-
<i>Adjustments to remove non-cash items:</i>	-	-	-
Depreciation	-18,344	-	-18,344
New provisions and adjustments to previous provisions	-	-6,552	-6,552
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-306	-25	-331
<i>Adjustment for NDPBs:</i>	-	-	-
Remove voted resource and capital	-1,121	-12	-1,133
Add cash grant-in-aid	1,121	12	1,133
<i>Adjustments to reflect movements in working balances:</i>	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	3,500	3,500
Increase (-) / Decrease (+) in creditors	9,875	47,949	57,824
Use of provisions	3,400	-1,385	2,015
<b>Removal of non-voted budget items</b>	<b>-2,848</b>	<b>-</b>	<b>-2,848</b>
<i>Of which:</i>	-	-	-
Consolidated Fund Standing Services	-2,848	-	-2,848
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>447,198</b>	<b>102,546</b>	<b>549,744</b>

## Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	281,016
<i>Less:</i>	
Administration DEL Income	-85,081
<b>Net Administration Costs</b>	<b>195,935</b>
Gross Programme Costs	391,624
<i>Less:</i>	
Programme DEL Income	-87,051
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>304,573</b>
<b>Total Net Operating Costs</b>	<b>500,508</b>
<i>Of which:</i>	
Resource DEL	462,363
Capital DEL	18,172
Resource AME	8,003
Capital AME	-
Non-budget	11,970
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-18,172
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	2,848
<b>Total Resource Budget</b>	<b>485,184</b>
<i>Of which:</i>	
Resource DEL	479,196
Resource AME	5,988
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>485,184</b>

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

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	<b>-169,408</b>
<i>Of which:</i>	
Administration	
Sale of goods and services	-85,081
<i>Of which:</i>	
Section A: Cabinet Office	-80,504
Section J: Constitution Group	-4,577
Total Administration	-85,081
Programme	
Sale of goods and services	-81,304
<i>Of which:</i>	
Section A: Cabinet Office	-81,224
Section K: Government Digital Service	-80
Other grant income (including repayments of grants/subsidies)	-737
<i>Of which:</i>	
Section A: Cabinet Office	-212
Section B: Office for Civil Society	-525
Interest and dividends	-2,286
<i>Of which:</i>	
Section A: Cabinet Office	-2,286
Total Programme	-84,327
<b>Total Voted Resource Income</b>	<b>-169,408</b>
<b>Voted Capital DEL</b>	<b>-2,744</b>
<i>Of which:</i>	
Administration	
Total Administration	-
Programme	
Other grant income (including repayments of grants/subsidies)	-2,724
<i>Of which:</i>	
Section A: Cabinet Office	-2,724
loan , etc, repayments	-20
<i>Of which:</i>	
Section A: Cabinet Office	-20
Total Programme	-2,744
<b>Total Voted Capital Income</b>	<b>-2,744</b>

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

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No CFER income or receipts are expected in 2011-12.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer</b>	Ian Watmore
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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>	
Dr Richard Jarvis	Chief Executive, Civil Service Commission

Ian Watmore 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>
G - DEL		Civil Service Commission	1,133	-	1,133
<b>Total</b>			<b>1,133</b>	<b>-</b>	<b>1,133</b>

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

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

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**Section in Part II:**

<b>Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
A	Grants made by the Cabinet Office	12,909
B	Grants made by the Office for Civil Society	3,534

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**Part III: Note K - Contingent Liabilities**

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Nature of liability	£'000
<p>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. The probable value of this contingent liability is in the region of £0.5 million and £1 million.</p>	1,000

