
Central Government Supply Estimates 2014-15

Main Supply Estimates

April 2014



Central Government Supply Estimates 2014-15

Main Supply Estimates

for the year ending 31 March 2015

Presented to the House of Commons by Command of Her Majesty

Ordered by the House of Commons

to be printed on 29 April 2014



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Print ISBN 978-1-4741-0245-2
Web ISBN 978-1-4741-0246-9
PU1637

Printed in the UK by the Williams Lea Group on behalf of the Controller of Her Majesty's Stationery Office

ID 2640078 04/14

Printed on paper containing 75% recycled fibre content minimum.

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TREASURY CHAMBERS
29 April 2014

NICKY MORGAN

Section 1.

Introduction

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

The main spending aggregates

3. The present basis for planning and controlling public expenditure was announced in the Economic and Fiscal Strategy Report 1998, *Stability and Investment in the Long Term (Cm 3978)* and the *Comprehensive Spending Review, Modern Public Services for Britain: Investing in Reform (Cm 4011)* and took effect from 1999-2000.
4. Total Managed Expenditure (TME) includes resource and capital Departmental Expenditure Limits (DEL) for which plans were set in the Spending Review 2010 and Annually Managed Expenditure (AME). AME is subject to annual review as part of the Budget process. In addition the Spending Round 2013 added plans up to 2014-15.
5. The main elements of DEL and AME that are not funded through the Supply Estimates are central government expenditure funded directly from other sources, e.g. the National Insurance Fund.

2014-15 Main Supply Estimates

6. The total resource and capital expenditure, for which authority is sought in the 2014-15 Main Estimates presented on 29 April, is £571.5 billion. This spending is consistent with the Government's plans for public expenditure as a whole. Further information is contained in individual departmental Annual Reports and Accounts to be published in the summer.
7. **Table 1** below shows the total voted Supply provision sought for 2014-15 for Estimates presented on 29 April compared to the provision for 2013-14 and the outturn for 2012-13.
8. **Table 2** in Section 5 shows: the voted net resource and capital requirement within each of the budgetary boundaries; and the net cash requirements sought for each Estimate in 2014-15 presented on 29 April; the total provision for 2013-14; and the outturn for 2012-13.

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

	£ million		
	2014-15 †† Plans	2013-14† Provisions	2012-13† Outturn
Total Resource and Capital Departmental Expenditure Limit	310,386	314,062	307,751
Total Resource and Capital Annually Managed Expenditure	201,402	172,545	124,779
Total Net Budget	511,788	486,608	432,530
Total Non-Budget Expenditure	59,684	58,869	56,092
Total Resource and Capital in Estimates	571,472	545,477	488,622
Resource to cash adjustments	-100,856	-92,030	-51,777
Total Net cash requirement	470,617	453,447	436,845

† Figures for 2012-13 outturn and 2013-14 provision are the best available estimates in those years adjusted for transfer, classification and machinery of government changes to reflect the 2014-15 Estimate structure.

†† Figures for the independent entities are provisional. See their published Estimates to see the final provision.

9. The 2014-15 Main Estimates are presented in six volumes. This volume covers central government departments. Separate booklets are being presented to Parliament by the House of Commons: Administration, the National Audit Office, the Electoral Commission, the Local Government Boundary Commission for England, and the Independent Parliamentary Standards Authority.

In-year controls

10. Parliament votes limits on:

- The net resource DEL requirement;
- The net capital DEL requirement;
- The net resource AME requirement;
- The net capital AME requirement;
- The net non-budget requirement; and
- The net cash requirement for the Estimate as a whole.

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

12. Departments are expected to manage their resource and capital budgets within DEL. Failure to live within announced plans would be treated as a breach (as well as an Excess Vote) requiring investigation into its cause, an examination of the financial procedures of the department concerned and, where appropriate, a reduction in the corresponding DEL in future year(s).

13. Where there is an agreed change to a department's DEL, it must be announced to Parliament before the end of the financial year. This is usually done through the presentation of a Supplementary Estimate, which clearly identifies both voted and non-voted DEL totals. Where the department has a change to DEL, or the administration budget limit (see below), but doesn't require a Supplementary Estimate (perhaps because all the movements are non-voted) Parliament should be notified through a Written Ministerial Statement before the end of the financial year.
14. **Table 3** in Section 5 shows the control limits for all expenditure (voted and non-voted) within resource DEL for 2014-15 for the Main Estimates presented on 29 April.
15. Administration budgets are set for most civil service departments and their executive agencies and Arms Length Bodies, unless specific exemptions have been agreed. Administration budgets are a subset of resource DEL. These budgets help drive economy and efficiency in the running of government itself. They cover the costs of all central government administration other than the costs of direct frontline service provision. Departments may, with Treasury approval, offset negative DEL income relating to their administrative activities against their administration budgets.
16. Administration budgets for 2014-15 for the Main Estimates presented on 29 April are set out in **Table 4** in Section 5. All changes require the specific approval of the Treasury. Exceeding the administration budget would constitute a breach regardless of the position on overall resource DEL and would be subject to investigation, report and possible penalty similar to that described above for breaches of overall resource DEL. In addition, and although not a separate voted limit, any breach of the administration budget would also result in an Excess Vote.
17. **Table 5** in Section 5 shows the control limits for all expenditure (voted and non-voted) within capital DEL for 2014-15 for the Main Estimates presented on 29 April.

Consistency with Budget 2014

18. The Main Supply Estimates in this booklet have been prepared on a basis broadly consistent with Budget 2014 (HC 1104) which was published on 19 March 2014.

Section 2.

Format of Supply Estimates

1. This section explains the format of Main Estimates. The format of Supplementary Estimates will be described in their introductory pages when they are published in the financial year.
2. A total of 52 Central Government Main Estimates are presented for 2014-15. There is a single Estimate for each department. Separate Estimates are produced for those public service pension schemes having their own resource accounts. In addition there are five independent Estimates presented separately by the respective bodies: House of Commons Administration, the National Audit Office, the Electoral Commission, the Independent Parliamentary Standards Authority and the Local Government Boundary Commission for England.

Structure

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

Introduction

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

Part I

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

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

Part II

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

capital requirement, removes any non-cash items, adjusts for Non Departmental Public Bodies, reflects movements in working balances and removes non-voted budget items.

Part III – Other statements and notes

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

Contingent liabilities

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

Income

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

Publication date

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

Section 3.

Parliamentary Procedure

Supply Procedure

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

Designation Order

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

for the Supplementary Estimates. An Order will list all bodies to be designated¹ and therefore removing a body that was included in an earlier Order for a financial year effectively removes the requirement for its consolidation in that financial year.

Vote on Account

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

Main Estimates

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

Supply and Appropriation Acts

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

Revised Estimates

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

Supplementary Estimates

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

Contingencies Fund

11. There is a cash-based Contingencies Fund, which may be used to finance urgent cash expenditure in anticipation of parliamentary approval of Estimates. Total advances outstanding at any one time must not exceed 2 per cent of the previous year's total cash Supply provision. Drawings on the Fund are repaid when Parliament has voted the additional cash (together with any associated resource and/or capital consumption).

¹ In some cases the bodies are included by category rather than named individually.

12. Supply Estimates are based on consumption of net resources, net capital and cash and parliamentary control applies to each.
13. Provision is made within resources for commitments entered into but which may not mature for payment within the financial year. The net cash requirement provides for all payments, which are due within the financial year relating to continuing services, whether or not they relate to consumption of resources within the year, and takes account of the cash receipts associated with income.

Accounts and audit

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

Excess Votes

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

Parliamentary debate

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

Parliamentary Timetable

21. Standing Order No. 55 of the House of Commons states that at least 14 days must elapse between presentation of the Supplementary Estimates and the ensuing vote to authorise spending.
22. The Government aims to give Select Committees advance proof copies of Supplementary Estimates ahead of presentation, although this may not always be possible. In practice, some 2-4 weeks are usually available for Select Committees to examine Supplementaries on the occasions when they are presented. This period is necessarily shorter if there are any late or Revised Supplementaries.
23. Parliament's consideration of Estimates is therefore generally concentrated in two periods:
 - (i) April-July for Main Estimates and June-July if there were, exceptionally, any Revised Estimates, including any Estimates Day debates, followed by the Supply and Appropriation (Main Estimates) Act;
 - (ii) January-February for Supplementary Estimates, the Vote on Account and any associated debates, followed by a Supply and Appropriation (Anticipation and Adjustments) Act.

Consolidated Fund standing services

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

Section 4.

The rules on the treatment of income in departmental Supply Estimates

Supply and Appropriation Act

1. This section sets out rules issued by HM Treasury on the treatment and use (“appropriation”) of income. The rules will govern the appropriation of income when Parliament approves the Supply and Appropriation (Main Estimates) Act 2014.
2. The Treasury controls the types and amount of income that departments may include and appropriate as departmental income in an Estimate. They are set out below.

Limitations on types of income

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

Resource income

4. The following forms of income are usually treated as a benefit to the resource budget, which means they may be used to reduce or eliminate the amount of resource requested for current or resource purposes:
 - Sales of goods and services. Charges should be set by reference to Managing Public Money principles;
 - Royalties and associated payments to use intellectual property rights (IPR);
 - Sales of licences where there is a significant degree of service to the individual;
 - Any licences and levies, which the National Accounts would treat as a tax, but which the Chief Secretary to the Treasury has agreed may be netted off¹ budgets. Although described as netting off, the income appears in the Estimate in normal income columns;
 - Insurance claims;
 - Compensation (in cases where the Office for National Statistics (ONS) treats the income as impacting on the current budget);
 - Interest and dividends;
 - Rent of buildings and land;

¹ ‘Netting-off’ is the usual term for this treatment in budgets but it does not imply net treatment in Estimates. The income appears in the Estimate in the normal way.

- Donations (see also capital donations);
- Income obtained from National Lottery distributing bodies that finances current expenditure;
- Income from the European Union that finances current expenditure.

Capital income

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

Limitation on amounts

6. In addition to the above types of income there are rules surrounding the amount of income that departments may use.
- The Spending Review settlement set negative DEL income targets. Departments are allowed to retain up to 20 per cent of income receipts above the levels envisaged;
 - Any income in excess of the 20 per cent is treated as non-budget and must be surrendered to the Consolidated Fund;
 - Where departments do not have an income limit from the settlement the allowance is 5 per cent.

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

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

Describing the income: ambits

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

Section 5.

Summary of Supply Estimates

Table 2 Supply Estimates by department

	£'000		
	2014-15 Plans	2013-14† Provisions	2012-13‡ Outturn
Supply Estimates presented by HM Treasury			
Department for Education			
Departmental Expenditure Limit			
Resource	54,479,822	52,735,780	50,798,957
Capital	5,030,150	3,982,599	4,259,986
Annually Managed Expenditure			
Resource	-19,122	243,371	179,330
Capital	-	-	-
Total Net Budget			
Resource	54,460,700	52,979,151	50,978,287
Capital	5,030,150	3,982,599	4,259,986
Non-Budget Expenditure	-	-	-
Net Cash Requirement	58,913,058	55,919,951	54,681,603
Teachers' Pension Scheme (England & Wales)			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	10,142,479	10,250,752	10,542,191
Capital	-	-	-
Total Net Budget			
Resource	10,142,479	10,250,752	10,542,191
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	3,576,250	3,444,996	3,301,649
Office for Standards in Education, Children's Services and Skills			
Departmental Expenditure Limit			
Resource	145,941	167,558	157,148
Capital	1,500	4,600	905
Annually Managed Expenditure			
Resource	-1,135	-3,000	-755
Capital	-	-	-
Total Net Budget			
Resource	144,806	164,558	156,393
Capital	1,500	4,600	905
Non-Budget Expenditure	-	-	-
Net Cash Requirement	143,047	167,818	157,507
Office of Qualifications and Examinations Regulation			
Departmental Expenditure Limit			
Resource	20,089	18,554	16,749
Capital	100	100	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	20,089	18,554	16,749
Capital	100	100	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	19,451	18,257	15,890

Table 2 Supply Estimates by department

	£'000		
	2014-15 Plans	2013-14† Provisions	2012-13† Outturn
Department of Health			
Departmental Expenditure Limit			
Resource	91,604,299	89,322,052	84,479,682
Capital	4,653,667	4,444,379	3,789,693
Annually Managed Expenditure			
Resource	6,006,000	5,502,000	5,775,114
Capital	10,000	120,000	-
Total Net Budget			
Resource	97,610,299	94,824,052	90,254,796
Capital	4,663,667	4,564,379	3,789,693
Non-Budget Expenditure	-	-	-
Net Cash Requirement	95,699,318	92,012,960	85,884,279
National Health Service Pension Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	18,017,977	14,023,000	13,103,319
Capital	-	-	-
Total Net Budget			
Resource	18,017,977	14,023,000	13,103,319
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-1,129,538	-1,021,017	-1,115,177
Food Standards Agency			
Departmental Expenditure Limit			
Resource	95,214	94,580	88,731
Capital	353	5,079	1,458
Annually Managed Expenditure			
Resource	9,953	9,953	1,239
Capital	-	-	-
Total Net Budget			
Resource	105,167	104,533	89,970
Capital	353	5,079	1,458
Non-Budget Expenditure	-	-	-
Net Cash Requirement	94,805	98,121	90,820
Department for Transport			
Departmental Expenditure Limit			
Resource	4,336,629	4,929,662	5,282,909
Capital	9,236,592	8,535,895	7,827,550
Annually Managed Expenditure			
Resource	1,560,538	1,515,301	590,305
Capital	6,510,001	50,001	-60,819
Total Net Budget			
Resource	5,897,167	6,444,963	5,873,214
Capital	15,746,593	8,585,896	7,766,731
Non-Budget Expenditure	-	-	-
Net Cash Requirement	19,559,722	12,810,453	12,395,998

Table 2 Supply Estimates by department

	£'000		
	2014-15 Plans	2013-14† Provisions	2012-13† Outturn
Office of Rail Regulation			
Departmental Expenditure Limit			
Resource	3	3	2
Capital	760	800	584
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	3	3	2
Capital	760	800	584
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,000	2,000	1,045
Department for Communities and Local Government			
Departmental Expenditure Limits - Communities			
Resource	2,574,199	2,216,342	1,495,689
Capital	5,158,616	3,867,315	2,472,209
Departmental Expenditure Limit - Local Government			
Resource	13,340,061	16,495,177	27,472,496
Capital	1	1,000	1,221
Annually Managed Expenditure			
Resource	12,342,972	11,690,410	552,952
Capital	430,000	30,000	-3
Total Net Budget			
Resource	28,257,232	30,401,929	29,521,137
Capital	5,588,617	3,898,315	2,473,427
Non-Budget Expenditure	-	-	-
Net Cash Requirement	25,607,905	25,315,584	31,886,646
Department for Business, Innovation and Skills			
Departmental Expenditure Limit			
Resource	17,272,555	23,522,980	19,195,791
Capital	2,999,969	2,506,431	1,240,065
Annually Managed Expenditure			
Resource	-1,466,376	292,297	-761,101
Capital	10,747,207	8,965,247	6,128,723
Total Net Budget			
Resource	15,806,179	23,815,277	18,434,690
Capital	13,747,176	11,471,678	7,368,788
Non-Budget Expenditure	-	-	-
Net Cash Requirement	26,882,053	26,256,939	18,000,580
UK Trade & Investment			
Departmental Expenditure Limit			
Resource	264,633	158,382	92,549
Capital	1,198	2,998	1,557
Annually Managed Expenditure			
Resource	5,000	5,021	-
Capital	-	-	-
Total Net Budget			
Resource	269,633	163,403	92,549
Capital	1,198	2,998	1,557
Non-Budget Expenditure	-	-	-
Net Cash Requirement	264,541	159,890	89,244

Table 2 Supply Estimates by department

	£'000		
	2014-15 Plans	2013-14† Provisions	2012-13† Outturn
Export Credits Guarantee Department			
Departmental Expenditure Limit			
Resource	19,885	21,965	22,858
Capital	630	330	640
Annually Managed Expenditure			
Resource	15,419	49,337	-157,813
Capital	298,449	4,508	-40,488
Total Net Budget			
Resource	35,304	71,302	-134,955
Capital	299,079	4,838	-39,848
Non-Budget Expenditure	-	-	-
Net Cash Requirement	34,507	-189,769	-199,817
Competitions and Markets Authority			
Departmental Expenditure Limit			
Resource	51,248	49,574	69,327
Capital	763	3,352	627
Annually Managed Expenditure			
Resource	500	1,500	44,633
Capital	-	-	-
Total Net Budget			
Resource	51,748	51,074	113,960
Capital	763	3,352	627
Non-Budget Expenditure	-	-	-
Net Cash Requirement	52,639	54,633	67,840
UK Atomic Energy Authority Pension Schemes			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	279,800	244,650	253,974
Capital	-	-	-
Total Net Budget			
Resource	279,800	244,650	253,974
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	239,400	211,370	188,376

Table 2 Supply Estimates by department

	£'000		
	2014-15 Plans	2013-14† Provisions	2012-13† Outturn
Home Office			
Departmental Expenditure Limit			
Resource	10,729,811	10,616,200	11,051,872
Capital	420,382	378,070	414,445
Annually Managed Expenditure			
Resource	1,378,222	1,467,245	1,232,427
Capital	-	-	-
Total Net Budget			
Resource	12,108,033	12,083,445	12,284,299
Capital	420,382	378,070	414,445
Non-Budget Expenditure	-	-	-
Net Cash Requirement	12,267,838	12,148,268	12,442,382
National Crime Agency			
Departmental Expenditure Limit			
Resource	417,700	442,117	389,876
Capital	46,000	36,600	27,664
Annually Managed Expenditure			
Resource	117,000	191,404	27,787
Capital	-	-	-
Total Net Budget			
Resource	534,700	633,521	417,663
Capital	46,000	36,600	27,664
Non-Budget Expenditure	-	-	-
Net Cash Requirement	485,800	495,930	377,173
Charity Commission			
Departmental Expenditure Limit			
Resource	21,143	22,289	25,617
Capital	412	725	360
Annually Managed Expenditure			
Resource	215	400	155
Capital	-	-	-
Total Net Budget			
Resource	21,358	22,689	25,772
Capital	412	725	360
Non-Budget Expenditure	-	-	-
Net Cash Requirement	20,635	23,144	24,996
Ministry of Justice			
Departmental Expenditure Limit			
Resource	7,252,861	8,002,092	8,575,457
Capital	301,100	276,400	280,899
Annually Managed Expenditure			
Resource	121,100	792,537	-222,521
Capital	-	-	-
Total Net Budget			
Resource	7,373,961	8,794,629	8,352,936
Capital	301,100	276,400	280,899
Non-Budget Expenditure	-	-	-
Net Cash Requirement	6,956,955	7,806,979	7,850,732

Table 2 Supply Estimates by department

	£'000		
	2014-15 Plans	2013-14† Provisions	2012-13† Outturn
Ministry of Justice: Judicial Pensions Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	94,524	572,233	1,082,882
Capital	-	-	-
Total Net Budget			
Resource	94,524	572,233	1,082,882
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-45,703	-44,947	-50,623
United Kingdom Supreme Court			
Departmental Expenditure Limit			
Resource	3,148	3,226	2,714
Capital	59	346	41
Annually Managed Expenditure			
Resource	1,000	1,000	461
Capital	-	-	-
Total Net Budget			
Resource	4,148	4,226	3,175
Capital	59	346	41
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,125	1,990	1,702
The National Archives			
Departmental Expenditure Limit			
Resource	35,098	34,863	34,799
Capital	2,030	2,320	4,456
Annually Managed Expenditure			
Resource	-25	-40	-82
Capital	-	-	-
Total Net Budget			
Resource	35,073	34,823	34,717
Capital	2,030	2,320	4,456
Non-Budget Expenditure	-	-	-
Net Cash Requirement	31,468	31,323	34,708
Crown Prosecution Service			
Departmental Expenditure Limit			
Resource	507,604	554,289	556,901
Capital	3,280	2,260	-594
Annually Managed Expenditure			
Resource	5,264	6,092	4,092
Capital	-	-	-
Total Net Budget			
Resource	512,868	560,381	560,993
Capital	3,280	2,260	-594
Non-Budget Expenditure	-	-	-
Net Cash Requirement	507,084	550,149	550,642

Table 2 Supply Estimates by department

	£'000		
	2014-15 Plans	2013-14† Provisions	2012-13† Outturn
Serious Fraud Office			
Departmental Expenditure Limit			
Resource	35,224	53,607	38,050
Capital	1,820	1,440	1,107
Annually Managed Expenditure			
Resource	2,000	2,000	-21
Capital	-	-	-
Total Net Budget			
Resource	37,224	55,607	38,029
Capital	1,820	1,440	1,107
Non-Budget Expenditure	-	-	-
Net Cash Requirement	34,982	54,553	37,014
HM Procurator General and Treasury Solicitor			
Departmental Expenditure Limit			
Resource	9,253	10,238	4,366
Capital	1,800	2,050	1,204
Annually Managed Expenditure			
Resource	-	-	1,417
Capital	-	-	63
Total Net Budget			
Resource	9,253	10,238	5,783
Capital	1,800	2,050	1,267
Non-Budget Expenditure	-	-	-
Net Cash Requirement	9,827	10,662	4,669
Ministry of Defence			
Departmental Expenditure Limit			
Resource	36,436,498	37,798,415	35,874,176
Capital	7,506,926	7,840,900	7,843,339
Annually Managed Expenditure			
Resource	3,425,374	2,600,621	1,866,797
Capital	-	50,000	-35,352
Total Net Budget			
Resource	39,861,872	40,399,036	37,740,973
Capital	7,506,926	7,890,900	7,807,987
Non-Budget Expenditure	-	-	-
Net Cash Requirement	36,901,939	38,521,163	36,873,328
Armed Forces Pension and Compensation Schemes			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	6,749,203	5,679,350	5,493,445
Capital	-	-	-
Total Net Budget			
Resource	6,749,203	5,679,350	5,493,445
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,418,144	2,422,162	2,253,928

Table 2 Supply Estimates by department

	£'000		
	2014-15 Plans	2013-14† Provisions	2012-13† Outturn
Foreign and Commonwealth Office			
Departmental Expenditure Limit			
Resource	1,742,450	2,187,720	2,152,409
Capital	98,000	125,500	36,992
Annually Managed Expenditure			
Resource	75,000	139,500	88,011
Capital	-	-	-
Total Net Budget			
Resource	1,817,450	2,327,220	2,240,420
Capital	98,000	125,500	36,992
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,731,450	2,184,124	2,130,852
Department for International Development			
Departmental Expenditure Limit			
Resource	6,943,142	7,559,888	5,371,984
Capital	2,043,000	1,969,442	1,653,223
Annually Managed Expenditure			
Resource	339,985	191,524	138,589
Capital	-	-	-5,708
Total Net Budget			
Resource	7,283,127	7,751,412	5,510,573
Capital	2,043,000	1,969,442	1,647,515
Non-Budget Expenditure	-	-	-
Net Cash Requirement	8,965,142	9,507,570	7,017,450
Department for International Development: Overseas Superannuation			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	46,565	48,475	52,258
Capital	-	-	-
Total Net Budget			
Resource	46,565	48,475	52,258
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	86,000	90,000	91,810
Department of Energy and Climate Change			
Departmental Expenditure Limit			
Resource	2,411,614	2,133,660	1,911,932
Capital	2,425,405	2,274,510	2,093,306
Annually Managed Expenditure			
Resource	29,169,344	5,523,846	5,388,727
Capital	-120,294	-458,915	-20,458
Total Net Budget			
Resource	31,580,958	7,657,506	7,300,659
Capital	2,305,111	1,815,595	2,072,848
Non-Budget Expenditure	-	-	-
Net Cash Requirement	4,911,403	4,269,449	3,827,376

Table 2 Supply Estimates by department

	£'000		
	2014-15 Plans	2013-14† Provisions	2012-13† Outturn
Office of Gas and Electricity Markets			
Departmental Expenditure Limit			
Resource	700	7,062	3,657
Capital	1,500	1,500	1,222
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	700	7,062	3,657
Capital	1,500	1,500	1,222
Non-Budget Expenditure	-	-	-
Net Cash Requirement	10,690	17,152	3,417
Department for Environment, Food and Rural Affairs			
Departmental Expenditure Limit			
Resource	1,992,225	1,999,922	2,052,890
Capital	558,000	493,312	414,225
Annually Managed Expenditure			
Resource	-54,390	112,400	-29,117
Capital	1,000	1,000	-1,274
Total Net Budget			
Resource	1,937,835	2,112,322	2,023,773
Capital	559,000	494,312	412,951
Non-Budget Expenditure	10,000	10,000	433
Net Cash Requirement	2,368,251	2,499,720	2,174,509
Water Services Regulation Authority			
Departmental Expenditure Limit			
Resource	124	3,975	1,148
Capital	385	850	268
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	124	3,975	1,148
Capital	385	850	268
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,521	4,730	406
Department for Culture, Media and Sport			
Departmental Expenditure Limit			
Resource	1,406,248	1,473,195	3,591,162
Capital	538,387	198,503	341,877
Annually Managed Expenditure			
Resource	3,533,570	3,580,652	3,031,318
Capital	113,079	138,706	-88,791
Total Net Budget			
Resource	4,939,818	5,053,847	6,622,480
Capital	651,466	337,209	253,086
Non-Budget Expenditure	-	-	-
Net Cash Requirement	5,105,956	5,140,237	5,583,048

Table 2 Supply Estimates by department

	£'000		
	2014-15 Plans	2013-14† Provisions	2012-13† Outturn
Department for Work and Pensions			
Departmental Expenditure Limit			
Resource	7,086,718	6,789,666	6,660,026
Capital	242,000	198,938	375,046
Annually Managed Expenditure			
Resource	72,792,452	72,558,461	71,243,182
Capital	-	2,360	-
Total Net Budget			
Resource	79,879,170	79,348,127	77,903,208
Capital	242,000	201,298	375,046
Non-Budget Expenditure	2,400,108	2,490,213	2,517,753
Net Cash Requirement	81,233,603	81,890,316	81,330,676
Scotland Office and Office of the Advocate General			
Departmental Expenditure Limit			
Resource	6,428	7,590	7,432
Capital	55	16	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	6,428	7,590	7,432
Capital	55	16	-
Non-Budget Expenditure	27,990,414	28,010,831	26,112,400
Net Cash Requirement	27,996,841	28,018,376	26,119,779
Wales Office			
Departmental Expenditure Limit			
Resource	4,909	5,220	5,558
Capital	25	724	319
Annually Managed Expenditure			
Resource	-20	-22	-
Capital	-	-	-
Total Net Budget			
Resource	4,889	5,198	5,558
Capital	25	724	319
Non-Budget Expenditure	13,376,858	13,482,655	12,787,047
Net Cash Requirement	13,381,572	13,488,379	12,792,827
Northern Ireland Office			
Departmental Expenditure Limit			
Resource	21,508	27,924	22,116
Capital	241	396	1,284
Annually Managed Expenditure			
Resource	200	1,115	437
Capital	-	-	-
Total Net Budget			
Resource	21,708	29,039	22,553
Capital	241	396	1,284
Non-Budget Expenditure	14,619,700	14,875,500	14,674,000
Net Cash Requirement	14,639,546	14,908,958	14,695,636

Table 2 Supply Estimates by department

	£'000		
	2014-15 Plans	2013-14† Provisions	2012-13† Outturn
HM Treasury			
Departmental Expenditure Limit			
Resource	126,794	-181,527	-206,389
Capital	13,790	-4,790	17,988
Annually Managed Expenditure			
Resource	-1,237,255	10,602,025	-18,713,375
Capital	-2,648,707	-5,723,147	-3,591,794
Total Net Budget			
Resource	-1,110,461	10,420,498	-18,919,764
Capital	-2,634,917	-5,727,937	-3,573,806
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-3,651,168	-8,565,687	-7,065,309
HM Revenue and Customs			
Departmental Expenditure Limit			
Resource	3,352,423	3,341,112	3,328,601
Capital	173,100	230,729	194,031
Annually Managed Expenditure			
Resource	11,945,946	11,974,224	12,250,696
Capital	1,000	2,000	547
Total Net Budget			
Resource	15,298,369	15,315,336	15,579,297
Capital	174,100	232,729	194,578
Non-Budget Expenditure	1,287,000	-	-
Net Cash Requirement	16,478,133	15,317,221	15,591,638
National Savings and Investments			
Departmental Expenditure Limit			
Resource	195,370	150,115	167,203
Capital	273	1,715	34
Annually Managed Expenditure			
Resource	5,300	5,300	1,181
Capital	-	-	-
Total Net Budget			
Resource	200,670	155,415	168,384
Capital	273	1,715	34
Non-Budget Expenditure	-	-	-
Net Cash Requirement	203,603	153,710	175,211
The Statistics Board			
Departmental Expenditure Limit			
Resource	157,705	177,838	181,109
Capital	10,100	15,900	19,414
Annually Managed Expenditure			
Resource	-1,228	-1,141	-2,768
Capital	-	-	-
Total Net Budget			
Resource	156,477	176,697	178,341
Capital	10,100	15,900	19,414
Non-Budget Expenditure	-	-	-
Net Cash Requirement	152,505	185,973	185,121

Table 2 Supply Estimates by department

	£'000		
	2014-15 Plans	2013-14† Provisions	2012-13‡ Outturn
Government Actuary's Department			
Departmental Expenditure Limit			
Resource	10	-1,040	-360
Capital	287	526	154
Annually Managed Expenditure			
Resource	-289	30	-1,250
Capital	-	-	-
Total Net Budget			
Resource	-279	-1,010	-1,610
Capital	287	526	154
Non-Budget Expenditure	-	-	-
Net Cash Requirement	90	-521	-307
Crown Estate Office			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	2,365	2,365	2,365
Capital	-	-	-
Total Net Budget			
Resource	2,365	2,365	2,365
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,357	2,357	2,357
Cabinet Office			
Departmental Expenditure Limit			
Resource	530,727	451,689	405,880
Capital	20,500	47,703	15,054
Annually Managed Expenditure			
Resource	4,942	5,100	-35,479
Capital	-	-	-
Total Net Budget			
Resource	535,669	456,789	370,401
Capital	20,500	47,703	15,054
Non-Budget Expenditure	-	-	-
Net Cash Requirement	535,732	517,545	446,199
Security and Intelligence Agencies			
Departmental Expenditure Limit			
Resource	2,228,221	2,130,641	2,073,078
Capital	353,130	359,250	347,886
Annually Managed Expenditure			
Resource	31,500	29,250	40,680
Capital	-	-	-
Total Net Budget			
Resource	2,259,721	2,159,891	2,113,758
Capital	353,130	359,250	347,886
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,087,551	2,165,233	2,035,120

Table 2 Supply Estimates by department

	£'000		
	2014-15 Plans	2013-14† Provisions	2012-13† Outturn
Cabinet Office: Civil Superannuation			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	9,021,000	8,073,000	7,972,681
Capital	-	-	-
Total Net Budget			
Resource	9,021,000	8,073,000	7,972,681
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,286,000	2,267,000	2,129,847
Royal Mail Statutory Pension Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	1,579,000	1,354,920	1,453,013
Capital	-	-	-
Total Net Budget			
Resource	1,579,000	1,354,920	1,453,013
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,466,960	1,446,000	1,180,960
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England			
Departmental Expenditure Limit			
Resource	33,263	33,543	33,166
Capital	728	672	692
Annually Managed Expenditure			
Resource	-400	1,700	209
Capital	-	-	-
Total Net Budget			
Resource	32,863	35,243	33,375
Capital	728	672	692
Non-Budget Expenditure	-	-	-
Net Cash Requirement	32,391	32,615	32,373
House of Lords			
Departmental Expenditure Limit			
Resource	93,721	91,559	86,934
Capital	21,501	15,579	8,210
Annually Managed Expenditure			
Resource	5,691	7,825	966
Capital	-	-	-
Total Net Budget			
Resource	99,412	99,384	87,900
Capital	21,501	15,579	8,210
Non-Budget Expenditure	-	-	-
Net Cash Requirement	108,378	99,652	80,976

Table 2 Supply Estimates by department

	£'000		
	2014-15 Plans	2013-14† Provisions	2012-13† Outturn
House of Commons: Members			
Departmental Expenditure Limit			
Resource	26,100	25,777	22,616
Capital	700	100	43
Annually Managed Expenditure			
Resource	12,700	13,223	7,193
Capital	-	-	-
Total Net Budget			
Resource	38,800	39,000	29,809
Capital	700	100	43
Non-Budget Expenditure	-	-	-
Net Cash Requirement	25,840	24,917	21,808
Office of Fair Trading			
Departmental Expenditure Limit			
Resource	-	40,020	-576
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-5,805
Capital	-	-	-
Total Net Budget			
Resource	-	40,020	-6,381
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-	40,020	-11,113
Total (Supply Estimates presented by HM Treasury)			
Departmental Expenditure Limit			
Resource	268,013,318	275,725,494	273,598,292
Capital	41,869,215	37,827,064	33,690,684
Annually Managed Expenditure			
Resource	186,059,860	169,361,206	122,493,939
Capital	15,341,735	3,181,760	2,284,646
Total Net Budget			
Resource	454,073,178	445,086,700	396,092,231
Capital	57,210,950	41,008,824	35,975,330
Total Non-Budget Expenditure	59,684,080	58,869,199	56,091,633
Total Net cash requirement	469,711,599	452,988,608	436,419,801

Table 2 Supply Estimates by department

	£'000		
	2014-15 Plans	2013-14† Provisions	2012-13† Outturn
Supply Estimates presented elsewhere ††			
House of Commons: Administration			
Departmental Expenditure Limit			
Resource	201,300	218,000	200,530
Capital	43,000	32,800	17,255
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	201,300	218,000	200,530
Capital	43,000	32,800	17,255
Non-Budget Expenditure			
Net Cash Requirement	646,910	203,800	189,427
National Audit Office			
Departmental Expenditure Limit			
Resource	63,000	70,470	67,449
Capital	1,500	1,500	1,065
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	63,000	70,470	67,449
Capital	1,500	1,500	1,065
Non-Budget Expenditure			
Net Cash Requirement	62,469	69,169	61,838
Electoral Commission			
Departmental Expenditure Limit			
Resource	22,531	16,754	19,419
Capital	250	300	328
Annually Managed Expenditure			
Resource	-200	114	559
Capital	-	-	-
Total Net Budget			
Resource	22,331	16,868	19,978
Capital	250	300	328
Non-Budget Expenditure			
Net Cash Requirement	22,276	16,145	18,862
Independent Parliamentary Standards Authority			
Departmental Expenditure Limit			
Resource	168,391	165,331	153,597
Capital	1,523	1,673	324
Annually Managed Expenditure			
Resource	350	2,300	-80
Capital	-	-	-
Total Net Budget			
Resource	168,741	167,631	153,517
Capital	1,523	1,673	324
Non-Budget Expenditure			
Net Cash Requirement	171,002	166,912	152,948

Table 2 Supply Estimates by department

	£'000		
	2014-15 Plans	2013-14† Provisions	2012-13‡ Outturn
Local Government Boundary Commission for England			
Departmental Expenditure Limit			
Resource	2,401	2,438	2,291
Capital	50	95	41
Annually Managed Expenditure			
Resource	-	-	-47
Capital	-	-	-
Total Net Budget			
Resource	2,401	2,438	2,244
Capital	50	95	41
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,377	2,464	2,411
Total (Supply Estimates presented elsewhere)			
Departmental Expenditure Limit			
Resource	457,623	472,993	443,286
Capital	46,323	36,368	19,013
Annually Managed Expenditure			
Resource	150	2,414	432
Capital	-	-	-
Total Net Budget			
Resource	457,773	475,407	443,718
Capital	46,323	36,368	19,013
Total Non-Budget Expenditure	-	-	-
Total Net cash requirement	905,034	458,490	425,486
Grand Total			
Departmental Expenditure Limit			
Resource	268,470,941	276,198,487	274,041,578
Capital	41,915,538	37,863,432	33,709,697
Annually Managed Expenditure			
Resource	186,060,010	169,363,620	122,494,371
Capital	15,341,735	3,181,760	2,284,646
Total Net Budget			
Resource	454,530,951	445,562,107	396,535,949
Capital	57,257,273	41,045,192	35,994,343
Total Non-Budget Expenditure	59,684,080	58,869,199	56,091,633
Total Net cash requirement	470,616,633	453,447,098	436,845,287

† Figures for 2012-13 and 2013-14 are the best available estimates of the outturn and provision in those years adjusted for transfer, classification and machinery of government changes to reflect the 2014-15 Estimate structure.

†† Figures for the independent Estimates are provisional: check the published Main Estimates 2014-15 for these bodies.

Table 3 Resource Departmental Expenditure Limits 2014-15

	£'000		
	Voted	Non-Voted	Total
Department†			
Department for Education	54,479,822	-	54,479,822
Office for Standards in Education, Children's Services and Skills	145,941	-	145,941
Office of Qualifications and Examinations Regulation	20,089	-	20,089
Department of Health	91,604,299	18,045,846	109,650,145
Food Standards Agency	95,214	-	95,214
Department for Transport	4,336,629	12,417	4,349,046
Office of Rail Regulation	3	-	3
DCLG - Communities	2,574,199	-	2,574,199
DCLG - Local Government	13,340,061	-	13,340,061
Department for Business, Innovation and Skills	17,272,555	-	17,272,555
UK Trade & Investment	264,633	-	264,633
Export Credits Guarantee Department	19,885	-	19,885
Competition and Markets Authority	51,248	-	51,248
Home Office	10,729,811	-	10,729,811
National Crime Agency	417,700	-	417,700
Charity Commission	21,143	-	21,143
Ministry of Justice	7,252,861	122,836	7,375,697
United Kingdom Supreme Court	3,148	2,190	5,338
The National Archives	35,098	-	35,098
Crown Prosecution Service	507,604	-	507,604
Serious Fraud Office	35,224	-	35,224
HM Procurator General and Treasury Solicitor	9,253	-	9,253
Ministry of Defence	36,436,498	-	36,436,498
Foreign and Commonwealth Office	1,742,450	-	1,742,450
Department for International Development	6,943,142	927,000	7,870,142
Department of Energy and Climate Change	2,411,614	-872,000	1,539,614
Office of Gas and Electricity Markets	700	-	700
Department for Environment, Food and Rural Affairs	1,992,225	-	1,992,225
Water Services Regulation Authority	124	-	124
Department for Culture, Media and Sport	1,406,248	-62,600	1,343,648
Department for Work and Pensions	7,086,718	640,080	7,726,798
Scottish Government	-	26,628,649	26,628,649
Scotland Office and Office of the Advocate General	6,428	-	6,428
Welsh Government	-	14,220,896	14,220,896
Wales Office	4,909	-	4,909
Northern Ireland Executive	-	10,157,660	10,157,660
Northern Ireland Office	21,508	75	21,583
HM Treasury	126,794	10,900	137,694
HM Revenue and Customs	3,352,423	302,104	3,654,527
National Savings and Investments	195,370	-	195,370
The Statistics Board	157,705	-	157,705
Government Actuary's Department	10	-	10
Cabinet Office	530,727	121,100	651,827
Security and Intelligence Agencies	2,228,221	-	2,228,221
Office of the Parliamentary Commissioner for Administration and the Health Service	33,263	187	33,450
Commissioner for England			
House of Lords	93,721	-	93,721
House of Commons: Members	26,100	-	26,100

Table 3 Resource Departmental Expenditure Limits 2014-15

	£'000		
	Voted	Non-Voted	Total
House of Commons: Administration ††	201,300	800	202,100
National Audit Office ††	63,000	300	63,300
Electoral Commission ††	22,531	265	22,796
Independent Parliamentary Standards Authority ††	168,391	-	168,391
Local Government Boundary Commission for England ††	2,401	-	2,401
Total	268,470,941	70,258,705	338,729,646

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

†† Figures for the independent entities are provisional: please see their published Estimates for the final provision.

Table 4 Administration Budgets 2014-15

	£'000		
	Voted	Non-Voted	Total
Department			
Department for Education	324,945	-	324,945
Office for Standards in Education, Children's Services and Skills	18,765	-	18,765
Office of Qualifications and Examinations Regulation	15,661	-	15,661
Department of Health	4,129,940	-	4,129,940
Food Standards Agency	35,911	-	35,911
Department for Transport	282,324	5,576	287,900
Office of Rail Regulation	3	-	3
DCLG - Communities	360,252	-	360,252
Department for Business, Innovation and Skills	645,127	-	645,127
UK Trade & Investment	16,941	-	16,941
Export Credits Guarantee Department	19,885	-	19,885
Competition and Markets Authority	18,552	-	18,552
Home Office	434,615	-	434,615
National Crime Agency	29,700	-	29,700
Charity Commission	21,143	-	21,143
Ministry of Justice	570,475	-	570,475
United Kingdom Supreme Court	960	-	960
The National Archives	9,179	-	9,179
Crown Prosecution Service	32,460	-	32,460
Serious Fraud Office	7,351	-	7,351
HM Procurator General and Treasury Solicitor	9,253	-	9,253
Ministry of Defence	1,866,206	-	1,866,206
Foreign and Commonwealth Office	197,998	-	197,998
Department for International Development	115,200	-	115,200
Department of Energy and Climate Change	182,520	-	182,520
Office of Gas and Electricity Markets	700	-	700
Department for Environment, Food and Rural Affairs	571,589	-	571,589
Water Services Regulation Authority	124	-	124
Department for Culture, Media and Sport	216,430	-62,600	153,830
Department for Work and Pensions	1,208,629	-	1,208,629
Scotland Office and Office of the Advocate General	6,193	-	6,193
Wales Office	4,849	-	4,849
Northern Ireland Office	15,227	-	15,227
HM Treasury	127,083	-	127,083
HM Revenue and Customs	761,354	67,289	828,643
National Savings and Investments	195,370	-	195,370
Government Actuary's Department	10	-	10
Cabinet Office	178,479	-	178,479
Security and Intelligence Agencies	60,100	-	60,100
Total	12,691,503	10,265	12,701,768

Table 5 Capital Departmental Expenditure Limits 2014-15

	£'000		
	Voted	Non-Voted	Total
Department †			
Department for Education	5,030,150	-	5,030,150
Office for Standards in Education, Children's Services and Skills	1,500	-	1,500
Office of Qualifications and Examinations Regulation	100	-	100
Department of Health	4,653,667	-	4,653,667
Food Standards Agency	353	-	353
Department for Transport	9,236,592	8,939	9,245,531
Office of Rail Regulation	760	-	760
DCLG - Communities	5,158,616	-	5,158,616
DCLG - Local Government	1	-	1
Department for Business, Innovation and Skills	2,999,969	-	2,999,969
UK Trade & Investment	1,198	-	1,198
Export Credits Guarantee Department	630	-	630
Competition and Markets Authority	763	-	763
Home Office	420,382	-	420,382
National Crime Agency	46,000	-	46,000
Charity Commission	412	-	412
Ministry of Justice	301,100	-	301,100
United Kingdom Supreme Court	59	-	59
The National Archives	2,030	-	2,030
Crown Prosecution Service	3,280	-	3,280
Serious Fraud Office	1,820	-	1,820
HM Procurator General and Treasury Solicitor	1,800	-	1,800
Ministry of Defence	7,506,926	-	7,506,926
Foreign and Commonwealth Office	98,000	-	98,000
Department for International Development	2,043,000	-	2,043,000
Department of Energy and Climate Change	2,425,405	-1,000	2,424,405
Office of Gas and Electricity Markets	1,500	-	1,500
Department for Environment, Food and Rural Affairs	558,000	-	558,000
Water Services Regulation Authority	385	-	385
Department for Culture, Media and Sport	538,387	-	538,387
Department for Work and Pensions	242,000	44,490	286,490
Scottish Government	-	2,900,538	2,900,538
Scotland Office and Office of the Advocate General	55	-	55
Welsh Government	-	1,455,087	1,455,087
Wales Office	25	-	25
Northern Ireland Executive	-	1,051,064	1,051,064
Northern Ireland Office	241	-	241
HM Treasury	13,790	-	13,790
HM Revenue and Customs	173,100	-	173,100
National Savings and Investments	273	-	273
The Statistics Board	10,100	-	10,100
Government Actuary's Department	287	-	287
Cabinet Office	20,500	-	20,500
Security and Intelligence Agencies	353,130	-	353,130
Office of the Parliamentary Commissioner for Administration and the Health Service	728	-	728
Commissioner for England			
House of Lords	21,501	-	21,501
House of Commons: Members	700	-	700

Table 5 Capital Departmental Expenditure Limits 2014-15

	£'000		
	Voted	Non-Voted	Total
House of Commons: Administration ††	43,000	100	43,100
National Audit Office ††	1,500	-	1,500
Electoral Commission ††	250	-	250
Independent Parliamentary Standards Authority ††	1,523	-	1,523
Local Government Boundary Commission for England ††	50	-	50
Total	41,915,538	5,459,218	47,374,756

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

†† Figures for the independent entities are provisional. See their published Estimates for the final provision.

Section 6.

Individual Main Estimates

Department for Education

Introduction

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

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	54,479,822,000	-	54,479,822,000
Capital	5,030,150,000	-	5,030,150,000
Annually Managed Expenditure			
Resource	-19,122,000	-	-19,122,000
Capital	-	-	-
Total Net Budget			
Resource	54,460,700,000	-	54,460,700,000
Capital	5,030,150,000	-	5,030,150,000
Non-Budget Expenditure	-		
Net cash requirement	58,913,058,000		

Amounts required in the year ending 31 March 2015 for expenditure by Department for Education on:

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

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

Annually Managed Expenditure:Expenditure arising from:

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

Department for Education will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	54,479,822,000	24,010,952,000	30,468,870,000
Capital	5,030,150,000	2,003,670,000	3,026,480,000
Annually Managed Expenditure			
Resource	-19,122,000	-	-19,122,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	58,913,058,000	26,014,622,000	32,898,436,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
331,784	-6,839	324,945	54,242,115	-87,238	54,154,877	5,030,150	-	5,030,150	52,735,780	3,982,599
<i>Of which:</i>										
A Activities to Support all Functions										
230,119	-6,839	223,280	35,490	-	35,490	15,140	-	15,140	298,270	6,129
B School Infrastructure and Funding of Education (Department)										
-	-	-	176,936	-22	176,914	15,000	-	15,000	176,894	80,083
C Education Standards, Curriculum and Qualifications (Department)										
-	-	-	399,378	-70,602	328,776	-	-	-	183,118	-
D Children's Services and Departmental Strategy (Department)										
-	-	-	427,625	-	427,625	-	-	-	305,647	-
E Children's Services and Departmental Strategy (NDPB) (Net)										
1,841	-	1,841	1,083	-	1,083	-	-	-	2,895	-
F Standards and Testing Agency										
5,316	-	5,316	45,723	-21	45,702	-	-	-	45,581	-
G National College for Teaching and Leadership										
20,136	-	20,136	481,229	-2,531	478,698	-	-	-	480,530	-
H Education Funding Agency - Excluding Academies										
74,372	-	74,372	37,784,880	-14,062	37,770,818	4,502,337	-	4,502,337	37,982,337	3,456,573
I Academies (Net)										
-	-	-	14,889,771	-	14,889,771	497,673	-	497,673	13,260,508	439,814
Total Spending in DEL										
331,784	-6,839	324,945	54,242,115	-87,238	54,154,877	5,030,150	-	5,030,150	52,735,780	3,982,599
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-19,122	-	-19,122	-	-	-	243,371	-
<i>Of which:</i>										
J Activities to Support all Functions (Department)										
-	-	-	-18,016	-	-18,016	-	-	-	-22,723	-
K Executive Agencies										
-	-	-	-1,106	-	-1,106	-	-	-	-2,100	-
<i>Activities to Support all Functions (NDPB)</i>										
-	-	-	-	-	-	-	-	-	-18	-
<i>Academies (Net)</i>										
-	-	-	-	-	-	-	-	-	268,212	-
Total Spending in AME										
-	-	-	-19,122	-	-19,122	-	-	-	243,371	-

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Total for Estimate										
331,784	-6,839	324,945	54,222,993	-87,238	54,135,755	5,030,150	-	5,030,150	52,979,151	3,982,599
<i>Of which:</i>										
Voted Expenditure										
331,784	-6,839	324,945	54,222,993	-87,238	54,135,755	5,030,150	-	5,030,150	52,979,151	3,982,599
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	54,460,700	52,979,151	50,978,287
Net Capital Requirement	5,030,150	3,982,599	4,259,986
Accruals to cash adjustments	-577,792	-1,041,799	-556,670
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-26,020	-28,795	-30,215
New provisions and adjustments to previous provisions	-	-	-99,962
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-450	-500	-1,020
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-15,405,368	-13,991,011	-10,744,544
Add cash grant-in-aid	14,834,924	12,953,684	10,438,810
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	46
Increase (+) / Decrease (-) in debtors	-	-	-90,784
Increase (-) / Decrease (+) in creditors	-	-	-55,664
Use of provisions	19,122	24,823	26,663
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	58,913,058	55,919,951	54,681,603

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	330,105	367,367	358,491
<i>Less:</i>			
Administration DEL Income	-6,839	-5,855	-3,943
Net Administration Costs	323,266	361,512	354,548
Gross Programme Costs	58,738,284	56,255,839	52,716,027
<i>Less:</i>			
Programme DEL Income	-87,238	-121,144	-28,688
Programme AME Income	-	-	-
Non-budget income	-	-	-60
Net Programme Costs	58,651,046	56,134,695	52,687,279
Total Net Operating Costs	58,974,312	56,496,207	53,041,827
<i>Of which:</i>			
Resource DEL	54,460,700	52,710,151	50,759,646
Capital DEL	4,513,612	3,517,056	2,063,600
Resource AME	-	269,000	218,641
Capital AME	-	-	-
Non-budget	-	-	-60
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-4,513,612	-3,517,056	-2,063,600
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	60
Other adjustments	-	-	-
Total Resource Budget	54,460,700	52,979,151	50,978,287
<i>Of which:</i>			
Resource DEL	54,479,822	52,735,780	50,798,957
Resource AME	-19,122	243,371	179,330
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	54,460,700	52,979,151	50,978,287

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL	-94,077	-126,999	-32,527
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-660	-1,309	-955
<i>Of which:</i>			
A Activities to Support all Functions	-660	-1,309	-955
Other Grants	-308	-443	-16
<i>Of which:</i>			
A Activities to Support all Functions	-308	-443	-16
Other Income	-5,871	-4,103	-2,972
<i>Of which:</i>			
A Activities to Support all Functions	-5,871	-4,103	-2,829
G National College for Teaching and Leadership	-	-	-11
H Education Funding Agency - Excluding Academies	-	-	-132
Total Administration	-6,839	-5,855	-3,943
Programme			
Sales of Goods and Services	-2,552	-6,739	-5,879
<i>Of which:</i>			
A Activities to Support all Functions	-	-	-18
C Education Standards, Curriculum and Qualifications (Department)	-	-50	-106
F Standards and Testing Agency	-21	-1,399	-1,818
G National College for Teaching and Leadership	-2,531	-3,290	-3,937
H Education Funding Agency - Excluding Academies	-	-2,000	-
Interest and Dividends	-22	-25	-28
<i>Of which:</i>			
B School Infrastructure and Funding of Education (Department)	-22	-25	-28
Other Grants	-84,664	-114,070	-21,640
<i>Of which:</i>			
B School Infrastructure and Funding of Education (Department)	-	-	-980
C Education Standards, Curriculum and Qualifications (Department)	-70,602	-47,000	-
D Children's Services and Departmental Strategy (Department)	-	-	-929
G National College for Teaching and Leadership	-	-1,186	-
H Education Funding Agency - Excluding Academies	-14,062	-65,884	-19,731
Other Income	-	-310	-1,037
<i>Of which:</i>			
A Activities to Support all Functions	-	-	-108
B School Infrastructure and Funding of Education (Department)	-	-310	-602
C Education Standards, Curriculum and Qualifications (Department)	-	-	-324
E Children's Services and Departmental Strategy (NDPB) (Net)	-	-	-
G National College for Teaching and Leadership	-	-	-3
Total Programme	-87,238	-121,144	-28,584
Total Voted Resource Income	-94,077	-126,999	-32,527

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Capital DEL	-	-	-16,083
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-11,030
<i>Of which:</i>			
A Activities to Support all Functions	-	-	-11,030
E Children's Services and Departmental Strategy (NDPB) (Net)	-	-	-
Other Grants	-	-	-104
<i>Of which:</i>			
G National College for Teaching and Leadership	-	-	-104
Repayments	-	-	-4,949
<i>Of which:</i>			
B School Infrastructure and Funding of Education (Department)	-	-	-4,949
Total Programme	-	-	-16,083
Total Voted Capital Income	-	-	-16,083

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

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

£'000

	2014-15 Plans		2013-14 Provisions		2012-13 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-60	-60
Total	-	-	-	-	-60	-60

Detailed description of CFER sources

£'000

	2014-15 Plans		2013-14 Provisions		2012-13 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Income outside the ambit scope					-60	-60
Total	-	-	-	-	-60	-60

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Mr Chris Wormald
Executive Agency Accounting Officers:	
Mr Ian Todd	Standards and Testing Agency
Mr Charlie Taylor	National College for Teaching and Leadership
Mr Peter Lauener	Education Funding Agency

In accordance with Chapter 3 of Managing Public Money (issued by the Treasury), the following individuals have been appointed as Accounting Officers of the department's ALBs.