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# 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
i. Transfer to HMRC for contribution to the National Cyber Security Programme		-300,000	
ii. Transfer to Cabinet Office for contribution to the National Cyber Security Programme		-5,650,000	
iii. Transfer to Cabinet Office for administration expenditure		-225,000	
iv. Transfer to CPS for contribution to the National Cyber Security Programme		-200,000	
v. Transfer from MoD for contribution to the National Cyber Security Programme	1,900,000		
vi. Transfer to Home Office for contribution to the National Cyber Security Programme		-3,036,000	
vii. Transfer to DECC for Critical Capabilities Pool Funding		-3,620,000	
viii. Transfer from FCO for the expansion and capabilities of the Security and Intelligence Agencies	520,000		
ix. 2011-12 budget exchange to 2012-13		-16,660,000	
x. Transfer of Admin expenditure to capital expenditure for the expansion and capabilities of the Security and Intelligence Agencies		-4,000,000	
xi. Transfer of Programme expenditure to capital expenditure for the expansion and capabilities of the Security and Intelligence Agencies		-15,340,000	
xii. Decrease in ring-fenced resource in respect of Property, Plant and Equipment (PPE)		-22,535,000	
xiii. Increase in Admin income offset fully by increases in Admin expenditure	2,800,000	-2,800,000	
xiv. Increase in Programme income offset fully by increases in Programme expenditure	8,840,000	-8,840,000	
<b>Total change in Resource DEL (Voted)</b>	<b>14,060,000</b>	<b>-83,206,000</b>	<b>-69,146,000</b>

## Introduction

i. Increase in AME provisions for the expansion and capabilities of the Security and Intelligence Agencies	20,548,000		
ii. Increase in AME resulting from revaluation of Property, Plant and Equipment (PPE)	150,000		
<b>Total change in Resource AME (Voted)</b>	<b>20,698,000</b>		<b>20,698,000</b>
i. Transfer to MoD for contribution to the National Cyber Security Programme		-20,000	
ii. Transfer to Home Office for contribution to the National Cyber Security Programme		-1,570,000	
iii. Transfer to HMRC for contribution to the National Cyber Security Programme		-540,000	
iv. Transfer to DECC for Critical Capabilities Pool Funding		-3,560,000	
v. 2011-12 budget exchange to 2012-13		-5,840,000	
vi. Transfer of Admin expenditure to capital expenditure for the expansion and capabilities of the Security and Intelligence Agencies	4,000,000		
vii. Transfer of Programme expenditure to capital expenditure for the expansion and capabilities of the Security and Intelligence Agencies	15,340,000		
viii. Increase in Admin income offset fully by increases in Admin expenditure	13,492,000	-13,492,000	
<b>Total change in Capital DEL (Voted)</b>	<b>32,832,000</b>	<b>-25,022,000</b>	<b>7,810,000</b>
Reduction in net cash requirement as a result of the above and associated changes in non-cash adjustments		-26,101,000	
<b>Total change in Net cash requirement</b>		<b>-26,101,000</b>	<b>-26,101,000</b>

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-69,146,000	-	-69,146,000
Capital	7,810,000	-	7,810,000
<b>Annually Managed Expenditure</b>			
Resource	20,698,000	-	20,698,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-48,448,000	-	-48,448,000
Capital	7,810,000	-	7,810,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-26,101,000</b>		

Supplementary amounts required in the year ending 31 March 2012 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>								
81,900	1,951,120	-4,225	-64,921	77,675	1,886,199	378,345	7,810	386,155
<i>Of which:</i>								
A Security and Intelligence Agencies								
81,900	1,951,120	-4,225	-64,921	77,675	1,886,199	378,345	7,810	386,155
<b>Total Spending in DEL</b>								
		<b>-4,225</b>	<b>-64,921</b>			<b>7,810</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	5,330	-	20,698	-	26,028	-	-	-
<i>Of which:</i>								
B Spending in Annually Managed Expenditure								
-	5,330	-	20,698	-	26,028	-	-	-
<b>Total Spending in AME</b>								
		<b>-</b>	<b>20,698</b>			<b>-</b>		
<b>Total for Estimate</b>								
		<b>-4,225</b>	<b>-44,223</b>			<b>7,810</b>		
<i>Of which:</i>								
<b>Voted expenditure</b>								
		-4,225	-44,223			7,810		
<b>Non-voted expenditure</b>								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net cash requirement</b>	<b>2,035,782</b>	<b>-26,101</b>	<b>2,009,681</b>



## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
95,225	-17,550	77,675	2,079,535	-193,336	1,886,199	411,347	-25,192	386,155
<i>Of which:</i>								
A Security and Intelligence Agencies								
95,225	-17,550	77,675	2,079,535	-193,336	1,886,199	411,347	-25,192	386,155
<b>Total Spending in DEL</b>								
<b>95,225</b>	<b>-17,550</b>	<b>77,675</b>	<b>2,079,535</b>	<b>-193,336</b>	<b>1,886,199</b>	<b>411,347</b>	<b>-25,192</b>	<b>386,155</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	26,028	-	26,028	-	-	-
<i>Of which:</i>								
B Spending in Annually Managed Expenditure								
-	-	-	26,028	-	26,028	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>26,028</b>	<b>-</b>	<b>26,028</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>95,225</b>	<b>-17,550</b>	<b>77,675</b>	<b>2,105,563</b>	<b>-193,336</b>	<b>1,912,227</b>	<b>411,347</b>	<b>-25,192</b>	<b>386,155</b>
<i>Of which:</i>								
<b>Voted expenditure</b>								
95,225	-17,550	77,675	2,105,563	-193,336	1,912,227	411,347	-25,192	386,155
<b>Non-voted expenditure</b>								
-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>2,038,350</b>	<b>-48,448</b>	<b>1,989,902</b>
<b>Net Capital Requirement</b>	<b>378,345</b>	<b>7,810</b>	<b>386,155</b>
<b>Accruals to cash adjustments</b>	<b>-380,913</b>	<b>14,537</b>	<b>-366,376</b>
<i>Of which:</i>	-	-	-
<i>Adjustments to remove non-cash items:</i>	-	-	-
Depreciation	-382,400	2,255	-380,145
New provisions and adjustments to previous provisions	2,070	-418	1,652
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-283	-	-283
<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	12,700	12,400
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>2,035,782</b>	<b>-26,101</b>	<b>2,009,681</b>

## Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	95,225
<i>Less:</i>	
Administration DEL Income	-17,550
<b>Net Administration Costs</b>	<b>77,675</b>
Gross Programme Costs	2,105,563
<i>Less:</i>	
Programme DEL Income	-193,336
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>1,912,227</b>
<b>Total Net Operating Costs</b>	<b>1,989,902</b>
<i>Of which:</i>	
Resource DEL	1,963,874
Capital DEL	-
Resource AME	26,028
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>1,989,902</b>
<i>Of which:</i>	
Resource DEL	1,963,874
Resource AME	26,028
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>1,989,902</b>

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

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	<b>-210,886</b>
<i>Of which:</i>	
Administration	
Sale of goods and services	-17,550
<i>Of which:</i>	
Section A: Security and Intelligence Agencies	-17,550
Total Administration	<u>-17,550</u>
Programme	
Sale of goods and services	-193,336
<i>Of which:</i>	
Section A: Security and Intelligence Agencies	-193,336
Total Programme	<u>-193,336</u>
<b>Total Voted Resource Income</b>	<b><u>-210,886</u></b>
<b>Voted Capital DEL</b>	<b>-25,192</b>
<i>Of which:</i>	
Programme	
Sale of assets	-25,192
<i>Of which:</i>	
Section A: Security and Intelligence Agencies	-25,192
<b>Total Voted Capital Income</b>	<b><u>-25,192</u></b>

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

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No CFER income or receipts are expected in 2011-12.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer</b>	Kim Darroch
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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 (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*.