ALB Accounting Officers:	
Dr Maggie Atkinson	Office of the Children's Commissioner

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

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

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

In discharging these responsibilities, particular regard is given to:

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

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

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

Part III: Note E - Arm's Length Bodies (ALBs)

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
Section E	Children's Commissioner	2,924	-	2,924
Section I	†Academies	14,889,771	512,673	14,832,000
Total		14,892,695	512,673	14,834,924

† Academies are classified to central government as Arms Length Bodies. The Education Funding Agency has responsibility for financing Academy spend, although the individual Academies are responsible for their own income and expenditure.

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Non-statutory	
Contingent liabilities in connection to Private Finance Initiative (PFI) contracts to Academies. These contingent liabilities are a result of the Department providing an indemnity to the local authority for potential costs on buildings they own, with existing PFI arrangements, which will be used by the academies. This type of indemnity is considered to be low risk and is only a feature of the academies programme in very specific circumstances. These contingent liabilities only arise where an academy is using a local authority building with an existing PFI contract.	2,100,000
Free Schools Group for Principal designates. The majority of contingent liabilities recorded by Free School Group currently relate to the potential costs that maybe incurred resulting from the engagement of staff prior to the opening of a Free School e.g. head teacher /deputy head teacher. It is important that the senior staff likely to be running the school once it is opened, are involved and take forward the development of the potential Free School prior to opening. These staff will, in many cases have had to tender their resignation at an existing school to take up their post in the Free School. The Department has agreed to underwrite the salaries of these staff for up to two terms in the event that the Free School does not open as planned. Each potential liability is calculated on an individual basis for each project. Once the Free School opens the liability will expire.	330
Free School Norwich. The contingent liability that would arise from the re-instatement cost of the school building to its original condition.	110
Guarantee provided to Tottenham Hotspur Property Company in relation to a commercial lease arrangement for an Academy Trust site.	12,500
Indemnity provided to Kent County Council for any unforeseen liability to the contractor in respect of contamination, defect or asbestos presence at the Duke of York Royal Military school site.	5,000
CET Westminster - indemnity provided to the Church of England Commissioners to cover the costs / associated charges arising from defending any legal action against the Commissioners for allowing their property to be used as a free school	5,000
East London UTC - indemnity for one year to Tottenham Hotspur Property Co Ltd cover the cost of a fully serviced lease	467
A guarantee to Local Government Pension Scheme (LGPS) to meet the pension deficit if an Academy Trust closes	6,500

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
East London UTC - indemnity for one year to cover the cost of the design & build contract should the project be terminated before the contract is completed	5,300
Tottenham UTC - indemnity to cover the cost of the 35 year lease	16,500

Teachers' Pension Scheme (England & Wales)

Introduction

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

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	10,142,479,000	-	10,142,479,000
Capital	-	-	-
Total Net Budget			
Resource	10,142,479,000	-	10,142,479,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	3,576,250,000		

Amounts required in the year ending 31 March 2015 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 teachers' scheme members in reimbursement of the cost of premature retirement compensation payments on their behalf by Capita.

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	10,142,479,000	4,602,454,000	5,540,025,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	3,576,250,000	1,643,172,000	1,933,078,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	15,880,703	-5,738,224	10,142,479	-	-	-	10,250,752	-
<i>Of which:</i>										
A Pensions and associated payments										
-	-	-	15,880,703	-5,738,224	10,142,479	-	-	-	10,250,752	-
Total Spending in AME										
-	-	-	15,880,703	-5,738,224	10,142,479	-	-	-	10,250,752	-
Total for Estimate										
-	-	-	15,880,703	-5,738,224	10,142,479	-	-	-	10,250,752	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	15,880,703	-5,738,224	10,142,479	-	-	-	10,250,752	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	10,142,479	10,250,752	10,542,191
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-6,566,229	-6,805,756	-7,240,692
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-15,878,455	-15,729,528	-15,688,516
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	1,220	25,211	26,947
Increase (-) / Decrease (+) in creditors	64,209	-24,036	-26,391
Use of provisions	9,246,797	8,922,597	8,447,268
Removal of non-voted budget items	-	-	150
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	150
Net Cash Requirement	3,576,250	3,444,996	3,301,649

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Programme Costs	15,880,703	15,734,528	15,691,017
<i>Of which:</i>			
Increases in liability	7,403,586	7,248,933	6,014,869
Interest on scheme liability	8,474,869	8,480,595	9,673,647
Other expenditure	2,248	5,000	2,501
<i>Less:</i>			
Contributions received	-5,694,096	-5,440,541	-5,101,611
Transfers in	-43,522	-42,672	-45,613
Other income	-606	-563	-1,602
Net Programme Costs	10,142,479	10,250,752	10,542,191
Total Net Operating Costs	10,142,479	10,250,752	10,542,191
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	10,142,479	10,250,752	10,542,191
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	10,142,479	10,250,752	10,542,191
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	10,142,479	10,250,752	10,542,191
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	150
Other adjustments	-	-	150
Total Resource (Estimate)	10,142,479	10,250,752	10,542,191

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource AME	-5,738,224	-5,483,776	-5,148,676
<i>Of which:</i>			
Programme			
Pensions	-5,738,224	-5,483,776	-5,148,676
<i>Of which:</i>			
A Pensions and associated payments	-5,738,224	-5,483,776	-5,148,676
Total Programme	-5,738,224	-5,483,776	-5,148,676
Total Voted Resource Income	-5,738,224	-5,483,776	-5,148,676

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

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

£'000

	2014-15 Plans		2013-14 Provisions		2012-13 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-150	-111
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-	-	-	-	-150	-111

Detailed description of CFER sources

£'000

	2014-15 Plans		2013-14 Provisions		2012-13 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Annually Managed Expenditure						
Income outside the ambit scope	-	-	-	-	-150	-111
Total	-	-	-	-	-150	-111

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Mr Chris Wormald

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

In discharging these responsibilities, particular regard is given to:

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

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

Part III: Note K - Contingent Liabilities

Nature of liability**£'000**

As at March 2013, the following liabilities fell to be met from the estimate:

A very remote contingent liability to make Additional Voluntary Contributions related to pensions. This would be in the unlikely event of default by the private insurance company.	Unquantifiable
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Office for Standards in Education, Children's Services and Skills

Introduction

1. The Office for Standards in Education, Children's Services and Skills (Ofsted) inspects and regulates to achieve excellence in the care of children and young people, and in education and skills for learners of all ages, thereby raising standards and improving lives.
2. Ofsted inspects maintained schools and academies; local authority arrangements to support school improvement; some independent schools; early years and childcare; children's centres; children's homes; family centres; adoption and fostering services and agencies; Children and Family Court Advisory and Support Service (Cafcass); children's services in local authorities; initial teacher training; further education colleges and 14-19 provision; a wide range of work-based learning and skills training; adult and community learning; probation services; and education and training in prisons and other secure establishments.
3. For a range of early years and children's social care services, we also act as a regulator, deciding whether people, premises and the services provided are suitable to care for children and potentially vulnerable young people. Where the required standards are not met, we take appropriate action to make sure that children are safe and well looked after.
4. Ofsted also investigates and reports on the quality of provision in National Curriculum subjects and aspects of social care, childcare, education, and learning and skills. In these surveys, we use our rights of access and our ability to make expert judgements on the effectiveness of services to provide unique evidence to local and national policy makers.
5. Ofsted's work impacts on children and learners of all ages, improving the services they use and helping to safeguard the youngest and most vulnerable. Ofsted listens to the views of children and young people, parents and carers, learners and employers, and gives them information and assurance about the services they use. Ofsted shares with those providing services, commissioners and policy makers its analysis of what's working well and where services can improve.
6. Ofsted focuses its inspection and regulation where they will make the greatest difference, reducing demands on high-performing services and monitoring those that are not yet good to promote their improvement.
7. This Estimate covers the expenditure of Ofsted.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	145,941,000	-	145,941,000
Capital	1,500,000	-	1,500,000
Annually Managed Expenditure			
Resource	-1,135,000	-	-1,135,000
Capital	-	-	-
Total Net Budget			
Resource	144,806,000	-	144,806,000
Capital	1,500,000	-	1,500,000
Non-Budget Expenditure	-		
Net cash requirement	143,047,000		

Amounts required in the year ending 31 March 2015 for expenditure by Office for Standards in Education, Children's Services and Skills on:

Departmental Expenditure Limit:Expenditure arising from:

Promoting improvement in the quality of education, skills and care for children and young people 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), and receipts for goods and services provided by Ofsted.

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 I (continued)

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	145,941,000	78,202,000	67,739,000
Capital	1,500,000	-	1,500,000
Annually Managed Expenditure			
Resource	-1,135,000	-	-1,135,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	143,047,000	76,249,000	66,798,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
18,765	-	18,765	141,676	-14,500	127,176	1,500	-	1,500	167,558	4,600
<i>Of which:</i>										
A Administration and Inspection										
18,765	-	18,765	141,676	-14,500	127,176	1,500	-	1,500	167,558	4,600
Total Spending in DEL										
18,765	-	18,765	141,676	-14,500	127,176	1,500	-	1,500	167,558	4,600
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-1,135	-	-1,135	-	-	-	-3,000	-
<i>Of which:</i>										
B Activities to Support All Functions										
-	-	-	-1,135	-	-1,135	-	-	-	-3,000	-
Total Spending in AME										
-	-	-	-1,135	-	-1,135	-	-	-	-3,000	-
Total for Estimate										
18,765	-	18,765	140,541	-14,500	126,041	1,500	-	1,500	164,558	4,600
<i>Of which:</i>										
Voted Expenditure										
18,765	-	18,765	140,541	-14,500	126,041	1,500	-	1,500	164,558	4,600
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	144,806	164,558	156,393
Net Capital Requirement	1,500	4,600	905
Accruals to cash adjustments	-3,259	-1,340	209
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-4,326	-4,268	-474
New provisions and adjustments to previous provisions	-265	-2,000	-3,960
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-68	-72	-72
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	1,400	5,000	4,715
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	143,047	167,818	157,507

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	18,765	20,237	16,427
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	18,765	20,237	16,427
Gross Programme Costs	140,541	158,821	154,057
<i>Less:</i>			
Programme DEL Income	-14,500	-14,500	-14,091
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	126,041	144,321	139,966
Total Net Operating Costs	144,806	164,558	156,393
<i>Of which:</i>			
Resource DEL	144,541	162,558	152,433
Capital DEL	-	-	-
Resource AME	265	2,000	3,960
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	144,806	164,558	156,393
<i>Of which:</i>			
Resource DEL	145,941	167,558	157,148
Resource AME	-1,135	-3,000	-755
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	144,806	164,558	156,393

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL	-14,500	-14,500	-14,091
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-14,500	-14,500	-14,091
<i>Of which:</i>			
A: Administration and Inspection	-14,500	-14,500	-14,091
Total Programme	-14,500	-14,500	-14,091
Total Voted Resource Income	-14,500	-14,500	-14,091

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

No CFER income or receipts are expected in 2014-15, 2013-14 or 2012-13.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Sir Michael Wilshaw

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

In discharging these responsibilities, particular regard is given to:

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

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

Office of Qualifications and Examinations Regulation

Introduction

1. This Estimate provides for expenditure for the Office of Qualifications and Examinations Regulation (Ofqual) on administration and programme costs, capital expenditure and associated non-cash items. Further details and analysis of the expenditure covered can be found in the Annual Report and Resource Accounts 2013-14.
2. Ofqual is the independent statutory body with responsibilities for the regulation of qualifications and assessments in England and the regulation of vocational qualifications in Northern Ireland.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	20,089,000	-	20,089,000
Capital	100,000	-	100,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	20,089,000	-	20,089,000
Capital	100,000	-	100,000
Non-Budget Expenditure	-		
Net cash requirement	19,451,000		

Amounts required in the year ending 31 March 2015 for expenditure by Office of Qualifications and Examinations Regulation on:

Departmental Expenditure Limit:Expenditure arising from:

Ofqual's undertaking its duties as an independent regulator of qualifications, examinations and statutory assessments. To secure the standards of regulated qualifications (including through comparison with international qualifications), and to promote standards of regulated assessments and implementation of regulated assessments, promote public confidence in qualifications and assessment arrangements, promote awareness and understanding of regulated qualifications and secure efficiency and value for money in qualifications.

Income arising from:

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

Office of Qualifications and Examinations Regulation will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	20,089,000	8,687,000	11,402,000
Capital	100,000	45,000	55,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	19,451,000	8,553,000	10,898,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
16,111	-450	15,661	4,428	-	4,428	100	-	100	18,554	100
<i>Of which:</i>										
A Regulation of qualifications and statutory assessments										
16,111	-450	15,661	4,428	-	4,428	-	-	-	18,554	-
B Additions										
-	-	-	-	-	-	100	-	100	-	100
Total Spending in DEL										
16,111	-450	15,661	4,428	-	4,428	100	-	100	18,554	100
Total for Estimate										
16,111	-450	15,661	4,428	-	4,428	100	-	100	18,554	100
<i>Of which:</i>										
Voted Expenditure										
16,111	-450	15,661	4,428	-	4,428	100	-	100	18,554	100
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	20,089	18,554	16,749
Net Capital Requirement	100	100	-
Accruals to cash adjustments	-738	-397	-859
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-892	-947	-859
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-46	-50	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	200	-
Increase (-) / Decrease (+) in creditors	200	400	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	19,451	18,257	15,890

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	16,111	15,674	14,246
<i>Less:</i>			
Administration DEL Income	-450	-540	-523
Net Administration Costs	15,661	15,134	13,723
Gross Programme Costs	4,428	3,420	3,026
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	4,428	3,420	3,026
Total Net Operating Costs	20,089	18,554	16,749
<i>Of which:</i>			
Resource DEL	20,089	18,554	16,749
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	20,089	18,554	16,749
<i>Of which:</i>			
Resource DEL	20,089	18,554	16,749
Resource AME	-	-	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	20,089	18,554	16,749

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL	-450	-540	-523
<i>Of which:</i>			
Administration			
Other Grants	-450	-	-
<i>Of which:</i>			
A Regulation of qualifications and statutory assessments	-450	-	-
Other Income	-	-540	-523
<i>Of which:</i>			
A Regulation of qualifications and statutory assessments	-	-540	-523
Total Administration	-450	-540	-523
Total Voted Resource Income	-450	-540	-523

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

No CFER income or receipts are expected in 2014-15, 2013-14 or 2012-13.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Ms Glenys Stacey

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

In discharging these responsibilities, particular regard is given to:

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

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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Recognition of the transfer of a lease to Ofqual from DfE that contains the following clause: In order to ensure the continued occupancy of The Office for Qualifications and Examinations Regulation (OFQUAL) a guarantee was given to the landlord that, in the event of OFQUAL ceasing to exist the Secretary of State will be required to take over the lease obligations of the building at Spring Place, Coventry. Accordingly Ofqual will take transfer of this ongoing contingent liability from DfE.	1,192

Department of Health

Introduction

1. The Parliamentary Estimate for 2014-15 follows the Clear Line of Sight principles and consolidates Arms Length Bodies under Section 4A of the Government Resources and Accounts Act 2000.
 - a. The Department's Resource Accounting Boundary includes all bodies categorised as "central government" by the Office of National Statistics. This means that the expenditure of bodies including, NHS Trusts, NHS Foundation Trusts and Executive Non-Departmental Public Bodies are included in the Estimate.
 - b. The Estimate includes the budgeting boundaries, Resource and Capital Expenditure Limits and Resource and Capital Annually Managed Expenditure.
2. Given that all bodies within the Department of Health Group are included in the Estimate, expenditure has been categorised into the following sectors:
 - a. NHS Commissioning Board (known as NHS England) - please note, in accordance with HM Treasury guidance, Estimate section A records the net expenditure of this sector (i.e. gross expenditure less income), NHS England administration, programme and capital expenditure including the expenditure of Clinical Commissioning Groups (CCGs);
 - b. NHS Trust expenditure – please note, in accordance with HM Treasury guidance, this Estimate section records the net position of this sector (i.e. gross expenditure less income);
 - c. NHS Foundation Trust expenditure – please note, in accordance with HM Treasury guidance, this Estimate section records the net position of this sector (i.e. gross expenditure less income);
 - d. DH Administration and Programme expenditure - this includes all DH administration expenditure and programme expenditure on items such as European Economic Area Medical Costs, Research and Development etc;
 - e. Local Authorities – this includes revenue programme Public Health funding and capital funding of the Community Capacity Grant.
 - f. Public Health England (Executive Agency) - this section includes the administration, programme and capital expenditure of this body. It was established to take on a range of functions previously provided by the Health Protection Agency, National Treatment Agency and other bodies.
 - g. Health Education England – this section includes the administration, programme and capital expenditure of this Special Health Authority. It was established to provide national leadership for education and training.
 - h. Special Health Authorities (a full list is provided in the Accounting Officer note Part III d) – this includes administration and programme expenditure;
 - i. Non Departmental Public Bodies (NDPBs) – please note, in accordance with HM Treasury guidance, this Estimate section records the net position of this sector (i.e. gross expenditure less income). This section includes NDPB administration and programme expenditure. A full list of NDPBs is provided in the Accounting Officer note (Part III d); and

- j. DH receives a proportion of National Insurance Contributions (NICs) as set out in the Social Security Act 1992. Following the reforms under Clear Line of Sight, this receipt is to be treated as financing. As the authority for any spending financed by NICs is provided for in legislation, the proportion of the NHS Commissioning Board (known as NHS England) costs funded by NICs will be reported as non-voted DEL;
3. The expenditure that scores against the Annually Managed Expenditure control, such as provisions, certain impairments and Credit Guarantee Finance, is set out in sections K to O.
 4. The figures in the Estimate are based on the forecast consolidated income and expenditure position for each sector. That is after the elimination of the forecast level of transactions between bodies within the DH Group.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	91,604,299,000	18,045,846,000	109,650,145,000
Capital	4,653,667,000	-	4,653,667,000
Annually Managed Expenditure			
Resource	6,006,000,000	-	6,006,000,000
Capital	10,000,000	-	10,000,000
Total Net Budget			
Resource	97,610,299,000	18,045,846,000	115,656,145,000
Capital	4,663,667,000	-	4,663,667,000
Non-Budget Expenditure	-		
Net cash requirement	95,699,318,000		

Amounts required in the year ending 31 March 2015 for expenditure by Department of Health on:

Departmental Expenditure Limit:Expenditure arising from:

Revenue (administration and programme) and capital expenditure of the Department of Health and other designated bodies, including the NHS Commissioning Board - known as NHS England - (including Clinical Commissioning Groups), NHS Trusts, NHS Foundation Trusts, Special Health Authorities, Executive Non-Departmental Public Bodies and Public Health England, including:

expenditure on research and development; subsidies and grants to public corporations; health and social service expenditure to and on behalf of the NHS, local authorities and other national bodies; forming, investing in or providing loans or guarantees to companies that will provide facilities or services to the NHS; grants to local authorities; payment to local authorities for use in local area agreements; services provided to or on behalf of devolved governments and other government departments; non-departmental public bodies expenditure on health and social care protection, training and regulation functions; payments for services incurred by other government departments, including expenditure on behalf of the Department for Work and Pensions; expenditure on local government services, prison health services, medical, scientific and technical services, services for disabled persons, education and training, grants to voluntary organisations and other bodies, information services, breast implant registry; Healthy Start programme, health promotion activities (including funding through the Department for Culture, Media and Sport); expenditure related to the medical treatment given to people from the United Kingdom in the European Economic Area and other countries; expenditure with the Home Office in relation to the inspection of laboratories payments, subscriptions to international organisations and international and commercial facilitation relating to healthcare. Associated depreciation and any other non-cash costs.

Income arising from:

Charges for accommodation, sales of goods and services, income generation schemes; local authorities under joint financing arrangements; fines and penalty notices; medical and dental education levy. Licensing of software, use of NHS logo, settlement of legal claims, dividends and interest from loans and investments, intellectual property, research and development, prescription fraud charges, NHS prescriptions, dental and ophthalmic fraud charges.

Recoveries from patients in respect of incorrect claims for eligibility for including NHS treatment and general ophthalmic services; rebates and discounts from manufacturers under the pharmaceutical price regulation scheme and purchasing and supply agency arrangements.

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

Social exclusion programmes and agenda for change programme. Income from the Scottish Government, the Welsh Assembly Government, Northern Ireland, Channel Islands and Isle of Man for services provided for devolved or reserved work.

Provision of policy and advice to other countries and care trusts. Maintenance of the National Joint Registry, conference and meeting events, prison health services, contributions to substance misuse funding, use of radio communication bandwidth.

Income secured by counter fraud services from all sources.

Compensation income including the National Programme for IT. Administration income from seconded officers, cost of legal proceedings, staff telephone calls, European fast stream programme. Recoveries and income from other government departments (including capital and 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. Income collected for the immigration health surcharge. Sales of subsidised dried milk. Income from the European Union.

Contributions from the mobile phone industry, charitable contributions, refunds from voluntary organisations. Contributions to local authority grant schemes. Contributions and refunds towards communication campaigns contracts. Penalty charges, interest and dividends on trading fund loans. Income collected on behalf of health innovation and education clusters.

Income received from the sale of capital assets. Income received from the disposal of financial assets.

Annually Managed Expenditure:Expenditure arising from:

Revenue and capital expenditure for hospital financing under credit guarantee finance and transactions with Plasma Resources UK.

Provisions and other non-cash costs, of the Department of Health and other designated bodies, including the NHS Commissioning Board - known as NHS England - (including Clinical Commissioning Groups), NHS Trusts, NHS Foundation Trusts, Special Health Authorities, Executive Non-Departmental Public Bodies and Public Health England.

Income arising from:

Interest and dividends.

Department of Health will account for this Estimate.

			£
	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	91,604,299,000	39,982,437,000	51,621,862,000
Capital	4,653,667,000	1,996,650,000	2,657,017,000
Annually Managed Expenditure			
Resource	6,006,000,000	1,365,039,000	4,640,961,000
Capital	10,000,000	-	10,000,000
Non-Budget Expenditure	-	-	-
Net cash requirement	95,699,318,000	40,855,224,000	54,844,094,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
4,224,980	-95,040	4,129,940	87,595,597	-121,238	87,474,359	4,826,667	-173,000	4,653,667	89,322,052	4,444,379
<i>Of which:</i>										
A NHS Commissioning Board (NHS England) net expenditure										
2,141,590	-	2,141,590	14,925,525	-	14,925,525	320,000	-	320,000	16,388,160	200,000
B NHS Trusts net expenditure										
-	-	-	28,036,369	-	28,036,369	1,352,000	-	1,352,000	27,634,467	1,322,678
C NHS Foundation Trusts net expenditure										
-	-	-	35,460,096	-	35,460,096	1,986,000	-	1,986,000	34,504,176	1,832,813
D DH Programme and Admin expenditure										
989,420	-	989,420	2,690,024	-49,000	2,641,024	865,004	-173,000	692,004	3,492,924	810,219
E Local Authorities (Public Health)										
236,000	-	236,000	2,602,038	-	2,602,038	131,963	-	131,963	2,661,650	129,755
F Public Health England (Executive Agency)										
240,102	-77,836	162,266	730,306	-39,750	690,556	103,000	-	103,000	922,325	98,283
G Health Education England										
84,657	-1,638	83,019	1,319,200	-	1,319,200	3,000	-	3,000	1,426,855	2,425
H Special Health Authorities expenditure										
200,320	-15,566	184,754	1,699,339	-32,488	1,666,851	32,100	-	32,100	1,836,390	22,431
I Non Departmental Public Bodies net expenditure										
332,891	-	332,891	132,700	-	132,700	33,600	-	33,600	455,105	25,775
Non-voted expenditure										
-	-	-	18,045,846	-	18,045,846	-	-	-	17,481,222	-
<i>Of which:</i>										
J Commissioning Board (NHS England) financed from NI Contributions										
-	-	-	18,045,846	-	18,045,846	-	-	-	17,481,222	-
Total Spending in DEL										
4,224,980	-95,040	4,129,940	105,641,443	-121,238	105,520,205	4,826,667	-173,000	4,653,667	106,803,274	4,444,379
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	6,036,000	-30,000	6,006,000	10,000	-	10,000	5,502,000	120,000
<i>Of which:</i>										
K NHS Commissioning Board (NHS England) net expenditure										
-	-	-	300,000	-	300,000	-	-	-	300,000	-
L NHS Trusts net expenditure										
-	-	-	697,000	-	697,000	-	-	-	700,000	-
M NHS Foundation Trusts net expenditure										
-	-	-	768,000	-	768,000	-	-	-	800,000	-

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
N DH Programme and Admin expenditure										
-	-	-	271,000	-30,000	241,000	10,000	-	10,000	121,624	120,000
O Special Health Authorities expenditure										
-	-	-	4,000,000	-	4,000,000	-	-	-	3,580,376	-
Total Spending in AME										
-	-	-	6,036,000	-30,000	6,006,000	10,000	-	10,000	5,502,000	120,000
Total for Estimate										
4,224,980	-95,040	4,129,940	111,677,443	-151,238	111,526,205	4,836,667	-173,000	4,663,667	112,305,274	4,564,379
<i>Of which:</i>										
Voted Expenditure										
4,224,980	-95,040	4,129,940	93,631,597	-151,238	93,480,359	4,836,667	-173,000	4,663,667	94,824,052	4,564,379
Non Voted Expenditure										
-	-	-	18,045,846	-	18,045,846	-	-	-	17,481,222	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	115,656,145	112,305,274	108,339,417
Net Capital Requirement	4,663,667	4,564,379	3,789,693
Accruals to cash adjustments	-6,574,648	-7,375,471	-8,160,210
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,306,075	-1,024,124	-1,127,730
New provisions and adjustments to previous provisions	-6,032,000	-5,595,000	-6,869,634
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-4,712
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-86,485,771	-84,163,174	-65,227,865
Add cash grant-in-aid	83,908,198	81,238,827	62,734,003
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,340,000	251,000	-
Use of provisions	2,001,000	1,917,000	2,335,728
Removal of non-voted budget items	-18,045,846	-17,481,222	-18,084,621
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-18,045,846	-17,481,222	-18,084,621
Net Cash Requirement	95,699,318	92,012,960	85,884,279

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	4,224,980	4,161,103	3,653,573
<i>Less:</i>			
Administration DEL Income	-95,040	-47,000	-139,062
Net Administration Costs	4,129,940	4,114,103	3,514,511
Gross Programme Costs	112,225,300	108,680,705	108,834,967
<i>Less:</i>			
Programme DEL Income	-121,238	-344,872	-1,931,159
Programme AME Income	-30,000	-	-23,167
Non-budget income	-	-	-
Net Programme Costs	112,074,062	108,335,833	106,880,641
Total Net Operating Costs	116,204,002	112,449,936	110,395,152
<i>Of which:</i>			
Resource DEL	107,148,145	104,384,457	99,979,107
Capital DEL	547,857	144,662	245,400
Resource AME	8,508,000	7,920,817	8,360,310
Capital AME	-	-	-
Non-budget	-	-	1,810,335
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-547,857	-144,662	-245,400
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-1,810,335
Total Resource Budget	115,656,145	112,305,274	108,339,417
<i>Of which:</i>			
Resource DEL	109,650,145	106,803,274	102,564,303
Resource AME	6,006,000	5,502,000	5,775,114
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	115,656,145	112,305,274	108,339,417

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL	-216,278	-391,872	-2,070,221
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-95,040	-47,000	-129,809
<i>Of which:</i>			
A NHS Commissioning Board (NHS England) net expenditure	-	-	-3,528
D DH Programme and Admin expenditure	-	-22,000	-15,913
F Public Health England (Executive Agency)	-77,836	-3,000	-218
G Health Education England	-1,638	-	-
H Special Health Authorities expenditure	-15,566	-22,000	-15,045
PCT and SHA expenditure	-	-	-95,105
Other Income	-	-	-9,253
<i>Of which:</i>			
A NHS Commissioning Board (NHS England) net expenditure	-	-	-150
D DH Programme and Admin expenditure	-	-	-9,103
Total Administration	-95,040	-47,000	-139,062
Programme			
Sales of Goods and Services	-121,238	-334,872	-1,920,812
<i>Of which:</i>			
A NHS Commissioning Board (NHS England) net expenditure	-	-	-3,119
D DH Programme and Admin expenditure	-49,000	-144,872	-204,340
F Public Health England (Executive Agency)	-39,750	-160,000	-4,741
H Special Health Authorities expenditure	-32,488	-30,000	-11,514
PCT and SHA expenditure	-	-	-1,697,098
Interest and Dividends	-	-	-2,261
<i>Of which:</i>			
D DH Programme and Admin expenditure	-	-	-2,261
Other Income	-	-10,000	-8,086
<i>Of which:</i>			
D DH Programme and Admin expenditure	-	-10,000	-8,086
Total Programme	-121,238	-344,872	-1,931,159
Voted Resource AME	-30,000	-	-23,167
<i>Of which:</i>			
Programme			
Interest and Dividends	-30,000	-	-23,167
<i>Of which:</i>			
N DH Programme and Admin expenditure	-30,000	-	-23,167
Total Programme	-30,000	-	-23,167
Total Voted Resource Income	-246,278	-391,872	-2,093,388

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Capital DEL	-173,000	-265,738	-172,197
<i>Of which:</i>			
Programme			
Sales of Assets	-150,476	-265,738	-141,180
<i>Of which:</i>			
D DH Programme and Admin expenditure	-150,476	-265,738	-47,331
PCT and SHA expenditure	-	-	-93,849
Repayments	-22,524	-	-31,017
<i>Of which:</i>			
D DH Programme and Admin expenditure	-22,524	-	-30,093
PCT and SHA expenditure	-	-	-924
Total Programme	-173,000	-265,738	-172,197
Total Voted Capital Income	-173,000	-265,738	-172,197

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

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

£'000

	2014-15 Plans		2013-14 Provisions		2012-13 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (outside the SoCNE)	-	-	-60,000	-60,000	-	-
Total	-	-	-60,000	-60,000	-	-

Detailed description of CFER sources

£'000

	2014-15 Plans		2013-14 Provisions		2012-13 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Sale of Plasma Resources UK	-	-	-60,000	-60,000	-	-
Total	-	-	-60,000	-60,000	-	-

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Miss Una O'Brien

Executive Agency Accounting Officers:
Duncan Selbie Public Health England

In accordance with Chapter 3 of Managing Public Money (issued by the Treasury), the following individuals have been appointed as Accounting Officers of the department's ALBs.

NDPB Accounting Officers:

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

Special Health Authority Accounting Officers:

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

NHS Trusts Accountable Officers:

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

NHS Foundation Trusts Accounting Officers:

The NHS Act 2006 designates Chief Executives of NHS Foundation Trusts as Accounting Officers. Accounting Officer details can be found in the individual Resource Accounts of each body.

Clinical Commissioning Groups (CCGs):

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

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

Part III: Note E - Arm's Length Bodies (ALBs)

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
I	Care Quality Commission	159,414	15,000	158,350
I	Council for Healthcare Regulatory Excellence	2,590	100	2,664
I	Health & Social Care Information Centre	159,369	11,300	165,327
I	Human Fertilisation and Embryology Authority	1,100	1,600	2,588
I	Human Tissue Authority	739	100	851
I	Office of the Independent Regulator for NHS Foundation Trusts	77,345	4,500	81,485
I	National Institute for Clinical Excellence	65,034	1,000	65,235
Total†		465,591	33,600	476,500

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

Part III: Note K - Contingent Liabilities

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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
ix) Future pensions liabilities for Nursing and Midwifery Pension scheme that could develop following a change in the actuarial assessment of the liability	Unquantifiable
x) Indemnity for members of Health Protection Agency Scientific Advisory Committee.	Unquantifiable
xi) Current court case by nurses that have temporarily been prevented from working as a result of being placed on the Protection of Vulnerable Adults list (PoVA)	Unquantifiable
xii) The Department, with Treasury approval, is bearing an insurable risk for professional indemnity, malpractice, etc on behalf of the Human Tissue Authority.	Unquantifiable

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
D4	World Health Organisation	16,000

National Health Service Pension Scheme

Introduction

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

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	18,017,977,000	-	18,017,977,000
Capital	-	-	-
Total Net Budget			
Resource	18,017,977,000	-	18,017,977,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	-1,129,538,000		

Amounts required in the year ending 31 March 2015 for expenditure by National Health Service Pension Scheme on:

Annually Managed Expenditure:Expenditure arising from:

Pensions, allowances, gratuities, transfers to alternative pension arrangements, refunds of contributions, compensation for early retirement, to or in respect of persons engaged in health services or in other approved employment and other non-cash items.

Income arising from:

Pension contributions, inward transfer values, employer contributions relating to the Compensation for Premature Retirement Scheme, from or in respect of persons engaged in health services or in other approved employment.

NHS Business Services Authority will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	18,017,977,000	6,508,900,000	11,509,077,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	-1,129,538,000	-	-1,129,538,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	28,149,515	-10,131,538	18,017,977	-	-	-	14,023,000	-
<i>Of which.</i>										
A Pensions										
-	-	-	28,149,515	-10,131,538	18,017,977	-	-	-	14,023,000	-
Total Spending in AME										
-	-	-	28,149,515	-10,131,538	18,017,977	-	-	-	14,023,000	-
Total for Estimate										
-	-	-	28,149,515	-10,131,538	18,017,977	-	-	-	14,023,000	-
<i>Of which.</i>										
Voted Expenditure										
-	-	-	28,149,515	-10,131,538	18,017,977	-	-	-	14,023,000	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	18,017,977	14,023,000	13,103,319
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-19,147,515	-15,044,017	-14,218,496
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-28,149,515	-23,760,000	-22,270,419
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	40,000	10,983	45,684
Increase (-) / Decrease (+) in creditors	-20,000	-10,000	-32,235
Use of provisions	8,982,000	8,715,000	8,038,474
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	-1,129,538	-1,021,017	-1,115,177

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Programme Costs	28,149,515	23,760,000	22,270,419
<i>Of which:</i>			
Increases in liability	13,450,412	12,010,000	10,270,419
Interest on scheme liability	14,699,103	11,750,000	12,000,000
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-9,933,538	-9,560,000	-8,819,364
Transfers in	-82,000	-65,000	-82,183
Other income	-116,000	-112,000	-265,553
Net Programme Costs	18,017,977	14,023,000	13,103,319
Total Net Operating Costs	18,017,977	14,023,000	13,103,319
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	18,017,977	14,023,000	13,103,319
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	18,017,977	14,023,000	13,103,319
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	18,017,977	14,023,000	13,103,319
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	18,017,977	14,023,000	13,103,319

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource AME	-10,131,538	-9,737,000	-9,167,100
<i>Of which:</i>			
Programme			
Pensions	-10,131,538	-9,737,000	-9,167,100
<i>Of which:</i>			
A Pensions	-10,131,538	-9,737,000	-9,167,100
Total Programme	-10,131,538	-9,737,000	-9,167,100
Total Voted Resource Income	-10,131,538	-9,737,000	-9,167,100

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

No CFER income or receipts are expected in 2014-15, 2013-14 or 2012-13.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Nick Scholte

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

In discharging these responsibilities, particular regard is given to:

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

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

Food Standards Agency

Introduction

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

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	95,214,000	-	95,214,000
Capital	353,000	-	353,000
Annually Managed Expenditure			
Resource	9,953,000	-	9,953,000
Capital	-	-	-
Total Net Budget			
Resource	105,167,000	-	105,167,000
Capital	353,000	-	353,000
Non-Budget Expenditure	-		
Net cash requirement	94,805,000		

Amounts required in the year ending 31 March 2015 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; sub-letting of accommodation and associated services; disposal of fixed assets and income arising from capital grants in kind.

Annually Managed Expenditure:Expenditure arising from:

creation, adjustment and utilisation of provisions relating to pensions, early retirements, bad debts, onerous leases, personal injury and legal claims; revaluations and write off of bad debts; and other non-cash items.

Food Standards Agency will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	95,214,000	45,276,000	49,938,000
Capital	353,000	126,000	227,000
Annually Managed Expenditure			
Resource	9,953,000	4,479,000	5,474,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	94,805,000	44,980,000	49,825,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
41,114	-5,203	35,911	92,072	-32,769	59,303	353	-	353	94,580	5,079
<i>Of which:</i>										
A Food Standards Agency Westminster (DEL)										
41,114	-5,203	35,911	92,072	-32,769	59,303	353	-	353	94,580	5,079
Total Spending in DEL										
41,114	-5,203	35,911	92,072	-32,769	59,303	353	-	353	94,580	5,079
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	9,953	-	9,953	-	-	-	9,953	-
<i>Of which:</i>										
B Food Standards Agency Westminster (AME)										
-	-	-	9,953	-	9,953	-	-	-	9,953	-
Total Spending in AME										
-	-	-	9,953	-	9,953	-	-	-	9,953	-
Total for Estimate										
41,114	-5,203	35,911	102,025	-32,769	69,256	353	-	353	104,533	5,079
<i>Of which:</i>										
Voted Expenditure										
41,114	-5,203	35,911	102,025	-32,769	69,256	353	-	353	104,533	5,079
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	105,167	104,533	89,970
Net Capital Requirement	353	5,079	1,458
Accruals to cash adjustments	-10,715	-11,491	-608
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-702	-1,410	-724
New provisions and adjustments to previous provisions	-12,530	-13,174	-4,074
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-60	-128	-64
<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	-	-	-511
Increase (-) / Decrease (+) in creditors	-	-	1,930
Use of provisions	2,577	3,221	2,835
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	94,805	98,121	90,820

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	41,064	43,697	44,546
<i>Less:</i>			
Administration DEL Income	-5,203	-4,804	-4,256
Net Administration Costs	35,861	38,893	40,290
Gross Programme Costs	102,075	99,069	84,404
<i>Less:</i>			
Programme DEL Income	-32,769	-33,429	-34,724
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	69,306	65,640	49,680
Total Net Operating Costs	105,167	104,533	89,970
<i>Of which:</i>			
Resource DEL	92,637	91,359	85,896
Capital DEL	-	-	-
Resource AME	12,530	13,174	4,074
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	105,167	104,533	89,970
<i>Of which:</i>			
Resource DEL	95,214	94,580	88,731
Resource AME	9,953	9,953	1,239
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	105,167	104,533	89,970

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL	-37,972	-38,233	-38,980
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-5,203	-4,804	-4,256
<i>Of which:</i>			
A Food Standards Agency Westminster (DEL)	-5,203	-4,804	-4,256
Total Administration	-5,203	-4,804	-4,256
Programme			
Sales of Goods and Services	-32,769	-33,429	-34,724
<i>Of which:</i>			
A Food Standards Agency Westminster (DEL)	-32,769	-33,429	-34,724
Total Programme	-32,769	-33,429	-34,724
Total Voted Resource Income	-37,972	-38,233	-38,980
Voted Capital DEL	-	-300	-
<i>Of which:</i>			
Programme			
Sales of Assets	-	-300	-
<i>Of which:</i>			
A Food Standards Agency Westminster (DEL)	-	-300	-
Total Programme	-	-300	-
Total Voted Capital Income	-	-300	-

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

No CFER income or receipts are expected in 2014-15, 2013-14 or 2012-13.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Catherine Brown

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

In discharging these responsibilities, particular regard is given to:

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

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

Department for Transport

Introduction

1. The Estimate provides for planned budgetary expenditure of the Department for Transport (including its associated agencies: the Driver and Vehicle Licensing Agency, Vehicle and Operator Services Agency, Vehicle Certification Agency, Driving Standards Agency, Highways Agency, Maritime and Coastguard Agency and arm's-length bodies and public corporations) in pursuit of the functions reflected in the section headings. It also provides for administrative expenditure by those bodies used in implementing and evaluating policy and on central services.
2. The expenditure is broken down between resource and capital, and resource provision is further sub-divided between administration and programme spend. Part I of the Estimate sets out the control totals and descriptions of spending, some of which are replicated in the Supply legislation. Part II provides a more detailed breakdown of those control limits and explain how the cash requirement is derived. Part III contains various tables and notes that provide supplementary and background information.
3. The single net cash requirement is not split by DEL/AME or any other budgetary limits.
4. Further details about the expenditure of the Department for Transport can be found in the Annual Report and Accounts 2013-14 to be published in the summer.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	4,336,629,000	12,417,000	4,349,046,000
Capital	9,236,592,000	8,939,000	9,245,531,000
Annually Managed Expenditure			
Resource	1,560,538,000	-722,000	1,559,816,000
Capital	6,510,001,000	-	6,510,001,000
Total Net Budget			
Resource	5,897,167,000	11,695,000	5,908,862,000
Capital	15,746,593,000	8,939,000	15,755,532,000
Non-Budget Expenditure	-		
Net cash requirement	19,559,722,000		

Amounts required in the year ending 31 March 2015 for expenditure by Department for Transport on:

Departmental Expenditure Limit:Expenditure arising from:

losses and special payments relating to the administration of the Department for Transport and its associated Agencies. Support of transport-related activities including roads; vehicles and driving; rail; shipping and maritime; mountain rescue; ports; sustainable travel; aviation; local transport; transport security and safety; and highway services. Net spending by arm's-length bodies. Grants to Transport for London and local authorities in respect of local transport programmes. Support for other minor transport services; use of European funding for transport-related schemes; administrative costs and associated other non-cash items falling in DEL. Smart-ticketing and related technology.

Income arising from:

sales of assets; loan repayments; Interest receivable 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 (continued)

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. Other costs incurred by the Department for Transport and its associated agencies in respect of transport-related activities including Payments to General Lighthouse Authorities and Network Rail.

Income arising from:

loan repayments and other income for transport-related activities from General Lighthouse Authorities and Network Rail. Dividends and interest receivable

Department for Transport will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	4,336,629,000	2,195,559,000	2,141,070,000
Capital	9,236,592,000	3,898,807,000	5,337,785,000
Annually Managed Expenditure			
Resource	1,560,538,000	699,500,000	861,038,000
Capital	6,510,001,000	-	6,510,001,000
Non-Budget Expenditure	-	-	-
Net cash requirement	19,559,722,000	5,654,755,000	13,904,967,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
290,828	-8,504	282,324	6,689,908	-2,635,603	4,054,305	9,350,365	-113,773	9,236,592	4,929,662	8,535,895
<i>Of which:</i>										
A Tolled Crossings										
-	-	-	563	-103,515	-102,952	-	-1,969	-1,969	-98,802	-4,533
B Local Authority Transport										
-	-	-	303,724	-	303,724	1,984,075	-	1,984,075	296,041	1,673,875
C Highways Agency										
61,867	-2,183	59,684	1,897,028	-73,394	1,823,634	1,962,632	-29,427	1,933,205	1,940,858	1,424,790
D Network Rail										
-	-	-	-	-336,966	-336,966	3,737,411	-	3,737,411	-226,504	3,442,214
E Funding of ALBs (net)										
10,734	-	10,734	223,178	-	223,178	44,653	-	44,653	220,845	23,365
F Other railways										
-	-	-	630,955	-281,918	349,037	48,025	-	48,025	237,515	162,566
G Sustainable Travel										
-	-	-	146,772	-122	146,650	260,160	-70,360	189,800	144,756	236,316
H Bus Subsidies & Concessionary Fares										
-	-	-	267,771	-	267,771	2,791	-	2,791	315,918	20,000
I GLA transport grants										
-	-	-	1,744,465	-	1,744,465	15,000	-	15,000	1,988,488	301,000
J Crossrail										
-	-	-	-	-	-	1,082,200	-	1,082,200	-	1,122,776
K Aviation, Maritime, Security and Safety										
-	-	-	130,355	-88,914	41,441	24,993	-	24,993	28,829	13,733
L Maritime and Coastguard Agency										
8,013	-138	7,875	173,749	-12,300	161,449	11,476	-570	10,906	160,411	24,088
M Motoring Agencies										
-	-	-	520,388	-386,264	134,124	17,290	-11,447	5,843	179,828	-23,200
N Science, research and support functions										
-	-	-	74,228	-262	73,966	7,783	-	7,783	61,201	5,799
O Central Administration										
210,214	-6,183	204,031	31,376	-	31,376	1,876	-	1,876	242,550	3,106
P Support for Passenger Rail Services										
-	-	-	529,381	-1,351,948	-822,567	-	-	-	-573,351	-
Q High Speed Two										
-	-	-	15,975	-	15,975	150,000	-	150,000	11,078	110,000
<i>Departmental Unallocated Provision</i>										
-	-	-	-	-	-	-	-	-	1	-

Part II: Subhead detail (continued)

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Non-voted expenditure										
5,576	-	5,576	6,841	-	6,841	8,939	-	8,939	17,596	9,074
<i>Of which:</i>										
R Motoring Agencies										
-	-	-	6,000	-	6,000	-	-	-	-	-
S Funding of ALBs (net)										
5,576	-	5,576	841	-	841	8,939	-	8,939	17,596	9,074
Total Spending in DEL										
296,404	-8,504	287,900	6,696,749	-2,635,603	4,061,146	9,359,304	-113,773	9,245,531	4,947,258	8,544,969
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	1,769,241	-208,703	1,560,538	6,510,001	-	6,510,001	1,515,301	50,001
<i>Of which:</i>										
T Highways Agency										
-	-	-	924,638	-	924,638	1	-	1	971,672	1
U Network Rail										
-	-	-	-	-	-	6,500,000	-	6,500,000	-	-
V Funding of ALBs (net)										
-	-	-	1	-	1	-	-	-	-	-
W Other Railways										
-	-	-	507,445	-208,703	298,742	-	-	-	309,597	-
X GLA transport grants										
-	-	-	-10	-	-10	-	-	-	-8	-
Y Aviation, Maritime, Security and Safety										
-	-	-	220,000	-	220,000	-	-	-	50	-
Z Maritime and Coastguard Agency										
-	-	-	2,700	-	2,700	-	-	-	4,400	-
AA Motoring Agencies										
-	-	-	-7,900	-	-7,900	-	-	-	-28,500	-
AB Central Administration										
-	-	-	122,367	-	122,367	-	-	-	258,090	-
AC High Speed Two										
-	-	-	-	-	-	10,000	-	10,000	-	50,000
Non-voted expenditure										
-	-	-	-722	-	-722	-	-	-	1,168	-
<i>Of which:</i>										
AD Funding of ALBs (net)										
-	-	-	-722	-	-722	-	-	-	1,168	-
Total Spending in AME										
-	-	-	1,768,519	-208,703	1,559,816	6,510,001	-	6,510,001	1,516,469	50,001

Part II: Subhead detail (continued)

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Total for Estimate										
296,404	-8,504	287,900	8,465,268	-2,844,306	5,620,962	15,869,305	-113,773	15,755,532	6,463,727	8,594,970
<i>Of which:</i>										
Voted Expenditure										
290,828	-8,504	282,324	8,459,149	-2,844,306	5,614,843	15,860,366	-113,773	15,746,593	6,444,963	8,585,896
Non Voted Expenditure										
5,576	-	5,576	6,119	-68,530	6,119	8,939	-	8,939	18,764	9,074

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	5,908,862	6,463,727	5,873,214
Net Capital Requirement	15,755,532	8,594,970	7,766,731
Accruals to cash adjustments	-2,084,038	-2,220,406	-1,243,947
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,847,678	-2,261,612	-1,276,908
New provisions and adjustments to previous provisions	-455,449	-323,366	-36,561
Departmental Unallocated Provision	-	-1	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	3,543	49,387	-34,671
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-278,566	-251,260	-193,631
Add cash grant-in-aid	277,093	268,005	178,189
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	73,834	185,485	-
Use of provisions	143,185	112,956	119,635
Removal of non-voted budget items	-20,634	-27,838	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-20,634	-27,838	-
Net Cash Requirement	19,559,722	12,810,453	12,395,998

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	294,589	277,541	256,106
<i>Less:</i>			
Administration DEL Income	-8,504	-19,132	-17,903
Net Administration Costs	286,085	258,409	238,203
Gross Programme Costs	15,707,945	15,955,217	15,486,456
<i>Less:</i>			
Programme DEL Income	-2,720,030	-2,469,046	-2,851,105
Programme AME Income	-208,703	-218,966	-210,375
Non-budget income	-114,181	-100,702	-100,247
Net Programme Costs	12,665,031	13,166,503	12,324,729
Total Net Operating Costs	12,951,116	13,424,912	12,562,932
<i>Of which:</i>			
Resource DEL	4,307,589	4,904,579	5,253,569
Capital DEL	7,156,435	7,061,888	6,789,965
Resource AME	1,601,273	1,559,147	619,645
Capital AME	-	-	-
Non-budget	-114,181	-100,702	-100,247
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	1	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-7,156,435	-7,061,888	-6,789,965
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	114,181	100,702	100,247
Other adjustments	-	-	-
Total Resource Budget	5,908,862	6,463,727	5,873,214
<i>Of which:</i>			
Resource DEL	4,349,046	4,947,258	5,282,909
Resource AME	1,559,816	1,516,469	590,305
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	5,908,862	6,463,727	5,873,214

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL	-2,644,107	-2,427,878	-2,830,837
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-2,321	-15,280	-17,213
<i>Of which:</i>			
C Highways Agency	-2,183	-2,187	-2,166
L Maritime and Coastguard Agency	-138	-2,898	-
M Motoring Agencies	-	-	-3,071
O Central Administration	-	-10,195	-11,976
Other Income	-6,183	-3,852	-690
<i>Of which:</i>			
O Central Administration	-6,183	-3,852	-690
Total Administration	-8,504	-19,132	-17,903
Programme			
EU Grants Received	-50,000	-43,855	-43,350
<i>Of which:</i>			
K Aviation, Maritime, Security and Safety	-50,000	-43,855	-43,350
Sales of Goods and Services	-1,133,684	-1,031,717	-1,088,480
<i>Of which:</i>			
A Tolled Crossings	-96,000	-91,866	-79,104
B Local Authority Transport	-	-	-36
C Highways Agency	-55,394	-39,185	-45,650
D Network Rail	-336,966	-226,504	-218,382
E Funding of ALBs (net)	-	-	-70,863
F Other railways	-265,600	-266,706	-260,503
G Sustainable Travel	-	-400	-
H Bus Subsidies & Concessionary Fares	-	-	-155
K Aviation, Maritime, Security and Safety	-13	-1,147	-449
L Maritime and Coastguard Agency	-12,300	-12,300	-11,966
M Motoring Agencies	-367,149	-392,628	-400,460
N Science, research and support functions	-262	-279	-912
O Central Administration	-	-702	-
Interest and Dividends	-67,470	-63,042	-53,629
<i>Of which:</i>			
A Tolled Crossings	-7,515	-7,602	-7,059
C Highways Agency	-18,000	-21,000	-20,692
F Other railways	-695	-12	-193
G Sustainable Travel	-122	-138	-154
K Aviation, Maritime, Security and Safety	-37,653	-30,304	-19,547
M Motoring Agencies	-3,485	-3,986	-5,478
N Science, research and support functions	-	-	-506

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

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Other Income	-1,384,449	-1,270,132	-1,407,483
<i>Of which:</i>			
E Funding of ALBs (net)	-	-	-396
F Other railways	-15,623	-37,506	705
G Sustainable Travel	-	-2	-2
K Aviation, Maritime, Security and Safety	-1,248	-1,248	-1,349
M Motoring Agencies	-15,630	-	-
O Central Administration	-	-1,872	-1,397
P Support for Passenger Rail Services	-1,351,948	-1,229,504	-1,405,044
Taxation	-	-	-219,992
<i>Of which:</i>			
E Funding of ALBs (net)	-	-	-219,992
Total Programme	-2,635,603	-2,408,746	-2,812,934
Voted Resource AME	-208,703	-218,966	-210,375
<i>Of which:</i>			
Programme			
Interest and Dividends	-208,703	-218,966	-210,375
<i>Of which:</i>			
F Other railways	-208,703	-218,966	-210,375
Total Programme	-208,703	-218,966	-210,375
Total Voted Resource Income	-2,852,810	-2,646,844	-3,041,212
Voted Capital DEL	-113,773	-120,298	-89,844
<i>Of which:</i>			
Programme			
Sales of Assets	-15,570	-13,475	-11,879
<i>Of which:</i>			
C Highways Agency	-15,000	-13,000	-11,879
L Maritime and Coastguard Agency	-570	-475	-
EU Grants Received	-70,000	-49,900	-37,590
<i>Of which:</i>			
C Highways Agency	-	-	-23,971
G Sustainable Travel	-70,000	-49,900	-13,619
Other Grants	-14,427	-10,400	-186
<i>Of which:</i>			
C Highways Agency	-14,427	-10,400	-
N Science, research and support functions	-	-	-186

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

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Repayments	-13,776	-46,523	-40,189
<i>Of which:</i>			
A Tolled Crossings	-1,969	-4,533	-2,013
F Other railways	-	-	-13,246
G Sustainable Travel	-360	-360	-360
M Motoring Agencies	-11,447	-41,630	-24,570
Total Programme	<u>-113,773</u>	<u>-120,298</u>	<u>-89,844</u>
 Total Voted Capital Income	 <u>-113,773</u>	 <u>-120,298</u>	 <u>-89,844</u>

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

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

£'000

	2014-15 Plans		2013-14 Provisions		2012-13 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-83,000
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-114,181	-114,181	-100,702	-100,702	-183,247	-
Non-budget amounts collectable on behalf of the Consolidated Fund (outside the SoCNE)	-	-	-12,000	-12,000	-	-
Total	-114,181	-114,181	-112,702	-112,702	-183,247	-83,000

Detailed description of CFER sources

£'000

	2014-15 Plans		2013-14 Provisions		2012-13 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Driver and Vehicle Licensing Agency - Cherished Transfers / Sale of Marks	-114,181	-114,181	-100,702	-100,702	-100,247	-100,247
Highways Agency - Gain Share			-12,000	-12,000	-83,000	-83,000
Total	-114,181	-114,181	-112,702	-112,702	-183,247	-183,247

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Philip Rutnam
Executive Agency Accounting Officers:	
Sir Alan Massey	Maritime and Coastguard Agency
Graham Dalton	Highways Agency
Oliver Morley	Driver Vehicle and Licensing Agency
Paul Markwick	Vehicle Certification Agency
Alistair Peoples	Driver & Vehicle Standards Agency

In accordance with Chapter 3 of Managing Public Money (issued by the Treasury), the following individuals have been appointed as Accounting Officers of the department's ALBs.