# Cabinet Office: Civil Superannuation

## Introduction

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
To increase gross provision for pension and other payments to members of the Principal Civil Service Pension Scheme and other schemes.	52,000,000		
<b>Total change in Resource AME (Voted)</b>	<b>52,000,000</b>		<b>52,000,000</b>
As a result of the above and associated non-cash adjustments, there is also an increase in the net cash requirement of £56,000,000.	56,000,000		
<b>Total change in Net cash requirement</b>			<b>56,000,000</b>

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	<b>52,000,000</b>	-	52,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	52,000,000	-	52,000,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>56,000,000</b>		

Supplementary amounts required in the year ending 31 March 2012 for expenditure by Cabinet Office: Civil Superannuation on:

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

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

Income arising from:

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

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



## Part II: Changes Proposed

						£'000		
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>								
	-	8,685,000	-	52,000	-	8,737,000	-	-
<i>Of which:</i>								
A	Civil superannuation							
	-	8,685,000	-	52,000	-	8,737,000	-	-
<b>Total Spending in AME</b>								
			-	52,000				-
<b>Total for Estimate</b>								
			-	52,000				-
<i>Of which:</i>								
<b>Voted expenditure</b>								
			-	52,000				-
<b>Non-voted expenditure</b>								
			-	-				-

£'000

	Present Plans	Changes	Revised Plans
<b>Net cash requirement</b>	<b>2,142,000</b>	<b>56,000</b>	<b>2,198,000</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	11,999,000	-3,262,000	8,737,000	-	-	-
<i>Of which:</i>								
A Civil superannuation								
-	-	-	11,999,000	-3,262,000	8,737,000	-	-	-
<b>Total Spending in AME</b>								
-	-	-	<b>11,999,000</b>	<b>-3,262,000</b>	<b>8,737,000</b>	-	-	-
<b>Total for Estimate</b>								
-	-	-	<b>11,999,000</b>	<b>-3,262,000</b>	<b>8,737,000</b>	-	-	-
<i>Of which:</i>								
<b>Voted expenditure</b>								
-	-	-	11,999,000	-3,262,000	8,737,000	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>8,685,000</b>	<b>52,000</b>	<b>8,737,000</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-6,543,000</b>	<b>4,000</b>	<b>-6,539,000</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-11,914,000	-76,000	-11,990,000
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	-45,000	25,000	-20,000
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	5,416,000	55,000	5,471,000
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,142,000</b>	<b>56,000</b>	<b>2,198,000</b>

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

	£'000
	Revised Plans
Gross Programme Costs	11,999,000
<i>Of which:</i>	
Increases in liability	4,297,000
Interest on scheme liability	7,693,000
Other expenditure	9,000
<i>Less:</i>	
Contributions received	-3,060,000
Transfers in	-45,000
Other income	-157,000
<b>Net Programme Costs</b>	<b>8,737,000</b>
<b>Total Net Operating Costs</b>	<b>8,737,000</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	8,737,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>8,737,000</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	8,737,000
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>8,737,000</b>

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

	<b>£'000</b>
	<b>Revised Plans</b>
<b>Voted Resource AME</b>	<b>-3,262,000</b>
<i>Of which:</i>	
Programme	
Pension scheme related income	-3,262,000
<i>Of which:</i>	
Section A: Civil superannuation	-3,262,000
<b>Total Voted Resource Income</b>	<b>-3,262,000</b>

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

---

No CFER income or receipts are expected in 2011-12.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer</b>	Ian Watmore
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Ian Watmore 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*.





# Central Office of Information

## Introduction

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Machinery of Government change to Cabinet Office.		-301,000	
<b>Total change in Resource DEL (Voted)</b>		<b>-301,000</b>	<b>-301,000</b>
Cash consequences of the Machinery of Government change to the Cabinet Office.		-301,000	
<b>Total change in Net cash requirement</b>		<b>-301,000</b>	<b>-301,000</b>

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource †	-301,000	-	-301,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-301,000	-	-301,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement †</b>	<b>-301,000</b>		

Supplementary amounts required in the year ending 31 March 2012 for expenditure by Central Office of Information on:

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

Administration costs incurred in providing market and communications services to Government and to other clients in the public sector; advising on marketing and communications policy and setting up a function to evaluate impact of marketing on policy outcomes.

**Central Office of Information** will account for this Estimate.

† The functions of the Central Office of Information were transferred to the Cabinet Office on 1 April 2011 when the Central Office of Information ceased to be a non-Ministerial department. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- a) the Departmental Expenditure Limit - Resource (voted) is decreased by £ 301,000; and
- b) the net cash requirement is decreased by £ 301,000.

## Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
-	301	-	-301	-	-	-	-	-
<i>Of which:</i>								
<i>COI - publicity and advisory service</i>								
-	301	-	-301	-	-	-	-	-
<b>Total Spending in DEL</b>								
		-	-301				-	
<b>Total for Estimate</b>								
		-	-301				-	
<i>Of which:</i>								
<b>Voted expenditure</b>								
		-	-301				-	
<b>Non-voted expenditure</b>								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net cash requirement</b>	<b>301</b>	<b>-301</b>	<b>-</b>

**Part II: Revised subhead detail including additional provision**

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Gross</b>	<b>Administration</b>	<b>Net</b>	<b>Gross</b>	<b>Programme</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>Income</b>	<b>3</b>	<b>4</b>	<b>Income</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>								
-	-	-	-	-	-	-	-	-
<i>Of which:</i>								
<i>COI - publicity and advisory service</i>								
-	-	-	-	-	-	-	-	-
<b>Total Spending in DEL</b>								
-	-	-	-	-	-	-	-	-
<b>Total for Estimate</b>								
-	-	-	-	-	-	-	-	-
<i>Of which:</i>								
<b>Voted expenditure</b>								
-	-	-	-	-	-	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>301</b>	<b>-301</b>	<b>-</b>
<b>Net Capital Requirement</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Accruals to cash adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>	-	-	-
<i>Adjustments to remove non-cash items:</i>	-	-	-
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>	-	-	-
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<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>301</b>	<b>-301</b>	<b>-</b>

## Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	-
Gross Programme Costs	-
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	-
<b>Total Net Operating Costs</b>	-
<i>Of which:</i>	
Resource DEL	-
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 OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	-
<b>Total Resource Budget</b>	-
<i>Of which:</i>	
Resource DEL	-
Resource AME	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	-

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

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**£'000****Revised  
Plans**

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No departmental income is expected in 2011-12.

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

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No CFER income or receipts are expected in 2011-12.



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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer</b>	Ian Watmore
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Ian Watmore has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

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

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



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

## Introduction

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i) Decrease in utilisation provision expenditure		-250,000	
ii) Surrender of unutilised depreciation funding		-200,000	
<b>Total change in Resource DEL (Voted)</b>		<b>-450,000</b>	<b>-450,000</b>
i) Decrease in utilisation provision releases		250,000	
<b>Total change in Resource AME (Voted)</b>		<b>250,000</b>	<b>250,000</b>
i) Surrender of unutilised Capital budget		-25,000	
ii) Underspend carried over for Capital spending pressures in 2012-13		-25,000	
<b>Total change in Capital DEL (Voted)</b>		<b>-50,000</b>	<b>-50,000</b>
<b>Total change in Net cash requirement</b>			<b>-300,000</b>

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-450,000	-	-450,000
Capital	-50,000	-	-50,000
<b>Annually Managed Expenditure</b>			
Resource	250,000	-	250,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-200,000	-	-200,000
Capital	-50,000	-	-50,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-300,000</b>		

Supplementary amounts required in the year ending 31 March 2012 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.

Reimbursement of costs of damage to the Ombudsman caused by a third party.

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

Use of provisions, including provisions for early departure, legal costs and dilapidations.

**Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England** will account for this Estimate.

## Part II: Changes Proposed

£'000

	Present		Net Resources Changes		Revised		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>	-	33,813	-	-450	-	33,363	700	-50	650
<i>Of which:</i>									
A Administration	-	33,813	-	-450	-	33,363	700	-50	650
<b>Total Spending in DEL</b>			-	-450				-50	
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>	-	-400	-	250	-	-150	-	-	-
<i>Of which:</i>									
C Use of provisions	-	-400	-	250	-	-150	-	-	-
<b>Total Spending in AME</b>			-	250				-	
<b>Total for Estimate</b>			-	-200				-50	
<i>Of which:</i>									
<b>Voted expenditure</b>			-	-200				-50	
<b>Non-voted expenditure</b>			-	-				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net cash requirement</b>	32,913	-300	32,613