ALB Accounting Officers:

Andrew Figgures, Chief Executive Officer	British Transport Police Authority
Alison Munro, Chief Executive Officer	High Speed Two Ltd
Anthony Smith, Chief Executive Officer	Passenger Focus
Michael Holden, Chief Executive Officer	Directly Operated Railways
Captain Ian McNaught, Executive Chairman	Trinity House
Yvonne Shields, Chief Executive	Commissioners of Irish Lights
Roger Lockwood	Northern Lighthouse Board

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

In discharging these responsibilities, particular regard is given to:

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

Part III: Note D - Explanation of Accounting Officer responsibilities *(continued)*

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) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

Part III: Note E - Arm's Length Bodies (ALBs)

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
E	Air Travel Trust	-13,655	-	-
E	High Speed Two Ltd	263,228	-	268,543
E	Passenger Focus	4,950	-	4,950
E	London and Continental Railways Ltd	-22,611	33,053	-
E	British Transport Police	2,000	11,600	3,600
V	British Transport Police	1	-	-

Total		233,913	44,653	277,093
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Part III: Note G - Expenditure resting on the sole authority of the Supply and Appropriation Act

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

Section in Part II: Subhead Detail	Service	£'000
O	Government Office Programme Expenditure	850
N	Payment to MET Office for Light Detection and Ranging (LIDAR) Network	3,000

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Statutory liabilities:	
Channel Tunnel Act 1987, s 25, 26 and 29 : potential liabilities in the event of termination of Eurotunnel's concession	Unquantifiable
Marine and Aviation Insurance Act 1952, s 1 : Government war risk reinsurance for British shipowners insuring their vessels with the British Mutual War Risks Associations (Clubs). Under the current agreement with Clubs, the Government provides 95% reinsurance for Queen's Enemy Risks (QER). A contingent liability arises from the continuous QER cover for the hull and machinery value of British flag vessels entered with the Clubs.	Unquantifiable
Land Compensation Act 1973, Part I : Highways Agency: possible obligations in relation to land and property acquisitions	137,270
Railways Act 1993, s 29(5) : Liabilities in direct agreements with rolling stock companies re Environmental Deed of Indemnity	Unquantifiable
Railways Act 1993, Transport Act 2000: Contingent liabilities arise from signing of new, replacement and extended passenger rail franchise agreements, and other agreements to encourage railways investment.	5,439,897
Railways Act 2005: Network Rail - Long Term Contingent Support Facility	4,000,000
Town and Country Act 1990, The Department has issued a Safeguarding Order for the proposed route of HS2. This creates an obligation on the Department to purchase properties that have been blighted.	23,000
Non-statutory liabilities	
Reinstatement of International Maritime Organisation (IMO) building, and abatement of rent, if IMO building destroyed; and rehousing of IMO during rebuilding	68,100
Possible Highways Agency obligations in relation to engineering and construction services	4,500
Highways Agency third party claims	10,737
Indemnities have been issued to non-executive members of the departmental board, and to civil servants appointed to represent the Department on the boards of other organisations	Unquantifiable
North Atlantic Treaty Organisation (NATO) agreement relating to the indemnification of civil aircraft in respect of their use on NATO tasks in times of crises and war	Unquantifiable
Letters of comfort have been issued providing an indemnity in relation to legal action taken against the Judge, Counsel, solicitors and secretaries to the Thames Safety Inquiry (report published in year 2000) and the Victim Identification Inquiry (report published in year 2001) following major transport disasters	Unquantifiable
Under the HS1 Concession agreement the Secretary of state may be liable for a number of quantifiable (disclosed) and unquantifiable payments, including capital expenditure, increase in operating costs and loss of revenue. This would be in the event of legal changes, either in the UK or Europe('Change in Circumstances') or a change directed by another part of the Government ('Government Change')	120,000
Network Rail Debt Issuance Programme (DIP) - Financial Indemnity provided for holders of debt raised under NR's DIP against any cash shortfall at NR to meet debt service payments	31,900,000
In 2008 the Secretary of State entered into quantifiable (disclosed) and unquantifiable indemnities under the Crossrail Sponsor's Agreement and the Project Development agreement (between DfT and TfL as joint sponsors and the Project Delivery Agency (Crossrail Limited))	3,428,000

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

Nature of liability	£'000
In 2013 the Secretary of State agreed to quantifiable (disclosed) and unquantifiable assurances, warranties, indemnities and potential losses under the Thameslink Rolling Stock contracts with Siemens, Network Rail and Cross London Trains	3,634,300
In 2012 the Secretary of State agreed to quantifiable (disclosed) and unquantifiable assurances, warranties, indemnities and potential losses under the Inter City Express Rolling Stock contracts with Agility Consortium and Network Rail.	216,000
Indemnities issued to businesses at Rail privatisation and transferred from BRBR on abolition	1,285,700
International Oil Pollution Compensation Fund Building - obligations under the agreement to fund alternative accommodation in the event of the building becoming partially or completely destroyed	400
Commitment by the Department to fund any shortfall of toll revenue from the Mersey Gateway Bridge to meet Halton's financial obligations under the Demand Management Participation Agreement	1,698,000
Other contingent liabilities, including legal claims	28,900

Part III: Note L - International Subscriptions

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

Office of Rail Regulation

Introduction

1. This Estimate provides for expenditure for the Office of Rail Regulation (ORR).
2. ORR, as the combined economic and safety regulator, is responsible for railway health and safety matters and the regulation of access to railways and promotion of competition in the provision of rail services. It is also responsible for promoting efficiency and economy for those providing railway services and protecting the interests of railway service users.
3. Further details of expenditure contained in this Estimate can be found in ORR's Annual Report and Accounts 2014.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	3,000	-	3,000
Capital	760,000	-	760,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	3,000	-	3,000
Capital	760,000	-	760,000
Non-Budget Expenditure	-		
Net cash requirement	2,000,000		

Amounts required in the year ending 31 March 2015 for expenditure by Office of Rail Regulation on:

Departmental Expenditure Limit:Expenditure arising from:

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, The regulation of access to railways, the promotion of rail services, efficiencies and economy for those providing railway services, Protecting the interests of railway services and railway users.

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

Income arising from:

Regulatory licences, concession agreements, levies, Charges for courses and officers loaned to other organisations, Income from publications and library services, Travel costs from the European Community, Income from High Speed 1 Limited; Channel Tunnel Intergovernmental Commission; Channel Tunnel Authority,

Income from recovery actions in connection with the successful legal cases. Charges for rental, administrative and other services, and other activities to other government departments, executive and non-executive non-departmental public bodies,

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

Office of Rail Regulation will account for this Estimate.

Part I (continued)

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	3,000	1,000	2,000
Capital	760,000	360,000	400,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	2,000,000	-	2,000,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
32,720	-32,717	3	-	-	-	760	-	760	3	800
<i>Of which:</i>										
A Economic regulation, admin, associated capital and other expenditure										
13,413	-13,412	1	-	-	-	760	-	760	1	800
B Safety Regulation, admin and other expenditure										
16,557	-16,556	1	-	-	-	-	-	-	1	-
C Other Regulation, admin and other expenditure										
2,750	-2,749	1	-	-	-	-	-	-	1	-
Total Spending in DEL										
32,720	-32,717	3	-	-	-	760	-	760	3	800
Total for Estimate										
32,720	-32,717	3	-	-	-	760	-	760	3	800
<i>Of which:</i>										
Voted Expenditure										
32,720	-32,717	3	-	-	-	760	-	760	3	800
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	3	3	2
Net Capital Requirement	760	800	584
Accruals to cash adjustments	1,237	1,197	459
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-882	-700	-692
New provisions and adjustments to previous provisions	-	-106	-239
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-67	-60	-61
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	73
Increase (-) / Decrease (+) in creditors	2,066	1,933	966
Use of provisions	120	130	412
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	2,000	2,000	1,045

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	32,720	30,060	29,793
<i>Less:</i>			
Administration DEL Income	-32,717	-30,057	-29,791
Net Administration Costs	3	3	2
Gross Programme Costs	-	-	-
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	-	-	-
Total Net Operating Costs	3	3	2
<i>Of which:</i>			
Resource DEL	3	3	2
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	3	3	2
<i>Of which:</i>			
Resource DEL	3	3	2
Resource AME	-	-	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	3	3	2

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL	-32,717	-30,057	-29,791
<i>Of which:</i>			
Administration			
Other Income	-3,000	-99	-
<i>Of which:</i>			
A Economic regulation, admin, associated capital and other expenditure	-106	-	-
B Safety Regulation, admin and other expenditure	-145	-	-
C Other Regulation, admin and other expenditure	-2,749	-99	-
Taxation	-29,717	-29,958	-29,791
<i>Of which:</i>			
A Economic regulation, admin, associated capital and other expenditure	-13,306	-13,830	-13,283
B Safety Regulation, admin and other expenditure	-16,411	-16,128	-16,508
Total Administration	<u>-32,717</u>	<u>-30,057</u>	<u>-29,791</u>
Total Voted Resource Income	<u>-32,717</u>	<u>-30,057</u>	<u>-29,791</u>

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

No CFER income or receipts are expected in 2014-15, 2013-14 or 2012-13.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

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

In discharging these responsibilities, particular regard is given to:

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

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

Part III: Note L - International Subscriptions

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

Department for Communities and Local Government

Introduction

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

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit - DCLG Communities			
Resource	2,574,199,000	-	2,574,199,000
Capital	5,158,616,000	-	5,158,616,000
Departmental Expenditure Limit - DCLG Local Govt.			
Resource	13,340,061,000	-	13,340,061,000
Capital	1,000	-	1,000
Annually Managed Expenditure			
Resource	12,342,972,000	-	12,342,972,000
Capital	430,000,000	-	430,000,000
Total Net Budget			
Resource	28,257,232,000	-	28,257,232,000
Capital	5,588,617,000	-	5,588,617,000
Non-Budget Expenditure		-	
Net cash requirement	25,607,905,000		

Amounts required in the year ending 31 March 2015 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; provision for additional borrowing by local authorities to fund new housing; planning; Planning Inspectorate; encouraging action at neighbourhood level; promoting local environmental improvement including architecture; support for and set up of Urban Development Corporations.

responsibility for regeneration, commercial property, Enterprise Zones, and economic growth at the local level; Regional Growth Fund; European Structural Funds (including the European Regional Development Fund and Interregional assistance (INTERREG) and European Social Fund), including provision for recognition of ineligible expenditure, write-offs and financial corrections as part of a consequence of running the programme; Olympics and Olympic Park legacy; Iron Bridge Gorge and other land stabilisation; zero carbon and climate change;

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

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

administration of the Department for Communities and Local Government, its NDPBs and associated offices; publicity, promotion and publications; communications; purchase, acquisition, hire, lease and rent of land, buildings, plant, equipment, machinery, vehicles and capital assets; special payments;

net spending by NDPBs (Homes and Communities Agency, Leasehold Advisory Service, West Northamptonshire Development Corporation, Building Regulations Advisory Committee, Valuation Tribunal Service, The Housing Ombudsman and any other new NDPBs [including Development Corporations]); other public bodies not classified as NDPBs (the Commission for Local Administration in England); payments to other Government Departments in support of DCLG policy; and associated depreciation and any other non-cash costs falling in DEL.

Expenditure relating to any of the above areas in the form of; equity investment or making loans through advances of principal (financial transactions); using a payment by results mechanism; the creation of liabilities and expenditure related to a financial guarantee or similar financial instrument given by the department; providing funding through endowments as laid out in Managing Public Money; purchase and management of exchange rate contracts to hedge exposure risk.

financial support to Local Authorities; transitional relief; emergency assistance; improvement, transformation and efficiency; intervention action and capacity building in local authorities.

Income arising from:

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

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

the European Union; former Single Regeneration Budget programme receipts;

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

receipts (including fees and charges) from Local Authorities and other Government Departments including agencies, non-departmental public bodies, setting up of new Development Corporations, private bodies and overseas governments. Receipts relating to the Olympic Park.

Return of funds provided as financial transactions in earlier periods where assigned to equivalent policy aims, whether interest, dividend or return of advance. Gains, when made, from exchange rate contracts.

financial support to Local Authorities, including revenue support grant and business rates retention; transitional relief; council tax freeze, localising council tax support, council tax benefit - new burdens, emergency assistance, elected mayors; improvement, transformation and efficiency; intervention action and capacity building in local authorities; local government reviews and revisions to administrative and electoral boundaries; payments to specified bodies; payments to the Valuation Office Agency for rating and valuation services; Audit Commission disbanding costs; GLA General Grant; Private Finance Initiative Special Grant; GLA community right to build.

Departmental Expenditure Limit - DCLG Local Govt:Expenditure arising from:

financial support to Local Authorities, including revenue support grant and business rates retention; transitional relief; small business rates relief grant, council tax freeze, localising council tax support, council tax benefit - new burdens, emergency assistance, elected mayors; improvement, transformation and efficiency; intervention action and capacity building in local authorities; new homes bonus adjustment grant, local government reviews and revisions to administrative and electoral boundaries; payments to specified bodies; payments to the Valuation Office Agency for rating and valuation services; Audit Commission disbanding costs; GLA General Grant; Private Finance Initiative Special Grant; GLA community right to build.

Annually Managed Expenditure:Expenditure arising from:

fire superannuation; overhanging debt payments on disposal of Local Authority housing stock; loan charges; repayments of excess contributions made by Local Authorities in respect of non-domestic rates; Planning Inspectorate; business rates retention; provisions and impairments; exchange rate movements; hedging; operation of financial instruments (including guarantees); movements arising from pension schemes of NDPBs (Homes & Communities Agency, Leasehold Advisory Service, West Northamptonshire Development Corporation, Valuation Tribunal Service, The Housing Ombudsman); other public bodies not classified as NDPBs (the Commission for Local Administration in England) and setting up of new Development Corporations.

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

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit - DCLG Communities			
Resource	2,574,199,000	2,016,448,000	557,751,000
Capital	5,158,616,000	3,373,392,000	1,785,224,000
Departmental Expenditure Limit - DCLG Local Govt.			
Resource	13,340,061,000	8,203,089,000	5,136,972,000
Capital	1,000	-	1,000
Annually Managed Expenditure			
Resource	12,342,972,000	477,901,000	11,865,071,000
Capital	430,000,000	43,000,000	387,000,000
Non-Budget Expenditure	-	-	-
Net cash requirement	25,607,905,000	14,113,829,000	11,494,076,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in DEL - DCLG Communities										
Voted expenditure										
398,606	-38,354	360,252	2,460,460	-246,513	2,213,947	5,349,193	-190,577	5,158,616	2,216,342	3,867,315
<i>of which:</i>										
A Localism										
-	-	-	433,357	-28,303	405,054	977,631	-	977,631	504,168	931,193
B Neighbourhoods										
56,395	-13,641	42,754	1,170,921	-	1,170,921	208,984	-727	208,257	924,222	229,342
C Local Economies, Regeneration and European Programmes										
-	-	-	627,442	-189,850	437,592	328,412	-189,850	138,562	219,342	538,649
D Troubled Families										
-	-	-	133,752	-25,000	108,752	-	-	-	141,677	-
E Research, Data & Trading Funds										
-	-	-	65,133	-2,160	62,973	-	-	-	42,901	-
F DCLG Staff, Building and Infrastructure Costs										
265,542	-24,713	240,829	4,200	-1,200	3,000	5,942	-	5,942	257,497	3,755
G Departmental Unallocated Provision										
-	-	-	2,723	-	2,723	143,588	-	143,588	-	-
H Localism (NDPB)(Net)										
18,042	-	18,042	-	-	-	58	-	58	21,522	980
I Neighbourhoods (NDPB)(Net)										
58,627	-	58,627	13,296	-	13,296	3,667,395	-	3,667,395	107,363	2,244,643
J Local Economies, Regeneration and European Programmes (NDPB)(Net)										
-	-	-	9,636	-	9,636	17,183	-	17,183	-2,350	-81,247
Total Spending in DEL - DCLG Communities										
398,606	-38,354	360,252	2,460,460	-246,513	2,213,947	5,349,193	-190,577	5,158,616	2,216,342	3,867,315
Spending in DEL - DCLG Local Govt										
Voted expenditure										
-	-	-	13,340,061	-	13,340,061	1	-	1	16,495,177	1,000
<i>of which:</i>										
K Revenue Support Grant										
-	-	-	12,526,772	-	12,526,772	-	-	-	15,200,902	-
L Other Grants and Payments										
-	-	-	645,539	-	645,539	1	-	1	997,051	1,000
M Business Rates Retention										
-	-	-	167,750	-	167,750	-	-	-	297,224	-
Total Spending in DEL - DCLG Local Govt										
-	-	-	13,340,061	-	13,340,061	1	-	1	16,495,177	1,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	12,342,972	-	12,342,972	430,000	-	430,000	11,690,410	30,000
<i>of which:</i>										
N Localism										
-	-	-	449,156	-	449,156	-	-	-	401,795	-
O Neighbourhoods										
-	-	-	25,761	-	25,761	430,000	-	430,000	117,700	30,000
P DCLG Staff, Building and Infrastructure Costs										
-	-	-	3,456	-	3,456	-	-	-	-21,010	-
Q Non-Domestic Rates Outturn Adjustments										
-	-	-	300,000	-	300,000	-	-	-	262,000	-
R Localism (NDPB)(net)										
-	-	-	1,124	-	1,124	-	-	-	5,400	-
S Neighbourhoods (NDPB)(Net)										
-	-	-	250,000	-	250,000	-	-	-	40,395	-
T Local Economies, Regeneration and European Programmes (NDPB)(Net)										
-	-	-	55,000	-	55,000	-	-	-	25,000	-
U Business Rates Retention										
-	-	-	11,258,475	-	11,258,475	-	-	-	10,851,030	-
<i>Research, Data and Trading Funds</i>										
-	-	-	-	-	-	-	-	-	8,100	-
Total Spending in AME										
-	-	-	12,342,972	-	12,342,972	430,000	-	430,000	11,690,410	30,000
Total for Estimate										
398,606	-38,354	360,252	28,143,493	-246,513	27,896,980	5,779,194	-190,577	5,588,617	30,401,929	3,898,315
<i>of which:</i>										
Voted Expenditure										
398,606	-38,354	360,252	28,143,493	-246,513	27,896,980	5,779,194	-190,577	5,588,617	30,401,929	3,898,315
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	28,257,232	30,401,929	29,521,137
Net Capital Requirement	5,588,617	3,898,315	2,473,427
Accruals to cash adjustments	-8,237,944	-8,984,660	-107,918
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-31,985	-118,854	-36,718
New provisions and adjustments to previous provisions	-31,373	-40,246	-17,902
Departmental Unallocated Provision	-146,311	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-20,000	-21,488	-6,756
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-4,090,361	-2,361,706	-1,231,247
Add cash grant-in-aid	3,770,499	2,405,936	1,175,798
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	2,919,587	380,000	-
Increase (-) / Decrease (+) in creditors	-10,610,000	-9,249,602	-
Use of provisions	2,000	21,300	8,907
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	25,607,905	25,315,584	31,886,646

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

	£'000		
	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	402,326	434,839	292,815
<i>Less:</i>			
Administration DEL (DCLG Communities) Income	-38,354	-39,337	-32,803
Administration DEL (DCLG Local Govt) Income	-	-	-
Net Administration Costs	363,972	395,502	260,012
Gross Programme Costs	30,984,970	36,432,921	32,081,912
<i>Less:</i>			
Programme DEL (DCLG Communities) Income	-437,090	-445,131	-485,839
Programme DEL (DCLG Local Govt) Income	-	-	-
Programme AME Income	-	-3,292,439	-38,046
Non-budget income	-168,000	-157,500	-113,926
Net Programme Costs	30,379,880	32,537,851	31,444,101
Total Net Operating Costs	30,743,852	32,933,353	31,704,113
<i>Of which:</i>			
Resource DEL (DCLG Communities)	2,573,196	2,195,042	1,459,249
Resource DEL (DCLG Local Govt)	13,340,061	16,495,177	27,469,926
Capital DEL (DCLG Local Govt)	1	1,000	-36
Capital DEL (DCLG Communities)	2,227,342	2,657,924	2,297,544
Resource AME	12,341,252	11,711,710	591,962
Capital AME	430,000	30,000	-3
Non-budget	-168,000	-157,500	-114,529
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	2,723	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-2,489,343	-2,531,424	-2,183,593
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	168,000	157,500	113,926
Other adjustments	-168,000	-157,500	-113,309
Total Resource Budget	28,257,232	30,401,929	29,521,137
<i>Of which:</i>			
Resource DEL (DCLG Local Govt)	13,340,061	16,495,177	27,472,496
Resource DEL (DCLG Communities)	2,574,199	2,216,342	1,495,689
Resource AME	12,342,972	11,690,410	552,952
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	28,257,232	30,401,929	29,521,137

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL - DCLG Communities	-284,867	-280,727	-235,489
<i>Of which:</i>			
Administration			
EU Grants Received	-	-	-5,588
<i>Of which:</i>			
F: DCLG Staff, Building and Infrastructure Costs	-	-	-5,588
Sales of Goods and Services	-38,354	-39,337	-15,330
<i>Of which:</i>			
B: Neighbourhoods	-13,641	-14,539	-11,417
F: DCLG Staff, Building and Infrastructure Costs	-24,713	-24,798	-3,913
Other Grants	-	-	-10
<i>Of which:</i>			
F: DCLG Staff, Building and Infrastructure Costs	-	-	-10
Other Income	-	-	-11,875
<i>Of which:</i>			
B: Neighbourhoods	-	-	-361
F: DCLG Staff, Building and Infrastructure Costs	-	-	-11,514
Total Administration	-38,354	-39,337	-32,803
Programme			
EU Grants Received	-189,850	-189,850	-147,259
<i>Of which:</i>			
J: Local Economies, Regeneration and European Programmes	-189,850	-189,850	-147,219
F: DCLG Staff, Building and Infrastructure Costs	-	-	-40
Sales of Goods and Services	-1,860	-2,127	-17,288
<i>Of which:</i>			
A: Localism	-	-	-16,580
B: Neighbourhoods	-	-417	-55
E: Research, Data & Trading Funds	-660	-660	-660
F: DCLG Staff, Building and Infrastructure Costs	-1,200	-1,050	7
Interest and Dividends	-1,500	-1,800	-2,658
<i>Of which:</i>			
A: Localism	-	-	-363
B: Neighbourhoods	-	-	-40
E: Research, Data & Trading Funds	-1,500	-1,800	-2,255
Other Grants	-25,000	-20,000	-15,100
<i>Of which:</i>			
B: Neighbourhoods	-	-	-100
D: Troubled Families	-25,000	-20,000	-15,000
Other Income	-28,303	-27,613	-20,381
<i>Of which:</i>			
A: Localism	-28,303	-27,613	-5,870
B: Neighbourhoods	-	-	-13,912
F: DCLG Staff, Building and Infrastructure Costs	-	-	-599
Total Programme	-246,513	-241,390	-202,686

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource AME	-	-3,292,439	-37,961
<i>Of which:</i>			
Programme			
Other Grants	-	-3,292,439	-
<i>Of which:</i>			
U: Business Rates Retention	-	-3,292,439	-
Other Income	-	-	-37,961
<i>Of which:</i>			
O: Neighbourhoods	-	-	-37,961
Total Programme	-	-3,292,439	-37,961
Total Voted Resource Income	-284,867	-3,573,166	-273,450
Voted Capital DEL - DCLG Communities	-190,577	-203,741	-299,017
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-4,520
<i>Of which:</i>			
A: Localism	-	-	-4,204
F: DCLG Staff, Building and Infrastructure Costs	-	-	-316
EU Grants Received	-189,850	-189,850	-236,122
<i>Of which:</i>			
J: Local Economies, Regeneration and European Programmes	-189,850	-189,850	-236,122
Other Grants	-727	-13,891	-47,031
<i>Of which:</i>			
B: Neighbourhoods	-727	-13,891	-47,031
Repayments	-	-	-11,344
<i>Of which:</i>			
A: Localism	-	-	-11,344
Total Programme	-190,577	-203,741	-299,017
Voted Capital AME	-	-	-85
<i>Of which:</i>			
Programme			
Other Income	-	-	-85
<i>Of which:</i>			
O: Neighbourhoods	-	-	-85
Total Programme	-	-	-85
Total Voted Capital Income	-190,577	-203,741	-299,102

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

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

£'000

	2014-15 Plans		2013-14 Provisions		2012-13 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-168,000	-100,000	-157,500	-157,500	-113,926	-113,926
Total	-168,000	-100,000	-157,500	-157,500	-113,926	-113,926

Detailed description of CFER sources

£'000

	2014-15 Plans		2013-14 Provisions		2012-13 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Capital Pooled Housing Receipts	-168,000	-100,000	-157,500	-157,500	-113,926	-113,926
Total	-168,000	-100,000	-157,500	-157,500	-113,926	-113,926

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Sir Bob Kerslake

Executive Agency Accounting Officer:

Sir Michael Pitt Planning Inspectorate

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

ALB/NDPB Accounting Officers:

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

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

In discharging these responsibilities, particular regard is given to:

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
DCLG Communities				
I, J, S, T	Homes and Communities Agency	384,169	3,684,578	3,749,865
I	The Leasehold Advisory Service	937		936
I, S	West Northamptonshire Development Corporation	1,251		
I,	The Housing Ombudsman	202		826
H,	Commission for Local Administration in England	10,896	58	10,634
H, R	Valuation Tribunal Service	8,270		8,238
Total		405,725	3,684,636	3,770,499

The Resource budgets include depreciation

Part III: Note K - Contingent Liabilities

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

Department for Business, Innovation and Skills

Introduction

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

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	17,272,555,000	-	17,272,555,000
Capital	2,999,969,000	-	2,999,969,000
Annually Managed Expenditure			
Resource	-1,466,376,000	368,000,000	-1,098,376,000
Capital	10,747,207,000	-	10,747,207,000
Total Net Budget			
Resource	15,806,179,000	368,000,000	16,174,179,000
Capital	13,747,176,000	-	13,747,176,000
Non-Budget Expenditure	-		
Net cash requirement	26,882,053,000		

Amounts required in the year ending 31 March 2015 for expenditure by Department for Business, Innovation and Skills on:

Departmental Expenditure Limit:Expenditure arising from:

The promotion of enterprise, innovation and increased productivity delivered through the portfolios of innovation, international trade and investment, regional investment and delivering regulatory reform, and measures to combat international bribery and corruption.

The provision of support for business, including support for specific industries, small and medium businesses, regional programmes, programmes to promote research and development, innovation and standards, best practice and sustainable development.

The provision of financial solutions to accelerate private sector investment and address market failures through the Green Investment Bank, the "Business Bank", and other similar intervention mechanisms.

The management of asset sales.

The promotion of strong, fair and competitive markets at home and abroad; measures to protect investors and to promote the interests of consumers; support for employment relations programmes and measures to promote a skilled and flexible labour market.

The efficient management and discharge of liabilities falling to the Department.

The management of the Government's shareholder interest in the portfolio of commercial businesses wholly or partly owned by Government; providing financial assistance to public corporations, and trading funds.

The management of miscellaneous programmes including payments in respect of claims for the restitution of the property of victims of Nazi persecution.

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

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

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

The provision of financial and other support for students and trainees including grants, allowances, access funds, loans and their repayment; the resource consequences of loans to students; support for students through Local Authorities; the cost of sales of the student loan debt and the cost of servicing the sold student loan debt; reimbursement of fees for qualifying European Union students; post graduate awards; mandatory student awards; childcare and transport support and loans.

Education-related expenditure covers payments, grants and loans to organisations in the public, private and other sectors, including employers, community, voluntary and business support organisations, to individuals and other Government Departments and the Devolved Administrations. Expenditure relates primarily to England, but in some cases includes supporting activities in other parts of the United Kingdom and abroad.

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

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

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

Activities of the Shareholder Executive.

The department will enter into hedging transactions with the Green Investment Bank in order to protect it against adverse future interest rates. These will have no effect at the consolidated level.

Non cash items associated with the above activities.

Income arising from:

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

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

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

Receipts from licences and levies; Launch Investment receipts, Capital Venture Funds receipts; premium income and other receipts from Financial Guarantee schemes, and of dividends; equity withdrawals; interest on loans and loan repayments from the Land Registry, Ordnance Survey and Meteorological Office, UK Intellectual Property Office and Companies House. Income from investments, such as the NESTA Trust. Repayments of grants overpaid in previous years. Receipts from financial investments made by the Green Investment Bank and the Business Bank. Receipts from servicing sold student loan debt.

Receipts from asset sales.

European Fast Stream receipts; repayment and default recoveries by banks in respect of career development loans; receipts for student support; student loan interest receivable; repayment of working capital loans; receipts from outside organisations (including the EU) in respect of advertising and publicity activities and materials; sale of research publications; receipts from the European Social Fund to cover departmental programmes; Sponsorship Funding.

Receipts and profit from the sale of surplus land, buildings and equipment; rental income from BIS properties including three domestic properties on the estate of the European School of Culture at Culham, Oxfordshire and from the National Physical Laboratory. Receipts associated with the closure of Partner Organisations.

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

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

Activities of the Shareholder Executive.

Annually Managed Expenditure:

Expenditure arising from:

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

Departmental administration; financial guarantee schemes; regional investment and programmes; enterprise for small and medium firms; provision of support for business, including support for specific industries; support for employment relations programmes and measures to promote a skilled and flexible labour market; support for education, innovation and research activity; miscellaneous programmes. Payment of corporation tax.

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

The Redundancy Payments Service.

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

The provision of financial and other support for students and trainees including grants, allowances, access funds, loans and their repayment; the resource consequences of loans to students; support for students through Local Authorities; the cost of sales of the student loan debt; education maintenance allowances and loans.

The expenditure of the Industrial Training Boards, and of the NESTA Trust.

Activities of the Shareholder Executive.

Other non cash items.

Income arising from:

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

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

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

Activities of the Shareholder Executive.

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	17,272,555,000	7,976,939,000	9,295,616,000
Capital	2,999,969,000	1,257,075,000	1,742,894,000
Annually Managed Expenditure			
Resource	-1,466,376,000	-	-1,466,376,000
Capital	10,747,207,000	3,843,167,000	6,904,040,000
Non-Budget Expenditure	-	-	-
Net cash requirement	26,882,053,000	11,850,988,000	15,031,065,000

Part II: Subhead detail

£'000

2014-15 Plans						2013-14 Provisions				
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
664,620	-19,493	645,127	17,647,044	-1,019,616	16,627,428	3,280,469	-280,500	2,999,969	23,522,980	2,506,431
<i>Of which:</i>										
A Science and Research										
1,976	-	1,976	566,387	-2,768	563,619	97,570	-	97,570	489,827	65,831
B Innovation, Enterprise and Business										
2,275	-	2,275	431,820	-32,853	398,967	639,664	-180,500	459,164	512,747	503,115
C Market Frameworks										
4,289	-	4,289	249,172	-156,400	92,772	326,812	-100,000	226,812	89,208	45,240
D Higher Education										
-	-	-	5,116,107	-	5,116,107	-	-	-	10,191,298	25,000
E Further Education										
-	-	-	330,641	-807,575	-476,934	-	-	-	-585,344	8,000
F Capability										
268,440	-19,493	248,947	20,431	-5,496	14,935	4,750	-	4,750	395,041	4,900
G Government as Shareholder										
-	-	-	355,957	-14,524	341,433	396,000	-	396,000	426,057	381,545
H Science and Research (NDPB) net										
133,337	-	133,337	4,487,242	-	4,487,242	548,230	-	548,230	4,575,015	573,479
I Innovation, Enterprise and Business (NDPB) net										
22,868	-	22,868	307,192	-	307,192	44,074	-	44,074	329,869	61,985
J Market Frameworks (NDPB) net										
9,284	-	9,284	44,937	-	44,937	1,100	-	1,100	76,452	4,990
K Higher Education (NDPB) net										
66,371	-	66,371	2,021,806	-	2,021,806	185,169	-	185,169	3,004,309	69,346
L Further Education (NDPB) net										
147,564	-	147,564	3,689,352	-	3,689,352	357,000	-	357,000	3,984,760	442,000
M Capability (NDPB) Net										
-	-	-	-	-	-	100	-	100	-	1,000
N Government as Shareholder (NDPB) net										
8,216	-	8,216	26,000	-	26,000	680,000	-	680,000	33,741	320,000
Non-voted expenditure										
-	-	-	-	-	-	-	-	-	-250	-
<i>Of which:</i>										
<i>Capability</i>										
-	-	-	-	-	-	-	-	-	-250	-
664,620	-19,493	645,127	17,647,044	-1,019,616	16,627,428	3,280,469	-280,500	2,999,969	23,522,730	2,506,431

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-43,376	-1,423,000	-1,466,376	16,694,207	-5,947,000	10,747,207	292,297	8,965,247
<i>Of which:</i>										
O Science and Research										
-	-	-	35,500	-	35,500	-	-	-	41,405	-
P Innovation, Enterprise and Business										
-	-	-	-112,805	-	-112,805	-	-	-	-142,437	-
Q Market Frameworks										
-	-	-	61,400	-	61,400	-	-	-	107,532	-
R Higher Education										
-	-	-	7,693	-1,423,000	-1,415,307	12,225,000	-1,947,000	10,278,000	361,272	8,795,678
S Further Education										
-	-	-	-22	-	-22	-	-	-	20	-
T Capability										
-	-	-	-24,814	-	-24,814	-	-	-	-31,242	-
U Government as Shareholder										
-	-	-	-	-	-	4,050,404	-4,000,000	50,404	-106,224	66,285
V Science and Research (NDPB) net										
-	-	-	3,083	-	3,083	-	-	-	-8,230	-
W Innovation, Enterprise and Business (NDPB) net										
-	-	-	16,870	-	16,870	-	-	-	1,198	-
X Market Frameworks (NDPB) net										
-	-	-	673	-	673	-	-	-	-2,410	-
Y Higher Education (NDPB) net										
-	-	-	-21,133	-	-21,133	-	-	-	11,522	-
Z Further Education (NDPB) net										
-	-	-	-12,921	-	-12,921	418,803	-	418,803	19,868	103,284
AA Government as Shareholder (NDPB) net										
-	-	-	3,000	-	3,000	-	-	-	39,923	-
AB Capability (NDPB) Net										
-	-	-	100	-	100	-	-	-	100	-
Non-voted expenditure										
-	-	-	368,000	-	368,000	-	-	-	478,145	-2,442,995
<i>Of which:</i>										
AC Market Frameworks										
-	-	-	368,000	-	368,000	-	-	-	370,200	-
<i>Government as Shareholder</i>										
-	-	-	-	-	-	-	-	-	107,945	-2,442,995
Total Spending in AME										
-	-	-	324,624	-1,423,000	-1,098,376	16,694,207	-5,947,000	10,747,207	770,442	6,522,252

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Total for Estimate										
664,620	-19,493	645,127	17,971,668	-2,442,616	15,529,052	19,974,676	-6,227,500	13,747,176	24,293,172	9,028,683
<i>Of which:</i>										
Voted Expenditure										
664,620	-19,493	645,127	17,603,668	-2,442,616	15,161,052	19,974,676	-6,227,500	13,747,176	23,815,277	11,471,678
Non Voted Expenditure										
-	-	-	368,000	-	368,000	-	-	-	477,895	-2,442,995

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	16,174,179	24,293,172	18,849,947
Net Capital Requirement	13,747,176	9,028,683	7,368,788
Accruals to cash adjustments	-2,671,302	-9,030,016	-7,802,898
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,226,081	-8,404,729	-3,131,661
New provisions and adjustments to previous provisions	51,187	-1,204,903	-196,056
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	696	-500	-8,390
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-13,188,317	-13,642,001	-14,601,619
Add cash grant-in-aid	13,612,812	13,893,156	10,029,417
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	225,000	-
Use of provisions	78,401	103,961	105,411
Removal of non-voted budget items	-368,000	1,965,100	-415,257
<i>Of which:</i>			
Consolidated Fund Standing Services	-	300,000	-
Other adjustments	-368,000	1,665,100	-415,257
Net Cash Requirement	26,882,053	26,256,939	18,000,580

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	615,443	711,196	695,336
<i>Less:</i>			
Administration DEL Income	-19,493	-18,481	-50,978
Net Administration Costs	595,950	692,715	644,358
Gross Programme Costs	19,901,936	27,687,189	20,779,544
<i>Less:</i>			
Programme DEL Income	-1,145,116	-1,214,650	-1,017,436
Programme AME Income	-1,423,000	-3,053,785	-801,772
Non-budget income	-	-	-
Net Programme Costs	17,333,820	23,418,754	18,960,336
Total Net Operating Costs	17,929,770	24,111,469	19,604,694
<i>Of which:</i>			
Resource DEL	17,157,617	23,398,662	19,076,104
Capital DEL	1,715,551	1,758,634	758,217
Resource AME	-943,398	924,647	-170,002
Capital AME	-	-1,970,474	-59,625
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-1,715,551	211,840	-698,592
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-40,040	-30,137	-56,155
Total Resource Budget	16,174,179	24,293,172	18,849,947
<i>Of which:</i>			
Resource DEL	17,272,555	23,522,730	19,195,791
Resource AME	-1,098,376	770,442	-345,844
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	16,174,179	24,293,172	18,849,947

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL	-1,039,109	-988,281	-972,586
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-10,829	-7,953	-43,227
<i>Of which:</i>			
B Innovation, Enterprise and Business	-	-	-25
C Market Frameworks	-	-	-8,859
F Capability	-10,829	-7,953	-34,343
Interest and Dividends	-	-	-9
<i>Of which:</i>			
F Capability	-	-	-9
Other Grants	-8,664	-8,278	-7,724
<i>Of which:</i>			
F Capability	-8,664	-8,278	-7,724
Other Income	-	-	-18
<i>Of which:</i>			
F Capability	-	-	-18
Taxation	-	-2,000	-
<i>Of which:</i>			
C Market Frameworks	-	-2,000	-
Total Administration	-19,493	-18,231	-50,978
Programme			
EU Grants Received	-	-	-1,781
<i>Of which:</i>			
B Innovation, Enterprise and Business	-	-	-1,781
Sales of Goods and Services	-190,806	-188,910	-71,879
<i>Of which:</i>			
A Science and Research	-2,706	-2,910	-1,474
B Innovation, Enterprise and Business	-1,700	-1,700	-1,231
C Market Frameworks	-156,400	-154,300	-69,056
E Further Education	-30,000	-30,000	-
F Capability	-	-	-1
G Government as Shareholder	-	-	-117
Interest and Dividends	-14,524	-12,240	-36,522
<i>Of which:</i>			
A Science and Research	-	-	-26
B Innovation, Enterprise and Business	-	-	-4,147
G Government as Shareholder	-14,524	-12,240	-32,349

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Other Grants	-777,637	-720,816	-739,115
<i>Of which:</i>			
A Science and Research	-62	-62	-1,226
B Innovation, Enterprise and Business	-	-	-1,693
D Higher Education	-	-	-46,383
E Further Education	-777,575	-720,754	-689,813
Other Income	-20,896	-21,283	-72,291
<i>Of which:</i>			
B Innovation, Enterprise and Business	-15,400	-15,300	-14,526
C Market Frameworks	-	-	-8,232
D Higher Education	-	-	-45,690
E Further Education	-	-	-18
F Capability	-5,496	-5,983	-3,825
Taxation	-15,753	-26,801	-20
<i>Of which:</i>			
B Innovation, Enterprise and Business	-15,753	-12,701	-20
C Market Frameworks	-	-14,100	-
Total Programme	-1,019,616	-970,050	-921,608
Voted Resource AME	-1,423,000	-1,081,285	-766,992
<i>Of which:</i>			
Programme			
Interest and Dividends	-1,423,000	-1,081,224	-766,992
<i>Of which:</i>			
R Higher Education	-1,423,000	-975,000	-664,252
U Government as Shareholder	-	-106,224	-102,740
Pensions	-	-61	-
<i>Of which:</i>			
T Capability	-	-61	-
Total Programme	-1,423,000	-1,081,285	-766,992
Total Voted Resource Income	-2,462,109	-2,069,566	-1,739,578
Voted Capital DEL	-280,500	-436,555	-350,692
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-5,642
<i>Of which:</i>			
B Innovation, Enterprise and Business	-	-	-5,197
F Capability	-	-	-445
EU Grants Received	-	-	-4,863
<i>Of which:</i>			
B Innovation, Enterprise and Business	-	-	-1,980
C Market Frameworks	-	-	-2,883

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Other Grants	-125,500	-244,600	-90,965
<i>Of which:</i>			
A Science and Research	-	-112,000	-58,000
B Innovation, Enterprise and Business	-25,500	-32,600	-30,640
C Market Frameworks	-100,000	-100,000	-290
D Higher Education	-	-	-517
F Capability	-	-	-1,300
G Government as Shareholder	-	-	-218
Other Income	-155,000	-191,000	-248,739
<i>Of which:</i>			
B Innovation, Enterprise and Business	-155,000	-191,000	-248,739
Repayments	-	-955	-483
<i>Of which:</i>			
B Innovation, Enterprise and Business	-	-	-483
G Government as Shareholder	-	-955	-
Total Programme	-280,500	-436,555	-350,692
Voted Capital AME	-5,947,000	-8,500,322	-6,855,639
<i>Of which:</i>			
Programme			
Repayments	-5,947,000	-8,500,322	-6,855,639
<i>Of which:</i>			
R Higher Education	-1,947,000	-1,500,322	-1,569,639
U Government as Shareholder	-4,000,000	-7,000,000	-5,286,000
Total Programme	-5,947,000	-8,500,322	-6,855,639
Total Voted Capital Income	-6,227,500	-8,936,877	-7,206,331

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

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

£'000

	2014-15 Plans		2013-14 Provisions		2012-13 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-1,970,474	-1,970,474	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-	-	-1,970,474	-1,970,474	-	-

Detailed description of CFER sources

£'000

	2014-15 Plans		2013-14 Provisions		2012-13 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Annually Managed Expenditure						
Royal Mail share sale proceeds	-	-	-1,970,474	-1,970,474	-	-
Total	-	-	-1,970,474	-1,970,474	-	-

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Martin Donnelly
Executive Agency Accounting Officers:	
Richard Judge	Insolvency Services
Dr David Parker	UK Space Agency
Peter Mason	National Measurement Office

In accordance with Chapter 3 of Managing Public Money (issued by the Treasury), the following individuals have been appointed as Accounting Officers of the department's ALBs.

ALB Accounting Officers:

Anne Sharp	Advisory, Conciliation and Arbitration Service
Keith Morgan	Capital for Enterprise Limited
David Saunders	Competition Commission
Charles Dhanowa	Competition Service
Adrian Belton	Construction Industry Training Board
Stephen Dunmore	Consumer Futures
David Edwards	Engineering Construction Industry Training Board
Madeline Atkins	Higher Education Funding Council for England
Les Ebdon	Office for Fair Access
Barbara Spicer	Skills Funding Agency
Mick Laverty	Student Loans Company
Iain Gray	Technology Strategy Board
Prof. Steven Cowley	UK Atomic Energy Authority
Michael Davis	UK Commission for Employment and Skills
Prof. Rick Rylance	Arts and Humanities Research Council
Prof Jacqueline Hunter	Biotechnology and Biological Sciences Research Council
Prof Paul Boyle	Economic and Social Research Council
Prof Phil Nelson	Engineering and Physical Sciences Research Council
Prof Sir J Savill	Medical Research Council
Prof. Duncan Wingham	Natural Environment Research Council
Professor John Womersley	Science and Technology Facilities Council
Stephen Haddrill	Financial Reporting Council
Shaun Kingsbury	UK Green Investment Bank
Jonathan Preece	UK Shared Business Service Ltd
Roger Lowe	BIS (Postal Services Act 2011) Company Limited
Rob Wye	Learning and Skills Improvement Service

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

In discharging these responsibilities, particular regard is given to:

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

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

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

Part III: Note E - Arm's Length Bodies (ALBs)

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
H	Arts and Humanities Research Council	98,521	-	108,000
H	Biotechnology and Biological Sciences Research Council	361,571	83,200	502,000
H	Economic and Social Research Council	153,486	22,600	208,000
H	Engineering and Physical Sciences Research Council	770,150	63,000	861,000
H	Medical Research Council	618,370	31,000	698,000
H	Natural Environment Research Council	330,129	25,100	345,000
H	Science and Technology Facilities Council	460,533	88,267	531,000
H	Research Council collaborative projects	133,123	61,732	-
H	Higher Education Funding Council for England (HEFCE) - Science	1,686,321	173,331	1,972,000
H	United Kingdom Atomic Energy Authority	8,375	-	5,000
I	Technology Strategy Board	326,534	44,074	550,000
I	Capital for Enterprise	3,526	-	1,134
J	ACAS (Advisory, Conciliation and Arbitration Service)	50,353	1,100	40,759
J	Competition Service	3,868	-	3,200
K	Higher Education Funding Council for England (HEFCE) - Education	2,012,416	182,113	2,094,000
K	Office for Fair Access to Higher Education	2,085	-	1,630
K	Student Loans Company	73,676	3,056	151,000
L	Skills Funding Agency	3,773,110	356,857	4,282,871
L	UK Commission for Employment and Skills	63,806	143	33,218
M	UK Shared Business Services Ltd	-	100	-
N	Green Investment Bank	34,216	680,000	1,225,000
V	Arts and Humanities Research Council	-15	-	-
V	Biotechnology and Biological Sciences Research Council	2,000	-	-
V	Medical Research Council	-2,447	-	-
V	Natural Environment Research Council	2,839	-	-
V	Science and Technology Facilities Council	706	-	-
W	National Endowment for Science, Technology and the Arts	16,870	-	-
X	ACAS (Advisory, Conciliation and Arbitration Service)	673	-	-

Part III: Note E - Arm's Length Bodies (ALBs)

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
Y	Higher Education Funding Council for England (HEFCE) - Education	-21,000	-	-
Y	Student Loans Company	-133	-	-
Z	Skills Funding Agency	-27,400	398,000	-
Z	Learning and Skills Improvement Service	-636	-	-
Z	Construction Industry Training Board	11,548	20,663	-
Z	Engineering Construction Industry Training Board	3,567	140	-
AA	Green Investment Bank	3,000	-	-
AB	UK Shared Business Services Ltd (UK SBS)	100	-	-
		10,953,841	2,234,476	13,612,812

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

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

Section in Part II: Subhead Detail	Service	£'000
C4	Trade Policy: other resource expenditure	1,200
C4	Trade Policy: international subscriptions	6,289

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
The following liabilities fell to be met from the Department's Estimate:	
Statutory Liabilities Charged to Resource Estimates:	
European Patent Office: the UK, as one of the contracting states, has a potential liability under Article 40 of the European Patent Convention of 1973.	Unquantifiable
World Intellectual Property Organisation: the UK, as a contracting state to the Patent Co-operation Treaty of 1970, has a potential liability under Article 57 of the Treaty.	Unquantifiable
Home Shipbuilding Credit Guarantee Scheme.	1,604
A guarantee has been given to the Financial Reporting Council that if the amount held in the Legal Costs Fund falls below £1 million in any year, an additional grant will be made to cover legal costs subsequently incurred in that year.	Unquantifiable
Any liabilities imposed by section 9, British Aerospace Act 1980.	Unquantifiable
Callable capital subscription for the Common Fund for Commodities.	1,960
Paid in capital subscription for the Common Fund for Commodities.	2,240
The Department has a range of civil nuclear liabilities arising through its association with the United Kingdom Atomic Energy Authority and British Nuclear Fuels Limited as well as ensuring that the Government complies with its obligations under the various international nuclear agreements and treaties.	Unquantifiable
Indemnities given to the UK Atomic Energy Authority by the Secretary of State to cover certain indemnities given by the Authority to carriers and British Nuclear Fuels Limited against certain claims for damage caused by nuclear matter in the course of carriage.	Unquantifiable
Indemnities equivalent to those given to civil servants under the Civil Service Management Code have been given to persons appointed to the Board of the Office of Fair Trading, including the Chairman.	Unquantifiable
Indemnities given to Bankers of the Insolvency Services against certain liabilities arising in respect of non-transferable "account payee" cheques due to insolvent estates and paid into the Insolvency Service's account.	Unquantifiable
The Police Information Technology Organisation (Home Office) provides BIS with access to data from the Police National Computer (PNC). BIS has indemnified the police against any liabilities which they might incur as a result of providing that access.	Unquantifiable
The UK Space Agency has a potential liability in regards licence costs under the Space Waste Act. This is likely to be minimal but is unquantifiable at time of reporting.	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Non-Statutory Liabilities Charged to Resource Estimates:	
The Cabinet Secretary has provided a Government wide indemnity to Public Appointments Assessors (PAAs). This will ensure that PAAs will not have to meet any personal civil liability incurred in the execution of their PAA function.	Unquantifiable
Post Office Limited: the department has since October 2003 made available to Post Office Limited a revolving loan facility of up to £1.15 billion. This is to help the company fund its working capital cash requirements in branch to the extent that they are connected with the provision of services of general economic interest. The package was agreed against the background of the migration of State benefits payments to a system of direct payment, alongside a Government commitment that benefit recipients will still be able to collect their benefit, in cash and in full, from Post Office branches. Post Office Ltd began utilising this facility on 1 December 2003. The facility matures on 31 March 2016 subject to state aid clearance.	1,150,000
A contingent liability in respect of risk associated with the Department assuming responsibility for uplifts in pension contributions for the UK Atomic Energy Authority's non-actives.	Unquantifiable
The Department is responsible for a liability to pay rent in respect of a lease in the event that the current tenant defaults.	2,040
Incidents/Accidents Insurance claims for exposure to ionising radiation pursued outside the existing UKAEA insurance scheme.	Unquantifiable
Outstanding claims under the Enemy Property Claim Scheme are still being considered.	Unquantifiable
There is a possibility that other liabilities exist in relation to nationalised, and former nationalised, industries that, if they crystallised, may fall to the Department.	Unquantifiable
Science and Technology Funding Council is responsible for Institut Laue Langevin staff related commitments and costs associated with reprocessing fuel elements	12,000
Science and Technology Funding Council is liable for the decommissioning costs associated with the dismantling of the European Synchrotron Radiation Facility (ESRF).	2,000
Indemnities have been given to the Directors appointed by the Department to Enrichment Holdings Limited, Enrichment Investments Limited and Urenco Limited against personal liability following any legal action against the Company.	Unquantifiable
NMO is responsible for the disposal of all radioactive waste arising from scientific projects undertaken at the National Physical Laboratory. The contingent liability is unquantifiable.	Unquantifiable
The NMO also has a contingent liability for the decontamination of land and buildings on the Teddington estate where costs may be higher than those provided for. The contingent liability is unquantifiable	Unquantifiable

Part III: Note K - Contingent Liabilities

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

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
A4 - DEL	UK Space Agency	195,082
A4 - DEL	UK Space Agency	1,000
C4 - DEL	World Trade Organisation	6,289
F4 - DEL	External Legal Fees	120
D4 - DEL	EUI Bursaries	811
D4 - DEL	EUI Subscriptions	3,552
V4 - DEL	Biotechnology and Biological Sciences Council	12,000
V4 - DEL	Science and Technology Facilities Council	150,000
V7 - DEL	Science and Technology Facilities Council	85,967

UK Trade & Investment

Introduction

1. This Estimate mainly covers programme expenditure for the purpose of trade development and promotion and inward investment, including grants. From 2014-15, this Estimate also covers the direct costs of UKTI previously shown in the Main Estimates of the Foreign and Commonwealth Office and the Department for Business, Innovation and Skills.
2. UK Trade & Investment is a joint operation of the Foreign and Commonwealth Office and the Department for Business, Innovation and Skills. The indirect expenditure allocated to UKTI's overseas activities is shown in the Main Estimate of the Foreign and Commonwealth Office.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	264,633,000	-	264,633,000
Capital	1,198,000	-	1,198,000
Annually Managed Expenditure			
Resource	5,000,000	-	5,000,000
Capital	-	-	-
Total Net Budget			
Resource	269,633,000	-	269,633,000
Capital	1,198,000	-	1,198,000
Non-Budget Expenditure	-		
Net cash requirement	264,541,000		

Amounts required in the year ending 31 March 2015 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; including sponsorship; asset sales; insurance claims; recovery of costs incurred on behalf of others; recovery of overpayments.