**Part II: Revised subhead detail including additional provision**

£'000

<b>Revised Plans</b>									
<b>Resources</b>						<b>Capital</b>			
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>									
	-	-	-	33,533	-170	33,363	650	-	650
<i>Of which:</i>									
A	Administration		-	33,533	-170	33,363	650	-	650
<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>						<b>650</b>	<b>-</b>	<b>650</b>	
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
	-	-	-	-150	-	-150	-	-	-
<i>Of which:</i>									
C	Use of provisions		-	-150	-	-150	-	-	-
<b>Total Spending in AME</b>						<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total for Estimate</b>						<b>650</b>	<b>-</b>	<b>650</b>	
<i>Of which:</i>									
<b>Voted expenditure</b>									
	-	-	-	33,383	-170	33,213	650	-	650
<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>-200</b>	<b>33,400</b>
<b>Net Capital Requirement</b>	<b>700</b>	<b>-50</b>	<b>650</b>
<b>Accruals to cash adjustments</b>	<b>-1,200</b>	<b>-50</b>	<b>-1,250</b>
<i>Of which:</i>	-	-	-
<i>Adjustments to remove non-cash items:</i>	-	-	-
Depreciation	-1,600	200	-1,400
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>	-	-	-
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	400	-250	150
<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>32,913</b>	<b>-300</b>	<b>32,613</b>

## Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	-
Gross Programme Costs	33,570
<i>Less:</i>	
Programme DEL Income	-170
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>33,400</b>
<b>Total Net Operating Costs</b>	<b>33,400</b>
<i>Of which:</i>	
Resource DEL	33,400
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 OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>33,400</b>
<i>Of which:</i>	
Resource DEL	33,550
Resource AME	-150
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>33,400</b>



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

	<b>£'000</b>
	<b>Revised Plans</b>
<b>Voted Resource DEL</b>	<b>-170</b>
<i>Of which:</i>	
Programme	
Sale of goods and services	-170
<i>Of which:</i>	
Section A: Administration	-170
<b>Total Voted Resource Income</b>	<b>-170</b>

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

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No CFER income or receipts are expected in 2011-12.

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

The Accounting Officer prepares resource accounts for each financial year.

The following appointment made by Her Majesty by Letters Patent includes the role of ex-officio Accounting Officer responsible for the expenditure within this Estimate:

<b>Accounting Officer</b>	Ms Ann Abraham
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Ms Ann Abraham has personal responsibility for the proper presentation of the resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

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

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



# House of Lords

## Introduction

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. The overall resulting change in the depreciation costs following the revaluation of the Parliamentary Estate.		-10,260,000	
ii. The overall reduction in costs due to planned savings.		-2,700,000	
<b>Total change in Resource DEL (Voted)</b>		<b>-12,960,000</b>	<b>-12,960,000</b>
i. A non-cash adjustment is required following the revaluation of the Parliamentary Estate.	20,642,000		
<b>Total change in Resource AME (Voted)</b>	<b>20,642,000</b>		<b>20,642,000</b>
i. The accounting treatment and timing of some capital projects requires an increase in the capital provision.	400,000		
<b>Total change in Capital DEL (Voted)</b>	<b>400,000</b>		<b>400,000</b>
Revisions to the net cash requirement reflect the changes to resources and capital as set out above.			
<b>Total change in Net cash requirement</b>			<b>-2,300,000</b>

**Part I**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-12,960,000	-	-12,960,000
Capital	400,000	-	400,000
<b>Annually Managed Expenditure</b>			
Resource	20,642,000	-	20,642,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	7,682,000	-	7,682,000
Capital	400,000	-	400,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-2,300,000</b>		