Annually Managed Expenditure:Expenditure arising from:

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

UK Trade & Investment will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	264,633,000	117,341,000	147,292,000
Capital	1,198,000	1,349,000	-151,000
Annually Managed Expenditure			
Resource	5,000,000	9,000	4,991,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	264,541,000	118,019,000	146,522,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
16,941	-	16,941	266,733	-19,041	247,692	1,198	-	1,198	158,382	2,998
<i>Of which:</i>										
A Trade development and promotion and inward investment										
16,941	-	16,941	266,733	-19,041	247,692	1,198	-	1,198	158,382	2,998
Total Spending in DEL										
16,941	-	16,941	266,733	-19,041	247,692	1,198	-	1,198	158,382	2,998
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	5,000	-	5,000	-	-	-	5,021	-
<i>Of which:</i>										
B Trade development and promotion and inward investment										
-	-	-	5,000	-	5,000	-	-	-	5,021	-
Total Spending in AME										
-	-	-	5,000	-	5,000	-	-	-	5,021	-
Total for Estimate										
16,941	-	16,941	271,733	-19,041	252,692	1,198	-	1,198	163,403	2,998
<i>Of which:</i>										
Voted Expenditure										
16,941	-	16,941	271,733	-19,041	252,692	1,198	-	1,198	163,403	2,998
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	269,633	163,403	92,549
Net Capital Requirement	1,198	2,998	1,557
Accruals to cash adjustments	-6,290	-6,511	-4,862
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,811	-2,011	-2,096
New provisions and adjustments to previous provisions	-4,979	-5,000	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-10
<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	-	-	-329
Increase (-) / Decrease (+) in creditors	500	500	-2,427
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	264,541	159,890	89,244

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	16,941	2,000	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	16,941	2,000	-
Gross Programme Costs	271,733	178,944	108,651
<i>Less:</i>			
Programme DEL Income	-19,041	-17,541	-16,102
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	252,692	161,403	92,549
Total Net Operating Costs	269,633	163,403	92,549
<i>Of which:</i>			
Resource DEL	264,633	158,382	92,549
Capital DEL	-	-	-
Resource AME	5,000	5,021	-
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	269,633	163,403	92,549
<i>Of which:</i>			
Resource DEL	264,633	158,382	92,549
Resource AME	5,000	5,021	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	269,633	163,403	92,549

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL	-19,041	-17,541	-16,102
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-19,041	-17,541	-16,102
<i>Of which:</i>			
A Trade development and promotion and inward investment	-19,041	-17,541	-16,102
Total Programme	-19,041	-17,541	-16,102
Total Voted Resource Income	-19,041	-17,541	-16,102

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

No CFER income or receipts are expected in 2014-15, 2013-14 or 2012-13.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Crispin Simon

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

In discharging these responsibilities, particular regard is given to:

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

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

Export Credits Guarantee Department

Introduction

1. This Estimate covers the planned budgetary expenditure of the Export Credits Guarantee Department (ECGD) and its support of UK exporters.
2. The RDEL requested is to cover the running costs of the Department and is a net expense.
3. Income received by ECGD in the course of supporting exporters scores against its Annually Managed Expenditure (AME). In 2014-15 income will predominately be premium earned and the recovery of the interest and principal of the loan to GEFCO (Guaranteed Export Finance Corporation).
4. Capital AME expenditure is for the Department's direct lending facility.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	19,885,000	-	19,885,000
Capital	630,000	-	630,000
Annually Managed Expenditure			
Resource	15,419,000	-	15,419,000
Capital	298,449,000	-	298,449,000
Total Net Budget			
Resource	35,304,000	-	35,304,000
Capital	299,079,000	-	299,079,000
Non-Budget Expenditure	-		
Net cash requirement	34,507,000		

Amounts required in the year ending 31 March 2015 for expenditure by Export Credits Guarantee Department on:

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

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 and increase in provisions related to ECGD's operational activities.

Income arising from:

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

Export Credits Guarantee Department will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	19,885,000	11,359,000	8,526,000
Capital	630,000	104,000	526,000
Annually Managed Expenditure			
Resource	15,419,000	22,202,000	-6,783,000
Capital	298,449,000	60,000,000	238,449,000
Non-Budget Expenditure	-	-	-
Net cash requirement	34,507,000	45,104,000	-10,597,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
37,571	-17,686	19,885	-	-	-	630	-	630	21,965	330
<i>Of which:</i>										
A Export Credit Guarantees and Investments										
37,571	-17,686	19,885	-	-	-	630	-	630	21,965	330
Total Spending in DEL										
37,571	-17,686	19,885	-	-	-	630	-	630	21,965	330
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	242,107	-226,688	15,419	320,000	-21,551	298,449	49,337	4,508
<i>Of which:</i>										
B Export Credits										
-	-	-	234,432	-218,621	15,811	-	-	-	50,894	-
C Fixed Rate Export Finance / Export Finance Assistance										
-	-	-	7,000	-1,149	5,851	-	-	-	6,281	-
D GEFCO Loans and Interest Equalisation										
-	-	-	675	-6,918	-6,243	-	-21,551	-21,551	-7,838	-25,492
E Direct Lending										
-	-	-	-	-	-	320,000	-	320,000	-	30,000
Total Spending in AME										
-	-	-	242,107	-226,688	15,419	320,000	-21,551	298,449	49,337	4,508
Total for Estimate										
37,571	-17,686	19,885	242,107	-226,688	15,419	320,630	-21,551	299,079	71,302	4,838
<i>Of which:</i>										
Voted Expenditure										
37,571	-17,686	19,885	242,107	-226,688	15,419	320,630	-21,551	299,079	71,302	4,838
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	35,304	71,302	-134,955
Net Capital Requirement	299,079	4,838	-39,848
Accruals to cash adjustments	-299,876	-265,909	-25,014
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-800	-800	-1,053
New provisions and adjustments to previous provisions	-190,179	-165,549	-41,633
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-40,482	-35,518	17,672
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	20,000	17,657	-
Increase (-) / Decrease (+) in creditors	-88,783	-81,699	-
Use of provisions	368	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	34,507	-189,769	-199,817

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	37,203	34,911	25,240
<i>Less:</i>			
Administration DEL Income	-17,686	-12,946	-2,382
Net Administration Costs	19,517	21,965	22,858
Gross Programme Costs	242,475	210,925	25,788
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-226,688	-161,588	-183,601
Non-budget income	-	-	-
Net Programme Costs	15,787	49,337	-157,813
Total Net Operating Costs	35,304	71,302	-134,955
<i>Of which:</i>			
Resource DEL	19,517	21,965	22,858
Capital DEL	-	-	-
Resource AME	15,787	49,337	-157,813
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	35,304	71,302	-134,955
<i>Of which:</i>			
Resource DEL	19,885	21,965	22,858
Resource AME	15,419	49,337	-157,813
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	35,304	71,302	-134,955

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL	-17,686	-12,946	-2,382
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-17,686	-11,799	-467
<i>Of which:</i>			
A Export Credit Guarantees and Investments	-17,686	-11,799	-467
Other Income	-	-1,147	-1,915
<i>Of which:</i>			
A Export Credit Guarantees and Investments	-	-1,147	-1,915
Total Administration	-17,686	-12,946	-2,382
Voted Resource AME	-226,688	-161,588	-183,601
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-218,621	-151,686	-132,638
<i>Of which:</i>			
B Export Credits	-218,621	-151,686	-132,638
Interest and Dividends	-8,067	-9,902	-50,963
<i>Of which:</i>			
B Export Credits	-	-	-38,246
C Fixed Rate Export Finance / Export Finance Assistance	-1,149	-719	-2,957
D GEFCO Loans and Interest Equalisation	-6,918	-9,183	-9,760
Total Programme	-226,688	-161,588	-183,601
Total Voted Resource Income	-244,374	-174,534	-185,983
Voted Capital AME	-21,551	-25,492	-40,488
<i>Of which:</i>			
Programme			
Repayments	-21,551	-25,492	-40,488
<i>Of which:</i>			
D GEFCO Loans and Interest Equalisation	-21,551	-25,492	-40,488
Total Programme	-21,551	-25,492	-40,488
Total Voted Capital Income	-21,551	-25,492	-40,488

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

No CFER income or receipts are expected in 2014-15, 2013-14 or 2012-13.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: David Godfrey

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

In discharging these responsibilities, particular regard is given to:

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

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

Competition and Markets Authority

Introduction

1. The Competition and Markets Authority (CMA) is an independent consumer protection and competition authority.
2. Its goal is to promote competition for the benefit of consumers, both within and outside the UK and to make markets work well for consumers, businesses and the economy. This is achieved by enforcing competition law; investigating mergers; conducting market studies and investigations where there may be competition and consumer issues; investigating breaches of UK and EU prohibitions against anti-competitive agreements and abuses of dominant positions; bringing criminal proceedings against individuals who commit cartel offences under the Enterprise Act 2002 (EA02). It also entails enforcing consumer protection legislation to tackle practices and market conditions that make it difficult for consumers to exercise choice; cooperating with sector regulators and encouraging the regulators to use their competition powers; consideration of regulatory references and appeals and carrying out other competition roles. This all involves an active communications strategy.
3. This Estimate covers the planned budgetary expenditure and income of the Competition and Markets Authority.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	51,248,000	-	51,248,000
Capital	763,000	-	763,000
Annually Managed Expenditure			
Resource	500,000	-	500,000
Capital	-	-	-
Total Net Budget			
Resource	51,748,000	-	51,748,000
Capital	763,000	-	763,000
Non-Budget Expenditure	-		
Net cash requirement	52,639,000		

Amounts required in the year ending 31 March 2015 for expenditure by Competition and Markets Authority on:

Departmental Expenditure Limit:Expenditure arising from:

Advancing and safeguarding the economic interests of UK consumers, businesses and the economy; enforcing competition and consumer law, including payment for information; analysing and monitoring markets; merger control; 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 salaries of staff on loan or seconded to outside bodies, sale of plant and machinery, 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 office space rental, contribution from BIS for Fleetbank House sub-let income.

Annually Managed Expenditure:Expenditure arising from:

Provisions and other non-cash costs.

Competition and Markets Authority will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	51,248,000	23,062,000	28,186,000
Capital	763,000	478,000	285,000
Annually Managed Expenditure			
Resource	500,000	-	500,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	52,639,000	21,544,000	31,095,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
21,552	-3,000	18,552	32,696	-	32,696	763	-	763	49,574	3,352
<i>Of which:</i>										
A Competition Promotion										
21,552	-3,000	18,552	32,696	-	32,696	763	-	763	49,574	3,352
Total Spending in DEL										
21,552	-3,000	18,552	32,696	-	32,696	763	-	763	49,574	3,352
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	500	-	500	-	-	-	1,500	-
<i>Of which:</i>										
B Competition Promotion										
-	-	-	500	-	500	-	-	-	1,500	-
Total Spending in AME										
-	-	-	500	-	500	-	-	-	1,500	-
Total for Estimate										
21,552	-3,000	18,552	33,196	-	33,196	763	-	763	51,074	3,352
<i>Of which:</i>										
Voted Expenditure										
21,552	-3,000	18,552	33,196	-	33,196	763	-	763	51,074	3,352
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	51,748	51,074	113,960
Net Capital Requirement	763	3,352	627
Accruals to cash adjustments	128	207	-46,747
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,372	-3,293	-2,218
New provisions and adjustments to previous provisions	-500	-1,680	-44,684
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	4,000	5,000	-
Use of provisions	-	180	155
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	52,639	54,633	67,840

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	21,552	20,509	27,354
<i>Less:</i>			
Administration DEL Income	-3,000	-1,132	-2,974
Net Administration Costs	18,552	19,377	24,380
Gross Programme Costs	33,196	34,580	89,580
<i>Less:</i>			
Programme DEL Income	-	-2,883	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	33,196	31,697	89,580
Total Net Operating Costs	51,748	51,074	113,960
<i>Of which:</i>			
Resource DEL	51,248	49,394	69,327
Capital DEL	-	-	-
Resource AME	500	1,680	44,633
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	51,748	51,074	113,960
<i>Of which:</i>			
Resource DEL	51,248	49,574	69,327
Resource AME	500	1,500	44,633
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	51,748	51,074	113,960

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL	-3,000	-4,015	-2,974
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-3,000	-1,132	-2,639
<i>Of which:</i>			
A Competition Promotion	-3,000	-1,132	-2,639
Interest and Dividends	-	-	-4
<i>Of which:</i>			
A Competition Promotion	-	-	-4
Other Income	-	-	-331
<i>Of which:</i>			
A Competition Promotion	-	-	-331
Total Administration	-3,000	-1,132	-2,974
Programme			
Sales of Goods and Services	-	-2,883	-
<i>Of which:</i>			
A Competition Promotion	-	-2,883	-
Total Programme	-	-2,883	-
Total Voted Resource Income	-3,000	-4,015	-2,974

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

No CFER income or receipts are expected in 2014-15, 2013-14 or 2012-13.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Alex Chisholm

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

In discharging these responsibilities, particular regard is given to:

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

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

UK Atomic Energy Authority Pension Schemes

Introduction

1. This Estimate covers the provision of pensions and lump sums to retired members or their dependants, transfer values for members transferring to other schemes and repayments of contributions under the UK Atomic Energy Authority pension schemes.
2. There are three schemes: the Combined Scheme (CPS), the Principal Non-Industrial Superannuation Scheme (PNISS), and the Protected Persons Superannuation Scheme (PPSS). The schemes cover employees of the UK Atomic Energy Authority, the Civil Nuclear Police Authority, National Nuclear Laboratories, International Nuclear Services, former employees of British Nuclear Fuels plc and some employees of the Health Protection Agency, the Engineering and Physical Sciences Research Council, the Science and Technology Facilities Council, and former UK Atomic Energy Authority employees who transferred to the Ministry of Defence Atomic Weapons Establishment (AWE). The PNISS and PPSS are closed to new entrants.
3. The income consists of contributions from employers and employees, and transfer values in respect of staff joining from other schemes.
4. Assumptions for 2014-15 compared to 2013-14 are:

	2013-14			2014-15		
	Average pension			Average pension		
	Number	Annual	Weekly	Number	Annual	Weekly
Pensioners	16,227	£11,280	£216.93	16,183	£11,461	£220.41
Dependants	5,908	£5,273	£101.41	5,850	£5,568	£107.07

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

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	279,800,000	-	279,800,000
Capital	-	-	-
Total Net Budget			
Resource	279,800,000	-	279,800,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	239,400,000		

Amounts required in the year ending 31 March 2015 for expenditure by UK Atomic Energy Authority Pension Schemes on:

Annually Managed Expenditure:Expenditure arising from:

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

Income arising from:

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

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	279,800,000	115,290,000	164,510,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	239,400,000	88,178,000	151,222,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	308,700	-28,900	279,800	-	-	-	244,650	-
<i>Of which:</i>										
A Pensions, transfer values, repayments of contributions										
-	-	-	308,700	-28,900	279,800	-	-	-	244,650	-
Total Spending in AME										
-	-	-	308,700	-28,900	279,800	-	-	-	244,650	-
Total for Estimate										
-	-	-	308,700	-28,900	279,800	-	-	-	244,650	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	308,700	-28,900	279,800	-	-	-	244,650	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	279,800	244,650	253,974
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-40,400	-33,280	-65,598
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-308,700	-272,280	-280,461
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-14
<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	268,300	239,000	214,877
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	239,400	211,370	188,376

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Programme Costs	308,700	272,280	280,475
<i>Of which:</i>			
Increases in liability	40,000	39,480	28,671
Interest on scheme liability	268,700	232,800	251,007
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-26,700	-25,650	-24,833
Transfers in	-2,200	-1,980	-1,668
Other income	-	-	-
Net Programme Costs	279,800	244,650	253,974
Total Net Operating Costs	279,800	244,650	253,974
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	279,800	244,650	253,974
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	279,800	244,650	253,974
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	279,800	244,650	253,974
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	279,800	244,650	253,974

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource AME	-28,900	-27,630	-26,501
<i>Of which:</i>			
Programme			
Pensions	-28,900	-27,630	-26,501
<i>Of which:</i>			
A Pensions, transfer values, repayments of contributions	-28,900	-27,630	-26,501
Total Programme	-28,900	-27,630	-26,501
Total Voted Resource Income	-28,900	-27,630	-26,501

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

No CFER income or receipts are expected in 2014-15, 2013-14 or 2012-13.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Martin Donnelly

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

In discharging these responsibilities, particular regard is given to:

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

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

Home Office

Introduction

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

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

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

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	10,729,811,000	-	10,729,811,000
Capital	420,382,000	-	420,382,000
Annually Managed Expenditure			
Resource	1,378,222,000	-	1,378,222,000
Capital	-	-	-
Total Net Budget			
Resource	12,108,033,000	-	12,108,033,000
Capital	420,382,000	-	420,382,000
Non-Budget Expenditure	-		
Net cash requirement	12,267,838,000		

Amounts required in the year ending 31 March 2015 for expenditure by Home Office on:

Departmental Expenditure Limit:Expenditure arising from:

Control of immigration and nationality; refugees (including the provision of loans) and Voluntary and Community Sector refugee organisations; support for asylum seekers; work permits.

Identity management; passports.

Emergency planning; counter-terrorism and intelligence.

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

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

Net spending by Arms Length Bodies (Independent Police Complaints Commission, Security Industry Authority, Disclosure and Barring Service, Office of the Immigration Service Commissioner, College of Policing). Payments of grant and grant-in-aid to other organisations promoting Home Office objectives; support to local authorities including Area Based Grants; payments to other Government departments; the administration and operation of the department; and other non-cash items.

Income arising from:

Control of immigration and nationality; additional or special immigration services; work permits; fees, fines and penalties arising from relevant Home Office legislation.

Identity management and data protection; passports.

Counter-terrorism work, and intelligence.

Cyber crime.

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

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

Annually Managed Expenditure:Expenditure arising from:

Pensions; and other non-cash items.

Home Office will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	10,729,811,000	4,856,908,000	5,872,903,000
Capital	420,382,000	161,685,000	258,697,000
Annually Managed Expenditure			
Resource	1,378,222,000	555,142,000	823,080,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	12,267,838,000	5,450,553,000	6,817,285,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
528,989	-94,374	434,615	12,068,152	-1,772,956	10,295,196	420,382	-	420,382	10,616,200	378,070
<i>Of which:</i>										
A Crime and Policing Group										
40,550	-1,510	39,040	8,589,957	-132,000	8,457,957	127,500	-	127,500	8,393,157	111,110
B Office for Security and Counter Terrorism										
52,095	-	52,095	794,201	-162,000	632,201	102,182	-	102,182	702,471	59,849
C Immigration Enforcement										
8,655	-	8,655	438,799	-3,960	434,839	-	-	-	439,905	3,279
D UK Visas & Immigration										
13,578	-	13,578	744,290	-1,022,596	-278,306	6,000	-	6,000	-253,205	6,859
E International & Immigration Policy										
22,192	-	22,192	15,072	-	15,072	6,000	-	6,000	35,601	9,300
F Border Force										
5,533	-43	5,490	521,651	-7,957	513,694	75,400	-	75,400	555,530	55,900
G HM Passport Office										
60,001	-57,001	3,000	305,193	-305,193	-	18,450	-	18,450	-44,357	17,212
H Enablers										
280,378	-35,820	244,558	590,802	-139,250	451,552	44,950	-	44,950	678,840	64,270
I Arms Length Bodies (Net)										
27,683	-	27,683	86,410	-	86,410	39,900	-	39,900	94,839	50,291
J European Solidarity Mechanism (Net)										
-	-	-	1	-	1	-	-	-	1	-
K DUP										
18,324	-	18,324	-18,224	-	-18,224	-	-	-	-	-
<i>National Fraud Authority</i>										
-	-	-	-	-	-	-	-	-	13,418	-
Total Spending in DEL										
528,989	-94,374	434,615	12,068,152	-1,772,956	10,295,196	420,382	-	420,382	10,616,200	378,070

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	1,378,222	-	1,378,222	-	-	-	1,467,245	-
<i>Of which:</i>										
L AME Charges										
-	-	-	3,682	-	3,682	-	-	-	101,649	-
M Police Superannuation										
-	-	-	1,374,540	-	1,374,540	-	-	-	1,365,596	-
Total Spending in AME										
-	-	-	1,378,222	-	1,378,222	-	-	-	1,467,245	-
Total for Estimate										
528,989	-94,374	434,615	13,446,374	-1,772,956	11,673,418	420,382	-	420,382	12,083,445	378,070
<i>Of which:</i>										
Voted Expenditure										
528,989	-94,374	434,615	13,446,374	-1,772,956	11,673,418	420,382	-	420,382	12,083,445	378,070
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	12,108,033	12,083,445	12,284,299
Net Capital Requirement	420,382	378,070	414,445
Accruals to cash adjustments	-260,577	-313,247	-256,362
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-252,090	-225,405	-177,400
New provisions and adjustments to previous provisions	-4,357	-104,690	-42,184
Departmental Unallocated Provision	-100	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-703	-429
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-153,993	-145,130	-248,923
Add cash grant-in-aid	135,606	152,717	166,250
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	7,300	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	7,057	9,964	46,324
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	12,267,838	12,148,268	12,442,382

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	510,438	495,668	422,013
<i>Less:</i>			
Administration DEL Income	-94,374	-84,289	-81,326
Net Administration Costs	416,064	411,379	340,687
Gross Programme Costs	13,759,207	13,610,268	14,053,481
<i>Less:</i>			
Programme DEL Income	-1,772,956	-1,764,655	-1,837,677
Programme AME Income	-	-	-
Non-budget income	-70,292	-70,292	-67,467
Net Programme Costs	11,915,959	11,775,321	12,148,337
Total Net Operating Costs	12,332,023	12,186,700	12,489,024
<i>Of which:</i>			
Resource DEL	10,722,654	10,500,651	10,898,765
Capital DEL	202,850	187,600	215,275
Resource AME	1,385,279	1,477,209	1,282,389
Capital AME	-	-	-
Non-budget	21,240	21,240	92,595
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	540	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-202,850	-187,600	-215,275
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	70,292	70,292	67,467
Other adjustments	-91,972	14,053	-56,917
Total Resource Budget	12,108,033	12,083,445	12,284,299
<i>Of which:</i>			
Resource DEL	10,729,811	10,616,200	11,051,872
Resource AME	1,378,222	1,467,245	1,232,427
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	12,108,033	12,083,445	12,284,299

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL	-1,867,330	-1,848,944	-1,919,003
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-35,536	-2,429	-7,282
<i>Of which:</i>			
A: Crime and Policing Group	327	-	-837
UK Border Agency	-	-	-1,646
F: Border Force	-43	-43	-57
G: HM Passport Office	-	-	-49
H: Enablers	-35,820	-2,386	-451
Criminal Records Bureau	-	-	-4,242
Other Grants	-	-13,235	-10,326
<i>Of which:</i>			
A: Crime and Policing Group	-	-1,910	-532
B: Office for Security and Counter Terrorism	-	-	-5
G: HM Passport Office	-	-3,470	-
H: Enablers	-	-7,855	-9,789
Other Income	-	-8,252	-21,406
<i>Of which:</i>			
A: Crime and Policing Group	-	-610	-170
B: Office for Security and Counter Terrorism	-	-	-100
UK Border Agency	-	-	-71
H: Enablers	-	-7,642	-21,065
Taxation	-58,838	-60,373	-42,312
<i>Of which:</i>			
A: Crime and Policing Group	-1,837	-1,320	-1,206
F: Border Force	-	-927	-901
G: HM Passport Office	-57,001	-58,126	-40,205
Total Administration	-94,374	-84,289	-81,326
Programme			
EU Grants Received	-40,000	-42,192	-23,085
<i>Of which:</i>			
B: Office for Security and Counter Terrorism	-	-	-81
UK Border Agency	-	-	-23,004
C: Immigration Enforcement	-	-1,200	-
H: Enablers	-40,000	-40,992	-
Sales of Goods and Services	-1,133,804	-1,204,168	-1,048,417
<i>Of which:</i>			
A: Crime and Policing Group	-	-	-300
B: Office for Security and Counter Terrorism	-	-165	-199
UK Border Agency	-	-	-906,997
C: Immigration Enforcement	-	-312	-
D: UK Visas & Immigration	-1,022,000	-1,052,724	-
E: International & Immigration Policy	-	-580	-

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
F: Border Force	-4,996	-2,335	-2,368
G: HM Passport Office	-15,058	-46,546	-16,492
H: Enablers	-91,750	-101,506	-47,030
Criminal Records Bureau	-	-	-75,031
Other Grants	-	-15,675	-196,070
<i>Of which:</i>			
A: Crime and Policing Group	-	-945	-329
B: Office for Security and Counter Terrorism	-	-12,333	-191,396
UK Border Agency	-	-	-1,315
F: Border Force	-	-	-203
G: HM Passport Office	-	-1,109	-1,038
H: Enablers	-	-1,288	-1,789
Other Income	-8,706	-4,111	-14,808
<i>Of which:</i>			
A: Crime and Policing Group	-	-69	-147
B: Office for Security and Counter Terrorism	-	-	-209
UK Border Agency	-	-	-4,468
C: Immigration Enforcement	-610	-1,281	-
D: UK Visas & Immigration	-596	-1,250	-
F: Border Force	-	-	-112
G: HM Passport Office	-	-2,234	-2,003
H: Enablers	-7,500	723	-7,869
Taxation	-590,446	-498,509	-555,297
<i>Of which:</i>			
A: Crime and Policing Group	-132,000	-	-151,224
B: Office for Security and Counter Terrorism	-162,000	-152,000	-1,765
UK Border Agency	-	-	-4,855
C: Immigration Enforcement	-3,350	-3,000	-
F: Border Force	-2,961	-1,727	-1,730
G: HM Passport Office	-290,135	-341,782	-395,723
Total Programme	-1,772,956	-1,764,655	-1,837,677
Total Voted Resource Income	-1,867,330	-1,848,944	-1,919,003
Voted Capital DEL	-	-3,000	-
<i>Of which:</i>			
Programme			
Sales of Assets	-	-3,000	-
<i>Of which:</i>			
A: Crime and Policing Group	-	-2,000	-
H: Enablers	-	-1,000	-
Total Programme	-	-3,000	-
Total Voted Capital Income	-	-3,000	-

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

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

£'000

	2014-15 Plans		2013-14 Provisions		2012-13 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-70,292	-70,292	-70,292	-70,292	-67,467	-67,467
Total	-70,292	-70,292	-70,292	-70,292	-67,467	-67,467

Detailed description of CFER sources

£'000

	2014-15 Plans		2013-14 Provisions		2012-13 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Consular premium	-68,634	-68,634	-68,634	-68,634	-67,467	-67,467
Animal license fees	-1,658	-1,658	-1,658	-1,658	-	-
Total	-70,292	-70,292	-70,292	-70,292	-67,467	-67,467

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Mark Sedwill
Executive Agency Accounting Officer:	
Paul Pugh	HM Passport Office

In accordance with Chapter 3 of Managing Public Money (issued by the Treasury), the following individuals have been appointed as Accounting Officers of the department's ALBs.

ALB Accounting Officers:

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

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

Part III: Note E - Arm's Length Bodies (ALBs)

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
I	Independent Police Complaints Commission	61,901	11,000	68,399
I	College of Policing	50,337	7,600	53,007
I	Disclosure and Barring Service	-1,045	16,000	6,000
I	Security Industry Authority	-	5,300	5,300
I	Office of the Immigration Services Commissioner	2,900	-	2,900
Total		114,093	39,900	135,606

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

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

Section in Part II: Subhead Detail	Service	£'000
G	DEMOS: mapping integration - grant	45

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>The Home Office has entered into the following quantifiable contingent liabilities by offering guarantees, indemnities or by giving letters of comfort. None of these is a contingent liability within the meaning of IAS 39 since the likelihood of a transfer of economic benefit in settlement is too remote.</p>	
Non-statutory liabilities	
Indemnity provided to British Airports Authority (BAA) in respect of damage or injury caused to third parties from the UK Border Agency (UKBA) in their use of vehicles operating airside while transporting immigration officers between airside locations.	52,000
Indemnity provided to British Airports Authority (BAA) in respect of damage or injury caused to third parties from negligence of Home Office staff in their use of vehicles operating airside. (Minute dated 19 November 2008)	50,000
The Home Office Central London Accommodation (HOCLAS) Project for redundancy costs incurred in the relocation of Home Office accommodation to Marsham Street. (Minute dated 23 January 2002)	1,000
Potential costs incurred if the Sirius IT contract was terminated.	12,000
Indemnity in respect of rolling out the Airwave contract in the London Underground (amount capped per incident). (Minute dated 15 Oct 2009)	100,000
Claims arising from the Simplifying Passenger Travel Interest Group (SPT) not exceeding £5m. (Minute dated 8 July 2008)	5,000
Indemnity granted in relation to Cyclamen programme. (Minute dated 17 July 2009)	8,742
Indemnity to cover independent returning officers for PCC elections. (Minute dated 17 July 2012)	3,000
Indemnity arising from Riot Damage Costs. (Minute dated 21 May 2012)	156,500

The following liabilities are judged to be unquantifiable:

Police – City of London Economic Crime Basic Command Unit (ECBCU) (Minute dated 12 March 2004)

If the Home Office reduces or discontinues its share of the match funding of the expanded ECBCU then it will contribute up to 50% to any resulting costs eg, redundancy payment or property cost.

Indemnities**Home Office Central London Accommodation Strategy (HOCLAS)** (Minute dated 23 January 2002)

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

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

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

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

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

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

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

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

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

Action with UK and French Memorandum of Understanding

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

Action since English/French convention signed 24 November 2003:

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

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

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

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

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

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

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

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

Serious Organised Crime Squad (Minute dated 11 October 2011)

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

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

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

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.

National Crime Agency

Introduction

The Estimate provides for expenditure by and income of the National Crime Agency whose operational priorities are to:

1. focus its activity to lead the fight against those organised crime groups and criminals that cannot reasonably be tackled by partners,
2. tackle the enablers of crime that have both utility and impact across several threat areas,
3. develop and deploy specialist national capabilities which are not normally affordable, viable, or easily available to partners,
4. build its reputation at local, national, and international level as the agency responsible for leading the UK's fight to cut serious and organised crime,
5. use its new powers to task and co-ordinate, and become an established national leader and co-ordinator.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	417,700,000	-	417,700,000
Capital	46,000,000	-	46,000,000
Annually Managed Expenditure			
Resource	117,000,000	-	117,000,000
Capital	-	-	-
Total Net Budget			
Resource	534,700,000	-	534,700,000
Capital	46,000,000	-	46,000,000
Non-Budget Expenditure	-		
Net cash requirement	485,800,000		

Amounts required in the year ending 31 March 2015 for expenditure by National Crime Agency on:

Departmental Expenditure Limit:Expenditure arising from:

Crime-reduction:- securing efficient and effective activities to combat organised crime and serious crime being carried out including by:

Prosecuting, preventing and disrupting people engaged in serious and organised crime.

Other expenditure related to tackling crime to support the objectives of the National Crime Agency.

Payment of grants to partners to promote and deliver National Crime Agency objectives including building closer community relations.

Intelligence activities to combat organised crime or serious crime, activities to combat any other kind of crime, and exploitation proceeds investigations.

The administration and operation of the department and other non-cash items.

Income arising from:

Training and accreditation fees for Financial Investigators.

Cyber Crime Prevention

Safeguarding children

External contributions towards NCA led/managed crime reduction activities and grant programmes, from third parties, other Government departments, the Devolved Administrations and the European Union.

The administration and operation of the department (including the sale and hire of assets).

Annually Managed Expenditure:Expenditure arising from:

Pensions and other non cash items.

National Crime Agency will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	417,700,000	187,965,000	229,735,000
Capital	46,000,000	20,700,000	25,300,000
Annually Managed Expenditure			
Resource	117,000,000	7,200,000	109,800,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	485,800,000	199,215,000	286,585,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
30,249	-549	29,700	433,216	-45,216	388,000	57,085	-11,085	46,000	442,117	36,600
<i>Of which:</i>										
A National Crime Agency										
30,249	-549	29,700	433,216	-45,216	388,000	57,085	-11,085	46,000	442,117	36,600
Total Spending in DEL										
30,249	-549	29,700	433,216	-45,216	388,000	57,085	-11,085	46,000	442,117	36,600
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	117,000	-	117,000	-	-	-	191,404	-
<i>Of which:</i>										
B National Crime Agency AME										
-	-	-	117,000	-	117,000	-	-	-	191,404	-
Total Spending in AME										
-	-	-	117,000	-	117,000	-	-	-	191,404	-
Total for Estimate										
30,249	-549	29,700	550,216	-45,216	505,000	57,085	-11,085	46,000	633,521	36,600
<i>Of which:</i>										
Voted Expenditure										
30,249	-549	29,700	550,216	-45,216	505,000	57,085	-11,085	46,000	633,521	36,600
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	534,700	633,521	417,663
Net Capital Requirement	46,000	36,600	27,664
Accruals to cash adjustments	-94,900	-174,191	-68,154
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-37,000	-38,051	-53,581
New provisions and adjustments to previous provisions	-100,000	-175,000	-16,081
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	22,100	5,000	-
Increase (-) / Decrease (+) in creditors	20,000	32,860	-
Use of provisions	-	1,000	1,508
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	485,800	495,930	377,173

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	30,249	30,585	29,447
<i>Less:</i>			
Administration DEL Income	-549	-189	-8
Net Administration Costs	29,700	30,396	29,439
Gross Programme Costs	550,216	639,185	408,306
<i>Less:</i>			
Programme DEL Income	-56,301	-41,305	-20,082
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	493,915	597,880	388,224
Total Net Operating Costs	523,615	628,276	417,663
<i>Of which:</i>			
Resource DEL	417,700	441,117	388,368
Capital DEL	-11,085	-5,245	-
Resource AME	117,000	192,404	29,295
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	11,085	5,245	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	534,700	633,521	417,663
<i>Of which:</i>			
Resource DEL	417,700	442,117	389,876
Resource AME	117,000	191,404	27,787
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	534,700	633,521	417,663

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL	-45,765	-36,249	-20,090
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-199	-90	-8
<i>Of which:</i>			
A: National Crime Agency	-199	-90	-8
Other Grants	-350	-	-
<i>Of which:</i>			
A: National Crime Agency	-350	-	-
Other Income	-	-99	-
<i>Of which:</i>			
A: National Crime Agency	-	-99	-
Total Administration	-549	-189	-8
Programme			
EU Grants Received	-	-622	-
<i>Of which:</i>			
A: National Crime Agency	-	-622	-
Sales of Goods and Services	-10,075	-1,605	-15,740
<i>Of which:</i>			
A: National Crime Agency	-10,075	-1,605	-15,740
Other Grants	-35,141	-33,833	-
<i>Of which:</i>			
A: National Crime Agency	-35,141	-33,833	-
Taxation	-	-	-4,342
<i>Of which:</i>			
A: National Crime Agency	-	-	-4,342
Total Programme	-45,216	-36,060	-20,082
Total Voted Resource Income	-45,765	-36,249	-20,090
Voted Capital DEL	-11,085	-5,245	-
<i>Of which:</i>			
Programme			
Other Grants	-11,085	-5,245	-
<i>Of which:</i>			
A: National Crime Agency	-11,085	-5,245	-
Total Programme	-11,085	-5,245	-
Total Voted Capital Income	-11,085	-5,245	-

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

No CFER income or receipts are expected in 2014-15, 2013-14 or 2012-13.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Keith Bristow QPM

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

In discharging these responsibilities, particular regard is given to:

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

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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Indemnities issued to third parties for the use of their facilities for firearms training, with the maximum exposure limited to £50m	50,000
NCA had a small number of claims from employees, members of the public and suppliers that could result in compensation payments to be made on settlement.	Unquantifiable
The costs to NCA on vacation of leased premises were estimated as £5.0m (2012/13: £5.0m). This estimate was based on a charge per square foot of leased space and allowed for the reversal of any changes to the building made by NCA and the costs of redecoration.	5,000

Charity Commission

Introduction

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

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	21,143,000	-	21,143,000
Capital	412,000	-	412,000
Annually Managed Expenditure			
Resource	215,000	-	215,000
Capital	-	-	-
Total Net Budget			
Resource	21,358,000	-	21,358,000
Capital	412,000	-	412,000
Non-Budget Expenditure	-		
Net cash requirement	20,635,000		

Amounts required in the year ending 31 March 2015 for expenditure by Charity Commission on:

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

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

Annually Managed Expenditure:Expenditure arising from:

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

Charity Commission will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	21,143,000	10,210,000	10,933,000
Capital	412,000	146,000	266,000
Annually Managed Expenditure			
Resource	215,000	180,000	35,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	20,635,000	9,965,000	10,670,000

Part II: Subhead detail

£'000

2014-15									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
22,643	-1,500	21,143	-	-	-	412	-	412	22,289	725
<i>Of which:</i>										
A Giving the public confidence in the integrity of charity										
22,643	-1,500	21,143	-	-	-	412	-	412	22,289	725
Total Spending in DEL										
22,643	-1,500	21,143	-	-	-	412	-	412	22,289	725
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	215	-	215	-	-	-	400	-
<i>Of which:</i>										
B Provisions within AME										
-	-	-	215	-	215	-	-	-	400	-
Total Spending in AME										
-	-	-	215	-	215	-	-	-	400	-
Total for Estimate										
22,643	-1,500	21,143	215	-	215	412	-	412	22,689	725
<i>Of which:</i>										
Voted Expenditure										
22,643	-1,500	21,143	215	-	215	412	-	412	22,689	725
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	21,358	22,689	25,772
Net Capital Requirement	412	725	360
Accruals to cash adjustments	-1,135	-270	-1,136
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-850	-800	-924
New provisions and adjustments to previous provisions	-240	-450	-335
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-70	-70	-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	-	-	-
Increase (-) / Decrease (+) in creditors	-	1,000	-
Use of provisions	25	50	180
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	20,635	23,144	24,996

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

£'000

1	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	22,618	23,679	26,472
<i>Less:</i>			
Administration DEL Income	-1,500	-1,440	-1,035
Net Administration Costs	21,118	22,239	25,437
Gross Programme Costs	240	450	335
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	240	450	335
Total Net Operating Costs	21,358	22,689	25,772
<i>Of which:</i>			
Resource DEL	21,118	22,239	25,437
Capital DEL	-	-	-
Resource AME	240	450	335
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	21,358	22,689	25,772
<i>Of which:</i>			
Resource DEL	21,143	22,289	25,617
Resource AME	215	400	155
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	21,358	22,689	25,772

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL	-1,500	-1,440	-1,035
Sales of Goods and Services	-1,500	-1,440	-1,035
<i>Of which:</i>			
A: Giving the public confidence in the integrity of charity	-1,500	-1,440	-1,035
Total Administration	-1,500	-1,440	-1,035
Total Voted Resource Income	-1,500	-1,440	-1,035

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

No CFER income or receipts are expected in 2014-15, 2013-14 or 2012-13.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Sam Younger

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

In discharging these responsibilities, particular regard is given to:

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

Ministry of Justice

Introduction

1. This Main Estimate covers costs of the Ministry of Justice, Policy, Corporate Services and the associated offices, including Justice policy, the National Offender Management Service, Her Majesty's Courts and Tribunals Services, the Legal Aid Agency and the administration of private monies through the Office of the Public Guardian.
2. It covers costs of the Youth Justice Board, Criminal Injuries Compensation Authority, Parole Board, Criminal Cases Review Commission, Judicial Appointments Commission, Information Commissioners' Office, Office of Legal Complaints and Legal Services Board.
3. It covers the provision for the cost of acquitted defendants, private prosecution costs and witnesses' allowances payable from central funds and specific grants to the costs of magistrates' courts.
4. The salaries of the higher judicial and district judges are met directly from the Consolidated Fund. This expenditure is estimated at £141,000,000 for 2014-15. Total voted and non voted judicial costs is estimated at £475,683,000.
5. At the Main Estimate 2014-15 the Ministry of Justice acquired, by means of a Machinery of Government change, the operational budget of £124,858,000 for the Children and Family Court Advisory and Support Service (CAFCASS) from the Department for Education.
6. At the Main Estimate 2014-15 the Ministry of Justice received additional funding of £1,000,000 in order to fund a grant to the Magna Carta Trust in relation to the 800 year anniversary commemorations in 2015.
7. Further details of the expenditure contained in this Main Estimate can be found in the Ministry of Justice 2013-14 Annual Report and Accounts.
8. Departmental budgets exclude planned expenditure for certain items which will only be drawn if needed in year, so totals are subject to change.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	7,252,861,000	122,836,000	7,375,697,000
Capital	301,100,000	-	301,100,000
Annually Managed Expenditure			
Resource	121,100,000	-	121,100,000
Capital	-	-	-
Total Net Budget			
Resource	7,373,961,000	122,836,000	7,496,797,000
Capital	301,100,000	-	301,100,000
Non-Budget Expenditure	-		
Net cash requirement	6,956,955,000		

Amounts required in the year ending 31 March 2015 for expenditure by Ministry of Justice on:

Departmental Expenditure Limit:Expenditure arising from:

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

HM Courts and Tribunals Service; Court of Protection; the Office of the Public Guardian; Offices of Court Funds, Official Solicitor and Public Trustee; Children and Family Court Advisory and Support Service (CAFCASS); The Legal Aid Agency and Director of Casework as created by Legal Aid Sentencing and Punishment of Offenders Act 2012; costs paid from central funds; the Administrative Justices and Tribunals Council. Re-imbursment of Lord Lieutenants' expenses; costs in relation to judicial training; The Judicial Office which includes the Judicial College; the Civil Justice Council; the Family Justice Council and the Office for Judicial Complaints; costs in relation to continued liaison with the Supreme Court. Criminal Injuries Compensation Authority; Criminal Cases Review Commission; Victims Commissioner; Judicial Appointments Commission Ombudsman; Law Commission; compensation payments for victims of overseas terrorism; administration of and payments in respect of pleural plaques; joint initiatives in the Criminal Justice System and other legal services.

Human rights workshops and surveys; promotion of information rights; citizen and youth engagement. Conduct of MoJ's European and international business in the justice and home affairs field and the management of the UK's relationship with the Crown Dependencies. UK payments to the Hague Conference on Private International Law. Judicial Exchange programmes; sponsorship of the British Institute of International and Comparative Law and bilateral training projects with other national governments. Grant to Magna Carta Trust for 800 year anniversary commemorations. Policy on coroner and cremation services and associated support to Local Authorities; applications for exhumations; cremated repatriated remains and the closing of burial grounds. Payments in respect of the July 2005 bombings inquest; payments in respect of public inquiries.

Criminal policy and programmes including, administration of the National Offender Management Service, payments to Probation Trusts and the replacement 21 Community Rehabilitation Companies, Payments to the National Probation Service, Payments in respect of the Electronic Monitoring and Prison Escort and Custody Service (PECS), payments to providers in respect of Payment by Results (Pbr) Programmes, Her Majesty's Inspectorate of Prisons, Her Majesty's Inspectorate of Probation, Prisons & Probation Services Ombudsman. The prevention and treatment of drug abuse; counter terrorism and intelligence; secure accommodation placements, public and private prisons, Prison Service College, the Parole Board, Youth Justice Board, grants to 'prisoners abroad', welfare to work schemes.

Income arising from:

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

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

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

Share of gross profits from prison shops and from services purchased by staff etc from the activities of prison industries and farms from the supply of inmate labour and from other goods and services; Income in relation to Prisoner's earnings; Receipts in relation to Probation Trusts income and the replacement 21 Community Rehabilitation Companies income; receipts from the Youth Justice Board; Receipts from agricultural subsidies; from advertisements in the Prison Service News and from the sale of waste; Contributions from prisoners in relation to damage to property.

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

Receipts under the New Deal Scheme and receipts from Wider Markets Initiatives; Receipts from other government departments; sale of vehicles; plant; machinery; land and buildings; sale of equipment and scrap; tax rebates; recovery of staff costs for staff on loan or seconded to outside bodies; repayment services; payments for information and publications; private telephone calls; vending machines; telex; postal and bank charge recoveries; Receipts of VAT refunds on contracted out services; Profit on the sales of capital assets; compensation and insurance; contributions towards criminal justice systems initiatives; rebates and commission from service contracts; fees from nursery facilities and other fees; receipts from rents and receipts of premia on assignment of leases; service charges and site usage; recovery from the subletting of magistrates accommodation, other charges and receipts received.

Annually Managed Expenditure:

Expenditure arising from:

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

Ministry of Justice will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
£			
Departmental Expenditure Limit			
Resource	7,252,861,000	3,438,358,000	3,814,503,000
Capital	301,100,000	124,425,000	176,675,000
Annually Managed Expenditure			
Resource	121,100,000	32,130,000	88,970,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	6,956,955,000	3,310,120,000	3,646,835,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
592,193	-21,718	570,475	8,023,339	-1,340,953	6,682,386	330,100	-29,000	301,100	8,002,092	276,400
<i>Of which:</i>										
A Policy, Corporate Services and Associated Offices										
298,974	-15,346	283,628	682,032	-218,923	463,109	270,908	-29,000	241,908	948,276	217,914
B National Offender Management Service										
126,715	-3,717	122,998	3,517,102	-333,873	3,183,229	31,000	-	31,000	3,435,626	31,100
C HM Courts and Tribunals Service										
26,929	-300	26,629	1,566,028	-727,657	838,371	-	-	-	1,097,463	-
D Office of The Public Guardian										
-	-	-	36,665	-43,065	-6,400	3,430	-	3,430	-9,661	5,051
E Youth Justice Board (Net)										
14,000	-	14,000	247,000	-	247,000	4,000	-	4,000	228,453	4,000
F Parole Board (net)										
1,171	-	1,171	13,039	-	13,039	-	-	-	12,562	-
G Criminal Cases Review Commission (Net)										
1,077	-	1,077	4,225	-	4,225	132	-	132	5,419	235
H Judicial Appointments Commission (Net)										
466	-	466	4,434	-	4,434	200	-	200	4,911	600
I Information Commissioners Office (Net)										
3,963	-	3,963	-	-	-	850	-	850	4,213	850
J Office of Legal Complaints										
-	-	-	13,866	-	13,866	1,800	-	1,800	-	2,100
K Legal Services Board										
-	-	-	4,298	-	4,298	50	-	50	-	150
L Legal Aid Agency - Administration										
94,990	-790	94,200	-	-	-	16,000	-	16,000	98,325	13,500
M Legal Aid Agency - Fund : Criminal										
-	-	-	889,000	-	889,000	-	-	-	953,000	-
N Legal Aid Agency - Fund : Civil										
-	-	-	741,000	-	741,000	-	-	-	865,875	-
O Legal Aid Agency - Central Funds										
-	-	-	55,700	-	55,700	-	-	-	53,000	-
P Children and Family Court Advisory and Support Service										
9,458	-	9,458	115,400	-	115,400	-	-	-	131,930	-
Q CICA Agency										
14,450	-1,565	12,885	133,550	-17,435	116,115	1,730	-	1,730	-	-
<i>Criminal Injuries Compensation Authority (net)</i>										
-	-	-	-	-	-	-	-	-	172,700	900

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Non-voted expenditure										
-	-	-	141,000	-18,164	122,836	-	-	-	141,000	-
<i>Of which:</i>										
R Higher Judiciary Judicial Salaries										
-	-	-	141,000	-	141,000	-	-	-	141,000	-
S OLC/LSB CFERS										
-	-	-	-	-18,164	-18,164	-	-	-	-	-
Total Spending in DEL										
592,193	-21,718	570,475	8,164,339	-1,359,117	6,805,222	330,100	-29,000	301,100	8,143,092	276,400
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	121,100	-	121,100	-	-	-	792,537	-
<i>Of which:</i>										
T Policy, Corporate Services and Associated Offices										
-	-	-	4,894	-	4,894	-	-	-	589,346	-
U National Offender Management HQ										
-	-	-	110,500	-	110,500	-	-	-	144,900	-
V HM Courts and Tribunals Service										
-	-	-	6,300	-	6,300	-	-	-	86,482	-
W Criminal Cases Review Commission (Net)										
-	-	-	-79	-	-79	-	-	-	403	-
X Judicial Appointments Commission (Net)										
-	-	-	-7	-	-7	-	-	-	-	-
Y Information Commissioners Office (Net)										
-	-	-	-8	-	-8	-	-	-	-8	-
Z Legal Aid Agency - Administration										
-	-	-	-500	-	-500	-	-	-	-500	-
<i>Criminal Injuries Compensation Authority (net)</i>										
-	-	-	-	-	-	-	-	-	-27,223	-
<i>Children and Family Court Advisory and Support Service</i>										
-	-	-	-	-	-	-	-	-	-863	-
Total Spending in AME										
-	-	-	121,100	-	121,100	-	-	-	792,537	-
Total for Estimate										
592,193	-21,718	570,475	8,285,439	-1,359,117	6,926,322	330,100	-29,000	301,100	8,935,629	276,400
<i>Of which:</i>										
Voted Expenditure										
592,193	-21,718	570,475	8,144,439	-1,340,953	6,803,486	330,100	-29,000	301,100	8,794,629	276,400
Non Voted Expenditure										
-	-	-	141,000	-18,164	122,836	-	-	-	141,000	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	7,496,797	8,935,629	8,505,449
Net Capital Requirement	301,100	276,400	280,899
Accruals to cash adjustments	-718,106	-1,264,050	-783,103
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-586,019	-554,132	-481,661
New provisions and adjustments to previous provisions	-2,086,404	-2,861,672	-441,341
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-439,335	-541,632	-2,717,348
Add cash grant-in-aid	428,442	551,942	2,396,910
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	100,000	-
Use of provisions	1,965,210	2,041,444	460,337
Removal of non-voted budget items	-122,836	-141,000	-152,513
<i>Of which:</i>			
Consolidated Fund Standing Services	-141,000	-141,000	-152,513
Other adjustments	18,164	-	-
Net Cash Requirement	6,956,955	7,806,979	7,850,732

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	577,878	642,534	614,824
<i>Less:</i>			
Administration DEL Income	-21,718	-27,701	-24,277
Net Administration Costs	556,160	614,833	590,547
Gross Programme Costs	8,299,754	9,544,267	9,117,158
<i>Less:</i>			
Programme DEL Income	-1,359,117	-1,223,471	-1,193,170
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	6,940,637	8,320,796	7,923,988
Total Net Operating Costs	7,496,797	8,935,629	8,514,535
<i>Of which:</i>			
Resource DEL	5,410,651	5,926,083	5,829,687
Capital DEL	-	-	6,986
Resource AME	2,086,146	3,009,546	2,675,762
Capital AME	-	-	-
Non-budget	-	-	2,100
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-6,986
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-2,100
Total Resource Budget	7,496,797	8,935,629	8,505,449
<i>Of which:</i>			
Resource DEL	7,375,697	8,143,092	8,727,970
Resource AME	121,100	792,537	-222,521
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	18,164	-	-
Other adjustments	-18,164	-	-
Total Resource (Estimate)	7,496,797	8,935,629	8,505,449

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL	-1,362,671	-1,251,172	-1,217,447
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-21,718	-27,701	-24,277
<i>Of which:</i>			
A: Policy, Corporate Services and Associated Offices	-15,346	-21,522	-18,735
B: National Offender Management Service	-3,717	-4,759	-4,683
C: HM Courts and Tribunals Service	-300	-600	-859
L: Legal Aid Agency - Administration	-790	-820	-
Q: CICA Agency	-1,565	-	-
Total Administration	-21,718	-27,701	-24,277
Programme			
Sales of Goods and Services	-1,340,953	-1,223,471	-1,193,170
<i>Of which:</i>			
A: Policy, Corporate Services and Associated Offices	-218,923	-212,478	-180,797
B: National Offender Management Service	-333,873	-368,847	-379,911
C: HM Courts and Tribunals Service	-727,657	-600,530	-594,592
D: Office of The Public Guardian	-43,065	-41,616	-37,870
Q: CICA Agency	-17,435	-	-
Total Programme	-1,340,953	-1,223,471	-1,193,170
Total Voted Resource Income	-1,362,671	-1,251,172	-1,217,447
Voted Capital DEL	-29,000	-85,000	-51,723
<i>Of which:</i>			
Programme			
Sales of Assets	-29,000	-85,000	-51,723
<i>Of which:</i>			
A: Policy, Corporate Services and Associated Offices	-29,000	-85,000	-16,504
B: National Offender Management Service	-	-	-658
C: HM Courts and Tribunals Service	-	-	-34,561
Total Programme	-29,000	-85,000	-51,723
Total Voted Capital Income	-29,000	-85,000	-51,723

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

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

£'000

	2014-15 Plans		2013-14 Provisions		2012-13 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-18,164	-18,164	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-18,164	-18,164	-	-	-	-

Detailed description of CFER sources

£'000

	2014-15 Plans		2013-14 Provisions		2012-13 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
OLC/LSB Levies	-18,164	-18,164	-	-	-	-
Total	-18,164	-18,164	-	-	-	-

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Dame Ursula Brennan DCB
Executive Agency (and any Additional) Accounting Officers:	Michael Spurr for sections B and U (National Offender Management Service) Peter Hancock for sections C and V (HM Courts and Tribunals Service) Matthew Coats for sections L, M,N,O and Z (Legal Aid Agency) Alan Eccles for section D (Office of the Public Guardian) Carole Oatway for section Q (CICA Agency)

In accordance with Chapter 3 of Managing Public Money (issued by the Treasury), the following individuals have been appointed as Accounting Officers of the department's ALBs.

ALB Accounting Officers:

Anthony Douglas	Chief Executive, Children and Family Court Advisory and Support Service
Karen Kneller	Chief Executive, Criminal Cases Review Commission
Christopher Graham	Information Commissioner, Information Commission's Office
Nigel Reeder	Chief Executive, Judicial Appointments Commission
Chris Kenny	Chief Executive, Legal Services Board
Matthew Coats	Chief Executive & Director of Casework, Legal Aid Agency
Adam Sampson	Chief Ombudsman, Office of Legal Complaints
Claire Bassett	Chief Executive, Parole Board
Lin Hinnigan	Chief Executive, Youth Justice Board

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

Part III: Note E - Arm's Length Bodies (ALBs)

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
P	Children and Family Court Advisory and Support Service	124,858	-	119,339
G,W	Criminal Cases Review Commission	5,223	132	5,489
I,Y	Information Commissioner's Office	3,955	850	3,750
H,X	Judicial Appointments Commission	4,893	200	5,050
K,S	Legal Services Board	4,298	50	4,348
J,S	Office of Legal Complaints	13,866	1,800	15,666
F	Parole Board	14,210	-	13,800
E	Youth Justice Board	261,000	4,000	261,000
Total		432,303	7,032	428,442

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 Heathrow Airports Holdings Limited, formerly the British Airports Authority (BAA). This is in respect of damage or injury caused to third parties arising out of the negligence of NOMS in their use of vehicles.	50,000
HMCTS legal claims: HMCTS is involved in a number of legal cases dealing with ex-gratia and compensation claims. The estimated cost of settlement for HMCTS is £3.2m.	3,200
HMCTS property transfer: As a result of the July 2005 High Court challenge it has meant that HMCTS has not been able to gain control of a number of properties intended to come within the 31 March 2005 Property Transfer Scheme. HMCTS faces a contingent accommodation liability for the properties that it is yet to gain control of. If HMCTS is not able to effect a transfer of ownership and control of these properties, it faces potential accommodation obligations to the parties who ultimately own the property rights and will control the underlying economic benefits. Based on the value of the properties at 31 March 2007, it is estimated that HMCTS could be exposed to additional costs of up to £0.3m per annum with a total maximum contingent liability since 1st April 2005 of £2.9m.	2,900
NOMS legal claims: Claims for injury to staff, prisoners and the public amounting to £54.5m have been lodged, where the likelihood of a liability arising is possible but not likely.	54,500
NOMS would be liable as underwriter of last resort to meet losses incurred by the privately managed prisons.	Unquantifiable
The National Probation Service has reported the Provision of Indemnity to members of the thirty five local area Probation Trusts to maintain the same status of indemnity that was provided by local authorities. The government has agreed that an individual trust member should be indemnified against legal damages and costs arising from advice given, or actions done, honestly and in good faith in the execution of his or her board functions, except where the member has acted recklessly. (Minute of 6th June 2005)	Unquantifiable
Mubarek Inquiry team Indemnity in relation to any legal action taken against the chairman or members of the Independent Inquiry into the death of Zahid Mubarek at the Feltham Young Offenders Institution. (Minute 10th March 2006)	Unquantifiable
Fee Paid Judicial Office Holders' Pension Rights: The MoJ is involved in a number of Employment Tribunal cases relating to fee paid judicial office holders claiming retrospective pension rights. The lead case was heard in the Supreme Court in June 2010 and referred to The European Court. The European Court made a decision and this was referred back to the Supreme Court which made a ruling in November 2012. Final written ruling is awaited and this will then be referred back to the Employment Tribunal. Additional cases are stayed behind the lead case. The estimated timing of resolution of the lead and stayed cases could be from 9 to 12 months. In addition to a pension entitlement the claims covered by the stayed cases extend to non pension entitlements such as holiday and sick pay and cancellation fees where bookings are not honoured.	Unquantifiable
Land Charge fees. MoJ may have to share in payments to local authorities for local land charge searches deemed unlawful from 1/1/2005 and for future income foregone. There is a large group application for a declaration that local authorities acted unlawfully in collecting fees for personal land charge searches. This is an unexpected consequence of the Environmental Information Regulations 2004. The MoJ together with DEFRA and CLG may involve possible financial liability.	Unquantifiable

Overseas voting rights: There is a 15 year time limit within which British citizens resident overseas may register to vote in parliamentary elections. A case currently before the European Court of Human Rights (ECtHR) is seeking a declaration by the ECtHR that the 15 year rule breaches Article 3 of Protocol 1 to the European Convention on Human Rights (ECHR) (amongst other articles).	Unquantifiable
Employment Tribunals - MoJ is currently defending a number of Employment Tribunal claims at various stages.	Unquantifiable
Public Participation Directive - European Commission has referred the UK to the European Court of Justice (ECJ) for non-compliance in transposing the Public Participation Directive correctly into domestic legislation.	Unquantifiable
Other European Court of Human Rights claims: MoJ is currently engaged in eleven other cases at the European Court of Human Rights (ECtHR), some of which may involve possible financial liability and others which are unquantifiable. These cases represent several topics including: Claims for breach of Article 6 of European Convention on Human Rights (ECHR).	Unquantifiable
Headquarters legal claims: There are around 7 outstanding legal claims against MoJ, some of which involve possible financial liabilities. These legal claims include a Judicial Review challenging: Refusal to pay compensation for miscarriages of justice.	Unquantifiable
Data Protection Act: There are two claims against MoJ for alleged failure to comply with the Data Protection Act. These cases are ongoing.	Unquantifiable
Criminal Injuries Compensation: On occasion, compensation cases at appeal stage may go to judicial review and these could potentially have an impact on the CICA's future liabilities. There were 91 active cases as at 31 March 2013.	Unquantifiable
Payment by Results schemes: New contracts were awarded for Payment by Results (PbR) schemes at HMP Doncaster and HMP Peterborough. The contract stipulates a mechanism by which an additional payment or claw back would be payable to or from the contractor.	Unquantifiable
The first cohort of offenders at HMP Doncaster ran from 1 October 2011 to 30 September 2012, and the second cohort ran from 1 October 2012 to 30 September 2013. The period over which the offenders' re-offending will be monitored runs for 18 months from 30 September 2012 until 31 March 2014. The first cohort of offenders at HMP Peterborough ran from 9 September 2010 to 9 September 2012. reoffending will be monitored over the period until July 2014. NOMS considers that at 31 December 2013 any potential liability arising from the success of the scheme, in conjunction with its timing, is uncertain.	
Payment by Results - Justice Reinvestment: The Justice Reinvestment Memoranda of Understanding runs for two reward years. The first reward year ran from 1 July 2011 to 30 June 2012 and the second from 1 July 2012 to 30 June 2013. The incentive payments are due no later than 30 November after the completion of a reward year. The potential reward due for the reward year 1 July 2012 to 30 June 2013 is at present uncertain as the reward year has not yet finished, and the present rate of reoffending is not necessarily indicative of the final position.	Unquantifiable
Employment and Reoffending Pilot Scheme: The Employment and Reoffending pilot scheme runs for 4 cohort periods, the first of which is 7 months from 1 September 2011 to 31 March 2012, and the remainder full years from 1 April to 31 March up to 2015. After the cohorts have been formed, there is a lag of 21 months before the levels of payment are known. This comprises 12 months follow up, 6 months waiting period for offences to proceed through the courts and a 3 month period to for data collection and analysis. As the level of reoffending for any of the cohorts will not be known until the end of the 21 month period, the liability as at 31 December 2013 is uncertain.	Unquantifiable
Following the outsourcing of Community Payback Services from London Probation Trust (LPT) to a private sector provider in October 2012, NOMS has a contingent liability to fund the first £2m of any future pension deficit that may arise.	Unquantifiable

London Probation Trust (LPT) considers that it is not liable to pay corporation tax on its activities for 2011–12 nor in previous years. This is contrary to HM Revenue & Customs (HMRC) advice and LPT is currently in discussion with HMRC and NOMS. The Trust has therefore included a contingent liability in respect of corporation tax. The value of any liability is still to be determined.

Unquantifiable

Devon & Cornwall - The Trust is aware of an Employment Tribunal case being brought by former members of staff. The Trust has taken legal advice as to the likelihood of these actions being successful. The Trust considers that due to the uncertain nature of the timing, outcome and costs involved no provision is to be made in the accounts. The Trust intends to defend these actions and legal advice is that the probability of success is in excess of 60% but should the Trust be unsuccessful the costs could be in the region of £70k.

Unquantifiable

Northamptonshire - The Trust is a member of the East and West Midlands Probation Training Consortium which ceased in March 2013. NPT represents a 5.37% share of the consortium and total costs and liabilities are not fully quantified at this stage to enable a provision for full winding up costs to be made. However, Northamptonshire PT have included a severance provision for NPT staff affected based on anticipated costs to fall due to the Trust.

Unquantifiable

Northamptonshire PT have received notification of two potential claims, one for which a legal costs provision has been established. The Trust have also been involved in ongoing discussions regarding the second potential case for which further legal costs have been provided for. No further provisions have been made as at the time of the accounts, there is not a reliable estimate for these.

Surrey & Sussex - On 31 March 2001 West Sussex Probation Committee (WSPC) amalgamated with the East Sussex Probation Committee (ESPC) to form Sussex Probation Board (SPB). As a result West Sussex Probation Board employees transferred their pension benefits to the East Sussex County Council (ESCC) Pension Scheme with effect from 31 March 2001. Under the Pension Regulations at the time liabilities attributable to active and deferred pensioner members remained with the Old Fund in West Sussex County Council (WSSC). Since 2001 Sussex Probation Board has ceased to contribute to the West Sussex Pension Scheme and during 2005 a bulk transfer of assets was made from the West Sussex Scheme to the East Sussex scheme.

Unquantifiable

In 2009 the Government issued a consultation in respect of draft proposals to amend the Local Government (Benefits, Membership and Contributions) Regulations 2007 and the Local Government Pension Scheme (Administration) Regulations 2008 to comply with the Fair Deal for Staff Pensions for staff transferring from the Learning and Skills Council to Local Education Authorities on 1 April 2010, and to manage the transfer of assets and liabilities in administering authorities affected by the merger of Probation Boards to Probation Trusts.

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

Ministry of Justice: Judicial Pensions Scheme

Introduction

1. This Estimate covers the payment of pensions and other benefits to persons covered by the Judicial Pensions Scheme (JPS).
2. Provision is made within this Estimate for:
 - a) Interest costs arising on the accruing cost of all judicial pensions during the year. This amount is equivalent to unwinding the discount originally included in the scheme liabilities and it accounts for the fact that future pension benefits are one year closer to settlement;
 - b) The increase in the value of the future pension liability (core pension entitlements and pension increases), earned during the period but payable in the future, with respect to currently serving members of the judiciary whose salaries are paid from the departmental resources; and
 - c) The increase in the value of the future pension liability (core pension entitlements and pension increases), earned during the period but payable in future, with respect to currently serving members of the judiciary whose salaries are met directly from the Consolidated Fund.
3. The Scheme's Appointing Bodies meet the costs of pension cover for their Judicial Office Holders by payments of set charges on an accruals basis. These charges are known as "Accruing Superannuation Liability Charges (ASLCs)". These charges, along with scheme members' contributions, are netted off on this Estimate.
4. This Estimate assumes that the ASLC rate remains constant at 32.15 per cent, as recommended by the Government Actuary's Department, and that the scheme members' contribution rates for spouses remain constant at 2.4 per cent and 1.8 per cent.
5. For 2014-15 scheme members will contribute personal pension contributions of 3.2 per cent (2013-14: 2.56 per cent).

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	94,524,000	90,000,000	184,524,000
Capital	-	-	-
Total Net Budget			
Resource	94,524,000	90,000,000	184,524,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	-45,703,000		

Amounts required in the year ending 31 March 2015 for expenditure by Ministry of Justice: Judicial Pensions Scheme on:

Annually Managed Expenditure:Expenditure arising from:

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

Income arising from:

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

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	94,524,000	29,838,000	64,686,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	-45,703,000	-	-45,703,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	191,400	-96,876	94,524	-	-	-	572,233	-
<i>Of which:</i>										
A Judicial Pension Scheme										
-	-	-	191,400	-96,876	94,524	-	-	-	572,233	-
Non-voted expenditure										
-	-	-	90,000	-	90,000	-	-	-	82,200	-
<i>Of which:</i>										
B Judicial Pension Scheme										
-	-	-	90,000	-	90,000	-	-	-	82,200	-
Total Spending in AME										
-	-	-	281,400	-96,876	184,524	-	-	-	654,433	-
Total for Estimate										
-	-	-	281,400	-96,876	184,524	-	-	-	654,433	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	191,400	-96,876	94,524	-	-	-	572,233	-
Non Voted Expenditure										
-	-	-	90,000	-	90,000	-	-	-	82,200	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	184,524	654,433	1,156,682
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-140,227	-617,180	-1,133,505
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-191,000	-667,800	-1,175,273
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	50,773	50,620	41,768
Removal of non-voted budget items	-90,000	-82,200	-73,800
<i>Of which:</i>			
Consolidated Fund Standing Services	-90,000	-82,200	-73,800
Other adjustments	-	-	-
Net Cash Requirement	-45,703	-44,947	-50,623

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Programme Costs	281,400	750,400	1,249,473
<i>Of which:</i>			
Increases in liability	60,000	563,800	1,069,273
Interest on scheme liability	131,000	104,000	106,000
Other expenditure	90,400	82,600	74,200
<i>Less:</i>			
Contributions received	-96,876	-95,967	-92,791
Transfers in	-	-	-
Other income	-	-	-
Net Programme Costs	184,524	654,433	1,156,682
Total Net Operating Costs	184,524	654,433	1,156,682
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	184,524	654,433	1,156,682
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	184,524	654,433	1,156,682
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	184,524	654,433	1,156,682
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	184,524	654,433	1,156,682

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource AME	-96,876	-95,967	-92,791
<i>Of which:</i>			
Programme			
Pensions	-96,876	-95,967	-92,791
<i>Of which:</i>			
Section A: Judicial Pension Scheme	-96,876	-95,967	-92,791
Total Programme	-96,876	-95,967	-92,791
Total Voted Resource Income	-96,876	-95,967	-92,791

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

No CFER income or receipts are expected in 2014-15, 2013-14 or 2012-13.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Dame Ursula Brennan DCB

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

In discharging these responsibilities, particular regard is given to:

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

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

United Kingdom Supreme Court

Introduction

1. The Supreme Court was established as a non-Ministerial department on 1 October 2009.
2. This Estimate provides for the cost of administering the United Kingdom Supreme Court, including salaries of staff, provision and maintenance of Court and office accommodation and general administrative expenditure. Provision is also made for the costs of specially Qualified Advisers where they are required in particular cases.
3. The Estimate also provides for the provision of appropriate support to the Judicial Committee of the Privy Council.
4. Direct expenditure from the Consolidated Fund on the salaries of the Judiciary of the Supreme Court is estimated at £2,890,000 in 2014/15.
5. Further details of the expenditure contained in this Estimate can be found in The Supreme Court Business Plan.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	3,148,000	2,190,000	5,338,000
Capital	59,000	-	59,000
Annually Managed Expenditure			
Resource	1,000,000	-	1,000,000
Capital	-	-	-
Total Net Budget			
Resource	4,148,000	2,190,000	6,338,000
Capital	59,000	-	59,000
Non-Budget Expenditure	-		
Net cash requirement	2,125,000		

Amounts required in the year ending 31 March 2015 for expenditure by United Kingdom Supreme Court on:

Departmental Expenditure Limit:Expenditure arising from:

Operation of the UK Supreme Court (UKSC), Judicial Committee of the Privy Council (JCPC) and Judicial Exchange programme; Education & Outreach activities of the United Kingdom Supreme Court, JCPC and the United Kingdom's legal and constitutional systems; Cost of running selection commissions for the appointment of Justices; and Maintenance of links with other Supreme Courts.

Income arising from:

Court fees and receipts; Contributions from the devolved government and court services in England & Wales, Scotland, and Northern Ireland; Contributions from the Ministry of Justice to cover support provided to the Judicial Committee of the Privy Council; Receipts of VAT refunds on contracted out services and receipts from Wider Market Initiatives; Receipts in relation to data protection inquiries; recovery of staff costs for staff on loan or seconded to outside bodies, payments for information and publications, private telephone calls, vending machines, telex, postal and bank charge recoveries, receipts from shop sales, and any other miscellaneous income.

Annually Managed Expenditure:Expenditure arising from:

Diminution in value of assets.

United Kingdom Supreme Court will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	3,148,000	1,350,000	1,798,000
Capital	59,000	21,000	38,000
Annually Managed Expenditure			
Resource	1,000,000	450,000	550,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	2,125,000	884,000	1,241,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
1,095	-135	960	9,420	-7,232	2,188	59	-	59	3,226	346
<i>Of which:</i>										
A United Kingdom Supreme Court										
1,095	-135	960	9,420	-7,232	2,188	59	-	59	3,226	346
Non-voted expenditure										
-	-	-	2,190	-	2,190	-	-	-	2,825	-
<i>Of which:</i>										
B UK Supreme Court Non-Voted										
-	-	-	2,190	-	2,190	-	-	-	2,825	-
Total Spending in DEL										
1,095	-135	960	11,610	-7,232	4,378	59	-	59	6,051	346
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	1,000	-	1,000	-	-	-	1,000	-
<i>Of which:</i>										
C United Kingdom Supreme Court										
-	-	-	1,000	-	1,000	-	-	-	1,000	-
Total Spending in AME										
-	-	-	1,000	-	1,000	-	-	-	1,000	-
Total for Estimate										
1,095	-135	960	12,610	-7,232	5,378	59	-	59	7,051	346
<i>Of which:</i>										
Voted Expenditure										
1,095	-135	960	10,420	-7,232	3,188	59	-	59	4,226	346
Non Voted Expenditure										
-	-	-	2,190	-	2,190	-	-	-	2,825	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	6,338	7,051	5,898
Net Capital Requirement	59	346	41
Accruals to cash adjustments	-2,082	-2,582	-1,514
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,041	-2,541	-1,471
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-41	-41	-43
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-2,190	-2,825	-2,723
<i>Of which:</i>			
Consolidated Fund Standing Services	-2,190	-2,825	-2,723
Other adjustments	-	-	-
Net Cash Requirement	2,125	1,990	1,702

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	1,095	1,294	959
<i>Less:</i>			
Administration DEL Income	-135	-135	-131
Net Administration Costs	960	1,159	828
Gross Programme Costs	12,610	12,934	12,401
<i>Less:</i>			
Programme DEL Income	-7,232	-7,042	-7,331
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	5,378	5,892	5,070
Total Net Operating Costs	6,338	7,051	5,898
<i>Of which:</i>			
Resource DEL	5,338	6,051	5,437
Capital DEL	-	-	-
Resource AME	1,000	1,000	461
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	6,338	7,051	5,898
<i>Of which:</i>			
Resource DEL	5,338	6,051	5,437
Resource AME	1,000	1,000	461
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	6,338	7,051	5,898

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL	-7,367	-7,177	-7,462
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-135	-135	-131
<i>Of which:</i>			
A United Kingdom Supreme Court	-135	-135	-131
Total Administration	-135	-135	-131
Programme			
Sales of Goods and Services	-7,232	-7,042	-7,331
<i>Of which:</i>			
A United Kingdom Supreme Court	-7,232	-7,042	-7,331
Total Programme	-7,232	-7,042	-7,331
Total Voted Resource Income	-7,367	-7,177	-7,462

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

No CFER income or receipts are expected in 2014-15, 2013-14 or 2012-13.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Jenny Rowe

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

In discharging these responsibilities, particular regard is given to:

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

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

The National Archives

Introduction

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

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	35,098,000	-	35,098,000
Capital	2,030,000	-	2,030,000
Annually Managed Expenditure			
Resource	-25,000	-	-25,000
Capital	-	-	-
Total Net Budget			
Resource	35,073,000	-	35,073,000
Capital	2,030,000	-	2,030,000
Non-Budget Expenditure	-		
Net cash requirement	31,468,000		

Amounts required in the year ending 31 March 2015 for expenditure by The National Archives on:

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

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

Annually Managed Expenditure:Expenditure arising from:

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

The National Archives will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
£			
Departmental Expenditure Limit			
Resource	35,098,000	16,408,000	18,690,000
Capital	2,030,000	1,252,000	778,000
Annually Managed Expenditure			
Resource	-25,000	-	-25,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	31,468,000	15,023,000	16,445,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
9,329	-150	9,179	37,569	-11,650	25,919	2,030	-	2,030	34,863	2,320
<i>Of which:</i>										
A The National Archives (DEL)										
9,329	-150	9,179	37,569	-11,650	25,919	2,030	-	2,030	34,863	2,320
Total Spending in DEL										
9,329	-150	9,179	37,569	-11,650	25,919	2,030	-	2,030	34,863	2,320
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-25	-	-25	-	-	-	-40	-
<i>Of which:</i>										
B The National Archives (AME)										
-	-	-	-25	-	-25	-	-	-	-40	-
Total Spending in AME										
-	-	-	-25	-	-25	-	-	-	-40	-
Total for Estimate										
9,329	-150	9,179	37,544	-11,650	25,894	2,030	-	2,030	34,823	2,320
<i>Of which:</i>										
Voted Expenditure										
9,329	-150	9,179	37,544	-11,650	25,894	2,030	-	2,030	34,823	2,320
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	35,073	34,823	34,717
Net Capital Requirement	2,030	2,320	4,456
Accruals to cash adjustments	-5,635	-5,820	-4,870
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-5,600	-5,800	-4,906
New provisions and adjustments to previous provisions	-	-	-22
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-60	-60	-48
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	26
Increase (+) / Decrease (-) in debtors	-	-	-103
Increase (-) / Decrease (+) in creditors	-	-	482
Use of provisions	25	40	106
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	31,468	31,323	34,708

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	9,329	8,969	8,523
<i>Less:</i>			
Administration DEL Income	-150	-150	-34
Net Administration Costs	9,179	8,819	8,489
Gross Programme Costs	37,544	36,854	35,074
<i>Less:</i>			
Programme DEL Income	-11,650	-10,850	-8,846
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	25,894	26,004	26,228
Total Net Operating Costs	35,073	34,823	34,717
<i>Of which:</i>			
Resource DEL	35,073	34,823	34,693
Capital DEL	-	-	-
Resource AME	-	-	24
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	35,073	34,823	34,717
<i>Of which:</i>			
Resource DEL	35,098	34,863	34,799
Resource AME	-25	-40	-82
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	35,073	34,823	34,717

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL	-11,800	-11,000	-8,880
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-150	-150	-33
<i>Of which:</i>			
A The National Archives (DEL)	-150	-150	-33
Other Income	-	-	-1
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-1
Total Administration	-150	-150	-34
Programme			
Sales of Goods and Services	-11,650	-10,850	-8,847
<i>Of which:</i>			
A The National Archives (DEL)	-11,650	-10,850	-8,847
Other Grants	-	-	-2
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-2
Other Income	-	-	3
<i>Of which:</i>			
A The National Archives (DEL)	-	-	3
Total Programme	-11,650	-10,850	-8,846
Total Voted Resource Income	-11,800	-11,000	-8,880
Voted Capital DEL	-	-	-1
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-1
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-1
Total Programme	-	-	-1
Total Voted Capital Income	-	-	-1

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

No CFER income or receipts are expected in 2014-15, 2013-14 or 2012-13.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Clem Brohier

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

In discharging these responsibilities, particular regard is given to:

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

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

Crown Prosecution Service

Introduction

1. The Estimates provide for expenditures by the Crown Prosecution Service (CPS).
2. It covers the administrative, operational and capital costs incurred by the CPS in prosecuting criminal cases in England and Wales.
3. The Crown Prosecution Service Annual Report and Accounts 2013-14 will contain further details.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	507,604,000	-	507,604,000
Capital	3,280,000	-	3,280,000
Annually Managed Expenditure			
Resource	5,264,000	-	5,264,000
Capital	-	-	-
Total Net Budget			
Resource	512,868,000	-	512,868,000
Capital	3,280,000	-	3,280,000
Non-Budget Expenditure	-		
Net cash requirement	507,084,000		

Amounts required in the year ending 31 March 2015 for expenditure by Crown Prosecution Service on:

Departmental Expenditure Limit:Expenditure arising from:

administrative costs including the hire of agents; prosecution costs; costs of confiscating the proceeds of crime; capacity building in the Criminal Justice System; support of voluntary sector organisations within the Criminal Justice System; and associated depreciation and any non-cash costs falling in DEL.

Income arising from:

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

Annually Managed Expenditure:Expenditure arising from:

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

Crown Prosecution Service will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	507,604,000	253,091,000	254,513,000
Capital	3,280,000	1,017,000	2,263,000
Annually Managed Expenditure			
Resource	5,264,000	2,741,000	2,523,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	507,084,000	251,228,000	255,856,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
33,060	-600	32,460	534,180	-59,036	475,144	3,280	-	3,280	554,289	2,260
<i>Of which:</i>										
A Administration Costs in HQ and on Central Services										
33,060	-600	32,460	-	-	-	-	-	-	37,470	-
B Crown Prosecutions and Legal Services										
-	-	-	534,180	-59,036	475,144	3,280	-	3,280	516,819	2,260
Total Spending in DEL										
33,060	-600	32,460	534,180	-59,036	475,144	3,280	-	3,280	554,289	2,260
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	5,264	-	5,264	-	-	-	6,092	-
<i>Of which:</i>										
C CPS voted AME charges										
-	-	-	5,264	-	5,264	-	-	-	6,092	-
Total Spending in AME										
-	-	-	5,264	-	5,264	-	-	-	6,092	-
Total for Estimate										
33,060	-600	32,460	539,444	-59,036	480,408	3,280	-	3,280	560,381	2,260
<i>Of which:</i>										
Voted Expenditure										
33,060	-600	32,460	539,444	-59,036	480,408	3,280	-	3,280	560,381	2,260
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	512,868	560,381	560,993
Net Capital Requirement	3,280	2,260	-594
Accruals to cash adjustments	-9,064	-12,492	-9,757
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,800	-6,400	-4,935
New provisions and adjustments to previous provisions	-4,505	-5,333	-3,316
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-3,000	-3,000	-4,554
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	2,241	2,241	3,048
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	507,084	550,149	550,642

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	33,060	38,070	32,749
<i>Less:</i>			
Administration DEL Income	-600	-600	-441
Net Administration Costs	32,460	37,470	32,308
Gross Programme Costs	536,350	580,861	593,777
<i>Less:</i>			
Programme DEL Income	-59,036	-59,036	-65,092
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	477,314	521,825	528,685
Total Net Operating Costs	509,774	559,295	560,993
<i>Of which:</i>			
Resource DEL	476,808	523,582	527,014
Capital DEL	-	-	-
Resource AME	7,505	8,333	7,140
Capital AME	-	-	-
Non-budget	25,461	27,380	26,839
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	3,094	1,086	-
Total Resource Budget	512,868	560,381	560,993
<i>Of which:</i>			
Resource DEL	507,604	554,289	556,901
Resource AME	5,264	6,092	4,092
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	512,868	560,381	560,993

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL	-59,636	-59,636	-65,533
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-600	-600	-441
<i>Of which:</i>			
A Administration Costs in HQ and on Central Services	-600	-600	-441
Total Administration	-600	-600	-441
Programme			
Sales of Goods and Services	-59,036	-59,036	-65,092
<i>Of which:</i>			
B Crown Prosecutions and Legal Services	-59,036	-59,036	-65,092
Total Programme	-59,036	-59,036	-65,092
Total Voted Resource Income	-59,636	-59,636	-65,533

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

No CFER income or receipts are expected in 2014-15, 2013-14 or 2012-13.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Alison Saunders

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

In discharging these responsibilities, particular regard is given to:

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

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

Serious Fraud Office

Introduction

1. This Estimate covers the administration costs, capital costs and operational costs incurred by the Serious Fraud Office (SFO). Included are the costs of staff, fees to Counsel and outside accountants, witness expenses, use of information technology to improve presentation of evidence, other investigation and prosecution and litigation costs, expenditure on capacity building in the Criminal Justice system and defendant's costs and damages ordered by the court to be paid by the SFO. Further details of the expenditure of the SFO are provided in the 2013-14 Annual Report and Accounts.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	35,224,000	-	35,224,000
Capital	1,820,000	-	1,820,000
Annually Managed Expenditure			
Resource	2,000,000	-	2,000,000
Capital	-	-	-
Total Net Budget			
Resource	37,224,000	-	37,224,000
Capital	1,820,000	-	1,820,000
Non-Budget Expenditure	-		
Net cash requirement	34,982,000		

Amounts required in the year ending 31 March 2015 for expenditure by Serious Fraud Office on:

Departmental Expenditure Limit:Expenditure arising from:

administration of The Serious Fraud Office (SFO) offices; capital costs and operational costs incurred including costs of staff, fees to Counsel and outside accountants, witness expenses, use of information technology to improve presentation of evidence, other investigation, prosecution and litigation costs, defendants' costs and damages ordered by the court to be paid by the SFO, and associated non-cash costs falling in DEL.

Income arising from:

recovery of income awarded to the SFO in court; and receipts for services provided by the SFO.

Annually Managed Expenditure:Expenditure arising from:

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

Serious Fraud Office will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	35,224,000	15,573,000	19,651,000
Capital	1,820,000	648,000	1,172,000
Annually Managed Expenditure			
Resource	2,000,000	900,000	1,100,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	34,982,000	15,999,000	18,983,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
7,351	-	7,351	28,273	-400	27,873	1,820	-	1,820	53,607	1,440
<i>Of which:</i>										
A Investigations and Prosecution										
7,351	-	7,351	28,273	-400	27,873	1,820	-	1,820	53,607	1,440
Total Spending in DEL										
7,351	-	7,351	28,273	-400	27,873	1,820	-	1,820	53,607	1,440
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	2,000	-	2,000	-	-	-	2,000	-
<i>Of which:</i>										
B New Provisions and Adjustment to existing provisions										
-	-	-	2,000	-	2,000	-	-	-	2,000	-
Total Spending in AME										
-	-	-	2,000	-	2,000	-	-	-	2,000	-
Total for Estimate										
7,351	-	7,351	30,273	-400	29,873	1,820	-	1,820	55,607	1,440
<i>Of which:</i>										
Voted Expenditure										
7,351	-	7,351	30,273	-400	29,873	1,820	-	1,820	55,607	1,440
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	37,224	55,607	38,029
Net Capital Requirement	1,820	1,440	1,107
Accruals to cash adjustments	-4,062	-2,494	-2,122
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,062	-1,870	-2,081
New provisions and adjustments to previous provisions	-2,000	-2,000	-647
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-62
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	1,376	-
Use of provisions	-	-	668
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	34,982	54,553	37,014

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	7,351	7,900	7,019
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	7,351	7,900	7,019
Gross Programme Costs	30,535	43,369	33,817
<i>Less:</i>			
Programme DEL Income	-400	-382	-2,807
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	30,135	42,987	31,010
Total Net Operating Costs	37,486	50,887	38,029
<i>Of which:</i>			
Resource DEL	35,224	53,607	37,382
Capital DEL	-	-	-
Resource AME	2,000	2,000	647
Capital AME	-	-	-
Non-budget	262	-4,720	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-262	4,720	-
Total Resource Budget	37,224	55,607	38,029
<i>Of which:</i>			
Resource DEL	35,224	53,607	38,050
Resource AME	2,000	2,000	-21
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	37,224	55,607	38,029

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL	-400	-382	-2,807
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-400	-382	-
<i>Of which:</i>			
A Investigations and Prosecution	-400	-382	-
Taxation	-	-	-2,807
<i>Of which:</i>			
A Investigations and Prosecution	-	-	-2,807
Total Programme	-400	-382	-2,807
Total Voted Resource Income	-400	-382	-2,807

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

No CFER income or receipts are expected in 2014-15, 2013-14 or 2012-13.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: David Green

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

In discharging these responsibilities, particular regard is given to:

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

HM Procurator General and Treasury Solicitor

Introduction

1. This Estimate provides for the administrative costs of the Treasury Solicitor's Department Agency (TSDA) within DEL (section A), which includes capital DEL expenditure. This section also covers disbursement costs of the Treasury Solicitor's Department Agency. Disbursement costs arise on the provision of legal services to government departments. Except for those associated with centrally funded services, these costs are fully recovered from client departments as disbursements on legal cases. The principal areas of this expenditure are adverse costs, counsel fees, expert witnesses and solicitors' agents.
2. Section B covers the administration costs of the Attorney General's Office including the salaries of two Ministers of the Crown. Section C covers the costs of HM Crown Prosecution Service Inspectorate.
3. Further details of the Department's administration costs are provided in the 2013-14 Annual Report and Accounts due to be published in May 2014.
4. The Treasury Solicitor's Department, which became an Agency on 1 April 1996, has operated a system of full repayment of the majority of its legal services since 1990-91. The greater parts of its administrative costs are now met by receipts. Since 1999-2000, the Treasury Solicitor's Department Agency has operated under a net operating cost control, allowing it the flexibility to respond to an increasing demand for its services. A small section of the Agency's work, which is considered to be in the public interest, remains centrally funded.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	9,253,000	-	9,253,000
Capital	1,800,000	-	1,800,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	9,253,000	-	9,253,000
Capital	1,800,000	-	1,800,000
Non-Budget Expenditure	-		
Net cash requirement	9,827,000		

Amounts required in the year ending 31 March 2015 for expenditure by HM Procurator General and Treasury Solicitor on:

Departmental Expenditure Limit:Expenditure arising from:

Administration of HM Procurator General and Treasury Solicitor's Department comprising the Treasury Solicitor's Department Agency, the Attorney General's Office and HM Crown Prosecution Service Inspectorate and costs and fees for legal and related services, residual matters following the closure of the Government Property Lawyers Agency and other non-cash items in DEL.

Income arising from:

Recovery of costs from other government departments including costs recovered through legal and administrative services provided and receipts from secondments of staff; favourable cost awards made by the courts in favour of the Attorney General; charges for Bona Vacantia work; recovery of costs from tenants in jointly occupied buildings; income in relation to the Government Legal Service operations; subscription charges; photocopying charges; receipts from sales of fixed assets and non capital items; rent and rate rebates; recovery of old debts; receipts from staff and other administrative income.

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	9,253,000	4,720,000	4,533,000
Capital	1,800,000	810,000	990,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	9,827,000	4,798,000	5,029,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
189,253	-180,000	9,253	-	-	-	1,800	-	1,800	10,238	2,050
<i>Of which:</i>										
A TSD Administration										
181,889	-179,900	1,989	-	-	-	1,700	-	1,700	2,579	1,950
B AGO Administration										
4,406	-100	4,306	-	-	-	100	-	100	4,477	100
C CPSI Administration										
2,958	-	2,958	-	-	-	-	-	-	3,182	-
Total Spending in DEL										
189,253	-180,000	9,253	-	-	-	1,800	-	1,800	10,238	2,050
Total for Estimate										
189,253	-180,000	9,253	-	-	-	1,800	-	1,800	10,238	2,050
<i>Of which:</i>										
Voted Expenditure										
189,253	-180,000	9,253	-	-	-	1,800	-	1,800	10,238	2,050
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	9,253	10,238	5,783
Net Capital Requirement	1,800	2,050	1,267
Accruals to cash adjustments	-1,226	-1,626	-2,381
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,100	-2,500	-1,780
New provisions and adjustments to previous provisions	-	-	-1,962
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-126	-126	-94
<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	-	-	655
Increase (-) / Decrease (+) in creditors	1,000	1,000	255
Use of provisions	-	-	545
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	9,827	10,662	4,669

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	189,253	154,238	114,149
<i>Less:</i>			
Administration DEL Income	-180,000	-144,000	-110,328
Net Administration Costs	9,253	10,238	3,821
Gross Programme Costs	-	-	1,962
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	-	-	1,962
Total Net Operating Costs	9,253	10,238	5,783
<i>Of which:</i>			
Resource DEL	9,253	10,238	3,821
Capital DEL	-	-	-
Resource AME	-	-	1,962
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	9,253	10,238	5,783
<i>Of which:</i>			
Resource DEL	9,253	10,238	4,366
Resource AME	-	-	1,417
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	9,253	10,238	5,783

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL	-180,000	-144,000	-110,328
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-178,351	-103,564	-103,228
<i>Of which:</i>			
A TSD Administration	-178,351	-103,564	-103,220
B AGO Administration	-	-	-8
Other Income	-1,649	-40,436	-7,100
<i>Of which:</i>			
A TSD Administration	-1,549	-40,336	-6,671
B AGO Administration	-100	-100	-393
C CPSI Administration	-	-	-36
Total Administration	-180,000	-144,000	-110,328
Total Voted Resource Income	-180,000	-144,000	-110,328
Voted Capital DEL	-	-	-4
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-4
<i>Of which:</i>			
A TSD Administration	-	-	-4
Total Programme	-	-	-4
Total Voted Capital Income	-	-	-4

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

No CFER income or receipts are expected in 2014-15, 2013-14 or 2012-13.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Jonathan Jones
Other Accounting Officers:	Michael Fuller, HM Crown Prosecution Service Inspectorate

Jonathan 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.

In accordance with Managing Public Money requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the Other Accounting Officer is set out in writing.

Ministry of Defence

Introduction

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

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	36,436,498,000	-	36,436,498,000
Capital	7,506,926,000	-	7,506,926,000
Annually Managed Expenditure			
Resource	3,425,374,000	-	3,425,374,000
Capital	-	-	-
Total Net Budget			
Resource	39,861,872,000	-	39,861,872,000
Capital	7,506,926,000	-	7,506,926,000
Non-Budget Expenditure	-		
Net cash requirement	36,901,939,000		

Amounts required in the year ending 31 March 2015 for expenditure by Ministry of Defence on:

Departmental Expenditure Limit:Expenditure arising from:

Ongoing military commitments, including identifying and countering the threat of terrorist attack on the UK Mainland, and maintaining the integrity of UK waters and airspace. Contributing to the community by Search and Rescue, administration of cadet forces, costs of assistance to other Government Departments and agencies. Defence diplomacy, and the department's support of wider British interests. Delivering military capability, including costs of front line troops, attributed costs of logistical and personnel support costs. Research on the equipment and non-equipment programme. Defence Estates and business infrastructure. To support Ministers and Parliament. Strategic management and corporate services.

Personnel costs of the Armed Forces and their Reserves, Cadet forces, and personnel costs of Defence Ministers, and of civilian staff employed by the Ministry of Defence. Movements; charter of ships; logistic services for the Armed Forces; repair, maintenance, stores and supply services; associated capital facilities and works; contractors' redundancy costs; plant and machinery; nuclear warhead and fissile material programme; procurement, including development and production of equipment and weapon systems for the Armed Forces; purchases for sale abroad; research by contract; sundry procurement services including those on repayment terms.

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

Part I (continued)

Support of operations over and above the costs of maintaining the units involved at their normal state of readiness. The net additional (programme) costs for early warning, crisis management, conflict resolution/peace-making, peace-keeping and peace-building activities in other parts of the World. The net additional costs of associated strengthening of international regional systems; capacity-building; and stabilisation activities.

Income arising from:

Provision of services to foreign Governments and other government departments. Payments for services provided by Trading Funds. Dividends and loan repayments from Trading Funds. Sale of assets. recovery of costs from personnel. Rent for use of Ministry of Defence property and miscellaneous receipts.

Annually Managed Expenditure:

Expenditure arising from:

Pensions and other payments/allowances for disablement or death arising out of war or service in the Armed Forces after 2 September 1939. Awards to surviving members of British groups held prisoner by the Japanese during the Second World War (Far Eastern Prisoners of War) or their surviving spouse and pensions and other payments in respect of service in the Armed Forces at other times, excluding claims under the Armed Forces Compensation Scheme and Armed Forces pension scheme. The creation and revaluation of provisions; impairments due to the revaluation of assets, unforeseen obsolescence and losses caused by catastrophic events. Bad debts and some Foreign exchange gains and losses. Costs associated with decommissioning.

Ministry of Defence will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	36,436,498,000	16,233,989,000	20,202,509,000
Capital	7,506,926,000	4,389,287,000	3,117,639,000
Annually Managed Expenditure			
Resource	3,425,374,000	1,192,779,000	2,232,595,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	36,901,939,000	16,704,451,000	20,197,488,000

Part II: Subhead detail

£'000

2014-15 Plans						2013-14 Provisions				
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
1,866,206	-	1,866,206	35,693,682	-1,123,390	34,570,292	8,027,950	-521,024	7,506,926	37,798,415	7,840,900
<i>Of which:</i>										
A Provision of Defence Capability Service Personnel Costs										
-	-	-	8,816,134	-	8,816,134	-	-	-	9,138,562	-
B Provision of Defence Capability Civilian Personnel Costs										
-	-	-	454,277	-	454,277	-	-	-	173,804	-
C Provision of Defence Capability Infrastructure costs										
-	-	-	4,482,642	-	4,482,642	-	-	-	4,480,567	-
D Provision of Defence Capability Inventory Consumption										
-	-	-	1,835,871	-	1,835,871	-	-	-	1,726,947	-
E Provision of Defence Capability Equipment Support Costs										
-	-	-	6,441,312	-	6,441,312	-	-	-	5,933,100	-
F Provision of Defence Capability Other Costs and Services										
-	-	-	1,907,141	-	1,907,141	-	-	-	1,963,320	-
G Provision of Defence Capability Receipts and other Income										
-	-	-	-	-1,114,126	-1,114,126	-	-	-	-1,215,381	-
H Provision of Defence Capability Depreciation and Impairments Costs										
-	-	-	9,449,975	-	9,449,975	-	-	-	9,966,464	-
I Provision of Defence Capability Cash Release of Provisions Costs										
-	-	-	241,911	-	241,911	-	-	-	210,693	-
J Provision of Defence Capability Capital Single Use Military Equipment										
-	-	-	-	-	-	3,656,000	-	3,656,000	-	4,519,000
K Provision of Defence Capability Other Capital (Fiscal)										
-	-	-	-	-	-	4,344,823	-	4,344,823	-	3,201,332
L Provision of Defence Capability Fiscal Assets / Estate Disposal										
-	-	-	-	-	-	-	-342,000	-342,000	-	-161,137
M Provision of Defence Capability New Loans and Loan Repayment										
-	-	-	-	-	-	1,556	-179,024	-177,468	-	-11,545
N Provision of Defence Capability Research and Development Costs										
-	-	-	1,041,647	-	1,041,647	-	-	-	963,940	-
O Provision of Defence Capability Administration Civilian Personnel Costs										
1,844,102	-	1,844,102	-	-	-	-	-	-	2,132,325	-
P Provision of Defence Capability Administration Other Costs and Services										
22,104	-	22,104	-	-	-	-	-	-	23,267	-
Q Operations Service Personnel Staff Cost										
-	-	-	55,025	-	55,025	-	-	-	145,102	-
R Operations and Peacekeeping Civilian Personnel Staff Costs										
-	-	-	6,803	-	6,803	-	-	-	20,281	-
S Operations Infrastructure Costs										
-	-	-	62,134	-	62,134	-	-	-	144,988	-

Part II: Subhead detail (continued)

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
T Operations Inventory Consumption										
-	-	-	170,525	-	170,525	-	-	-	455,485	-
U Operations Equipment Support Costs										
-	-	-	199,402	-	199,402	-	-	-	423,756	-
V Operations Other Costs and Services										
-	-	-	133,313	-	133,313	-	-	-	230,798	-
W Operations Receipts and other Income										
-	-	-	-	-9,264	-9,264	-	-	-	-24,782	-
X Operations Depreciation and Impairment Costs										
-	-	-	152,810	-	152,810	-	-	-	621,267	-
Y Operations Cash Release of Provisions Costs										
-	-	-	2,926	-	2,926	-	-	-	3,983	-
Z Operations Capital Single Use Military Equipment										
-	-	-	-	-	-	13,296	-	13,296	-	145,773
AA Operations Other Capital (Fiscal)										
-	-	-	-	-	-	9,861	-	9,861	-	144,669
AB Operations Research and Development Costs										
-	-	-	522	-	522	-	-	-	25,000	-
AC Conflict Pools Resource Costs										
-	-	-	64,405	-	64,405	-	-	-	55,792	-
AD Non Departmental Public Bodies Costs										
-	-	-	174,907	-	174,907	2,414	-	2,414	199,137	2,808
Total Spending in DEL										
1,866,206	-	1,866,206	35,693,682	-1,123,390	34,570,292	8,027,950	-521,024	7,506,926	37,798,415	7,840,900
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	3,425,374	-	3,425,374	-	-	-	2,600,621	50,000
<i>Of which:</i>										
AE Provision of Defence Capability Depreciation and Impairment Costs										
-	-	-	1,949,205	-	1,949,205	-	-	-	1,213,828	-
AF Provision of Defence Capability Provisions Costs										
-	-	-	541,177	-	541,177	-	-	-	419,744	50,000
AG Provision of Defence Cash Release of Provisions Costs										
-	-	-	-241,911	-	-241,911	-	-	-	-210,693	-
AH Movement On Fair Value of Financial Instruments										
-	-	-	299,271	-	299,271	-	-	-	277,456	-
AI Operations Provisions										
-	-	-	5,573	-	5,573	-	-	-	7,500	-
AJ Operations Cash Release of Provisions Costs										
-	-	-	-2,926	-	-2,926	-	-	-	-3,983	-
AK War Pensions Benefits Programme costs										
-	-	-	874,985	-	874,985	-	-	-	896,769	-

Part II: Subhead detail (continued)

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Total Spending in AME										
-	-	-	3,425,374	-	3,425,374	-	-	-	2,600,621	50,000
Total for Estimate										
1,866,206	-	1,866,206	39,119,056	-1,123,390	37,995,666	8,027,950	-521,024	7,506,926	40,399,036	7,890,900
<i>Of which:</i>										
Voted Expenditure										
1,866,206	-	1,866,206	39,119,056	-1,123,390	37,995,666	8,027,950	-521,024	7,506,926	40,399,036	7,890,900
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	39,861,872	40,399,036	37,740,973
Net Capital Requirement	7,506,926	7,890,900	7,807,987
Accruals to cash adjustments	-10,466,859	-9,768,773	-8,675,632
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-11,851,261	-12,079,015	-10,337,560
New provisions and adjustments to previous provisions	-546,750	-427,244	-288,971
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-4,333
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-177,321	-201,945	-129,862
Add cash grant-in-aid	176,506	184,409	183,545
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	294,072	710,280	274,072
Increase (+) / Decrease (-) in debtors	55,201	604,881	35,121
Increase (-) / Decrease (+) in creditors	1,337,857	1,275,185	1,317,887
Use of provisions	244,837	164,676	274,469
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	36,901,939	38,521,163	36,873,328

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	1,866,206	2,155,592	2,144,730
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	1,866,206	2,155,592	2,144,730
Gross Programme Costs	36,357,032	36,662,588	33,913,080
<i>Less:</i>			
Programme DEL Income	-1,123,390	-1,240,163	-1,276,681
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	35,233,642	35,422,425	32,636,399
Total Net Operating Costs	37,099,848	37,578,017	34,781,129
<i>Of which:</i>			
Resource DEL	33,429,637	34,762,720	32,675,215
Capital DEL	-	-	-
Resource AME	3,670,211	2,815,297	2,105,914
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	2,762,024	2,821,019	2,959,844
Total Resource Budget	39,861,872	40,399,036	37,740,973
<i>Of which:</i>			
Resource DEL	36,436,498	37,798,415	35,874,176
Resource AME	3,425,374	2,600,621	1,866,797
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	39,861,872	40,399,036	37,740,973

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL	-1,123,390	-1,240,163	-1,276,681
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-900,898	-998,163	-973,026
<i>Of which:</i>			
G: Provision of Defence Capability Receipts and other Income	-891,634	-973,381	-948,399
W: Operations Receipts and other Income	-9,264	-24,782	-24,498
AC: Conflict Pools Resource Costs	-	-	-129
Interest and Dividends	-	-	-33,694
<i>Of which:</i>			
G: Provision of Defence Capability Receipts and other Income	-	-	-33,694
Other Income	-222,492	-242,000	-269,961
<i>Of which:</i>			
G: Provision of Defence Capability Receipts and other Income	-222,492	-242,000	-266,774
W: Operations Receipts and other Income	-	-	-3,187
Total Programme	-1,123,390	-1,240,163	-1,276,681
Total Voted Resource Income	-1,123,390	-1,240,163	-1,276,681
Voted Capital DEL	-521,024	-161,137	-29,108
<i>Of which:</i>			
Programme			
Sales of Assets	-342,000	-161,137	-23,589
<i>Of which:</i>			
J: Provision of Defence Capability Capital Single Use Military Equipment	-	-	-571
L: Provision of Defence Capability Fiscal Assets / Estate Disposal	-342,000	-161,137	-63,685
Z: Operations Capital Single Use Military Equipment	-	-	40,667
Repayments	-179,024	-	-5,519
<i>Of which:</i>			
M: Provision of Defence Capability New Loans and Loan Repayment	-179,024	-	-5,519
Total Programme	-521,024	-161,137	-29,108
Total Voted Capital Income	-521,024	-161,137	-29,108

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

No CFER income or receipts are expected in 2014-15, 2013-14 or 2012-13.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Jonathan Thompson

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

ALB/NDPB Accounting Officers:

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

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

In discharging these responsibilities, particular regard is given to:

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
AD-DEL	Commonwealth War Graves Commission	48,793	-	48,793
AD-DEL	Territorial, auxiliary and volunteer reserve associations established under s 110 of the Reserve Act 1996	93,833	2,186	96,019
AD-DEL	National Army Museum	6,783	-	6,000
AD-DEL	National Museum of the Royal Navy	3,325	119	3,444
AD-DEL	Royal Air Force Museum	8,227	109	8,336
AD-DEL	Royal Hospital, Chelsea	13,946	-	13,914
Total		174,907	2,414	176,506

Part III: Note J - Staff Benefits

For the Financial Year 2014-15 TLB holders have delegated authority to make special bonus payments to civil staff, to either an individual or to a team, in recognition of exceptional performance in a one-off task/situation, or for achievement of a significant personal development activity. Awards will not exceed £2,000 per person, and will not exceed 0.4% of the civilian paybill for the TLB in total. TLB holders are also able to authorise non-cash awards, which include such items as retail outlet or theatre ticket vouchers. Individual awards will not exceed £50 and nor will they in total exceed 0.1% of the civilian pay bill for the TLB.

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Contingent liabilities valued in excess of £300,000 are as follows:	
<u>Statutory Liabilities Charged To Resource Estimates</u>	
1. Statutory liabilities in relation to the operation of International Military Services Limited.	Statutory Limit 50,000 (100,000 with Commons approval)
2. Statutory special risk nuclear indemnity for operations at HM Naval Base Clyde under the nuclear Installation Act 1965	Unquantifiable
<u>Non-Statutory Liabilities Charged To Resource Estimates</u>	
3. Liability arising from the sale of Married Quarters estate to the Annington Group: to continue to provide utilities - mainly electricity, gas, water and sewerage services on repayment terms to sites that are surrendered in the first 25 to 28 years which depend on adjacent bases for this service; and to contribute to the cost of installing public utility services up to a maximum of £25M across the estate.	17,000
4. Indemnity to BAe Systems (formerly GEC Marconi and Vickers Shipbuilding & Engineering Limited (VSEL), Barrow) for third party claims.	Up to 140,000 per incident
5. Indemnity to the Babcock Group in respect of nuclear risks under the Nuclear Installations Act 1965.	Unquantifiable
6. Indemnity to the Babcock Group in respect of nuclear risks under the Nuclear Installations Act 1965.	Unquantifiable
7. Residual liability for the remediation of unidentified contamination in parts of the former Rosyth Naval Base which has been sold to Rosyth 2000 PLC.	Up to 1,000
8. Indemnities to the Babcock Group in respect of non-nuclear risks resulting from claims for damage to property or death and personal injury to a third party.	Unquantifiable
9. Contractorisation of Atomic Weapons Establishment (AWE): in respect of nuclear risks under the Nuclear Installations Act 1965.	Unquantifiable

10. Contractorisation of AWE: Indemnity to AWE Management Ltd and AWE PLC in respect of Non-Nuclear Installations Act 1965 nuclear risks resulting from claims for damage to property or death and personal injury to a third party.	Unquantifiable
11. Contractorisation of AWE: Indemnity to AWE Management Ltd in respect of non-nuclear risks covering employer's liability, property damage and business interruption, public and product liability.	Unquantifiable
12. Contractorisation of AWE: Indemnity to AWE Management Ltd and AWE Plc in respect of an employee having a claim on a personal insurance policy repudiated because of that employee's involvement with Nuclear Accident Response Team activities.	Unquantifiable
13. Indemnity to Rolls Royce Power Engineering, Derby for risks associated with the handling of fissile materials.	Up to 140,000 per incident
14. Non-insurance of the Rolls Royce Core Factory and associated Neptune Test reactor facility for third party risks.	Unquantifiable
15. Standard shipbuilding indemnity (in lieu of insurance) to GEC Marconi as part of the ASTUTE Class contract against loss damage and liability incurred by the submarine builder.	Unquantifiable
16. Standard indemnity to BAe Systems (formerly GEC Marconi and VSEL) in respect of fissile material intended for use on the VANGUARD and ASTUTE Classes contract.	Unquantifiable
17. Residual employee disease liability arising out of the disbanding of DERA as a MOD trading agency and the formation of QinetiQ on 1 July 2001.	Unquantifiable
18. Residual public liability arising out of the disbanding of DERA as a MOD trading agency and the formation of QinetiQ on 1 July 2001.	Unquantifiable
19. Environmental losses incurred by QinetiQ arising from certain defined materials at specific properties before the formation of QinetiQ on 1 July 2001.	Unquantifiable
20. Excavation of the potential wreck of the Warship <i>Sussex</i> .	2,000
21. Indemnity to Navy, Army and Air Force Institute against certain losses which they might incur as a result of MOD actions.	Unquantifiable

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
F-DEL	NATO Military Budgets	114,911
F-DEL	UK Contribution to the Comprehensive Test Ban Treaty verification scheme	5,707
F-DEL	NATO Maintenance and Supply Agency (NAMSA)	1,000
F-DEL	Western European Union Centre	1,591

Armed Forces Pension and Compensation Schemes

Introduction

1. This Estimate provides for the payment of pensions and lump sum benefits to persons covered by the Armed Forces Pension Scheme (AFPS 75), the rules for which are set out in the Royal Navy Orders in Council, the Army Pensions Warrant and the Queen's Regulations for the Royal Air Force. This Estimate also incorporates the two schemes: the Armed Forces Pension Scheme (AFPS 05) and Armed Forces Compensation Scheme (AFCS). The rules governing both these schemes are set out in the Armed Forces (Pensions and Compensation) Act, 2004.
2. The Ministry of Defence is responsible for administering the AFPS; the related staff and other costs are borne on the Ministry of Defence Estimate.
3. Further details of spending covered by this Estimate can be found in the Annual Reports and Accounts 2014.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	6,749,203,000	-	6,749,203,000
Capital	-	-	-
Total Net Budget			
Resource	6,749,203,000	-	6,749,203,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	2,418,144,000		

Amounts required in the year ending 31 March 2015 for expenditure by Armed Forces Pension and Compensation Schemes on:

Annually Managed Expenditure:Expenditure arising from:

Payment of pensions, lump sum benefits, transfers out and associated non-cash items to persons covered by the scheme. Provision is also made for payment of those benefits outside the scheme: Short Service Gratuities, Resettlement Grants and Criminal Injuries Compensation Overseas.