Supplementary amounts required in the year ending 31 March 2012 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 7	Net Capital Changes 8	Revised 9
	Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>	-	104,716	-	-12,960	-	91,756	17,881	400	18,281
<i>Of which:</i>									
A Administration	-	72,364	-	-3,000	-	69,364	926	-	926
B Works Services	-	32,352	-	-9,960	-	22,392	16,955	400	17,355
<b>Total Spending in DEL</b>			-	-12,960				<b>400</b>	
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>	-	5,465	-	20,642	-	26,107	-	-	-
<i>Of which:</i>									
C Administration	-	5,465	-	20,642	-	26,107	-	-	-
<b>Total Spending in AME</b>			-	20,642				-	
<b>Total for Estimate</b>			-	7,682				<b>400</b>	
<i>Of which:</i>									
<b>Voted expenditure</b>			-	7,682				400	
<b>Non-voted expenditure</b>			-	-				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net cash requirement</b>	<b>104,850</b>	<b>-2,300</b>	<b>102,550</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans									
Resources						Capital			
Gross 1	Administration Income 2	Net 3	Gross 4	Programme Income 5	Net 6	Gross 7	Income 8	Net 9	
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>									
	-	-	-	98,357	-6,601	91,756	18,281	-	18,281
<i>Of which:</i>									
A	Administration	-	-	74,538	-5,174	69,364	926	-	926
B	Works Services	-	-	23,819	-1,427	22,392	17,355	-	17,355
<b>Total Spending in DEL</b>									
	-	-	-	<b>98,357</b>	<b>-6,601</b>	<b>91,756</b>	<b>18,281</b>	<b>-</b>	<b>18,281</b>
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
	-	-	-	26,107	-	26,107	-	-	-
<i>Of which:</i>									
C	Administration	-	-	26,107	-	26,107	-	-	-
<b>Total Spending in AME</b>									
	-	-	-	<b>26,107</b>	<b>-</b>	<b>26,107</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>									
	-	-	-	<b>124,464</b>	<b>-6,601</b>	<b>117,863</b>	<b>18,281</b>	<b>-</b>	<b>18,281</b>
<i>Of which:</i>									
<b>Voted expenditure</b>									
	-	-	-	124,464	-6,601	117,863	18,281	-	18,281
<b>Non-voted expenditure</b>									
	-	-	-	-	-	-	-	-	-



**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>110,181</b>	<b>7,682</b>	<b>117,863</b>
<b>Net Capital Requirement</b>	<b>17,881</b>	<b>400</b>	<b>18,281</b>
<b>Accruals to cash adjustments</b>	<b>-23,212</b>	<b>-10,382</b>	<b>-33,594</b>
<i>Of which:</i>	-		
<i>Adjustments to remove non-cash items:</i>	-		
Depreciation	-16,906	-10,382	-27,288
New provisions and adjustments to previous provisions	-9,400	-	-9,400
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	375	-	375
Increase (-) / Decrease (+) in creditors	300	-	300
Use of provisions	2,544	-	2,544
<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>104,850</b>	<b>-2,300</b>	<b>102,550</b>

## Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	-
Gross Programme Costs	124,464
<i>Less:</i>	
Programme DEL Income	-6,601
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>117,863</b>
<b>Total Net Operating Costs</b>	<b>117,863</b>
<i>Of which:</i>	
Resource DEL	91,756
Capital DEL	-
Resource AME	26,107
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>117,863</b>
<i>Of which:</i>	
Resource DEL	91,756
Resource AME	26,107
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>117,863</b>

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

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	<b>-6,601</b>
<i>Of which:</i>	
Programme	
Sale of goods and services	-5,970
<i>Of which:</i>	
Section A: Administration	-4,543
Section B: Works Services	-1,427
Pension scheme related income	-631
<i>Of which:</i>	
Section A: Administration	-631
<b>Total Voted Resource Income</b>	<b>-6,601</b>

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

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No CFER income or receipts are expected in 2011-12.

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

The Accounting Officer prepares resource accounts for each financial year.

The following appointment made by Her Majesty by Letters Patent includes the role of ex-officio Accounting Officer responsible for the expenditure within this Estimate:

<b>Accounting Officer</b>	David Beamish, Clerk of the Parliaments
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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;
- 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*.





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HM Treasury

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SW1A 2HQ

Tel: 020 7270 5000

Fax: 020 7270 4861

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