Income arising from:

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

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

Part I (continued)

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	6,749,203,000	2,555,707,000	4,193,496,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	2,418,144,000	1,067,473,000	1,350,671,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	8,668,410	-1,919,207	6,749,203	-	-	-	5,679,350	-
<i>Of which:</i>										
A Retired pay, pensions and other payments to ex-service personnel										
-	-	-	8,668,410	-1,919,207	6,749,203	-	-	-	5,679,350	-
Total Spending in AME										
-	-	-	8,668,410	-1,919,207	6,749,203	-	-	-	5,679,350	-
Total for Estimate										
-	-	-	8,668,410	-1,919,207	6,749,203	-	-	-	5,679,350	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	8,668,410	-1,919,207	6,749,203	-	-	-	5,679,350	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	6,749,203	5,679,350	5,493,445
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-4,331,059	-3,257,188	-3,239,517
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-8,668,410	-7,633,622	-7,519,446
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	246	-1,817	166,107
Increase (-) / Decrease (+) in creditors	-18,517	-9,915	-74,092
Use of provisions	4,355,622	4,388,166	4,187,914
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	2,418,144	2,422,162	2,253,928

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Programme Costs	8,668,410	7,633,622	7,519,446
<i>Of which:</i>			
Increases in liability	2,811,200	2,771,456	2,399,669
Interest on scheme liability	5,857,210	4,862,166	5,119,777
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-1,918,387	-1,953,893	-2,023,671
Transfers in	-820	-379	-1,921
Other income	-	-	-409
Net Programme Costs	6,749,203	5,679,350	5,493,445
Total Net Operating Costs	6,749,203	5,679,350	5,493,445
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	6,749,203	5,679,350	5,493,445
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	6,749,203	5,679,350	5,493,445
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	6,749,203	5,679,350	5,493,445
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	6,749,203	5,679,350	5,493,445

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource AME	-1,919,207	-1,954,272	-2,026,001
<i>Of which:</i>			
Programme			
Pensions	-1,919,207	-1,954,272	-2,026,001
<i>Of which:</i>			
A: Retired pay, pensions and other payments to ex-service personnel	-1,919,207	-1,954,272	-2,026,001
Total Programme	-1,919,207	-1,954,272	-2,026,001
Total Voted Resource Income	-1,919,207	-1,954,272	-2,026,001

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

No CFER income or receipts are expected in 2014-15, 2013-14 or 2012-13.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Jonathon Thompson

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

In discharging these responsibilities, particular regard is given to:

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

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

Foreign and Commonwealth Office

Introduction

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

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	1,742,450,000	-	1,742,450,000
Capital	98,000,000	-	98,000,000
Annually Managed Expenditure			
Resource	75,000,000	-	75,000,000
Capital	-	-	-
Total Net Budget			
Resource	1,817,450,000	-	1,817,450,000
Capital	98,000,000	-	98,000,000
Non-Budget Expenditure	-		
Net cash requirement	1,731,450,000		

Amounts required in the year ending 31 March 2015 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 British Council. Conflict prevention, early warning, crisis management, conflict resolution/peacemaking, peacekeeping and peace-building activity and on associated strengthening of international and regional systems and capacity and associated depreciation and any other non-cash costs falling in DEL.

Income arising from:

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

Annually Managed Expenditure:Expenditure arising from:

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

Foreign and Commonwealth Office will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	1,742,450,000	928,917,000	813,533,000
Capital	98,000,000	45,450,000	52,550,000
Annually Managed Expenditure			
Resource	75,000,000	36,000,000	39,000,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	1,731,450,000	914,699,000	816,751,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
277,998	-80,000	197,998	1,696,452	-152,000	1,544,452	108,000	-10,000	98,000	2,187,720	125,500
<i>Of which:</i>										
A Administration and programme expenditure										
267,998	-80,000	187,998	826,434	-152,000	674,434	79,000	-10,000	69,000	1,034,145	84,500
B Programme and international organisation grants										
-	-	-	215,000	-	215,000	24,000	-	24,000	247,600	20,000
C British Council										
-	-	-	149,000	-	149,000	-	-	-	158,000	-
D British Council - Capital grant										
-	-	-	-	-	-	5,000	-	5,000	-	5,000
E Net Funding for NDPBs										
-	-	-	5,823	-	5,823	-	-	-	5,793	-
F Conflict Prevention Programme expenditure										
-	-	-	141,945	-	141,945	-	-	-	159,586	-
G Peacekeeping										
-	-	-	358,250	-	358,250	-	-	-	331,000	-
H Departmental Unallocated Provision										
10,000	-	10,000	-	-	-	-	-	-	-	-
<i>BBC World Service Broadcasting</i>										
-	-	-	-	-	-	-	-	-	251,596	-
<i>BBC World Service - Capital</i>										
-	-	-	-	-	-	-	-	-	-	16,000
Total Spending in DEL										
277,998	-80,000	197,998	1,696,452	-152,000	1,544,452	108,000	-10,000	98,000	2,187,720	125,500
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	75,000	-	75,000	-	-	-	139,500	-
<i>Of which:</i>										
I AME Programme										
-	-	-	50,000	-	50,000	-	-	-	96,000	-
J Reimbursement of certain duties taxes and licence fees										
-	-	-	25,000	-	25,000	-	-	-	38,500	-
<i>BBC World Service Broadcasting</i>										
-	-	-	-	-	-	-	-	-	5,000	-
Total Spending in AME										
-	-	-	75,000	-	75,000	-	-	-	139,500	-
Total for Estimate										
277,998	-80,000	197,998	1,771,452	-152,000	1,619,452	108,000	-10,000	98,000	2,327,220	125,500
<i>Of which:</i>										
Voted Expenditure										
277,998	-80,000	197,998	1,771,452	-152,000	1,619,452	108,000	-10,000	98,000	2,327,220	125,500
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	1,817,450	2,327,220	2,240,420
Net Capital Requirement	98,000	125,500	36,992
Accruals to cash adjustments	-184,000	-268,596	-146,560
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-173,977	-187,977	-219,295
New provisions and adjustments to previous provisions	-20,000	-20,000	-30,321
Departmental Unallocated Provision	-10,000	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-46,000	27,143
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-5,823	-278,389	-304,338
Add cash grant-in-aid	5,800	243,770	249,964
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	105,074
Use of provisions	20,000	20,000	25,213
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	1,731,450	2,184,124	2,130,852

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	247,998	291,898	157,637
<i>Less:</i>			
Administration DEL Income	-80,000	-80,000	-58,483
Net Administration Costs	167,998	211,898	99,154
Gross Programme Costs	1,820,452	2,312,322	2,370,039
<i>Less:</i>			
Programme DEL Income	-152,000	-172,000	-210,089
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	1,668,452	2,140,322	2,159,950
Total Net Operating Costs	1,836,450	2,352,220	2,259,104
<i>Of which:</i>			
Resource DEL	1,712,450	2,167,720	2,127,420
Capital DEL	29,000	25,000	18,460
Resource AME	95,000	159,500	113,224
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	10,000	-	-
Consolidated Fund Extra Receipts in the budget but not in the	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-29,000	-25,000	-18,460
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-224
Total Resource Budget	1,817,450	2,327,220	2,240,420
<i>Of which:</i>			
Resource DEL	1,742,450	2,187,720	2,152,409
Resource AME	75,000	139,500	88,011
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	1,817,450	2,327,220	2,240,420

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL	-232,000	-252,000	-268,572
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-80,000	-80,000	-58,483
<i>Of which:</i>			
A: Administration and programme expenditure	-80,000	-80,000	-58,483
Total Administration	-80,000	-80,000	-58,483
Programme			
Sales of Goods and Services	-152,000	-172,000	-210,089
<i>Of which:</i>			
A: Administration and programme expenditure	-152,000	-172,000	-210,089
Total Programme	-152,000	-172,000	-210,089
Total Voted Resource Income	-232,000	-252,000	-268,572
Voted Capital DEL	-10,000	-55,000	-87,497
<i>Of which:</i>			
Programme			
Sales of Assets	-10,000	-55,000	-87,497
<i>Of which:</i>			
A: Administration and programme expenditure	-10,000	-55,000	-87,497
Total Programme	-10,000	-55,000	-87,497
Total Voted Capital Income	-10,000	-55,000	-87,497

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

No CFER income or receipts are expected in 2014-15, 2013-14 or 2012-13.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Simon Fraser
Executive Agency (and any Additional) Accounting Officers:	Richard Burge for Section A

In accordance with Chapter 3 of Managing Public Money (issued by the Treasury), the following individuals have been appointed as Accounting Officers of the department's ALBs.

ALB Accounting Officers:

Dr. John Hughes	Marshall Aid Commemoration Commission
Richard Pascoe	Great Britain China Centre
Paul Naismith	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 (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) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

Part III: Note E - Arm's Length Bodies (ALBs)

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
E	Westminster Foundation for Democracy	3,523	-	3,500
E	Marshall Aid Commemoration Commission	2,000	-	2,000
E	Great Britain China Centre	300	-	300
Total		5,823	0	5,800

Part III: Note F - Accounting Policy changes

The BBC World Service will no longer be consolidated into the FCO Accounts following its move to licence fee funding on 1 April 2014.

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
British Council - indemnities given by the British Council to the owners of objects exhibited overseas against loss or damage.	3,830

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
B - DEL	UN Regular Budget	93,100
B - DEL	Commonwealth Secretariat	5,400
B - DEL	OECD	11,400
B - DEL	Western European Union	1,000
B - DEL	North Atlantic Treaty Organisation (NATO) Civil Budget	22,700
B - DEL	North Atlantic Treaty Organisation (NATO) HQ Project	18,500
B - DEL	Council of Europe	26,650
B - DEL	OSCE	4,400

Department for International Development

Introduction

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

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	6,943,142,000	927,000,000	7,870,142,000
Capital	2,043,000,000	-	2,043,000,000
Annually Managed Expenditure			
Resource	339,985,000	-	339,985,000
Capital	-	-	-
Total Net Budget			
Resource	7,283,127,000	927,000,000	8,210,127,000
Capital	2,043,000,000	-	2,043,000,000
Non-Budget Expenditure	-		
Net cash requirement	8,965,142,000		

Amounts required in the year ending 31 March 2015 for expenditure by Department for International Development on:

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

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

Annually Managed Expenditure:Expenditure arising from:

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

Department for International Development will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
£			
Departmental Expenditure Limit			
Resource	6,943,142,000	3,603,255,000	3,339,887,000
Capital	2,043,000,000	866,250,000	1,176,750,000
Annually Managed Expenditure			
Resource	339,985,000	131,220,000	208,765,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	8,965,142,000	4,262,420,000	4,702,722,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
118,700	-3,500	115,200	6,827,942	-	6,827,942	2,057,390	-14,390	2,043,000	7,559,888	1,969,442
<i>Of which:</i>										
A CSC (NDPB) (net) scholarship relating to developing countries										
1,724	-	1,724	25,560	-	25,560	-	-	-	37,454	-
B Wealth Creation										
-	-	-	646,608	-	646,608	560,054	-	560,054	697,968	409,044
C Climate Change										
-	-	-	285,555	-	285,555	131,955	-	131,955	305,355	107,461
D Governance and Security										
-	-	-	725,796	-	725,796	2,408	-	2,408	663,922	10,271
E Direct Delivery of Millennium Development Goals										
-	-	-	4,066,601	-	4,066,601	89,493	-	89,493	4,377,613	62,607
F Global Partnerships										
-	-	-	895,972	-	895,972	1,259,090	-	1,259,090	1,157,483	1,379,059
G Total Operating Costs										
95,496	-	95,496	138,900	-	138,900	-	-	-	247,019	-
H Central Programmes										
21,000	-3,500	17,500	-	-	-	14,390	-14,390	-	1,675	1,000
I Joint Conflict Pool										
-	-	-	39,150	-	39,150	-	-	-	27,250	-
J Independent Commission for Aid Impact (NDPB) (net)										
480	-	480	3,800	-	3,800	-	-	-	4,256	-
<i>Departmental Unallocated Provision</i>										
-	-	-	-	-	-	-	-	-	39,893	-
Non-voted expenditure										
-	-	-	927,000	-	927,000	-	-	-	910,000	-
<i>Of which:</i>										
K European Union Attributed Aid										
-	-	-	927,000	-	927,000	-	-	-	910,000	-
Total Spending in DEL										
118,700	-3,500	115,200	7,754,942	-	7,754,942	2,057,390	-14,390	2,043,000	8,469,888	1,969,442

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	339,985	-	339,985	-	-	-	191,524	-
<i>Of which:</i>										
L Wealth Creation										
-	-	-	-927	-	-927	-	-	-	-1,492	-
M Direct Delivery of Millennium Development Goals										
-	-	-	314,866	-	314,866	-	-	-	158,105	-
N Total Operating Costs										
-	-	-	-1,154	-	-1,154	-	-	-	-3,439	-
O Central Programmes										
-	-	-	27,200	-	27,200	-	-	-	38,350	-
Total Spending in AME										
-	-	-	339,985	-	339,985	-	-	-	191,524	-
Total for Estimate										
118,700	-3,500	115,200	8,094,927	-	8,094,927	2,057,390	-14,390	2,043,000	8,661,412	1,969,442
<i>Of which:</i>										
Voted Expenditure										
118,700	-3,500	115,200	7,167,927	-	7,167,927	2,057,390	-14,390	2,043,000	7,751,412	1,969,442
Non Voted Expenditure										
-	-	-	927,000	-	927,000	-	-	-	910,000	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	8,210,127	8,661,412	6,267,818
Net Capital Requirement	2,043,000	1,969,442	1,647,515
Accruals to cash adjustments	-360,985	-213,284	-140,638
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-21,000	-21,000	-24,511
New provisions and adjustments to previous provisions	-459,975	-268,525	-178,403
Departmental Unallocated Provision	-	1,544	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-29,000	-38,500	-34,820
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-31,564	-41,710	-
Add cash grant-in-aid	31,564	41,710	23,468
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	148,990	113,197	73,628
Removal of non-voted budget items	-927,000	-910,000	-757,245
<i>Of which:</i>			
Consolidated Fund Standing Services	-927,000	-910,000	-757,245
Other adjustments	-	-	-
Net Cash Requirement	8,965,142	9,507,570	7,017,450

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	117,546	125,337	131,018
<i>Less:</i>			
Administration DEL Income	-3,500	-6,569	-7,097
Net Administration Costs	114,046	118,768	123,921
Gross Programme Costs	9,212,081	9,602,998	7,036,633
<i>Less:</i>			
Programme DEL Income	-	-368	-45,625
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	9,212,081	9,602,630	6,991,008
Total Net Operating Costs	9,326,127	9,721,398	7,114,929
<i>Of which:</i>			
Resource DEL	6,794,152	7,446,861	5,298,356
Capital DEL	2,043,000	1,968,442	1,604,356
Resource AME	488,975	306,095	212,217
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-1,544	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-2,043,000	-1,968,442	-1,604,356
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	927,000	910,000	757,245
Total Resource Budget	8,210,127	8,661,412	6,267,818
<i>Of which:</i>			
Resource DEL	7,870,142	8,469,888	6,129,229
Resource AME	339,985	191,524	138,589
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	8,210,127	8,661,412	6,267,818

Part III: Note B - Analysis of Departmental Income

	£'000		
	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL	-3,500	-6,937	-8,577
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-3,500	-6,569	-4
<i>Of which:</i>			
G: Total Operating Costs	-	-6,569	-4
H: Central Programmes	-3,500	-	-
Other Income	-	-	-7,093
<i>Of which:</i>			
G: Total Operating Costs	-	-	-6,819
H: Central Programmes	-	-	-274
Total Administration	-3,500	-6,569	-7,097
Programme			
Sales of Goods and Services	-	-368	-25
<i>Of which:</i>			
B: Wealth Creation	-	-	-3
D: Governance and Security	-	-	-1
E: Direct Delivery of Millennium Development Goals	-	-	-18
G: Total Operating Costs	-	-368	-3
Interest and Dividends	-	-	-701
<i>Of which:</i>			
H: Central Programmes	-	-	-701
Other Grants	-	-	-490
<i>Of which:</i>			
A: CSC (NDPB) (net) scholarship relating to developing countries	-	-	-490
Other Income	-	-	-264
<i>Of which:</i>			
D: Governance and Security	-	-	1
E: Direct Delivery of Millennium Development Goals	-	-	-32
F: Global Partnerships	-	-	-132
G: Total Operating Costs	-	-	-101
Total Programme	-	-368	-1,480
Total Voted Resource Income	-3,500	-6,937	-8,577
Voted Capital DEL	-14,390	-17,000	-61,266
<i>Of which:</i>			
Programme			
Other Grants	-	-	-44,145
<i>Of which:</i>			
H: Central Programmes	-	-	-44,145
Repayments	-14,390	-17,000	-17,121
<i>Of which:</i>			
H: Central Programmes	-14,390	-17,000	-17,121
Total Programme	-14,390	-17,000	-61,266
Voted Capital AME	-	-	-5,708
<i>Of which:</i>			
Programme			
Other Income	-	-	-5,708
<i>Of which:</i>			
O: Central Programmes	-	-	-5,708
Total Programme	-	-	-5,708
Total Voted Capital Income	-14,390	-17,000	-66,974

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

No CFER income or receipts are expected in 2014-15, 2013-14 or 2012-13.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Mark Lowcock

In accordance with Chapter 3 of Managing Public Money (issued by the Treasury), the following individuals have been appointed as Accounting Officers of the department's ALBs.

ALB Accounting Officers:

Professor Tim Unwin Commonwealth Scholarship Commission

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

Part III: Note E - Arm's Length Bodies (ALBs)

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
A	Commonwealth and Scholarship Commission	27,284	-	27,284
J	Independent Commission for Aid Impact	4,280	-	4,280
Total		31,564	-	31,564

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Callable element of capital subscription: International Bank for Reconstruction and Development	5,062,703
Callable element of capital subscription: Other International Financial Institutions	5,236,223
UK national guarantee of EIB lending to UK overseas territories	129
UK national guarantee of EIB lending for non UK overseas territories	110,016
Contributions to international financial institutions - promissory notes still to be deposited	826,236

Department for International Development: Overseas Superannuation

Introduction

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

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	46,565,000	-	46,565,000
Capital	-	-	-
Total Net Budget			
Resource	46,565,000	-	46,565,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	86,000,000		

Amounts required in the year ending 31 March 2015 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; pension for beneficiaries of certain former overseas pension funds for which the UK assumed responsibility; contributions to pension funds guaranteed by the UK; refund of contributions made by overseas governments; war service credit; and associated non-cash items such as adjustments to pension scheme liabilities like interest on outstanding scheme liabilities.

Department for International Development will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	46,565,000	20,608,000	25,957,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	86,000,000	37,800,000	48,200,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	46,565	-	46,565	-	-	-	48,475	-
<i>Of which:</i>										
A Interest On Liabilities and Other Expenses										
-	-	-	46,565	-	46,565	-	-	-	48,475	-
Total Spending in AME										
-	-	-	46,565	-	46,565	-	-	-	48,475	-
Total for Estimate										
-	-	-	46,565	-	46,565	-	-	-	48,475	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	46,565	-	46,565	-	-	-	48,475	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	46,565	48,475	52,258
Net Capital Requirement	-	-	-
Accruals to cash adjustments	39,435	41,525	39,552
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-46,565	-48,480	-52,258
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	86,000	90,005	91,810
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	86,000	90,000	91,810

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Programme Costs	46,565	48,480	52,258
<i>Of which:</i>			
Increases in liability	-	-	-
Interest on scheme liability	46,565	48,480	52,258
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-	-	-
Transfers in	-	-	-
Other income	-	-5	-
Net Programme Costs	46,565	48,475	52,258
Total Net Operating Costs	46,565	48,475	52,258
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	46,565	48,475	52,258
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	46,565	48,475	52,258
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	46,565	48,475	52,258
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	46,565	48,475	52,258

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource AME	-	-5	-
<i>Of which:</i>			
Programme			
Pensions	-	-5	-
<i>Of which:</i>			
A: Interest On Liabilities and Other Expenses	-	-5	-
Total Programme	-	-5	-
Total Voted Resource Income	-	-5	-

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

No CFER income or receipts are expected in 2014-15, 2013-14 or 2012-13.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Mark Lowcock

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

Section in Part II: Subhead Detail	Service	£'000
A - AME	Payments to pensioners for service with the Cotton Research Corporation.	15
A - AME	Grants to certain former civil servants of the Republic of Yemen and its predecessors and to former civil servants of Burma, Guyana, Jamaica, Somaliland, Tanzania, Uganda, Zanzibar and the East African Community under the Carr/Robertson Assurance 1964.	191
A - AME	Pensions to and in respect of certain officers and warrant officers of the former British India and Burma armed forces analogous to the pensions payable to British armed forces personnel under the Naval, Military and Air forces (disablement and Death) Service Pensions Order, as amended.	250
A - AME	Pensions in respect of certain Palestine Police personnel analogues to the pensions payable to British civilians under the Personal Injuries Civilian Scheme.	27

Part III: Note K - Contingent Liabilities

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

Department of Energy and Climate Change

Introduction

1. This Estimate covers the planned budgetary expenditure of the Department of Energy and Climate Change (including its associated Arm's Length Bodies: the Nuclear Decommissioning Authority (NDA), including the Site Licence Companies who are accountable to the NDA through arms length commercial contracts; the Coal Authority; the Civil Nuclear Police Authority; the Committee on Climate Change).
2. This Estimate also covers the planned budgetary expenditure of the CFD Counterparty Company and the Electricity Settlements Company which, subject to the necessary secondary legislation, are due to commence operations on 1st August 2014.
3. This Estimate introduces a new section within Resource Annually Managed Expenditure for the efficient discharge of liabilities relating to contracts for difference for the supply of electricity.
4. A number of international subscriptions in excess of £1 million are borne by this Estimate. These are listed in the Notes to the Estimate.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource †	2,411,614,000	-872,000,000	1,539,614,000
Capital	2,425,405,000	-1,000,000	2,424,405,000
Annually Managed Expenditure			
Resource	29,169,344,000	-	29,169,344,000
Capital	-120,294,000	-	-120,294,000
Total Net Budget			
Resource	31,580,958,000	-872,000,000	30,708,958,000
Capital	2,305,111,000	-1,000,000	2,304,111,000
Non-Budget Expenditure		-	
Net cash requirement	4,911,403,000		

Amounts required in the year ending 31 March 2015 for expenditure by Department of Energy and Climate Change on:

Departmental Expenditure Limit:Expenditure arising from:

Respond to fuel poverty needs;
measures to improve energy efficiency, security and environmental practice; payments to energy companies to reduce the impact of DECC policies on bills.

Support for energy-related activities including regulation, civil emergency planning, energy resilience measures, environmental remediation and support and facilitation for new and sustainable or more efficient, or less carbon intensive energy sources, technologies, transmission and storage, security and non-proliferation.

Work towards international agreement on climate change;
promote and support actions to reduce national and global greenhouse gas emissions;
climate modelling and risk assessment.

Safety, environment and social impact programmes relating to nuclear sites in Central and Eastern Europe and the former Soviet Union and other countries where future G8 Global Partnership related initiatives may be pursued;
inspections and compliance in accordance with EU regulatory requirements and recovery of expenditure through cost sharing arrangements;
subscriptions and contributions to international organisations and fulfilment of international treaty obligations.

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

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

Grants to Local Authorities.

Expenditure by the Nuclear Decommissioning Authority and its subsidiaries, Coal Authority, Civil Nuclear Police Authority, Committee on Climate Change, CFD Counterparty Company, Electricity Settlements Company, Carbon Trust, and Energy Saving Trust.

Income arising from:

Receipts from other Government Departments and devolved administrations;

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

government carbon offsetting scheme receipts;

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

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

Receipts relating to the Nuclear Decommissioning Authority.

Annually Managed Expenditure:

Expenditure arising from:

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

Expenditure by the Nuclear Decommissioning Authority, Coal Authority, Civil Nuclear Police Authority, Committee on Climate Change, CFD Counterparty Company and Electricity Settlements Company.

Renewable Heat Incentive including Renewable Heat Premium Payments.

Efficient discharge of liabilities relating to contracts for difference for the supply of electricity

Income arising from:

income relating to repayment and recoveries of compensation and legal costs, distribution of surpluses from coal industry pension schemes and coal privatisation receipts.

refund of input VAT not claimed in previous years on departmental expenditure; interest payments; repayments of grants and contributions; non-cash income.

Receipts relating to the Nuclear Decommissioning Authority.

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	2,411,614,000	953,089,000	1,458,525,000
Capital	2,425,405,000	1,007,984,000	1,417,421,000
Annually Managed Expenditure			
Resource	29,169,344,000	223,534,000	28,945,810,000
Capital	-120,294,000	-	-120,294,000
Non-Budget Expenditure	-	-	-
Net cash requirement	4,911,403,000	2,012,603,000	2,898,800,000

† The provision under subheads J and K is subject to the passage of secondary legislation implementing the Electricity Market Reform regime established in the Energy Act 2013. The provision sought will not be used until the secondary legislation has been approved by both Houses of Parliament and has come into force.

Part II: Subhead detail

£'000

2014-15 Plans						2013-14 Provisions				
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
184,735	-2,215	182,520	2,242,609	-13,515	2,229,094	2,435,505	-10,100	2,425,405	2,133,660	2,274,510
<i>Of which:</i>										
A Save energy with the Green Deal and support vulnerable consumers										
-	-	-	373,330	-	373,330	167,500	-10,100	157,400	61,027	136,836
B Deliver secure energy on the way to a low carbon energy future										
-	-	-	146,268	-13,515	132,753	254,875	-	254,875	81,814	50,725
C Drive ambitious action on climate change at home and abroad										
-	-	-	8,506	-	8,506	220,000	-	220,000	20,450	370,324
D Manage our energy legacy responsibly and cost-effectively										
-	-	-	323,093	-	323,093	7,875	-	7,875	340,663	8,301
E Deliver the capability DECC needs to achieve its goals										
128,203	-2,215	125,988	5,478	-	5,478	10,655	-	10,655	145,774	4,124
F NDA and SLC expenditure										
49,000	-	49,000	1,356,655	-	1,356,655	1,766,000	-	1,766,000	1,450,263	1,700,000
G Coal Authority (net)										
3,929	-	3,929	29,007	-	29,007	8,600	-	8,600	26,835	4,200
H Civil Nuclear Police Authority (net)										
-	-	-	270	-	270	-	-	-	3,103	-
I Committee on Climate Change (net)										
3,603	-	3,603	-	-	-	-	-	-	3,731	-
J CFD Counterparty Company (net)										
-	-	-	1	-	1	-	-	-	-	-
K Electricity Settlements Company (net)										
-	-	-	1	-	1	-	-	-	-	-
Non-voted expenditure										
-	-	-	-	-872,000	-872,000	-	-1,000	-1,000	-947,851	-2,000
<i>Of which:</i>										
L Nuclear Decommissioning Authority Income (CFER)										
-	-	-	-	-872,000	-872,000	-	-1,000	-1,000	-943,000	-2,000
<i>Electricity Market Reform</i>										
-	-	-	-	-	-	-	-	-	-4,851	-
Total Spending in DEL										
184,735	-2,215	182,520	2,242,609	-885,515	1,357,094	2,435,505	-11,100	2,424,405	1,185,809	2,272,510

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	29,169,344	-	29,169,344	9,206	-129,500	-120,294	5,523,846	-458,915
<i>Of which:</i>										
M Manage our energy legacy responsibly and cost-effectively										
-	-	-	-200,999	-	-200,999	9,206	-129,500	-120,294	-45,682	-478,914
N Nuclear Decommissioning Authority										
-	-	-	336,549	-	336,549	-	-	-	5,479,000	-
O Coal Authority (net)										
-	-	-	1,000	-	1,000	-	-	-	1,000	-
P Civil Nuclear Police Authority (net)										
-	-	-	-178	-	-178	-	-	-	-2,122	-
Q Renewable Heat Incentive										
-	-	-	211,000	-	211,000	-	-	-	90,000	20,000
R Deliver secure energy on the way to a low carbon energy future										
-	-	-	28,821,972	-	28,821,972	-	-	-	-	-
<i>Drive ambitious action on climate change at home and abroad</i>										
-	-	-	-	-	-	-	-	-	-	-1
<i>Save energy with the Green Deal and support vulnerable consumers</i>										
-	-	-	-	-	-	-	-	-	1,650	-
Total Spending in AME										
-	-	-	29,169,344	-	29,169,344	9,206	-129,500	-120,294	5,523,846	-458,915
Total for Estimate										
184,735	-2,215	182,520	31,411,953	-885,515	30,526,438	2,444,711	-140,600	2,304,111	6,709,655	1,813,595
<i>Of which:</i>										
Voted Expenditure										
184,735	-2,215	182,520	31,411,953	-13,515	31,398,438	2,444,711	-139,600	2,305,111	7,657,506	1,815,595
Non Voted Expenditure										
-	-	-	-	-872,000	-872,000	-	-1,000	-1,000	-947,851	-2,000

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	30,708,958	6,709,655	6,519,716
Net Capital Requirement	2,304,111	1,813,595	2,017,982
Accruals to cash adjustments	-28,974,666	-5,203,652	-5,546,131
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,513	-6,244	-28,583
New provisions and adjustments to previous provisions	-28,911,072	-254,254	-430,744
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-1,860	92,622
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-3,554,437	-8,666,010	-8,366,928
Add cash grant-in-aid	3,153,207	3,388,805	3,184,966
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-61,788
Increase (-) / Decrease (+) in creditors	-	-	-256,074
Use of provisions	340,149	335,911	320,398
Removal of non-voted budget items	873,000	949,851	835,809
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	873,000	949,851	835,809
Net Cash Requirement	4,911,403	4,269,449	3,827,376

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	184,735	190,590	165,552
<i>Less:</i>			
Administration DEL Income	-2,215	-6,024	-3,572
Net Administration Costs	182,520	184,566	161,980
Gross Programme Costs	31,951,318	8,080,355	7,579,062
<i>Less:</i>			
Programme DEL Income	-885,515	-964,998	-803,144
Programme AME Income	-	-1,361	-93,775
Non-budget income	-	-	-
Net Programme Costs	31,065,803	7,113,996	6,682,143
Total Net Operating Costs	31,248,323	7,298,562	6,844,123
<i>Of which:</i>			
Resource DEL	1,229,492	863,411	813,815
Capital DEL	537,150	564,914	313,004
Resource AME	29,481,681	5,850,238	5,705,901
Capital AME	-	19,999	12,328
Non-budget	-	-	-925
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-537,150	-584,913	-325,332
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	925
Other adjustments	-2,215	-3,994	-
Total Resource Budget	30,708,958	6,709,655	6,519,716
<i>Of which:</i>			
Resource DEL	1,539,614	1,185,809	1,131,700
Resource AME	29,169,344	5,523,846	5,388,016
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	872,000	943,000	784,766
Other adjustments	-872,000	-943,000	-784,766
Total Resource (Estimate)	30,708,958	6,709,655	6,519,716

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL	-15,730	-25,391	-23,025
<i>Of which:</i>			
Administration			
EU Grants Received	-	-1	-3
<i>Of which:</i>			
E Deliver the capability DECC needs to achieve its goals	-	-1	-3
Sales of Goods and Services	-936	-1,008	-838
<i>Of which:</i>			
E Deliver the capability DECC needs to achieve its goals	-936	-1,008	-838
Other Grants	-1,279	-1,352	-1,275
<i>Of which:</i>			
E Deliver the capability DECC needs to achieve its goals	-1,279	-1,352	-1,275
Other Income	-	-1,663	-1,456
<i>Of which:</i>			
E Deliver the capability DECC needs to achieve its goals	-	-1,663	-1,456
Total Administration	-2,215	-4,024	-3,572
Programme			
Sales of Goods and Services	-13,515	-18,717	-18,948
<i>Of which:</i>			
B Deliver secure energy on the way to a low carbon energy future	-13,515	-14,684	-15,123
C Drive ambitious action on climate change at home and abroad	-	-3,817	-3,298
D Manage our energy legacy responsibly and cost-effectively	-	-215	-502
E Deliver the capability DECC needs to achieve its goals	-	-1	-25
Interest and Dividends	-	-2,324	-467
<i>Of which:</i>			
A Save energy with the Green Deal and support vulnerable consumers	-	-2,324	-467
Other Grants	-	-206	-
<i>Of which:</i>			
C Drive ambitious action on climate change at home and abroad	-	-206	-
D Manage our energy legacy responsibly and cost-effectively	-	-	-
Other Income	-	-120	-38
<i>Of which:</i>			
A Save energy with the Green Deal and support vulnerable consumers	-	-29	-32
E Deliver the capability DECC needs to achieve its goals	-	-91	-6
Total Programme	-13,515	-21,367	-19,453

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource AME	-	-1,361	-92,661
<i>Of which:</i>			
Programme			
Interest and Dividends	-	-	-46
<i>Of which:</i>			
M Manage our energy legacy responsibly and cost-effectively	-	-	-46
Other Income	-	-1,361	-92,615
<i>Of which:</i>			
M Manage our energy legacy responsibly and cost-effectively	-	-11	-88,035
Save energy with the Green Deal and support vulnerable consumers	-	-1,350	-4,580
Total Programme	-	-1,361	-92,661
Total Voted Resource Income	-15,730	-26,752	-115,686
Voted Capital DEL	-10,100	-36,000	-40,930
<i>Of which:</i>			
Programme			
Other Grants	-	-2,631	-1,957
<i>Of which:</i>			
A Save energy with the Green Deal and support vulnerable consumers	-	-2,270	-948
B Deliver secure energy on the way to a low carbon energy future	-	-248	-1,009
E Deliver the capability DECC needs to achieve its goals	-	-113	-
Repayments	-10,100	-33,369	-38,973
<i>Of which:</i>			
A Save energy with the Green Deal and support vulnerable consumers	-10,100	-33,369	-38,973
Total Programme	-10,100	-36,000	-40,930
Voted Capital AME	-129,500	-787,400	-97,403
<i>Of which:</i>			
Programme			
Other Grants	-	-	-403
<i>Of which:</i>			
M Manage our energy legacy responsibly and cost-effectively	-	-	-403
Repayments	-129,500	-787,400	-97,000
<i>Of which:</i>			
M Manage our energy legacy responsibly and cost-effectively	-129,500	-787,400	-97,000
Total Programme	-129,500	-787,400	-97,403
Total Voted Capital Income	-139,600	-823,400	-138,333

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

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

£'000

	2014-15 Plans		2013-14 Provisions		2012-13 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-872,000	-872,000	-943,000	-1,144,000	-784,766	-1,030,064
Income in budgets surrendered to the Consolidated Fund (capital)	-1,000	-1,000	-2,000	-2,000	-54,866	-54,866
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-925	-925
Total	-873,000	-873,000	-945,000	-1,146,000	-840,557	-1,085,855

Detailed description of CFER sources

£'000

	2014-15 Plans		2013-14 Provisions		2012-13 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Nuclear Decommissioning Authority Resource DEL	-872,000	-872,000	-943,000	-1,144,000	-784,055	-1,029,353
Nuclear Decommissioning Authority Capital DEL	-1,000	-1,000	-2,000	-2,000	-54,866	-54,866
Annually Managed Expenditure						
Nuclear Decommissioning Authority Resource AME	-	-	-	-	-711	-711
Non-Budget						
Receipts from the Coal Authority	-	-	-	-	-925	-925
Total	-873,000	-873,000	-945,000	-1,146,000	-840,557	-1,085,855

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Stephen Lovegrove

In accordance with Chapter 3 of Managing Public Money (issued by the Treasury), the following individuals have been appointed as Accounting Officers of the department's ALBs.

ALB Accounting Officers:

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

Site Licence Company Accountability:

The Site Licence Companies are accountable to the Nuclear Decommissioning Authority

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

Part III: Note E - Arm's Length Bodies (ALBs)

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
F & N	Nuclear Decommissioning Authority †	826,536	86,000	3,112,885
F	Site Licence Companies	915,668	1,680,000	-
G & O	Coal Authority	33,936	8,600	36,461
H & P	Civil Nuclear Police Authority	92	-	270
I	Committee on Climate Change	3,603	-	3,591
J	CFD Counterparty Company	1	-	-
K	Electricity Settlements Company	1	-	-
Total		1,779,837	1,774,600	3,153,207

† Grant-in-aid is paid to the Nuclear Decommissioning Authority which finances both the Nuclear Decommissioning Authority and the Site Licence Companies.

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

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

Section in Part II: Subhead Detail	Service	£'000
A4-DEL	Energy Company Obligation Brokerage	1,500
A4-DEL	Payments to energy companies to reduce the impact of DECC policies on bills	310,000
B4-DEL	Big Energy Saving Network	1,000
B4-DEL	Biomass Supplier List Creation & Maintenance	350
C4-DEL	International Energy, and Climate Change: international subscriptions and contributions	5,086
D4-DEL	Non-proliferation, and Nuclear Energy: international subscriptions and contributions	24,091
D4-DEL	UK Coal Cohort Concessionary Fuel costs	1,959
E4-DEL	Fuel Contingency Planning	4,428

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
As at 31 March 2013 the following liabilities fell to be met from the Department's Estimate:-	
Statutory Indemnities	
– Indemnity in respect of National Grid Company's liabilities re: the interconnector linking the UK and France.	Unquantifiable
Indemnities to Directors	
– Nuclear Liabilities Fund – Secretary of State Trustee Indemnities: Indemnities have been given to the three Trustees of the NLF appointed by the Secretary of State. These indemnities are against personal liability following any legal action against the Fund.	Unquantifiable
– Nuclear Liabilities Fund – British Energy Trustee Back Up Indemnities: Given to the two BE appointed Trustees of the Nuclear Liabilities Fund. These indemnities are against personal liability following any legal action against the Fund. These indemnities can only be used following failed recourse to an indemnity given by British Energy.	Unquantifiable
Other	
– Statutory liability for third party claims in excess of the operator's liability in the event of a nuclear accident in the UK.	Unquantifiable
– Liability for non-compliance with the Cogeneration Directive (2004/8/EC), in the event that contractors for DECC incorrectly certify combined heat and power plants.	Unquantifiable
– High Activity Sealed Sources (HASS) Directive: Council Directive 2003/122/EURATOM on the control of high-activity sealed radioactive sources and orphan sources. Liability for costs of retrieving and disposing of sealed radioactive sources in the event that a company keeping such sources becomes insolvent.	Unquantifiable
– Radioactive contaminated land remediation: under section 9 of The Radioactive Contaminated Land (Modification of Enactments) (England) (Amendment) Regulations 2007 SI 2007/3245 the Secretary of State is deemed to be the appropriate person to bear responsibility for remediation of land contaminated by a nuclear occurrence under the part 2A contaminated land regime.	Unquantifiable
– Energy Research Partnership: an indemnity for loss or damage caused to other Parties to the consortium agreement.	Unquantifiable
– EU Emissions Trading Scheme: Member States are required to appoint a Single Auction Monitor to oversee the auctioning of allowances in Phase III. The Joint Procurement Agreement for the Single Auction Monitor (JPA) provides for Member States to indemnify the Commission should the Commission be required to compensate a third party or another Member State for damages which arise in connection with the JPA e.g. as a result of failure to comply or if a challenge were brought in response to a decision taken by one of the Committees formed under the Agreement.	Unquantifiable
– Green Deal - Contingent Capital Fund. There may be a need for additional government funding to replenish junior capital, if there is high repayment default under the scheme. Maximum exposure is £30m but modelling indicates that this is highly unlikely to be called on.	Unquantifiable
– DECC has undertaken to support Ofgem's costs for administering the Renewables Obligation scheme. Where there is insufficient money in both the buyout fund and late payment fund the remaining costs will be met by DECC for England and Wales.	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
– Coal Industry Act 1994: Responsibility for compensation claims relating to personal injuries suffered by former British Coal mineworkers transferred to the Department on 1 January 1998 by a restructuring scheme under the Coal Industry Act 1994. The timing and amounts of any liability are uncertain, depending on the nature of any injury and whether the courts decide that compensation is due.	Unquantifiable
– Deed Relating to the British Coal Staff Superannuation Scheme under Paragraph 2(9) of Schedule 5 to the Coal Industry Act 1994 and Deed Relating to the Mineworkers' Pension Scheme under Paragraph 2(9) of Schedule 5 to the Coal Industry Act 1994: Government Guarantees were put in place on 31 October 1994, the day the Schemes were changed to reflect the impact of the privatisation of the coal industry. They are legally binding contracts between the Trustees and the Secretary of State for Energy and Climate Change. The Guarantees ensure that the benefits earned by Scheme members during their employment with British Coal, and any benefit improvements from surpluses which were awarded prior to 31 October 1994, will always be paid and will be increased each year in line with the Retail Prices Index. The 1994 arrangements provided for the following notional sub-funds to be established within each overall fund: Guaranteed Fund; Bonus Augmentation Fund; Guarantor's Fund; and Investment Reserve. If at any periodic valuation the assets of the Guaranteed Fund were to be insufficient to meet its liabilities, the assets must be increased to bring the Fund back into balance. This might necessitate one or more of the following steps: transfer of assets from the Investment Reserve; equal transfers from the Guarantor's Fund and the Bonus Augmentation Fund; payments from the Government under the terms of the Guarantees. This is a long term contingent liability dependent on the performance of the schemes' investments and their mortality experience.	Unquantifiable
– Site restoration liabilities inherited from British Coal: The Department has inherited liabilities from British Coal to reimburse certain third parties with the costs necessary to meet statutory environmental standards in the restoration of particular coal-related sites. In addition to specific claims already provided for it remains possible that the Department will be held responsible for further environmental liabilities. The timing and amounts of any liability are uncertain.	Unquantifiable
– Feed in Tariffs: DECC faces damages claims estimated at £180m plus costs from solar energy and construction companies affected by changes to Feed in Tariffs. The claims are being defended and the hearing is not expected before 2014.	180,000
– VAT: An under-declaration of VAT during 2012-13 has been identified for which HMRC has been notified and the VAT of £3.9m included within the Department's liabilities; it is possible that penalties and interest up to £1.4m may be imposed by HMRC.	1,400
– Other: There are potential liabilities to the Department in respect of claims from suppliers, employees and/or third parties which depend on actual or potential proceedings. The timing and amounts of any liabilities are uncertain.	Unquantifiable
– Inventories: At 31 March 2013 the NDA held inventories of reprocessed uranic material. These materials are currently held at nil value, due to uncertainty over their future use.	Unquantifiable
– Pension Schemes - Deficits: Whilst not the lead employer, the NDA is the lead organisation and has ultimate responsibility for certain nuclear industry pension schemes, including the Combined Nuclear Pension Plan, the Magnox section of the ESPS, and the GPS pension scheme. Provisions for known deficits are included within NDA Nuclear Provisions, however, movements in financial markets may adversely impact the actuarial valuations of the schemes, resulting in an increase in scheme deficits.	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>– Indemnities: The NDA has non-quantifiable contingent liabilities arising from indemnities given as part of the contracts for the management of the Low Level Waste Repository, Sellafield and Dounreay. These indemnities are in respect of the uninsurable residual risk that courts in a country which is not party to the Paris and Brussels Conventions on third party liability in the field of nuclear energy may accept jurisdiction to determine liability in the event of a nuclear incident. These are not treated as contingent liabilities within the meaning of IAS 37 since the possibility of a transfer of economic benefit in settlement is considered too remote.</p>	Unquantifiable
<p>– Subsidence Damage liabilities: Licensees of mining operations are required to provide security to the Coal Authority to cover the future costs of settling subsidence damage liabilities within their Areas of Responsibility. Outside the Areas of Responsibility of the holders of licences under Part II of the 1994 Act, the Authority is responsible for making good subsidence damage. Where an Area of Responsibility is extinguished the Authority would become responsible for the discharge of outstanding subsidence liabilities. The Authority also has an on-going liability to secure and keep secured most abandoned coal mines. In all cases the liability for operating collieries is the responsibility of the licensees/lessees and security is held to address those liabilities. Both of the above liabilities have been provided for within the Coal Authority provision based on analysis of trends and claims experience. However it is possible that significant, unexpected events outside of this provision may materialise.</p>	Unquantifiable
<p>– Restructuring Scheme: Where liabilities transferred under the various Coal Authority Restructuring Schemes (CARS) have crystallised due to planning conditions, agreements, claims etc., provision has been made. It has not, however, been possible to quantify contingent liabilities that may arise out of indemnities or warranties that may materialise in the future.</p>	Unquantifiable
<p>– Legal claims: The Coal Authority is subject to various claims and legal actions in the ordinary course of its activities, for which provision is made in the accounts, where appropriate, on the basis of information available.</p>	Unquantifiable
<p>– Legal claims: The CNPA has a number of potential liabilities in respect of claims from employees, which depend on actual or potential proceedings. The timing and amounts of any payment are uncertain. These liabilities have not been provided for as CNPA believes that the claims are unlikely to be successful and unlikely to lead to a transfer of economic benefit.</p>	Unquantifiable

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
D4-DEL	International Atomic Energy Agency	20,886
D4-DEL	Organisation for the Prohibition of Chemical Weapons	3,205
C4-DEL	UN Framework Convention on Climate Change	2,500
C4-DEL	International Energy Agency	1,265

Office of Gas and Electricity Markets

Introduction

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

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	700,000	-	700,000
Capital	1,500,000	-	1,500,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	700,000	-	700,000
Capital	1,500,000	-	1,500,000
Non-Budget Expenditure	-		
Net cash requirement	10,690,000		

Amounts required in the year ending 31 March 2015 for expenditure by Office of Gas and Electricity Markets on:

Departmental Expenditure Limit:Expenditure arising from:

administrative and operational costs; payments to other government departments; co-operation with international regulators; services to other government and energy related organisations; administration of energy efficiency, offshore transmission and other environmental schemes; regulation of and participation in the Smart Meter programme; payments in relation to legal costs arising from regulatory duties; adjustments to provisions; depreciation and other non-cash items in DEL.

Income arising from:

gas and electricity licence fees; receipts in respect of the administration of the Offshore Tender regime and Fossil Fuel Levy; income from fees and charges levied under the Gas Act 1986 and the Electricity Act 1989, as amended by the Utilities Act 2000; receipts in respect of letting, disposal, vacation or occupation of accommodation; income from services to other government and energy related organisations; and other cost recovery receipts.

Office of Gas and Electricity Markets will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	700,000	315,000	385,000
Capital	1,500,000	675,000	825,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	10,690,000	4,856,000	5,834,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
90,022	-89,322	700	-	-	-	1,500	-	1,500	7,062	1,500
<i>Of which:</i>										
A Gas and Electricity Markets Authority: Administration										
38,117	-38,117	-	-	-	-	1,500	-	1,500	6,362	1,500
B Ofgem E-Serve: Administration										
51,905	-51,205	700	-	-	-	-	-	-	700	-
Total Spending in DEL										
90,022	-89,322	700	-	-	-	1,500	-	1,500	7,062	1,500
Total for Estimate										
90,022	-89,322	700	-	-	-	1,500	-	1,500	7,062	1,500
<i>Of which:</i>										
Voted Expenditure										
90,022	-89,322	700	-	-	-	1,500	-	1,500	7,062	1,500
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	700	7,062	3,657
Net Capital Requirement	1,500	1,500	1,222
Accruals to cash adjustments	8,490	8,590	-1,462
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,600	-1,500	-1,109
New provisions and adjustments to previous provisions	-	-	-1,956
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-60	-60	-54
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	5,000	5,000	3,616
Increase (-) / Decrease (+) in creditors	5,000	5,000	-2,132
Use of provisions	150	150	173
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	10,690	17,152	3,417

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	90,022	87,461	73,712
<i>Less:</i>			
Administration DEL Income	-89,322	-80,399	-70,055
Net Administration Costs	700	7,062	3,657
Gross Programme Costs	-	-	-
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	-	-	-
Total Net Operating Costs	700	7,062	3,657
<i>Of which:</i>			
Resource DEL	700	7,062	3,657
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	700	7,062	3,657
<i>Of which:</i>			
Resource DEL	700	7,062	3,657
Resource AME	-	-	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	700	7,062	3,657

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL	-89,322	-80,399	-70,055
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-41,205	-51,047	-21,199
<i>Of which:</i>			
A Gas and Electricity Markets Authority: Administration	-	-	-21,199
B Ofgem E-Serve: Administration	-41,205	-51,047	-
Other Income	-	-	-2,895
<i>Of which:</i>			
A Gas and Electricity Markets Authority: Administration	-	-	-2,895
Taxation	-48,117	-29,352	-45,961
<i>Of which:</i>			
A Gas and Electricity Markets Authority: Administration	-38,117	-29,352	-45,961
B Ofgem E-Serve: Administration	-10,000	-	-
Total Administration	<u>-89,322</u>	<u>-80,399</u>	<u>-70,055</u>
Total Voted Resource Income	<u>-89,322</u>	<u>-80,399</u>	<u>-70,055</u>

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

No CFER income or receipts are expected in 2014-15, 2013-14 or 2012-13.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Dermot Nolan

Dermot Nolan 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

1. This Estimate provides for expenditure by Defra, its Executive Agencies, its Non-Departmental Public Bodies (NDPBs) and the Forestry Commission in England (including Forest Enterprise England) and its Great Britain wide functions (including the Executive Agency Forest Research).
2. The Estimate is based on five main areas of spend, plus a further section covering Departmental operating costs. The Department's NDPBs are shown on separate Estimate lines based around the same main areas of spend as the Department. The Estimate is further sub-divided between Departmental Expenditure Limits (DEL), Annually Managed Expenditure (AME) and Non-Budget expenditure.
3. The Estimate includes the Department's net expenditure, administration costs, costs of Executive Agencies, net costs of the NDPBs, subsidies to Public Corporations, research and development, payments to Executive Agencies, as well as reimbursable costs and offsetting EU receipts.
4. Defra has five Executive Agencies - the Animal Health and Veterinary Laboratories Agency (AHVLA), the Veterinary Medicines Directorate (VMD), the Centre for Environment, Fisheries and Aquaculture Science (CEFAS), the Rural Payments Agency (RPA) and the Food and Environment Research Agency (FERA).
5. Defra has eight NDPBs and two levy bodies. Details of the Grant in Aid they receive and their budgets can be found in this document at Part III: Note E - Arm's Length Bodies.
6. The Forestry Commission is a non-Ministerial Government department responsible for advising Forestry Ministers on forestry matters and for implementing forestry policy. Forestry is a devolved matter, with Commissioners accountable separately to the Secretary of State for Environment, Food and Rural Affairs and Scottish Ministers. The duties and functions in the Forestry Acts are exercised in Wales by the Welsh Government and Natural Resources Wales. The funding of the forestry activities in each of the countries is provided by their relevant administrations. Defra funding covers the promotion of forestry and supports the planting, management and conservation of forests and woodlands within England, including the operation of the Commission's Estate by its agency, Forest Enterprise England. In addition it funds the cross border functions covering forestry research, plant health, sustainable forestry policy, forestry standards and corporate governance.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	1,992,225,000	-	1,992,225,000
Capital	558,000,000	-	558,000,000
Annually Managed Expenditure			
Resource	-54,390,000	-	-54,390,000
Capital	1,000,000	-	1,000,000
Total Net Budget			
Resource	1,937,835,000	-	1,937,835,000
Capital	559,000,000	-	559,000,000
Non-Budget Expenditure	10,000,000		
Net cash requirement	2,368,251,000		

Amounts required in the year ending 31 March 2015 for expenditure by Department for Environment, Food and Rural Affairs on:

Departmental Expenditure Limit:Expenditure arising from:

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

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

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

Income arising from:

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

Annually Managed Expenditure:

Expenditure arising from:

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

Income arising from:

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

Non-Budget Expenditure:

Expenditure arising from:

Payments to devolved administrations.

Income arising from:

Funding contributions to support delivery bodies.

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	1,992,225,000	954,734,000	1,037,491,000
Capital	558,000,000	187,200,000	370,800,000
Annually Managed Expenditure			
Resource	-54,390,000	20,000,000	-74,390,000
Capital	1,000,000	450,000	550,000
Non-Budget Expenditure	10,000,000	4,500,000	5,500,000
Net cash requirement	2,368,251,000	1,059,863,000	1,308,388,000

Part II: Subhead detail

£'000

2014-15 Plans						2013-14 Provisions				
Resources			Capital			Resources	Capital			
Administration		Net	Programme		Net	Net	Net			
Gross	Income		Gross	Income						
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
700,070	-128,481	571,589	3,654,543	-2,233,907	1,420,636	568,155	-10,155	558,000	1,999,922	493,312
<i>Of which:</i>										
A Support and develop British farming										
156,193	-31,190	125,003	1,967,517	-1,697,738	269,779	72,727	-	72,727	288,125	34,512
B Help to enhance the environment and biodiversity										
63,076	-25,574	37,502	787,537	-500,683	286,854	19,000	-	19,000	406,740	20,311
C Support a strong and sustainable green economy										
12,416	-	12,416	131,963	-	131,963	-	-	-	143,824	-
D Prepare for and manage risk from animal and plant diseases										
71,440	-60,142	11,298	250,487	-23,298	227,189	4,224	-	4,224	234,821	11,752
E Prepare for and manage risk from environmental emergencies										
2,195	-14	2,181	25,934	-	25,934	-	-	-	25,652	-
F Departmental operating costs										
174,506	-11,561	162,945	-38,886	-12,188	-51,074	59,152	-10,155	48,997	161,539	66,996
G Support and develop British farming (NDPB) (net)										
1,146	-	1,146	-	-	-	-	-	-	1,376	-
H Help to enhance the environment and biodiversity (NDPB) (net)										
152,344	-	152,344	278,691	-	278,691	9,252	-	9,252	450,681	37,791
I Prepare for and manage risk from environmental emergencies (NDPB) (net)										
66,754	-	66,754	251,300	-	251,300	403,800	-	403,800	287,164	321,950
Total Spending in DEL										
700,070	-128,481	571,589	3,654,543	-2,233,907	1,420,636	568,155	-10,155	558,000	1,999,922	493,312
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	85,610	-140,000	-54,390	1,000	-	1,000	112,400	1,000
<i>Of which:</i>										
J Support and develop British farming										
-	-	-	-96,968	-	-96,968	-	-	-	26,000	-
K Help to enhance the environment and biodiversity										
-	-	-	-434	-	-434	-	-	-	-53,493	-
L Support a strong and sustainable green economy										
-	-	-	140,000	-140,000	-	-	-	-	-	-
M Prepare for and manage risk from animal and plant diseases										
-	-	-	165	-	165	-	-	-	117	-
N Prepare for and manage risk from environmental emergencies										
-	-	-	118	-	118	-	-	-	152	-
O Departmental operating costs										
-	-	-	49,420	-	49,420	-	-	-	95,911	-

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
P Support and develop British farming (NDPB) (net)										
-	-	-	17	-	17	1,000	-	1,000	-133	1,000
Q Help to enhance the environment and biodiversity (NDPB) (net)										
-	-	-	-48,452	-	-48,452	-	-	-	2,102	-
R Prepare for and manage risk from environmental emergencies (NDPB) (net)										
-	-	-	41,744	-	41,744	-	-	-	41,744	-
Total Spending in AME										
-	-	-	85,610	-140,000	-54,390	1,000	-	1,000	112,400	1,000
Non-Budget spending										
Voted expenditure										
-	-	-	1,087,000	-1,077,000	10,000	-	-	-	10,000	-
<i>Of which:</i>										
S Support and develop British farming										
-	-	-	1,087,000	-1,077,000	10,000	-	-	-	10,000	-
Total Non-Budget Spending										
-	-	-	1,087,000	-1,077,000	10,000	-	-	-	10,000	-
Total for Estimate										
700,070	-128,481	571,589	4,827,153	-3,450,907	1,376,246	569,155	-10,155	559,000	2,122,322	494,312
<i>Of which:</i>										
Voted Expenditure										
700,070	-128,481	571,589	4,827,153	-3,450,907	1,376,246	569,155	-10,155	559,000	2,122,322	494,312
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	1,947,835	2,122,322	2,024,206
Net Capital Requirement	559,000	494,312	412,951
Accruals to cash adjustments	-138,584	-116,914	-262,648
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-73,704	-125,473	-90,979
New provisions and adjustments to previous provisions	-147,283	-167,419	-71,868
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-2,587	-20,646	12,676
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-1,157,596	-1,143,675	-1,161,437
Add cash grant-in-aid	1,045,604	971,381	1,000,685
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-4,199
Increase (+) / Decrease (-) in debtors	-	200,000	-122,221
Increase (-) / Decrease (+) in creditors	-	-	48,824
Use of provisions	196,982	168,918	125,871
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	2,368,251	2,499,720	2,174,509

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	688,794	737,094	655,286
<i>Less:</i>			
Administration DEL Income	-128,481	-139,595	-112,114
Net Administration Costs	560,313	597,499	543,172
Gross Programme Costs	5,223,879	5,562,041	5,112,589
<i>Less:</i>			
Programme DEL Income	-2,233,907	-2,383,012	-2,184,706
Programme AME Income	-140,000	-112,000	-
Non-budget income	-1,077,000	-1,237,840	-1,172,477
Net Programme Costs	1,772,972	1,829,189	1,755,406
Total Net Operating Costs	2,333,285	2,426,688	2,298,578
<i>Of which:</i>			
Resource DEL	1,671,536	1,785,392	1,879,806
Capital DEL	385,450	304,366	274,372
Resource AME	266,299	326,930	143,967
Capital AME	-	-	-
Non-budget	10,000	10,000	433
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-385,450	-304,366	-274,372
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-10,000	-10,000	-433
Total Resource Budget	1,937,835	2,112,322	2,023,773
<i>Of which:</i>			
Resource DEL	1,992,225	1,999,922	2,052,890
Resource AME	-54,390	112,400	-29,117
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	10,000	10,000	433
Total Resource (Estimate)	1,947,835	2,122,322	2,024,206

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL	-2,362,388	-2,519,607	-2,296,820
<i>Of which:</i>			
Administration			
EU Grants Received	-	-	-7
<i>Of which:</i>			
C: Support a strong and sustainable green economy	-	-	-6
D: Prepare for and manage risk from animal and plant diseases	-	-	-1
Sales of Goods and Services	-128,481	-139,595	-109,121
<i>Of which:</i>			
A: Support and develop British farming	-31,190	-34,986	-25,797
B: Help to enhance the environment and biodiversity	-25,574	-23,358	-17,957
C: Support a strong and sustainable green economy	-	-	4
D: Prepare for and manage risk from animal and plant diseases	-60,142	-60,529	-61,119
E: Prepare for and manage risk from environmental emergencies	-14	-	2
F: Departmental operating costs	-11,561	-20,722	-4,254
Interest and Dividends	-	-	-1
<i>Of which:</i>			
A: Support and develop British farming	-	-	-1
Other Income	-	-	-2,983
<i>Of which:</i>			
A: Support and develop British farming	-	-	-294
B: Help to enhance the environment and biodiversity	-	-	-109
D: Prepare for and manage risk from animal and plant diseases	-	-	-167
F: Departmental operating costs	-	-	-2,413
Taxation	-	-	-2
<i>Of which:</i>			
E: Prepare for and manage risk from environmental emergencies	-	-	-2
Total Administration	-128,481	-139,595	-112,114
Programme			
EU Grants Received	-2,161,580	-2,322,452	-2,129,340
<i>Of which:</i>			
A: Support and develop British farming	-1,697,700	-1,811,350	-1,707,769
B: Help to enhance the environment and biodiversity	-463,082	-510,274	-419,574
C: Support a strong and sustainable green economy	-	-	-3
D: Prepare for and manage risk from animal and plant diseases	-798	-828	-1,994
Sales of Goods and Services	-72,327	-57,560	-47,401
<i>Of which:</i>			
A: Support and develop British farming	-38	-1,200	-1,163
B: Help to enhance the environment and biodiversity	-37,601	-33,860	-18,097
C: Support a strong and sustainable green economy	-	-	-100
D: Prepare for and manage risk from animal and plant diseases	-22,500	-22,500	-23,667
E: Prepare for and manage risk from environmental emergencies	-	-	370
F: Departmental operating costs	-12,188	-	-4,744

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Interest and Dividends	-	-	-7,714
<i>Of which:</i>			
B: Help to enhance the environment and biodiversity	-	-	-7,714
Other Grants	-	-	-248
<i>Of which:</i>			
C: Support a strong and sustainable green economy	-	-	-248
Other Income	-	-	-3
<i>Of which:</i>			
B: Help to enhance the environment and biodiversity	-	-	-3
Total Programme	-2,233,907	-2,380,012	-2,184,706
Voted Resource AME	-140,000	-112,000	-
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-140,000	-112,000	-
<i>Of which:</i>			
L: Support a strong and sustainable green economy	-140,000	-112,000	-
Total Programme	-140,000	-112,000	-
Total Voted Resource Income	-2,502,388	-2,631,607	-2,296,820
Voted Capital DEL	-10,155	-9,000	-2,977
<i>Of which:</i>			
Programme			
Sales of Assets	-10,155	-6,000	-2,977
<i>Of which:</i>			
A: Support and develop British farming	-	-	-82
B: Help to enhance the environment and biodiversity	-	-	-536
D: Prepare for and manage risk from animal and plant diseases	-	-	-203
F: Departmental operating costs	-10,155	-6,000	-2,156
Other Grants	-	-3,000	-
<i>Of which:</i>			
B: Help to enhance the environment and biodiversity	-	-3,000	-
Total Programme	-10,155	-9,000	-2,977
Total Voted Capital Income	-10,155	-9,000	-2,977

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

No CFER income or receipts are expected in 2014-15, 2013-14 or 2012-13.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Bronwyn Hill
Additional Accounting Officer:	Ian Gambles for sections for sections B, K (Forestry Commission)
Executive Agency Accounting Officers:	
Hilary Aldridge	Food and Environment Research Agency
Chris Hadkiss	Animal Health and Veterinary Laboratories Agency
Mark Grimshaw	Rural Payments Agency
Peter Borriello	Veterinary Medicines Directorate
Mike Waldock	Centre for Environment, Fisheries and Aquaculture Science

In accordance with Chapter 3 of Managing Public Money (issued by the Treasury), the following individuals have been appointed as Accounting Officers of the department's ALBs.

ALB Accounting Officers:

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

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal/Additional Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

Part III: Note E - Arm's Length Bodies (ALBs)

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
P	Agriculture & Horticulture Development Board	17	1,000	-
H	Consumer Council for Water	5,215	-	5,130
H,I,Q,R	Environment Agency	530,235	408,000	830,727
G	Gangmasters Licensing Authority	1,146	-	946
H	Joint Nature Conservation Committee	9,809	-	9,665
H	Marine Management Organisation	22,692	55	21,902
H	National Forest Company	2,652	-	2,248
H,Q	Natural England	153,423	1,400	156,467
H	Royal Botanical Gardens, Kew	17,922	3,597	18,519
Q	Sea Fish Industry Authority	433	-	-
Total		743,544	414,052	1,045,604

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

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

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

Part III: Note J - Staff Benefits

The Department operates an Employee Discount Scheme which provides staff with the opportunity to purchase a range of on-line goods and retail vouchers at a reduced price. The cost of items purchased is met by the employee, however the Department pays an annual fee to a third party provider for the operation of the contract. This cost is determined by the number of employees registered with the scheme.

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Liability for landfill sites that do not reach the standards required by the Environmental Permitting regulations if the permit holder becomes insolvent.	15,000-30,000
Infringements of the Urban Waste Water Treatment Directive could lead to substantial fines for the Core Department from the EU.	Unquantifiable
Potential future claims (both civil and criminal) against the Core Department for pollution that may arise from FMD farm burial grounds.	Unquantifiable
A contractual liability for dilapidations arises to the extent that the tenant fails to repair, maintain or decorate in accordance with the terms of the lease. A liability for reinstatement arises where a leased building is altered by the tenant at the request of the tenant. These obligations cannot be reliably estimated at inception. Provision is made where the landlord has notified an intention to enforce a claim and the amount of such a claim can be assessed. A contingent liability therefore exists for potential claims against the Core Department over and above the existing provision.	15,500
As part of the revised contract with our Facilities Management providers it has been agreed that under certain conditions arising from the rationalisation of the Estate and subsequent reduction in demand, any restructuring costs such as redundancies or early retirement will be recharged to the Core Department.	Unquantifiable
A potential liability arising from the Government's Outline Position 1998, in which the Government set out circumstances in which it would meet compensation payable by local planning authorities in meeting its responsibilities under regulation 63 of the Conservation of Habitats and Species Regulations 2010.	3,200
The Core Department has a potential liability for restitution of property enquiry searches.	Unquantifiable
There is a potential liability in respect of the Common Agricultural Programme (CAP) where the European Commission have questioned the debt management procedures.	Unquantifiable
RPA is currently in receipt of appeals from scheme claimants against the non payment of claims covering the Single Payment Scheme (SPS) and trader related schemes. If the appeals are successful they could either result in a liability for EU or Exchequer funded payments.	Unquantifiable
Potential liabilities arising from small claims, individually less than £3m, against Defra, its Executive Agencies and NDPB's.	13,800 maximum

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
A4 - DEL	United Nations Environment Programme - International Environment	3,300
B4 - DEL	United Nations Environment Programme - Ozone, Air Quality, Waste	7,400

Part III: Note M - Replacement for Trust Statement

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

£'000

Taxes, fines and charges

Rural Payments Agency	11,000
Environment Agency	11

Total:	11,011
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Water Services Regulation Authority

Introduction

1. This Estimate provides for the funding of the Water Services Regulation Authority (Ofwat), which was established under the Water Act 2003. Ofwat is responsible for the economic regulation of the water industry in England and Wales as set out in the Water Industry Act 1991 and Water Act 2003.
2. Ofwat is funded through licence fees received from the water and sewerage companies and is subject to cost control.
3. Increased spending in 2014-15, relate to significant costs associated with the delivery of the 2014 Price Review and also our business transformation programme.
4. The cash provision includes £136,000, relating to the part of the pension costs of the former Directors General of the Office of Water Services which cannot be charged to the water industry as it relates to their services with other government departments.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	124,000	-	124,000
Capital	385,000	-	385,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	124,000	-	124,000
Capital	385,000	-	385,000
Non-Budget Expenditure	-		
Net cash requirement	2,521,000		

Amounts required in the year ending 31 March 2015 for expenditure by Water Services Regulation Authority on:

Departmental Expenditure Limit:Expenditure arising from:

administration and operation costs; depreciation, pension payments, provisions and other non-cash items in DEL.

Income arising from:

water industry regulatory licence, fines and penalties as set out in the Water Industry Act 1991 and the Water Act 2003; receipts in respect of printing and publication sales; contributions towards former Directors General pension payments; receipts in respect of MOTO lease arrangements, and other cost recovery receipts.

Water Services Regulation Authority will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	124,000	56,000	68,000
Capital	385,000	225,000	160,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	2,521,000	279,000	2,242,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
32,066	-31,942	124	-	-	-	385	-	385	3,975	850
<i>Of which:</i>										
A Water Services Regulation Authority										
32,066	-31,942	124	-	-	-	385	-	385	3,975	850
Total Spending in DEL										
32,066	-31,942	124	-	-	-	385	-	385	3,975	850
Total for Estimate										
32,066	-31,942	124	-	-	-	385	-	385	3,975	850
<i>Of which:</i>										
Voted Expenditure										
32,066	-31,942	124	-	-	-	385	-	385	3,975	850
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	124	3,975	1,148
Net Capital Requirement	385	850	268
Accruals to cash adjustments	2,012	-95	-1,010
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-300	-390	-331
New provisions and adjustments to previous provisions	-123	-140	-393
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-45	-45	-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	-	-	-108
Increase (-) / Decrease (+) in creditors	1,968	272	-540
Use of provisions	512	208	403
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	2,521	4,730	406

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	32,066	28,525	20,098
<i>Less:</i>			
Administration DEL Income	-31,942	-24,550	-18,950
Net Administration Costs	124	3,975	1,148
Gross Programme Costs	-	-	-
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	-	-	-
Total Net Operating Costs	124	3,975	1,148
<i>Of which:</i>			
Resource DEL	124	3,975	1,148
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	124	3,975	1,148
<i>Of which:</i>			
Resource DEL	124	3,975	1,148
Resource AME	-	-	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	124	3,975	1,148

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL	-31,942	-24,550	-18,950
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-	-150	-13
<i>Of which:</i>			
A: Water Services Regulation Authority	-	-150	-13
Taxation	-31,942	-24,400	-18,937
<i>Of which:</i>			
A: Water Services Regulation Authority	-31,942	-24,400	-18,937
Total Administration	-31,942	-24,550	-18,950
Total Voted Resource Income	-31,942	-24,550	-18,950

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

No CFER income or receipts are expected in 2014-15, 2013-14 or 2012-13.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Cathryn Ross

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

In discharging these responsibilities, particular regard is given to:

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

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

Department for Culture, Media and Sport

Introduction

1. This Estimate covers expenditure by the Department for Culture, Media and Sport on support to museums, galleries and libraries; arts; sport; architecture and the historic environment; tourism, broadcasting and media; gambling, licensing and horseracing; expenditure on the administration of the Department; on research and other surveys; on costs associated with the 2012 Olympic and Paralympic Games; on the Royal Parks Agency; on the Government Equalities Office and the Equality and Human Rights Commission and payments to the British Broadcasting Corporation (BBC) to finance television and sound broadcasting within the United Kingdom.
2. Indemnities have been granted by the Secretary of State for Culture, Media and Sport under the National Heritage Act 1980. The Department's forecast of the maximum total indemnity value expected in 2014-15 is £13,426.3 million. A breakdown of these indemnities can be found at the end of this Estimate.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	1,406,248,000	-62,600,000	1,343,648,000
Capital	538,387,000	-	538,387,000
Annually Managed Expenditure			
Resource	3,533,570,000	1,401,425,000	4,934,995,000
Capital	113,079,000	498,575,000	611,654,000
Total Net Budget			
Resource	4,939,818,000	1,338,825,000	6,278,643,000
Capital	651,466,000	498,575,000	1,150,041,000
Non-Budget Expenditure		-	
Net cash requirement	5,105,956,000		

Amounts required in the year ending 31 March 2015 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 repair and restoration of Cathedrals. Funding for the Listed Places of Worship scheme and the VAT grant scheme for memorials. Funding for commemorative services, memorials and ceremonial occasions. Commemorations of the Centenary of the First World War. Funding to repair and protect First World War memorials and burial sites across the UK and overseas.

Providing support to the Arts and Sports councils and for other arts, sports and media bodies and schemes; support to creative industry bodies and the promotion of tourism.

Funding for the administration and operating costs of the Department, payments towards the expenses of the Office of Manpower Economics and grants to Other Government Departments. Providing support for the UK Council for Child Internet Safety.

Provision for the sponsorship of the creative industries; providing support for the transition to digital broadcasting; the Welsh Fourth Channel Authority; support for alcohol, gambling, film and video licensing, the expenses of the Gambling Commission and regulatory regimes and schemes. Payments to the Horseracing Industry to support advancements in the industry and charitable purposes.

Part I (continued)

Provision for the sponsorship of the Office of Communications; providing support for programmes to promote rollout of superfast broadband in both rural and urban areas and the improvement of mobile communication infrastructure; costs associated with the sale or sharing of radio spectrum. Provision for development of telecommunications and internet policy, including through participation in international organisations, and bilateral and multilateral engagement.

Funding for the Government Equalities Office and the Equalities and Human Rights Commission: grants, payments and programme expenditure associated with national and international gender and wider equalities policy, information, support and advice; administration costs; and other non-cash items.

Provision for research and surveys, and funding for UK membership of various international organisations.

Funding to support delivery of the legacy from the 2012 Olympic and Paralympic Games and associated non-cash items.

Provision for the costs of Lord Leveson's inquiry, creation and support of the bodies created in response to the recommendations made by Lord Leveson and costs of any associated litigation.

Provisions for costs associated with BT Pensions Scheme Crown Guarantee Case. Provisions for costs associated with the Floe Telecom Court Case Appeal.

Provision for the costs associated with the closure or restructure of organisations.

Income arising from:

the activities of the Department for Culture, Media and Sport and its sponsored bodies including proceeds from the sale of properties, assets and the early release of office leases; receipts by the Government Art Collection; recovery of ceremonial costs; recovery of costs for repairs to listed buildings; fees and charges for licences 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, repayment of voted loans from national museums and galleries.

Receipts associated with the sale of radio spectrum; contributions from other government departments toward the costs of joint schemes. 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 Gambling Commission; receipts from the National Lottery operator's licence fees, recoveries from the issue of licensing certificates.

The receipts of Heritage items received under the Cultural Gifts scheme and passed to the Acceptance in Lieu panel.

Receipts associated with the Olympic and Paralympic Games 2012 and its legacy.

The provision of equality based information and guidance.

Receipts in support of the costs associated with BT Pensions Scheme Crown Guarantee Case. Receipts in respect of the costs awarded in the Floe Telecom Court Case.

Contributions from Other Government Departments towards tourism campaigns.

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. Provisions and impairments for DCMS and its sponsored bodies. Lottery grants.

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

Part I (continued)

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	1,406,248,000	738,638,000	667,610,000
Capital	538,387,000	69,353,000	469,034,000
Annually Managed Expenditure			
Resource	3,533,570,000	1,446,047,000	2,087,523,000
Capital	113,079,000	62,162,000	50,917,000
Non-Budget Expenditure	-	-	-
Net cash requirement	5,105,956,000	2,214,961,000	2,890,995,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
216,996	-566	216,430	1,285,871	-96,053	1,189,818	538,467	-80	538,387	1,473,195	198,503
<i>Of which:</i>										
A Support for the Museums and Galleries sector										
-	-	-	17,478	-	17,478	2,000	-	2,000	16,621	100
B Museums and Galleries sponsored ALBs (net)										
-	-	-	412,336	-	412,336	53,819	-	53,819	430,316	67,354
C Libraries sponsored ALBs (net)										
10,511	-	10,511	101,685	-	101,685	4,742	-	4,742	114,109	-1,693
D Support for the Arts sector										
366	-557	-191	535	-61,519	-60,984	119	-	119	-66,720	114
E Arts and culture ALBs (net)										
17,268	-	17,268	416,953	-	416,953	13,066	-	13,066	448,371	19,766
F Support for the Sports sector										
-	-	-	24,374	-7,500	16,874	-	-	-	19,174	-
G Sport sponsored ALBs (net)										
14,232	-	14,232	106,037	-	106,037	26,129	-	26,129	118,176	28,212
H Ceremonial and support for the Heritage sector										
250	-9	241	31,583	-1,217	30,366	1,400	-	1,400	25,146	1,364
I Heritage sponsored ALBs (net)										
14,935	-	14,935	82,376	-	82,376	16,816	-	16,816	92,901	26,012
J The Royal Parks										
2,774	-	2,774	34,993	-23,000	11,993	895	-	895	14,725	1,857
K Tourism sponsored ALBs (net)										
27,591	-	27,591	-	-	-	192	-	192	46,150	492
L Support for the Broadcasting and Media sector										
6,239	-	6,239	3,951	-	3,951	479,417	-	479,417	22,540	97,937
M Broadcasting and Media sponsored ALBs (net)										
64,417	-	64,417	26,625	-	26,625	25,373	-	25,373	110,618	24,714
N Administration and Research										
34,801	-	34,801	2,829	-	2,829	1,164	-	1,164	40,843	1,164
O Support for Horseracing and the Gambling sector										
-	-	-	-	-2,817	-2,817	-	-80	-80	-495	9,000
P Gambling Commission(net)										
-	-	-	3,765	-	3,765	80	-	80	4,441	200
Q Olympics - legacy programmes										
-	-	-	178	-	178	-	-	-	-18,608	-
R London 2012(net)										
-	-	-	100	-	100	-87,145	-	-87,145	12,776	-79,090
S Government Equalities Office										
8,300	-	8,300	10,600	-	10,600	-	-	-	16,375	-

Part II: Subhead detail (*continued*)

£'000

2014-15 Plans						2013-14 Provisions				
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
T Equality and Human Rights Commission (net)										
15,312	-	15,312	9,473	-	9,473	400	-	400	25,526	1,000
<i>Support for the Tourism sector</i>										
-	-	-	-	-	-	-	-	-	210	-
Non-voted expenditure										
-62,600	-	-62,600	-	-	-	-	-	-	-62,300	-
<i>Of which:</i>										
U Spectrum Management Receipts										
-62,600	-	-62,600	-	-	-	-	-	-	-62,300	-
Total Spending in DEL										
154,396	-566	153,830	1,285,871	-96,053	1,189,818	538,467	-80	538,387	1,410,895	198,503
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	3,533,570	-	3,533,570	113,079	-	113,079	3,580,652	138,706
<i>Of which:</i>										
V British Broadcasting Corporation(net)										
-	-	-	3,471,499	-	3,471,499	113,079	-	113,079	3,088,150	130,817
W Provisions, Impairments and other AME spend										
-	-	-	62,071	-	62,071	-	-	-	399,020	-
<i>London 2012(net)</i>										
-	-	-	-	-	-	-	-	-	93,482	-
<i>Gambling levy bodies</i>										
-	-	-	-	-	-	-	-	-	-	7,889
Non-voted expenditure										
-	-	-	1,401,425	-	1,401,425	498,575	-	498,575	1,327,668	401,332
<i>Of which:</i>										
X Lottery Grants										
-	-	-	1,401,425	-	1,401,425	498,575	-	498,575	1,327,668	401,332
Total Spending in AME										
-	-	-	4,934,995	-	4,934,995	611,654	-	611,654	4,908,320	540,038
Total for Estimate										
154,396	-566	153,830	6,220,866	-96,053	6,124,813	1,150,121	-80	1,150,041	6,319,215	738,541
<i>Of which:</i>										
Voted Expenditure										
216,996	-566	216,430	4,819,441	-96,053	4,723,388	651,546	-80	651,466	5,053,847	337,209
Non Voted Expenditure										
-62,600	-62,600	-62,600	1,401,425	-	1,401,425	498,575	-	498,575	1,265,368	401,332

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	6,278,643	6,319,215	8,011,959
Net Capital Requirement	1,150,041	738,541	790,040
Accruals to cash adjustments	-485,328	-250,819	-1,292,518
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-6,885	-7,267	-4,090
New provisions and adjustments to previous provisions	-	-	483
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-659
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-5,023,572	-5,201,665	-6,234,997
Add cash grant-in-aid	4,536,629	4,585,988	4,946,657
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	8,500	372,115	-
Use of provisions	-	10	88
Removal of non-voted budget items	-1,837,400	-1,666,700	-1,926,433
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-1,837,400	-1,666,700	-1,926,433
Net Cash Requirement	5,105,956	5,140,237	5,583,048

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	154,396	188,526	209,476
<i>Less:</i>			
Administration DEL Income	-566	-2,606	-8,701
Net Administration Costs	153,830	185,920	200,775
Gross Programme Costs	7,380,097	7,039,278	9,731,161
<i>Less:</i>			
Programme DEL Income	-96,133	-118,658	-87,702
Programme AME Income	-	-	-74,834
Non-budget income	-321,000	-62,300	577,090
Net Programme Costs	6,962,964	6,858,320	10,145,715
Total Net Operating Costs	7,116,794	7,044,240	10,346,490
<i>Of which:</i>			
Resource DEL	1,343,648	1,393,624	3,496,004
Capital DEL	660,576	385,993	1,231,696
Resource AME	4,934,995	4,925,591	4,521,543
Capital AME	498,575	401,332	520,144
Non-budget	-321,000	-62,300	577,103
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-1,159,151	-787,325	-1,751,840
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	321,000	62,300	-577,090
Other adjustments	-	-	-5,601
Total Resource Budget	6,278,643	6,319,215	8,011,959
<i>Of which:</i>			
Resource DEL	1,343,648	1,410,895	3,531,020
Resource AME	4,934,995	4,908,320	4,480,939
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	62,600	62,300	60,142
Other adjustments	-62,600	-62,300	-60,142
Total Resource (Estimate)	6,278,643	6,319,215	8,011,959

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL	-96,619	-121,264	-96,094
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-	-1,594	-6,945
<i>Of which:</i>			
D Support for the Arts sector	-	-	-29
J The Royal Parks	-	-	-978
L Support for the Broadcasting and Media sector	-	-282	-16
N Administration and Research	-	-1,312	-5,922
Other Grants	-566	-1,012	-1,756
<i>Of which:</i>			
D Support for the Arts sector	-557	-592	-687
H Ceremonial and support for the Heritage sector	-9	-20	-
L Support for the Broadcasting and Media sector	-	-400	-1,069
Total Administration	-566	-2,606	-8,701
Programme			
Donations	-	-	-50
<i>Of which:</i>			
J The Royal Parks	-	-	-50
Sales of Goods and Services	-23,000	-44,309	-20,684
<i>Of which:</i>			
D Support for the Arts sector	-	-25	-
F Support for the Sports sector	-	-212	-250
H Ceremonial and support for the Heritage sector	-	-52	-1,001
J The Royal Parks	-23,000	-24,000	-19,244
N Administration and Research	-	-	-10
Q Olympics - legacy programmes	-	-20,020	-179
Other Grants	-70,236	-71,854	-64,296
<i>Of which:</i>			
D Support for the Arts sector	-61,519	-66,929	-54,685
F Support for the Sports sector	-7,500	-3,000	-7,000
H Ceremonial and support for the Heritage sector	-1,217	-925	-525
J The Royal Parks	-	-	-376
L Support for the Broadcasting and Media sector	-	-1,000	-
Q Olympics - legacy programmes	-	-	-1,710
Other Income	-2,817	-2,495	-2,363
<i>Of which:</i>			
O Support for Horseracing and the Gambling sector	-2,817	-2,495	-2,363
Total Programme	-96,053	-118,658	-87,393

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

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource AME	-	-	-74,834
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-	-	-7,572
<i>Of which:</i>			
Gambling levy bodies	-	-	-7,572
Interest and Dividends	-	-	-416
<i>Of which:</i>			
Gambling levy bodies	-	-	-416
Taxation	-	-	-66,846
<i>Of which:</i>			
Gambling levy bodies	-	-	-66,846
Total Programme	-	-	-74,834
Total Voted Resource Income	-96,619	-121,264	-170,928
Voted Capital DEL	-80	-	-413
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-104
<i>Of which:</i>			
J The Royal Parks	-	-	-75
N Administration and Research	-	-	-29
Other Grants	-80	-	-309
<i>Of which:</i>			
H Ceremonial and support for the Heritage sector	-	-	-90
J The Royal Parks	-	-	-169
O Support for Horseracing and the Gambling sector	-80	-	-
Q Olympics - legacy programmes	-	-	-50
Total Programme	-80	-	-413
Voted Capital AME	-	-	-8,513
<i>Of which:</i>			
Programme			
Repayments	-	-	-8,513
<i>Of which:</i>			
Gambling levy bodies	-	-	-8,513
Total Programme	-	-	-8,513
Total Voted Capital Income	-80	-	-8,926

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

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

£'000

	2014-15 Plans		2013-14 Provisions		2012-13 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-62,600	-62,300	-62,300	-62,300	-60,142	-120,284
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-321,000	-321,000	-153,700	-	-4,043,756	-5,274,705
Total	-383,600	-383,300	-216,000	-62,300	-4,103,898	-5,394,989

Detailed description of CFER sources

£'000

	2014-15 Plans		2013-14 Provisions		2012-13 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Spectrum Management Receipts	-62,600	-62,300	-62,300	-62,300	-60,142	-120,284
Non-Budget						
Wireless Telegraphy Act Licence Fees	-260,000	-260,000	-62,300	-	-4,043,756	-5,274,705
Repayments for the Olympic programme from the GLA	-61,000	-61,000	-	-	-	-
Income from the sale of the Olympic Village	-	-	-91,400	-	-	-
Total	-383,600	-383,300	-216,000	-62,300	-4,103,898	-5,394,989

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Sue Owen

Executive Agency Accounting Officers:
Linda Lennon OBE The Royal Parks

In accordance with Chapter 3 of Managing Public Money (issued by the Treasury), the following individuals have been appointed as Accounting Officers of the department's ALBs.

ALB Accounting Officers:

Neil Macgregor	British Museum
Dr Michael Dixon	Natural History Museum
Diane Lees	Imperial War Museum
Nicholas Penny	National Gallery
Dr Kevin Fewster	Royal Museums Greenwich
Dr David Fleming OBE	National Museums Liverpool
Sandy Nairne	National Portrait Gallery
Ian Blatchford	Science Museums Group
Sir Nicolas Serota	Tate Gallery
Martin Roth	Victoria & Albert Museum
Christoph Vogtherr	Wallace Collection
Abraham Thomas	Sir John Soane's Museum
Janet Vitmayer	Horniman Museum and Gardens
David Dewing	Geffrye Museum
Edward Impey	Royal Armouries
Roly Keating	British Library
Alan Davey	Arts Council England
Jennie Price	Sport England
Liz Nicholl	United Kingdom Sports Council
Andy Parkinson	UK Anti-Doping
Ruth Shaw	Sports Grounds Safety Authority (SGSA)
Dr Simon Thurley	English Heritage
Crispin Truman	Churches Conservation Trust
Carole Souter	National Heritage Memorial Fund
Sandie Dawe	VisitBritain
Amanda Neville	British Film Institute
Ed Richards	Ofcom
Ian Jones	S4C
Jenny Williams	The Gambling Commission
Ms Gerry Murphy	Olympic Delivery Authority
Mark Hammond	Equality and Human Rights Commission

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

Part III: Note D - Explanation of Accounting Officer responsibilities *(continued)*

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) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

Part III: Note E - Arm's Length Bodies (ALBs)

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
B	Museum and Galleries (subgroup)	462,493	53,819	299,048
C	Libraries (subgroup)	112,209	4,742	97,721
E	Arts Council England	441,736	13,066	445,094
G	Sports Ground Safety Authority	1,102	-	1,093
G	Sport England	64,157	25,784	82,519
G	United Kingdom Anti-Doping	5,916	-	5,601
G	United Kingdom Sports Council	49,800	345	49,452
I	Heritage bodies (subgroup)	98,672	11,816	102,161
I	National Heritage Memorial Fund	379	5,000	5,000
K	VisitBritain	27,641	192	26,884
M	British Film Institute	19,871	561	15,497
M	Ofcom	65,431	24,812	94,970
M	S4C	7,465	-	6,787
O	The Gambling Commission	3,765	80	2,817
Q	Olympic Delivery Authority	100	-87,145	112,800
T	Equality and Human Rights Commission	24,785	400	25,185
V	British Broadcasting Corporation	3,471,499	113,079	3,164,000

Total		4,857,021	166,551	4,536,629
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Part III: Note G - Expenditure resting on the sole authority of the Supply and Appropriation Act

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

Section in Part II: Subhead Detail	Service	£'000
Section A	Design Museum	156
Section A	Peoples History Museum	155
Section B	Geffrye Museum	1,573
Section B	Horniman Museum and Gardens	4,603
Section E	Arts Council of England	447,287
Section G	United Kingdom Anti Doping	5,916
Section H	Chatham Historic Dockyard Trust	245
Section H	Listed Places of Worship	17,214
Section M	British Film Institute	18,732
Section T	Access to Elected Office for Disabled People Fund	500

Part III: Note I - Gifts

For the Financial Year 2014-15 a sum of £8,500,000 will be made available for the benefit of Horseracing in Great Britain following the sale of the Tote.

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>Indemnities have been granted by the Secretary of State for Culture, Media and Sport under the National Heritage Act 1980 (as amended by the Museums and Galleries Act 1992). The Act covers a museum, art gallery, library or other similar institution in the United Kingdom which has as its purpose or one of its purposes the preservation for the public benefit of a collection of historic, artistic or scientific interest. The following indemnities are in force:</p>	
Institution	
British Library	620,000
British Museum	986,290
English Heritage	178,385
Geffrye Museum	20
Horniman Museum	800
Imperial War Museum	56,984
National Gallery	5,751,000
Royal Museums Greenwich	297,000
National Museums Liverpool	102,240
National Museums Northern Ireland	7,337
National Portrait Gallery	154,068
Natural History Museum	37,349
Royal Armouries	3,688
Science Museum Group	187,729
Sir John Soane's Museum	7,500
South Bank Centre	21,852
Tate	4,623,307
Victoria and Albert Museum	370,750
Wallace Collection	20,000

Department for Work and Pensions

Introduction

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

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource † ††	7,086,718,000	640,080,000	7,726,798,000
Capital	242,000,000	44,490,000	286,490,000
Annually Managed Expenditure			
Resource	72,792,452,000	94,799,881,000	167,592,333,000
Capital	-	-	-
Total Net Budget			
Resource	79,879,170,000	95,439,961,000	175,319,131,000
Capital	242,000,000	44,490,000	286,490,000
Non-Budget Expenditure	2,400,108,000		
Net cash requirement	81,233,603,000		

Amounts required in the year ending 31 March 2015 for expenditure by Department for Work and Pensions on:

Departmental Expenditure Limit:Expenditure arising from:

Funding for the administration and operating costs of the Department, including grants, loans and payments to other Government Departments, Local Authorities, Devolved Administrations, private, public and voluntary organisations. This will enable the Department to fulfil its obligations to support people who are out of work move into work quickly, support the most vulnerable people in society, alleviating poverty and supporting responsible behaviour and reforms to the welfare system. The provision of employment and training programmes and payments of appropriate allowances to help people back to work, including the support of cross-government initiatives related to employment.

Assisting people to make plans for their retirement, including research into pensions, private pension industry regulatory work, programmes and measures to help improve independence and social inclusion for older people. Provision for general levy payments to the Pension Regulator in respect of Public Sector Pension Schemes, the costs and payments associated with the collapse of private pension schemes. The provision of expenditure promoting the Department's objectives in other Government Departments; Local Authorities; Devolved Administrations; Crown and Executive Non-Departmental Public Bodies, including the Health and Safety Executive; private, public and voluntary organisations. Training and employment projects assisted by the European Union through the European Social Fund, including programme losses and disallowances, refunds to the European Union and exchange rate gains and losses.

Part I (continued)

Subsidies to housing, billing, levying and local authorities for administering the Housing Benefit. The costs incurred from the collection of debt arising from overpayments of benefit and on behalf of other public and private sector bodies. The provision of IT, employee and financial services to other public sector bodies; policy; research; publicity; the UK subscription to the International Labour Organisation; international educational, training and employment programmes; assistance and advice on employment and labour market issues to international organisations; measures to promote financial inclusion; measures and assistance to promote digital inclusion; associated depreciation and any other non-cash costs relating to DEL.

Payments in relation to Specialised Vehicles Fund; Vaccine Damage Payments; Funeral Expense Payments; Sure Start Maternity Grants.

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.

Receipts in respect of recoveries of payments towards Motability costs.

Annually Managed Expenditure:

Expenditure arising from:

The payment of social security benefits to people of working age, pensioners, and people with disabilities and their carers in accordance with the prevailing legislation and regulations. Significant social security benefits include Jobseekers Allowance, Income Support, Employment Support and Allowance, Disability Living Allowance, Pension Credit, Universal Credit, Personal Independence Payment and other associated benefits, including housing benefit, rent rebates, temporary subsidies to employers. Compensation for dust related diseases, payments for education and provisions and other non-cash costs relating to AME. Costs and payments associated with the collapse of private pension schemes.

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 I (continued)

† £549,000 has been advanced from the Contingencies Fund to provide cash in respect of resource DEL spending of £ 37,000,000 supporting the service provided for under section J of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by July 2014.

†† Expenditure totalling £ 37,000,000 under section J is subject to the passage of the Pensions Bill, which has passed second reading in the House of Commons. The provision sought will not be used for the service, or for any purpose, until the enabling legislation has been enacted.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
			£
Departmental Expenditure Limit			
Resource	7,086,718,000	3,215,401,000	3,871,317,000
Capital	242,000,000	167,279,000	74,721,000
Annually Managed Expenditure			
Resource	72,792,452,000	32,544,041,000	40,248,411,000
Capital	-	-	-
Non-Budget Expenditure	2,400,108,000	1,081,518,000	1,318,590,000
Net cash requirement	81,233,603,000	36,383,532,000	44,850,071,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
1,237,675	-29,046	1,208,629	6,422,416	-544,327	5,878,089	242,000	-	242,000	6,789,666	198,938
<i>Of which:</i>										
A Operational Delivery										
121,750	-	121,750	1,979,391	-3,494	1,975,897	3,020	-	3,020	2,707,940	1,423
B Child Maintenance Group										
68,464	-	68,464	401,777	-22,976	378,801	5,500	-	5,500	467,104	11,025
C Health and Safety Executive (Net)										
93,722	-	93,722	48,084	-	48,084	6,100	-	6,100	157,317	7,683
D European Social Fund										
-	-	-	400,001	-400,000	1	-	-	-	-3,299	-
E Executive Non-Departmental Public Bodies (Net)										
20,084	-	20,084	323,831	-	323,831	1,500	-	1,500	358,514	3,540
F Employment Programmes										
-	-	-	905,500	-	905,500	-	-	-	1,041,314	6,326
G Support for Local Authorities										
-	-	-	656,497	-	656,497	-	-	-	469,259	-
H Other Programmes										
-	-	-	159,607	-50,679	108,928	85,408	-	85,408	34,273	66,087
I Departmental operating costs										
933,655	-29,046	904,609	135,068	-67,178	67,890	30,472	-	30,472	1,403,347	102,854
J Unallocated provision										
-	-	-	1,412,660	-	1,412,660	110,000	-	110,000	-	-
<i>Financial Assistance Scheme</i>										
-	-	-	-	-	-	-	-	-	153,897	-
Non-voted expenditure										
-	-	-	640,080	-	640,080	44,490	-	44,490	611,355	-
<i>Of which:</i>										
K National Insurance Fund										
-	-	-	600,163	-	600,163	-	-	-	611,379	-
L Expenditure incurred by the Social Fund										
-	-	-	39,917	-	39,917	44,490	-	44,490	-	-
<i>Consolidated Fund Extra Receipts</i>										
-	-	-	-	-	-	-	-	-	-24	-
Total Spending in DEL										
1,237,675	-29,046	1,208,629	7,062,496	-544,327	6,518,169	286,490	-	286,490	7,401,021	198,938

Part II: Subhead detail (*continued*)

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	72,888,198	-95,746	72,792,452	-	-	-	72,558,461	2,360
<i>Of which:</i>										
M Severe Disablement Allowance										
-	-	-	537,212	-	537,212	-	-	-	877,314	-
N Industrial Injuries Benefits Scheme										
-	-	-	933,725	-24,331	909,394	-	-	-	907,215	11
O Universal Credit										
-	-	-	2,935	-	2,935	-	-	-	10,037	138
P Jobseekers Allowance										
-	-	-	3,177,670	-2,287	3,175,383	-	-	-	3,985,922	1,908
Q Employment and Support Allowance										
-	-	-	8,328,895	-22,815	8,306,080	-	-	-	6,805,431	137
R Income Support										
-	-	-	2,838,149	-14,732	2,823,417	-	-	-	3,708,668	166
S Pension Credit										
-	-	-	6,704,426	-	6,704,426	-	-	-	7,149,967	-
T Financial Assistance Scheme										
-	-	-	442,372	-	442,372	-	-	-	625,654	-
U TV Licences for the over 75s										
-	-	-	630,617	-	630,617	-	-	-	610,084	-
V Attendance Allowance										
-	-	-	5,525,757	-3,922	5,521,835	-	-	-	5,427,863	-
W Personal Independence Payment										
-	-	-	1,426,048	-	1,426,048	-	-	-	144,001	-
X Disability Living Allowance										
-	-	-	13,416,528	-27,659	13,388,869	-	-	-	13,768,224	-
Y Carer's Allowance										
-	-	-	2,266,970	-	2,266,970	-	-	-	2,084,613	-
Z Housing Benefit										
-	-	-	18,258,270	-	18,258,270	-	-	-	17,951,174	-
AA Rent Rebates										
-	-	-	5,862,715	-	5,862,715	-	-	-	5,814,056	-
AB Statutory Sick Pay and Statutory Maternity Pay										
-	-	-	2,400,117	-	2,400,117	-	-	-	2,213,156	-
AC Other Benefits										
-	-	-	141,792	-	141,792	-	-	-	474,555	-
AD Other Expenditure										
-	-	-	-6,000	-	-6,000	-	-	-	918	-
<i>Other Expenditure ENDPBs (Net)</i>										
-	-	-	-	-	-	-	-	-	-391	-

Part II: Subhead detail (continued)

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Non-voted expenditure										
-	-	-	94,836,242	-36,361	94,799,881	-	-	-	92,030,459	-31,443
<i>Of which:</i>										
AE Incapacity Benefit										
-	-	-	154,999	-534	154,465	-	-	-	1,199,138	-
AF Jobseekers Allowance										
-	-	-	487,363	-355	487,008	-	-	-	540,640	66
AG Employment and Support Allowance										
-	-	-	4,385,924	-35,472	4,350,452	-	-	-	3,487,142	1
AH Maternity Allowance										
-	-	-	400,098	-	400,098	-	-	-	403,331	-
AI State Pension										
-	-	-	86,559,848	-	86,559,848	-	-	-	83,203,637	-
AJ Bereavement benefits										
-	-	-	573,720	-	573,720	-	-	-	585,994	-
AK Expenditure incurred by the Social Fund										
-	-	-	2,274,290	-	2,274,290	-	-	-	2,610,577	-31,510
<i>Other Contributory Benefits</i>										
-	-	-	-	-	-	-	-	-	1	-
<i>Consolidated Fund Extra Receipts</i>										
-	-	-	-	-	-	-	-	-	-1	-
Total Spending in AME										
-	-	-	167,724,440	-132,107	167,592,333	-	-	-	164,588,920	-29,083
Non-Budget spending										
Voted expenditure										
-	-	-	2,400,108	-	2,400,108	-	-	-	2,490,213	-
<i>Of which:</i>										
AL Cash paid in to the Social Fund										
-	-	-	2,400,108	-	2,400,108	-	-	-	2,490,213	-
Total Non-Budget Spending										
-	-	-	2,400,108	-	2,400,108	-	-	-	2,490,213	-
Total for Estimate										
1,237,675	-29,046	1,208,629	177,187,044	-676,434	176,510,610	286,490	-	286,490	174,480,154	169,855
<i>Of which:</i>										
Voted Expenditure										
1,237,675	-29,046	1,208,629	81,710,722	-640,073	81,070,649	242,000	-	242,000	81,838,340	201,298
Non Voted Expenditure										
-	-	-	95,476,322	-36,361	95,439,961	44,490	-	44,490	92,641,814	-31,443

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	177,719,239	174,480,154	170,644,608
Net Capital Requirement	286,490	169,855	402,429
Accruals to cash adjustments	-1,287,675	-149,322	534,669
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-192,999	-218,784	-253,939
New provisions and adjustments to previous provisions	-445,475	-782,885	-204,125
Departmental Unallocated Provision	-1,522,660	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-301,473	-304,906	-309,768
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-493,321	-526,663	-623,023
Add cash grant-in-aid	497,153	526,842	695,404
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	400,000	400,000	910,946
Increase (-) / Decrease (+) in creditors	600,000	600,000	159,529
Use of provisions	171,100	157,074	159,645
Removal of non-voted budget items	-95,484,451	-92,610,371	-90,251,030
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-95,484,451	-92,610,371	-90,251,030
Net Cash Requirement	81,233,603	81,890,316	81,330,676

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	1,237,675	1,267,673	1,094,318
<i>Less:</i>			
Administration DEL Income	-29,046	-53,587	-9,462
Net Administration Costs	1,208,629	1,214,086	1,084,856
Gross Programme Costs	173,539,552	171,200,519	167,440,631
<i>Less:</i>			
Programme DEL Income	-544,327	-343,492	-296,004
Programme AME Income	-132,107	-138,644	-31,146
Non-budget income	-	-	-712
Net Programme Costs	172,863,118	170,718,383	167,112,769
Total Net Operating Costs	174,071,747	171,932,469	168,197,625
<i>Of which:</i>			
Resource DEL	5,604,489	6,463,477	6,553,871
Capital DEL	-	-	-70
Resource AME	167,598,333	164,746,385	160,922,280
Capital AME	-	-	-
Non-budget	868,925	722,607	721,544
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	1,412,660	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	70
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	712
Other adjustments	-165,276	57,472	-71,552
Total Resource Budget	175,319,131	171,989,941	168,126,855
<i>Of which:</i>			
Resource DEL	7,726,798	7,401,021	7,366,133
Resource AME	167,592,333	164,588,920	160,760,722
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	25	-
Other adjustments	2,400,108	2,490,188	2,517,753
Total Resource (Estimate)	177,719,239	174,480,154	170,644,608

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL	-573,373	-397,055	-305,466
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-29,046	-52,212	-4,469
<i>Of which:</i>			
A Operational Delivery	-	-1,996	-3,169
B Child Maintenance Group	-	-2,578	-25
I Departmental operating costs	-29,046	-47,638	-1,275
Interest and Dividends	-	-	-1,667
<i>Of which:</i>			
I Departmental operating costs	-	-	-1,667
Other Grants	-	-180	-175
<i>Of which:</i>			
I Departmental operating costs	-	-180	-175
Other Income	-	-1,195	-3,151
<i>Of which:</i>			
A Operational Delivery	-	-63	-18
B Child Maintenance Group	-	-	-67
I Departmental operating costs	-	-1,132	-3,066
Total Administration	-29,046	-53,587	-9,462
Programme			
EU Grants Received	-400,000	-200,000	-187,365
<i>Of which:</i>			
D European Social Fund	-400,000	-200,000	-187,365
Sales of Goods and Services	-133,827	-44,840	-28,229
<i>Of which:</i>			
A Operational Delivery	-3,494	-3,372	-1,908
B Child Maintenance Group	-22,976	-439	-284
F Employment Programmes	-	-1,850	-3,393
H Other Programmes	-50,679	-	-55
I Departmental operating costs	-56,678	-39,179	-22,589
Interest and Dividends	-	-17,154	-13,166
<i>Of which:</i>			
A Operational Delivery	-	-	-88
I Departmental operating costs	-	-17,154	-13,078
Other Grants	-10,500	-8,920	-8,925
<i>Of which:</i>			
I Departmental operating costs	-10,500	-8,920	-8,925
Other Income	-	-10,024	-4,246
<i>Of which:</i>			
A Operational Delivery	-	-1,674	-1,867

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

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
B Child Maintenance Group	-	-	-34
F Employment Programmes	-	-	-2
I Departmental operating costs	-	-8,350	-2,343
Taxation	-	-62,530	-54,073
<i>Of which:</i>			
H Other Programmes	-	-62,530	-54,073
Total Programme	-544,327	-343,468	-296,004
Voted Resource AME	-95,746	-101,201	-28,746
<i>Of which:</i>			
Programme			
Other Grants	-	-	-937
<i>Of which:</i>			
AC Other Benefits	-	-	-937
Other Income	-95,746	-101,201	-27,809
<i>Of which:</i>			
N Industrial Injuries Benefits Scheme	-24,331	-24,201	-
P Jobseekers Allowance	-2,287	-2,446	-2,276
Q Employment and Support Allowance	-22,815	-19,932	-79
R Income Support	-14,732	-21,762	-25,454
V Attendance Allowance	-3,922	-3,814	-
X Disability Living Allowance	-27,659	-29,046	-
Total Programme	-95,746	-101,201	-28,746
Total Voted Resource Income	-669,119	-498,256	-334,212
Voted Capital DEL	-	-370	-7,060
<i>Of which:</i>			
Programme			
Sales of Assets	-	-24	-2,467
<i>Of which:</i>			
I Departmental operating costs	-	-24	-2,467
Repayments	-	-346	-4,593
<i>Of which:</i>			
I Departmental operating costs	-	-346	-4,593
Total Programme	-	-370	-7,060
Total Voted Capital Income	-	-370	-7,060

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

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

£'000

	2014-15 Plans		2013-14 Provisions		2012-13 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-25	-25	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-	-	-25	-25	-	-

Detailed description of CFER sources

£'000

	2014-15 Plans		2013-14 Provisions		2012-13 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Receipts surrendered following the closure of the Ageing Well Project that were unplanned and unexpected	-	-	-24	-24	-	-
Annually Managed Expenditure						
Unattributed receipts	-	-	-1	-1	-	-
Total	-	-	-25	-25	-	-

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Robert Devereux

In accordance with Chapter 3 of Managing Public Money (issued by the Treasury), the following individuals have been appointed as Accounting Officers of the department's ALBs.

ALB Accounting Officers:

Kevin Myers	Health and Safety Executive
James Sanderson	Independent Living Fund
Michelle Cracknell	The Pensions Advisory Service
Stephen Soper	The Pensions Regulator
Tony King	The Pensions Ombudsman

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

In discharging these responsibilities, particular regard is given to:

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

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

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

Part III: Note E - Arm's Length Bodies (ALBs)

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
C - DEL	Health and Safety Executive	141,806	6,100	150,156
E-DEL	The Independent Living Fund	293,376	62	295,020
E-DEL	The Pensions Advisory Service	3,528	80	3,608
E-DEL	The Pensions Regulator	43,589	1,245	44,834
E-DEL	The Pensions Ombudsman	3,422	113	3,535

Total		485,721	7,600	497,153
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Part III: Note G - Expenditure resting on the sole authority of the Supply and Appropriation Act

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

Section in Part II: Subhead Detail	Service	£'000
Section K - DEL	Establishment and Development of Regional Forums on Ageing	161

Part III: Note H - Expenditure in the form of adjustable advances

Discretionary Housing Payments

A discretionary scheme that allows Local Authorities to make awards to people who qualify for Housing Benefit and who are experiencing financial difficulties with housing costs. DWP pay this to Local Authorities at the start of the year via a grant, this is reconciled at the end of the year with underspends being returned to HMT. Any shortfall would be met by DWP.

£125 million for 2014/15 was transferred from AME into DEL at the Autumn Statement 2013 for Discretionary Housing Payments, to be increased by a further £40 million from existing DEL ringfenced budgets.

Part III: Note J - Staff Benefits

For the financial year 2014-15 budget holders have delegated authority to award reward vouchers to staff under the terms of the Department's Reward and Recognition Scheme. The vouchers are for a range of well known retail outlets and are given in recognition of valuable or exceptional contributions to business performance, as well as to recognise the importance the Department places on the loyalty and commitment of employees. Individual awards will not exceed £150 and, in total, the expenditure for the Reward and Recognition Scheme will not exceed 0.25% of the DWP paybill. In practice the total expenditure is likely to be less than £2.9 million.

The Department operates an Employee Discount Scheme which provides staff with the opportunity to purchase a range of on-line goods and retail vouchers at a reduced price. The cost of items purchased is met by the employee however the Department pays an annual fee to a third party provider for the operation of the contract. This cost is determined by the number of employees registered with the scheme and is likely to be in the region of £30,000.

The Department also operates a Childcare Vouchers (Salary Sacrifice Scheme) which lets staff vary their contract of employment to sacrifice part of their salary (from £1 to £243 per month) in exchange for childcare vouchers. Budget holders have delegated authority to provide staff with childcare assistance, 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	
Remploy Limited	
The Secretary of State for Work and Pensions has given a formal guarantee in respect of Remploy Limited. In the event of Remploy Limited implementing proposals for its liquidation, previously approved by the Secretary of State, the Secretary of State has agreed to pay Remploy Limited a sum equal to excess of its debts over its assets. In addition to this guarantee over Remploy's net liabilities, the Department also guarantees to cover any shortfall in its pension provision.	Unquantifiable
Financial Assistance Scheme (FAS)	
Regulations came into force in April 2010 enabling the transfer to Government of FAS qualifying pension scheme assets and their associated pension liabilities. As a result, the FAS pension provision (note 23a) will increase as the assets and the associated liabilities transfer. It is estimated that the total value of the assets transferred to Government will reach £1.7 billion. However, until the assets transfer it is not possible to estimate the impact on the FAS pension liability.	Unquantifiable
Transfer of State Pensions and Benefits	
In 2007, regulations were put in place to allow staff employed in certain EU institutions to transfer an enhanced cash value of potential entitlement to the state pension and other contributory benefits to the Pension Scheme for Officials and Servants of Community Institutions. Until the transfer value has been calculated, a contingent liability arises. The overall time limit is 10 months between the date of application and the transfer payment, however the limits can be extended if needed.	Unquantifiable
Since 2007, 1,199 transfer applications have been received, 81 per cent of which have resulted in transfer payments.	
Compensation claims	
The Department has contingent liabilities arising from 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.	Unquantifiable
Personal Injury Claims	
HSE have received a small number of personal injury claims from employees. In two cases, it is probable that a payment will be made, but there is significant uncertainty about the timing and amount.	Unquantifiable

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

Nature of liability	£'000
IT Supplier Dispute	
<p>The Department has a contingent liability arising from a dispute with one of its suppliers. The Department terminated a contract in 2011 for IT services provided by the supplier and is currently involved in negotiations together with the Cabinet Office with them to offset the financial impact to the Department of this termination.</p> <p>Negotiations continue and the information usually required by IAS 37 is not being disclosed because the Department believes that to do so would seriously prejudice the outcome.</p>	Unquantifiable
Fixed Term Appointments	
<p>An Employment Tribunal ruled against the Department's position that the release of Fixed Term Appointment (FTA) employees at the agreed end date of their contract of employment does not constitute a redundancy situation.</p> <p>Around 3,700 FTA employees whose contracts of employment had been extended beyond two years have been released by the Department since 2008. Since then around 300 have brought redundancy compensation claims which have been settled. As the Department's liability will depend on the number of future qualifying cases brought, the value of the liability cannot be estimated with any certainty.</p>	Unquantifiable
Compensation Recovery	
<p>The Department recognises recoveries from insurance companies in respect of ongoing compensation claims made by benefit recipients. Once the recovery is made the insurance company has the right to appeal within one month. If the appeal is successful recoveries are refunded to the insurance company. Analysis of historic data suggests it is reasonable to recognise a contingent liability of £3 million for successful appeals.</p>	Unquantifiable

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
Section I - DEL	International Labour Organisation	13,500

Scotland Office and Office of the Advocate General

Introduction

1. The Estimate provides for the administration costs of the Scotland Office and the Office of the Advocate General, the salaries of the Secretary of State for Scotland, his Parliamentary Under-Secretary for State, the Advocate General for Scotland, the costs of the Boundary Commission for Scotland and a grant to the Scottish Consolidated Fund.
2. Under the Scotland Act 1998, the authorisation of expenditure by the Scottish Government is the responsibility of the Scottish Parliament. Details of this can be found in the publication Scotland's Budget Documents 2014-15.
3. A detailed analysis of the income and extra receipts payable to the consolidated Fund can be found in the notes to this Estimate.
4. Further details of the expenditure contained in this estimate can be found in the Scotland Office and Office of Advocate General Annual Report 2013-14.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	6,428,000	-	6,428,000
Capital	55,000	-	55,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	6,428,000	-	6,428,000
Capital	55,000	-	55,000
Non-Budget Expenditure	27,990,414,000		
Net cash requirement	27,996,841,000		

Amounts required in the year ending 31 March 2015 for expenditure by Scotland Office and Office of the Advocate General on:

Departmental Expenditure Limit:Expenditure arising from:

Administration: Capital and other non-cash items

Income arising from:

Receipts from accommodation and legal receipts

Non-Budget Expenditure:Expenditure arising from:

Payment of a grant to the Scottish Consolidated Fund

Scotland Office and Office of the Advocate General will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	6,428,000	3,359,000	3,069,000
Capital	55,000	30,000	25,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	27,990,414,000	12,549,738,000	15,440,676,000
Net cash requirement	27,996,841,000	12,553,101,000	15,443,740,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
9,693	-3,500	6,193	235	-	235	55	-	55	7,590	16
<i>Of which:</i>										
A Scotland Office and Office of The Advocate General										
9,693	-3,500	6,193	-	-	-	55	-	55	7,379	16
B Boundary Commission For Scotland										
-	-	-	235	-	235	-	-	-	211	-
Total Spending in DEL										
9,693	-3,500	6,193	235	-	235	55	-	55	7,590	16
Non-Budget spending										
Voted expenditure										
-	-	-	27,990,414	-	27,990,414	-	-	-	28,010,831	-
<i>Of which:</i>										
C Grant Payable to The Scottish Consolidated Fund										
-	-	-	27,990,414	-	27,990,414	-	-	-	28,010,831	-
Total Non-Budget Spending										
-	-	-	27,990,414	-	27,990,414	-	-	-	28,010,831	-
Total for Estimate										
9,693	-3,500	6,193	27,990,649	-	27,990,649	55	-	55	28,018,421	16
<i>Of which:</i>										
Voted Expenditure										
9,693	-3,500	6,193	27,990,649	-	27,990,649	55	-	55	28,018,421	16
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	27,996,842	28,018,421	26,119,832
Net Capital Requirement	55	16	-
Accruals to cash adjustments	-56	-61	-53
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-30	-20	-12
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-26	-41	-41
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	27,996,841	28,018,376	26,119,779

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	9,693	10,879	9,933
<i>Less:</i>			
Administration DEL Income	-3,500	-3,500	-2,782
Net Administration Costs	6,193	7,379	7,151
Gross Programme Costs	27,990,649	28,011,042	26,112,681
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-35,000	-	-26,881
Net Programme Costs	27,955,649	28,011,042	26,085,800
Total Net Operating Costs	27,961,842	28,018,421	26,092,951
<i>Of which:</i>			
Resource DEL	6,428	7,590	7,432
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	27,955,414	28,010,831	26,085,519
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-27,990,414	-28,010,831	-26,112,400
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	35,000	-	26,881
Other adjustments	-	-	-
Total Resource Budget	6,428	7,590	7,432
<i>Of which:</i>			
Resource DEL	6,428	7,590	7,432
Resource AME	-	-	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	27,990,414	28,010,831	26,112,400
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	27,996,842	28,018,421	26,119,832

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL	-3,500	-3,500	-2,782
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-3,500	-3,500	-2,782
<i>Of which:</i>			
A: Scotland Office and Office of The Advocate General	-3,500	-3,500	-2,782
Total Administration	-3,500	-3,500	-2,782
Total Voted Resource Income	-3,500	-3,500	-2,782

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

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

£'000

	2014-15 Plans		2013-14 Provisions		2012-13 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-35,000	-35,000	-	-	-26,881	-26,881
Total	-35,000	-35,000	-	-	-26,881	-26,881

Detailed description of CFER sources

£'000

	2014-15 Plans		2013-14 Provisions		2012-13 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Receipts Surrendered by the Scottish Government under the Scotland Act 1998 s. 64	-35,000	-35,000	-	-	-26,881	-26,881
Total	-35,000	-35,000	-	-	-26,881	-26,881

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Mr Alun Evans

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

In discharging these responsibilities, particular regard is given to:

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

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

Wales Office

Introduction

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

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	4,909,000	-	4,909,000
Capital	25,000	-	25,000
Annually Managed Expenditure			
Resource	-20,000	-	-20,000
Capital	-	-	-
Total Net Budget			
Resource	4,889,000	-	4,889,000
Capital	25,000	-	25,000
Non-Budget Expenditure	13,376,858,000		
Net cash requirement	13,381,572,000		

Amounts required in the year ending 31 March 2015 for expenditure by Wales Office on:

Departmental Expenditure Limit:Expenditure arising from:

Administration costs for the Wales Office; Lord Lieutenant's expenditure; capital, and associated non-cash costs; other non-cash costs.

Income arising from:

Receipts from Accommodation.

Annually Managed Expenditure:Expenditure arising from:

Non-cash costs in respect of pension commitments.

Non-Budget Expenditure:Expenditure arising from:

Payments of a grant to the Welsh Consolidated Fund.

Wales Office will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	4,909,000	2,691,000	2,218,000
Capital	25,000	11,000	14,000
Annually Managed Expenditure			
Resource	-20,000	-	-20,000
Capital	-	-	-
Non-Budget Expenditure	13,376,858,000	5,935,252,000	7,441,606,000
Net cash requirement	13,381,572,000	5,938,170,000	7,443,402,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
4,902	-53	4,849	60	-	60	25	-	25	5,220	724
<i>Of which:</i>										
A Wales Office										
4,902	-53	4,849	60	-	60	25	-	25	4,625	724
<i>Commission on Devolution</i>										
-	-	-	-	-	-	-	-	-	595	-
Total Spending in DEL										
4,902	-53	4,849	60	-	60	25	-	25	5,220	724
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-20	-	-20	-	-	-	-22	-
<i>Of which:</i>										
B Provisions										
-	-	-	-20	-	-20	-	-	-	-22	-
Total Spending in AME										
-	-	-	-20	-	-20	-	-	-	-22	-
Non-Budget spending										
Voted expenditure										
-	-	-	13,376,858	-	13,376,858	-	-	-	13,482,655	-
<i>Of which:</i>										
C Grant Payable to the Welsh Consolidated Fund										
-	-	-	13,376,858	-	13,376,858	-	-	-	13,482,655	-
Total Non-Budget Spending										
-	-	-	13,376,858	-	13,376,858	-	-	-	13,482,655	-
Total for Estimate										
4,902	-53	4,849	13,376,898	-	13,376,898	25	-	25	13,487,853	724
<i>Of which:</i>										
Voted Expenditure										
4,902	-53	4,849	13,376,898	-	13,376,898	25	-	25	13,487,853	724
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	13,381,747	13,487,853	12,792,605
Net Capital Requirement	25	724	319
Accruals to cash adjustments	-200	-198	-97
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-130	-100	-72
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-90	-120	-25
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	20	22	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	13,381,572	13,488,379	12,792,827

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	4,882	5,168	5,501
<i>Less:</i>			
Administration DEL Income	-53	-30	-
Net Administration Costs	4,829	5,138	5,501
Gross Programme Costs	13,376,918	13,482,715	12,787,104
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-15,600	-15,600	-
Net Programme Costs	13,361,318	13,467,115	12,787,104
Total Net Operating Costs	13,366,147	13,472,253	12,792,605
<i>Of which:</i>			
Resource DEL	4,889	5,198	5,558
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	13,361,258	13,467,055	12,787,047
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-13,376,858	-13,482,655	-12,787,047
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	15,600	15,600	-
Other adjustments	-	-	-
Total Resource Budget	4,889	5,198	5,558
<i>Of which:</i>			
Resource DEL	4,909	5,220	5,558
Resource AME	-20	-22	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	13,376,858	13,482,655	12,787,047
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	13,381,747	13,487,853	12,792,605

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL	-53	-30	-
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-53	-30	-
<i>Of which:</i>			
A: Wales Office	-53	-30	-
Total Administration	-53	-30	-
Total Voted Resource Income	-53	-30	-

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

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

£'000

	2014-15 Plans		2013-14 Provisions		2012-13 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-15,600	-15,600	-15,600	-15,601	-	-
Total	-15,600	-15,600	-15,600	-15,601	-	-

Detailed description of CFER sources

£'000

	2014-15 Plans		2013-14 Provisions		2012-13 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Receipts surrendered from the Welsh Consolidated Fund and Welsh Government under the Government of Wales Act 2006.	-15,600	-15,600	-15,600	-15,600	-	-
Forfeited Election deposits	-	-	-	-1	-	-
Total	-15,600	-15,600	-15,600	-15,601	-	-

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Interim Accounting Officer: Glynne Jones

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

In discharging these responsibilities, particular regard is given to:

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

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

Northern Ireland Office

Introduction

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

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	21,508,000	75,000	21,583,000
Capital	241,000	-	241,000
Annually Managed Expenditure			
Resource	200,000	-	200,000
Capital	-	-	-
Total Net Budget			
Resource	21,708,000	75,000	21,783,000
Capital	241,000	-	241,000
Non-Budget Expenditure	14,619,700,000		
Net cash requirement	14,639,546,000		

Amounts required in the year ending 31 March 2015 for expenditure by Northern Ireland Office on:

Departmental Expenditure Limit:Expenditure arising from:

Overseeing the effective operation of the devolution settlement in Northern Ireland and representing the interests of Northern Ireland within the UK Government. Expenditure on administrative services, Head of State related costs, VIP visits to Northern Ireland, NI Human Rights Commission and other Reviews and Commissions arising from the Good Friday Agreement, the Northern Ireland Act 1998, the Northern Ireland Act 2000, the Northern Ireland Act 2009, political development and inquiries, the Electoral Office for Northern Ireland, elections and boundary reviews, legal services, security, victims of the Troubles including the work of the Independent Commission for the Location of Victims Remains, arms decommissioning, parading, Civil Service Commissioners, compensation schemes under the Justice and Security (Northern Ireland) Act 2007 and Terrorism Act 2000 and certain other grants. Expenditure on arrangements for the running of Hillsborough Castle. This will include associated depreciation and any other non-cash costs falling in DEL.

Income arising from:

Recoupment of electoral expenses, receipts from the use of video conferencing facilities, fees and costs recovered or received for work done for other departments, freedom of information receipts, data protection act receipts, recovery of compensation paid, recoupment of grant funding, costs and fees awarded in favour of the crown and receipts arising from arms decommissioning. Fees and costs recovered or received for the use of the NIO estate. Contributions from third parties to fund grant programmes and monies from other departments to fund projects in Northern Ireland.

Annually Managed Expenditure:Expenditure arising from:

Provisions relating to administrative services and to compensation schemes under the Justice and Security (Northern Ireland) Act 2007, the Criminal Justice Act 1988, and Terrorism Act 2000 other non-cash costs falling in AME.

Non-Budget Expenditure:Expenditure arising from:

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

Northern Ireland Office will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
£			
Departmental Expenditure Limit			
Resource	21,508,000	12,587,000	8,921,000
Capital	241,000	131,000	110,000
Annually Managed Expenditure			
Resource	200,000	-	200,000
Capital	-	-	-
Non-Budget Expenditure	14,619,700,000	6,511,950,000	8,107,750,000
Net cash requirement	14,639,546,000	6,525,344,000	8,114,202,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
20,653	-5,426	15,227	6,441	-160	6,281	241	-	241	27,924	396
<i>Of which:</i>										
A Northern Ireland Office										
20,653	-5,426	15,227	4,267	-160	4,107	241	-	241	25,549	396
B NI Human Rights Commission (Net)										
-	-	-	1,341	-	1,341	-	-	-	1,472	-
C Parades Commission (Net)										
-	-	-	833	-	833	-	-	-	903	-
Non-voted expenditure										
-	-	-	75	-	75	-	-	-	75	-
<i>Of which:</i>										
D Funding of Elections										
-	-	-	75	-	75	-	-	-	75	-
Total Spending in DEL										
20,653	-5,426	15,227	6,516	-160	6,356	241	-	241	27,999	396
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	200	-	200	-	-	-	1,115	-
<i>Of which:</i>										
E Northern Ireland Office										
-	-	-	200	-	200	-	-	-	1,115	-
Total Spending in AME										
-	-	-	200	-	200	-	-	-	1,115	-
Non-Budget spending										
Voted expenditure										
-	-	-	14,619,700	-	14,619,700	-	-	-	14,875,500	-
<i>Of which:</i>										
F Grant Payable to The Northern Ireland Consolidated Fund										
-	-	-	14,619,700	-	14,619,700	-	-	-	14,875,500	-
Total Non-Budget Spending										
-	-	-	14,619,700	-	14,619,700	-	-	-	14,875,500	-
Total for Estimate										
20,653	-5,426	15,227	14,626,416	-160	14,626,256	241	-	241	14,904,614	396
<i>Of which:</i>										
Voted Expenditure										
20,653	-5,426	15,227	14,626,341	-160	14,626,181	241	-	241	14,904,539	396
Non Voted Expenditure										
-	-	-	75	-	75	-	-	-	75	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	14,641,483	14,904,614	14,696,553
Net Capital Requirement	241	396	1,284
Accruals to cash adjustments	-2,103	4,023	-2,201
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,711	-1,807	-1,764
New provisions and adjustments to previous provisions	-260	-1,175	-437
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-130	-130	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-2,174	-2,375	-
Add cash grant-in-aid	2,112	2,313	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	7,137	-
Use of provisions	60	60	-
Removal of non-voted budget items	-75	-75	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-75	-75	-
Other adjustments	-	-	-
Net Cash Requirement	14,639,546	14,908,958	14,695,636

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	20,593	21,701	18,793
<i>Less:</i>			
Administration DEL Income	-5,426	-6,210	-5,442
Net Administration Costs	15,167	15,491	13,351
Gross Programme Costs	14,626,476	14,889,363	14,683,537
<i>Less:</i>			
Programme DEL Income	-160	-240	-170
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	14,626,316	14,889,123	14,683,367
Total Net Operating Costs	14,641,483	14,904,614	14,696,718
<i>Of which:</i>			
Resource DEL	21,523	27,939	22,116
Capital DEL	-	-	-
Resource AME	260	1,175	437
Capital AME	-	-	-
Non-budget	14,619,700	14,875,500	14,674,165
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-14,619,700	-14,875,500	-14,674,000
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-165
Total Resource Budget	21,783	29,114	22,553
<i>Of which:</i>			
Resource DEL	21,583	27,999	22,116
Resource AME	200	1,115	437
<i>Adjustments to include:</i>			
Grants to devolved administrations	14,619,700	14,875,500	14,674,000
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	14,641,483	14,904,614	14,696,553

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL	-5,586	-6,450	-5,612
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-5,426	-6,210	-5,442
<i>Of which:</i>			
A: Northern Ireland Office	-5,426	-6,210	-5,442
Total Administration	-5,426	-6,210	-5,442
Programme			
Sales of Goods and Services	-160	-240	-170
<i>Of which:</i>			
A: Northern Ireland Office	-160	-240	-170
Total Programme	-160	-240	-170
Total Voted Resource Income	-5,586	-6,450	-5,612

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

No CFER income or receipts are expected in 2014-15, 2013-14 or 2012-13.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Julian King

In accordance with Chapter 3 of Managing Public Money (issued by the Treasury), the following individuals have been appointed as Accounting Officers of the department's ALBs.

ALB Accounting Officers:

Virginia McVea	Northern Ireland Human Rights Commission
Anthony Carleton	Parades Commission for Northern Ireland

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

Part III: Note E - Arm's Length Bodies (ALBs)

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
B	Northern Ireland Human Rights Commission	1341	-	1,283
C	Parades Commission for Northern Ireland	833	-	829
Total		2,174	-	2,112

HM Treasury

Introduction

The Treasury Supply Estimate covers the following areas.

1. The administration and programme costs of the core Treasury, the Debt Management Office and the Office of Tax Simplification.
2. Net spending by the department's Arms Length Bodies - United Kingdom Financial Investments Limited, Office for Budget Responsibility, IUK Investments Limited, IUK Investment Holdings Limited, Royal Mint Advisory Committee on the design of coins, medals, seals and decorations, Infrastructure Finance Unit Limited, Royal Household, Money Advice Service, Financial Services Compensation Scheme, UK Asset Resolution Limited, UKAR Corporate Services Limited and Help to Buy (HMT) Limited.
3. Spending on the production and storage of UK circulating coinage supplied to UK Banks by the Royal Mint on behalf of HM Treasury.
4. Administration of the Equitable Life Payments Scheme.
5. Financial stability measures including credit easing.
6. Non-voted spending in the Estimate relates to the provision of services by the Bank of England (DEL), Royal Household pensions and the Civil List (AME). These payments are made under separate legislative authority and do not require authorisation in the Estimate.
7. Further details can be found in the 2013-14 Annual Report and Accounts.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	126,794,000	10,900,000	137,694,000
Capital	13,790,000	-	13,790,000
Annually Managed Expenditure			
Resource	-1,237,255,000	3,259,000	-1,233,996,000
Capital	-2,648,707,000	-	-2,648,707,000
Total Net Budget			
Resource	-1,110,461,000	14,159,000	-1,096,302,000
Capital	-2,634,917,000	-	-2,634,917,000
Non-Budget Expenditure		-	
Net cash requirement	-3,651,168,000		

Amounts required in the year ending 31 March 2015 for expenditure by HM Treasury on:

Departmental Expenditure Limit:Expenditure arising from:

Spending by core Treasury on economic, financial and related administration, including shared services, consumer credit policy, infrastructure finance and alternative investment finance (sukuk). Spending arising from the purchase and sale of investments, expenses in connection with honours and dignities and compensation payments arising from gilt administration.

Spending by 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.

Spending on Treasury related bodies including the Office of Tax Simplification, United Kingdom Financial Investments Limited, Office for Budget Responsibility, Infrastructure Finance Unit Limited, IUK Investments Limited, IUK Investments Holdings Limited and the Royal Mint Advisory Committee on the design of Coins, Medals, Seals and Decorations.

Depreciation and other non-cash items falling in DEL.

Part I (continued)

Income arising from:

recoveries in respect of administration of the Treasury, including income from tenants, recharges for work on financial stability issues, income from financial regulators, fees for the provision of guarantees, dividends, fees and charges for courses and other services including staff loans and secondments; the salary of the UK Executive Director of the International Monetary Fund/International Bank for Reconstruction and Development who is a Treasury employee; charges for services provided by the Government Social Research Unit; income from recovery actions in connection with Barlow Clowes; recoveries in respect of Honours and Dignities; income in respect of insurance sponsorship and supervision responsibilities; amounts arising from loans, including repayments, interest and fees; royalties, sale of publications, assets and redundant capital items, 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.

Income due to the Debt Management Office for charges for services provided to other government departments and organisations, advertising costs, stock exchange listings, data provision, rentals in respect of operating leases, the management and administration of certain public and private funds and provision of a lending service to local authorities, income from the administration of carbon dioxide reduction schemes and the Gilt Purchase and Sale Service.

Annually Managed Expenditure:

Expenditure arising from:

The production costs of UK coinage, including manufacture, purchase of metal, storage and distribution of finished coins and actions to protect the integrity of coinage.

Costs related to investment in and financial assistance to financial institutions and non-financial organisations and businesses including credit easing and payments under the Loans to Ireland Act 2010.

Creation and use of provisions including those relating to payments under the Equitable Life Payments Scheme and those in respect of economic, financial and related administration.

Administration of the Equitable Life Payments Scheme.

Spending by the Financial Services Compensation Scheme, the Money Advice Service (formerly the Consumer Financial Education Body), the Sovereign Grant to the Royal Household, UK Asset Resolution Limited, UKAR Corporate Services Limited and Help to Buy (HMT) Limited; and other associated non-cash items falling within AME.

Income arising from:

financial institutions and public and private organisations and businesses including interest, fees and charges, dividends, loan repayments, sale of assets and other capital receipts.

HM Treasury will account for this Estimate.

Part I (continued)

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	126,794,000	71,086,000	55,708,000
Capital	13,790,000	2,500,000	11,290,000
Annually Managed Expenditure			
Resource	-1,237,255,000	-	-1,237,255,000
Capital	-2,648,707,000	-	-2,648,707,000
Non-Budget Expenditure	-	-	-
Net cash requirement	-3,651,168,000	-	-3,651,168,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
162,983	-35,900	127,083	13,290	-13,579	-289	13,790	-	13,790	-181,527	-4,790
<i>Of which:</i>										
A Core Treasury										
138,387	-34,000	104,387	8,690	-12,479	-3,789	4,509	-	4,509	-204,303	-2,690
B Debt Management Office										
15,000	-1,900	13,100	4,600	-1,100	3,500	730	-	730	17,630	700
C Office of Tax Simplification										
470	-	470	-	-	-	-	-	-	430	-
D United Kingdom Financial Investments Limited (Net)										
3,250	-	3,250	-	-	-	-	-	-	2,900	-
E Office for Budget Responsibility (Net)										
2,000	-	2,000	-	-	-	-	-	-	1,815	-
F IUK Investments Limited (net)										
-	-	-	-	-	-	1	-	1	-	-
G IUK Investments Holdings Limited (net)										
-	-	-	-	-	-	8,550	-	8,550	-	-
H Royal Mint Advisory Committee on the design of coins (Net)										
1	-	1	-	-	-	-	-	-	1	-
I Departmental Unallocated Provision										
3,875	-	3,875	-	-	-	-	-	-	-	-
<i>Infrastructure Finance Unit Limited (Net)</i>										
-	-	-	-	-	-	-	-	-	-	-2,800
Non-voted expenditure										
-	-	-	10,900	-	10,900	-	-	-	11,500	-
<i>Of which:</i>										
J Banking and gilts registration services										
-	-	-	10,900	-	10,900	-	-	-	11,500	-
Total Spending in DEL										
162,983	-35,900	127,083	24,190	-13,579	10,611	13,790	-	13,790	-170,027	-4,790
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	90,745	-1,328,000	-1,237,255	366,293	-3,015,000	-2,648,707	10,602,025	-5,723,147
<i>Of which:</i>										
K Provisions										
-	-	-	-1,800	-	-1,800	-	-	-	-11,800	-
L UK Coinage manufacturing costs										
-	-	-	27,600	-	27,600	-	-	-	34,000	-
M UK Coinage metal costs										
-	-	-	19,000	-17,000	2,000	-	-	-	-4,500	-

Part II: Subhead detail (continued)

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
N Royal Mint dividend										
-	-	-	-	-4,000	-4,000	-	-	-	-4,000	-
O Investment in the Bank of England										
-	-	-	-	-30,000	-30,000	-	-	-	-30,000	-
P Administration of the Equitable Life Payments Scheme										
-	-	-	6,400	-	6,400	-	-	-	12,800	-
Q Credit easing										
-	-	-	2,000	-75,000	-73,000	334,000	-	334,000	-68,000	380,000
R Loans to Ireland										
-	-	-	-	-84,000	-84,000	-	-	-	-76,000	807,000
S Assistance to financial institutions										
-	-	-	-	-614,000	-614,000	30,000	-	30,000	13,035,300	-870,000
T Northern Rock										
-	-	-	-	-230,000	-230,000	-	-1,690,000	-1,690,000	-267,000	-2,632,800
U Bradford & Bingley										
-	-	-	-	-274,000	-274,000	-	-1,325,000	-1,325,000	-373,000	-1,325,000
V Sovereign Grant funding of Royal Household (Net)										
-	-	-	37,540	-	37,540	2,293	-	2,293	35,800	2,575
W Money Advice Service (formerly Consumer Financial Education Body) (Net)										
-	-	-	1	-	1	-	-	-	1	-
X Financial Services Compensation Scheme (Net)										
-	-	-	1	-	1	-	-	-	1	-
Y UK Asset Resolution Limited (Net)										
-	-	-	1	-	1	-	-	-	1	-
Z UKAR Corporate Services Limited (Net)										
-	-	-	1	-	1	-	-	-	1	-
AA Help to Buy (HMT) Limited (Net)										
-	-	-	1	-	1	-	-	-	9,000	-
<i>Sale of shares</i>										
-	-	-	-	-	-	-	-	-	-1,690,579	-2,084,922
Non-voted expenditure										
-	-	-	4,259	-1,000	3,259	-	-	-	3,259	-
<i>Of which:</i>										
AB Royal Household Pensions										
-	-	-	3,900	-1,000	2,900	-	-	-	2,900	-
AC Civil List										
-	-	-	359	-	359	-	-	-	359	-
Total Spending in AME										
-	-	-	95,004	-1,329,000	-1,233,996	366,293	-3,015,000	-2,648,707	10,605,284	-5,723,147

Part II: Subhead detail (continued)

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Total for Estimate										
162,983	-35,900	127,083	119,194	-1,342,579	-1,223,385	380,083	-3,015,000	-2,634,917	10,435,257	-5,727,937
<i>Of which:</i>										
Voted Expenditure										
162,983	-35,900	127,083	104,035	-1,341,579	-1,237,544	380,083	-3,015,000	-2,634,917	10,420,498	-5,727,937
Non Voted Expenditure										
-	-	-	15,159	-1,000	14,159	-	-	-	14,759	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	-1,096,302	10,435,257	-18,904,446
Net Capital Requirement	-2,634,917	-5,727,937	-3,573,806
Accruals to cash adjustments	94,210	-13,258,248	15,428,261
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-5,600	-13,660,400	17,107,172
New provisions and adjustments to previous provisions	-	10,000	-57,205
Departmental Unallocated Provision	-3,635	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-200	11,800	-416
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-41,841	-40,193	-64,949
Add cash grant-in-aid	43,686	38,745	32,615
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-1,186
Increase (+) / Decrease (-) in debtors	-	-	-1,946,227
Increase (-) / Decrease (+) in creditors	-	-	-96,013
Use of provisions	101,800	381,800	454,470
Removal of non-voted budget items	-14,159	-14,759	-15,318
<i>Of which:</i>			
Consolidated Fund Standing Services	-13,800	-14,400	-14,809
Other adjustments	-359	-359	-359
Net Cash Requirement	-3,651,168	-8,565,687	-7,065,309

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	157,548	174,722	169,247
<i>Less:</i>			
Administration DEL Income	-35,900	-38,808	-35,828
Net Administration Costs	121,648	135,914	133,419
Gross Programme Costs	120,994	12,080,023	-16,415,643
<i>Less:</i>			
Programme DEL Income	-13,579	-326,980	-347,245
Programme AME Income	-1,329,000	-1,453,700	-2,275,127
Non-budget income	-29,000	-74,000	-61,183
Net Programme Costs	-1,250,585	10,225,343	-19,099,198
Total Net Operating Costs	-1,128,937	10,361,257	-18,965,779
<i>Of which:</i>			
Resource DEL	132,259	-171,827	-196,684
Capital DEL	-	-	-
Resource AME	-1,232,196	10,607,084	-18,707,912
Capital AME	-	-	-
Non-budget	-29,000	-74,000	-61,183
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	3,635	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	29,000	74,000	29,000
Other adjustments	-	-	32,333
Total Resource Budget	-1,096,302	10,435,257	-18,904,446
<i>Of which:</i>			
Resource DEL	137,694	-170,027	-194,749
Resource AME	-1,233,996	10,605,284	-18,709,697
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	-1,096,302	10,435,257	-18,904,446

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL	-49,479	-365,788	-383,073
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-35,900	-38,808	-7,205
<i>Of which:</i>			
A Core Treasury	-34,000	-37,138	-2,326
B Debt Management Office	-1,900	-1,670	-1,598
E Office for Budget Responsibility (Net)	-	-	-14
Asset Protection Agency	-	-	-3,267
Other Income	-	-	-28,623
<i>Of which:</i>			
A Core Treasury	-	-	-28,019
B Debt Management Office	-	-	-440
Asset Protection Agency	-	-	-164
Total Administration	-35,900	-38,808	-35,828
Programme			
Sales of Goods and Services	-13,579	-8,980	-5,394
<i>Of which:</i>			
A Core Treasury	-12,479	-7,780	-4,857
B Debt Management Office	-1,100	-1,200	-316
Infrastructure Finance Unit Limited (Net)	-	-	-221
Other Income	-	-	-600
<i>Of which:</i>			
B Debt Management Office	-	-	-600
Taxation	-	-318,000	-341,251
<i>Of which:</i>			
A Core Treasury	-	-318,000	-341,251
Total Programme	-13,579	-326,980	-347,245
Voted Resource AME	-1,328,000	-1,452,700	-2,274,204
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-17,000	-220,400	-965,037
<i>Of which:</i>			
L UK Coinage manufacturing costs	-	-	-1,446
M UK Coinage metal costs	-17,000	-26,000	-7,885
Q Credit easing	-	-	-57,519
S Assistance to financial institutions	-	-132,000	-430,799
T Northern Rock	-	-18,400	-14,174
U Bradford & Bingley	-	-44,000	-44,447
W Money Advice Service (formerly Consumer Financial Education Body) (Net)	-	-	-81,083
X Financial Services Compensation Scheme (Net)	-	-	-327,684

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

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Interest and Dividends	-1,311,000	-1,232,300	-1,309,167
<i>Of which:</i>			
N Royal Mint dividend	-4,000	-4,000	-4,000
O Investment in the Bank of England	-30,000	-30,000	-55,115
Q Credit easing	-75,000	-70,000	-
R Loans to Ireland	-84,000	-76,000	-42,190
S Assistance to financial institutions	-614,000	-474,700	-77,014
T Northern Rock	-230,000	-248,600	-270,995
U Bradford & Bingley	-274,000	-329,000	-406,589
W Money Advice Service (formerly Consumer Financial Education Body) (Net)	-	-	-321
X Financial Services Compensation Scheme (Net)	-	-	-452,943
Total Programme	-1,328,000	-1,452,700	-2,274,204
Total Voted Resource Income	-1,377,479	-1,818,488	-2,657,277
Voted Capital DEL	-	-6,800	-8,838
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-85
<i>Of which:</i>			
A Core Treasury	-	-	-61
D United Kingdom Financial Investments Limited (Net)	-	-	-24
Other Income	-	-4,000	-5,792
<i>Of which:</i>			
A Core Treasury	-	-4,000	-5,792
Repayments	-	-2,800	-2,961
<i>Of which:</i>			
Infrastructure Finance Unit Limited (Net)	-	-2,800	-2,961
Total Programme	-	-6,800	-8,838
Voted Capital AME	-3,015,000	-6,942,722	-4,819,919
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-430
<i>Of which:</i>			
W Money Advice Service (formerly Consumer Financial Education Bo	-	-	-109
X Financial Services Compensation Scheme (Net)	-	-	-321
Repayments	-3,015,000	-6,942,722	-4,819,489
<i>Of which:</i>			
Sale of shares	-	-2,084,922	-
S Assistance to financial institutions	-	-900,000	-1,680,240
T Northern Rock	-1,690,000	-2,632,800	-1,914,249
U Bradford & Bingley	-1,325,000	-1,325,000	-1,225,000
Total Programme	-3,015,000	-6,942,722	-4,819,919
Total Voted Capital Income	-3,015,000	-6,949,522	-4,828,757

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

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

£'000

	2014-15 Plans		2013-14 Provisions		2012-13 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-29,000	-4,100,000	-74,000	-25,034,000	-29,000	-11,272,472
Total	-29,000	-4,100,000	-74,000	-25,034,000	-29,000	-11,272,472

Detailed description of CFER sources

£'000

	2014-15 Plans		2013-14 Provisions		2012-13 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Pool Re insurance premiums	-29,000	-29,000	-74,000	-34,000	-29,000	-29,000
Accumulated cash from the Bank of England's Quantitative Easing programme	-	-4,071,000	-	-25,000,000	-	-11,243,472
Total	-29,000	-4,100,000	-74,000	-25,034,000	-29,000	-11,272,472

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Sir Nicholas Macpherson KCB

Executive Agency Accounting Officers:

Robert Stheeman Debt Management Office

In accordance with Chapter 3 of Managing Public Money (issued by the Treasury), the following individuals have been appointed as Accounting Officers of the department's ALBs.

ALB Accounting Officers:

James Leigh-Pemberton	United Kingdom Financial Investments
Indra Morris	Office of Tax Simplification
Robert Chote	Office for Budget Responsibility
Adam Lawrence	Royal Mint Advisory Committee on the design of coins
Caroline Rooks	Money Advice Service
Mark Neale	Financial Services Compensation Scheme
Sir Alan Reid KCVO	The Royal Household
Richard Banks	United Kingdom Asset Resolution Limited
Richard Banks	UKAR Corporate Services Limited
Sir Nicholas Macpherson KCB	Help to Buy (HMT) Limited
Sir Nicholas Macpherson KCB	IUK Investments Limited
Sir Nicholas Macpherson KCB	IUK Investments Holdings Limited

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

In discharging these responsibilities, particular regard is given to:

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

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

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

Part III: Note E - Arm's Length Bodies (ALBs)

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
DEL - D	United Kingdom Financial Investments Limited	3,250	-	3,250
DEL - E	Office for Budget Responsibility	2,000	-	2,000
DEL - F	IUK Investments Limited	-	1	-
DEL - G	IUK Investments Holdings Limited	-	8,550	8,550
DEL - H	Royal Mint Advisory Committee on the design of coins etc	1	-	-
AME - V	Sovereign Grant funding of Royal Household	37,540	2,293	39,833
AME - W	Money Advice Service	1	-	-
AME - X	Financial Services Compensation Scheme	1	-	-
AME - Y	UK Asset Resolution Limited	1	-	-
AME - Z	UKAR Corporate Services Limited	1	-	-
AME - AA	Help to Buy (HMT) Limited	1	-	-
Total		42,796	10,844	53,633

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Contingent liabilities limited by recourse to assets	
<i>Contingent liabilities have been included in this category where the liability would be limited by recourse to assets if the liability were to crystallise. The amounts shown are gross of any such offset. Contingent liabilities with recourse to equities have not been included</i>	
HM Treasury announced guarantee arrangements with effect from 1 January 2010 in respect of retail deposits and wholesale liabilities transferred to Northern Rock plc pursuant to the restructuring of the bank. From 24 May 2010 retail deposits in Northern Rock plc were no longer guaranteed by HM Treasury with the exception of fixed term retail deposits existing at 24 February 2010 which are guaranteed for the duration of their term. From 2 November 2010 wholesale liabilities of Northern Rock plc were no longer guaranteed by HM Treasury with the exception of fixed term wholesale deposits in existence at 1 January 2010 which are guaranteed to maturity. (Treasury Minutes dated 25 January 2010, 2 June 2010 and 13 September 2010 and Written Ministerial Statement dated 24 February 2010).	182,000
HM Treasury has announced replacement guarantee arrangements with effect from 1 January 2010 to continue to safeguard certain borrowings and derivative transactions of, and certain wholesale deposits held in accounts with Northern Rock (Asset Management) plc, in each case existing immediately after the transfer became effective on 1 January 2010 and which were not transferred pursuant to the restructuring of the bank. (Treasury Minute dated 25 January 2010).	11,300,000
HM Treasury has put in place guarantee arrangements to safeguard certain wholesale borrowings and deposits with Bradford & Bingley (29 September 2008 letters to Chair of PAC and TSC and Treasury minute of 30 March 2009).	2,951,000
On 19 January 2009, HM Treasury authorised the Bank of England to purchase high quality private sector assets and UK Government debt purchased on the secondary market. The Government has indemnified the Bank of England and the fund specially created to implement the facility from any losses arising out of or in connection with the facility. (Letter to Treasury Select Committee 19 January 2009, letters dated 29 January 2009 and 3 March 2009 to Governor of the Bank of England, Treasury Minutes dated 5 March 2009, 14 September 2009, 9 November 2009, 24 March 2010, 6 October 2011, 9 February 2012 and 5 July 2012).	Up to 385,000,000
The Chancellor of the Exchequer and Chief Secretary to the Treasury announced the UK Guarantees scheme on 18 July 2012. The scheme aims to kick start critical infrastructure projects that may have stalled because of adverse credit conditions. Around £40 billion of projects could qualify for the provision of guarantees.	1,164,000
Other Contingent Liabilities	
HM Treasury has confirmed to the PRA its intention to take appropriate steps (should they prove necessary) to ensure that Northern Rock (Asset Management) plc will continue to operate above the minimum regulatory capital requirements (Treasury Minute dated 25 January 2010).	1,600,000
HM Treasury has guaranteed indemnities provided by Northern Rock (Asset Management) plc for its new directors against liabilities and losses in the course of their actions whilst the bank is in public ownership (Treasury Minute dated 25 January 2010).	Unquantifiable

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

Nature of liability	£'000
HM Treasury has guaranteed indemnities provided by UK Asset Resolution (UKAR) for its directors against liabilities and losses in the course of their actions whilst the entity is in public ownership (Treasury Minute dated 8 July 2010).	Unquantifiable
HM Treasury has guaranteed indemnities provided by United Kingdom Financial Investments (UKFI) for its new directors against liabilities and losses incurred in the course of their actions.	Unquantifiable
HM Treasury has confirmed to the PRA its intention to take appropriate steps (should they prove necessary) to ensure that Bradford & Bingley will continue to operate above the minimum regulatory capital requirements (Treasury Minute dated 2 June 2009).	Unquantifiable
HM Treasury has provided indemnities for the directors of Infrastructure Finance Unit Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable
Under the Dunfermline Building Society Compensation Scheme, Resolution Fund and Third Party Compensation Order 2009 the Treasury is required to appoint an Appointment Panel, which is responsible for appointing an independent valuer to perform the functions referred to in article 4 of that Order. The Panel is also responsible for removing the independent valuer from office on the ground of incapacity or serious misconduct. HM Treasury has indemnified members of the Appointment Panel against any and all claims, losses, damages and liabilities incurred by Panel members in connection with or arising from their membership of the Panel and the performance of the Panel's functions.(Treasury Minute dated 2 November 2009)	Unquantifiable
An indemnity similar to those given to civil servants under the Civil Service Management Code has been given to the members of the board of Royal Mint Limited for the period between 16 July 2009 and 31 December 2009. The indemnity remains in place for one director who is a civil servant.	Unquantifiable
Under the terms of the sale of Northern Rock, HM Treasury has provided certain warranties and a tax indemnity to Virgin Money. The warranties and tax indemnity are both time-limited and subject to an overall cap (100% of the final consideration in relation to the warranties in relation to title, capacity and authority and 35% of the final consideration in other cases). The warranties in relation to title, capacity and authority are considered to be so remote as to not meet the definition of a contingent liability.	307,000
The National Loan Guarantee Scheme (NLGS) was launched on 20 March 2012 and has helped businesses access cheaper finance by reducing the cost of bank loans under the scheme by 1 percentage point. £2.9bn worth of NLGS bonds were issued under the scheme. Banks are required to pass on the entire benefit they receive from these guarantees to smaller businesses across the UK through cheaper loans. Current market conditions mean that the FLS is a more favourable option for banks, and banks who have previously offered NLGS loans are now choosing to deliver credit easing through the FLS. The NLGS is not currently open for new guarantees, but in the event that stressed market conditions re-emerge, HM Treasury would consider whether to reopen the scheme.	2,900,000

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

Nature of liability	£'000
The Help to Buy mortgage guarantee scheme was launched on 2 January 2014. The scheme is designed to address the shortage of high loan-to-value mortgages, by offering lenders the option to purchase a guarantee on mortgages where a borrower has a deposit of between 5% and 20%. In the event of a borrower defaulting on their mortgage, HM Treasury would be liable for a portion of net losses suffered following the sale of the property. The scheme rules provide for a maximum contingent liability of £12 billion.	Up to £12,000,000
HM Treasury has provided indemnities for the directors of IUK Investments Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable
HM Treasury has provided indemnities for the directors of IUK Investments Holdings Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable
Statutory	
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
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.	Unquantifiable
The Bradford & Bingley plc Transfer of Securities and Property etc. Order 2008 requires HM Treasury to give a guarantee or to make other arrangements for the purposes of securing the assets of the remaining section of the Bradford & Bingley Pension Scheme are sufficient to meet its liabilities. This “remaining section” comprises the whole Scheme other than the portion relating to service with Bradford & Bingley International; responsibility for that latter part in effect transferred to Abbey on 29 September 2008. HM Treasury has therefore guaranteed to pay or procure the payment of any benefit amount which falls due for payment from the remaining section at a time when there are insufficient assets to pay that amount.	14,700

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

Nature of liability	£'000
<p>The Deed of Indemnity between HM Treasury, the Bank of England and BEAPFF provides that BEAPFF on behalf of itself and its officers and directors may at any time claim payment under the indemnity in respect of any indemnified losses incurred. The losses include all claims, losses, damages, liabilities, etc suffered or incurred by BEAPFF or its officers or directors as a result of, arising out of, in connection with, or which are attributable to, BEAPFF carrying on activities pursuant to or in connection with the APF, save to the extent that the losses arise from BEAPFF's own wilful default or reckless disregard of its obligations. Maximum potential liabilities under this intervention are considered unquantifiable.</p>	Unquantifiable
<p>The Royal Mint Trading Fund has a Memorandum of Understanding (MOU) arrangement with the National Loans Fund by which it can draw down funds in the form of a financing facility subject to demand. The upper limit of this financing facility is £50 million. If the Royal Mint Trading Fund was unable to meet this commitment the National Loans Fund funding conditions dictate that the amount outstanding would have to be met from within the Treasury's DEL .</p>	50,000

HM Revenue and Customs

Introduction

1. This Estimate covers the expenditure and income of HM Revenue and Customs (HMRC) including its Executive Agency, the Valuation Office Agency (VOA).

HMRC is an effective, efficient and impartial tax and payments authority. Our purpose is to collect the money that pays for the UK's public services and help families and individuals with targeted financial support. We help those with tax liabilities to get their tax right and make it hard for those who seek to cheat the system.

HMRC is responsible for collecting the bulk of tax revenue. We manage and administer a range of direct and indirect taxes, International Tax Cooperation Agreements, Excise and Customs duties, Statutory Payments, Bank Levy, tax credits, Child Benefit, while operating the enforcement of the National Minimum Wage, recovery of Student Loan repayments, statutory payments and providing the Contracts Finder portal and other functions.

2. HMRC's three priorities, set by the government, are:
 - to maximise the revenues we collect within the legal framework - tackling evasion, avoidance, criminal attack and recovering debt
 - to improve the service we give our customers – putting individuals and business customers at the heart of everything we do, as well as serving our customers effectively through agents and intermediaries
 - to make sustainable cost savings – through workforce and estates efficiencies and by developing digital services and other innovations.
3. The VOA is responsible for providing valuations and property advice to support taxation, benefits and other clients where public funds are involved.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	3,352,423,000	302,104,000	3,654,527,000
Capital	173,100,000	-	173,100,000
Annually Managed Expenditure			
Resource	11,945,946,000	31,608,972,000	43,554,918,000
Capital	1,000,000	-	1,000,000
Total Net Budget			
Resource	15,298,369,000	31,911,076,000	47,209,445,000
Capital	174,100,000	-	174,100,000
Non-Budget Expenditure	1,287,000,000		
Net cash requirement	16,478,133,000		

Amounts required in the year ending 31 March 2015 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 a range of direct taxes, including Income Tax (including Self Assessment and tax collected by employers under PAYE), Corporation Tax, Capital Gains Tax, National Insurance contributions, deductions under the Construction Industry Scheme (CIS), Inheritance Tax, Petroleum Revenue Tax, Stamp Duty Land Tax, Stamp Duty Reserve Tax, Annual Tax on Enveloped Dwellings (ATED) and Bank Payroll Tax.

A range of indirect taxes, including VAT, Insurance Premium Tax, Landfill Tax, Aggregates Levy, Climate Change Levy, Air Passenger Duty, Hydrocarbon Oils Duty, General Betting Duty, Gaming Duty, Pool Betting Duty, Remote Gaming Duty, Bingo Duty, Lottery Duty, Alcoholic Liquor Duties, Tobacco Products Duty, Customs Duty, money laundering decisions, decisions by HMRC under the Counter-Terrorism Act 2009, Amusement Machine License Duty and Machine Games Duty.

International Tax Cooperation Agreements, duties and levies, Statutory Payments, tax credits, Child Benefit, Tax Free Childcare and other reliefs, allowances and entitlements.

Shipbuilders' Relief, Money Laundering regulatory regime, Spirit Drinks Verification Schemes, services to lenders as part of the Mortgage Income Verification scheme and the National Insurance Funds for Great Britain and Northern Ireland.

Enforcement of the National minimum wage, the 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 HM Inspectorate of Constabulary, Independent Police Complaints Commission and the police authorities and funding for the Adjudicator's Office to facilitate the independent inspection of professional standards within the Department.

Payments in respect of the HMRC National Museum, providing grants to the voluntary and community sector.

Providing services to support the Welfare Reform Agenda, the enablement of employers to receive funding for the training costs of apprentices.

The introduction of Universal Credit and Scottish Devolution and services provided in administering work on devolved taxes and duties.

Providing shared services, contributing to Civil Service HR particularly through the hosting of Civil Service Resourcing, structural organisational change, services provided to the department's information technology and wider markets' suppliers, air travel carbon-offsetting and funding provided for the Contracts Finder portal.

Overseas tax administration and the activity in support of Border Force, funding to support projects in the European Union (EU), providing assistance to other departments and public bodies including any assistance with investigations into terrorist incidents.

The administration and the associated non-cash items incurred in the management of building capability and delivering policies held by other government departments, Office of HM Paymaster General (OPG) (Government Banking Service).

The administration and the associated non-cash items incurred by the Valuation Office Agency through the setting and maintaining of property assessments for Council Tax, Non-Domestic Rating, Fair Rents, Housing Benefit, Local Housing Allowance, the payment of Local Authority Rates on behalf of accredited foreign countries, and providing valuation and property services and advice to clients where public funds are involved.

Income arising from:

The recovery of law costs, insurance and compensation claims, the cost of the administration of the National Insurance Funds, the collection of National Insurance contributions and recovery of overpayments from prior years.

Services provided to the Valuation Office Agency, government departments and other bodies including student loans, the Welfare Reform Agenda and National Minimum Wage receipts.

The recovery of costs of OPG (Government Banking Service), aggregates levy and of seconded and loaned staff, funding for apprenticeships, as well as the cost of valuation and other services along with transaction fees from credit card payments and excess cash receipts.

Charges made for the special attendance of officers and for international commitments and the recuperation of costs from the European Union for the CORE Project as well as travelling expenses.

The sale of assets, information, publications, statistical services and certificates. Estate management services, including rent receipts from tenants, the use of certain official cars and the Asset Recovery Incentivisation Scheme.

Shipbuilders' Relief, marine fuel relief, the money laundering regulatory regime, the Mortgage Income Verification scheme and Spirit Drinks Verification Schemes.

Providing shared services, contributing to Civil Service HR particularly through the hosting of Civil Service Resourcing, the services provided in administering work on devolved taxes and duties, work for public sector bodies clearing import and export consignments, other miscellaneous administration and programme cost receipts.

Activity associated with Universal Credit and Scottish Devolution, Tax Free Childcare, the enablement of employers to receive funding for the training costs of apprentices, the administration and the associated non-cash items incurred in the management of building capability and delivering policies held by other government departments.

The administration and the associated non-cash items incurred by the Valuation Office Agency through the setting and maintaining property assessments for Council Tax, Non-Domestic Rating, Fair Rents, Housing Benefit, Local Housing Allowance, payment of Local Authority Rates on behalf of accredited foreign countries, and providing valuation and property services and advice to clients where public funds are involved.

Annually Managed Expenditure:Expenditure arising from:

The payment of Child Benefit, tax credits and other reliefs, allowances and entitlements.

The remittance of irrecoverable debts, and losses on the revaluation of assets.

The cost of incentive payments for filing, transitional payments to charities, provisions movements, personal pensions relief, life assurance premium relief, residual payments for mortgage interest relief and payments that add capacity to the recovery of tax credits debt.

Rates paid by HMRC in respect of non-domestic property occupied by accredited representatives of Commonwealth and foreign countries and certain international organisations, 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.

Non-Budget Expenditure:Expenditure arising from:

Payments to the National Insurance Fund as required by section 2 of the Social Security Act 1993.

HM Revenue and Customs will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	3,352,423,000	1,528,457,000	1,823,966,000
Capital	173,100,000	83,507,000	89,593,000
Annually Managed Expenditure			
Resource	11,945,946,000	5,384,801,000	6,561,145,000
Capital	1,000,000	900,000	100,000
Non-Budget Expenditure	1,287,000,000	-	1,287,000,000
Net cash requirement	16,478,133,000	6,879,515,000	9,598,618,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
903,654	-142,300	761,354	2,824,978	-233,909	2,591,069	174,100	-1,000	173,100	3,341,112	230,729
<i>Of which:</i>										
A HMRC Administration										
849,512	-142,300	707,212	2,599,307	-28,239	2,571,068	163,796	-1,000	162,796	3,296,254	223,417
B Departmental Unallocated Provision										
35,445	-	35,445	-	-	-	1,286	-	1,286	-	-
C VOA Administration										
-	-	-	205,671	-205,670	1	9,018	-	9,018	-	7,312
D Utilised Provisions										
18,697	-	18,697	20,000	-	20,000	-	-	-	44,858	-
Non-voted expenditure										
67,289	-	67,289	234,815	-	234,815	-	-	-	313,613	-
<i>Of which:</i>										
E National Insurance Fund										
67,289	-	67,289	234,815	-	234,815	-	-	-	313,613	-
Total Spending in DEL										
970,943	-142,300	828,643	3,059,793	-233,909	2,825,884	174,100	-1,000	173,100	3,654,725	230,729
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	11,950,177	-4,231	11,945,946	1,000	-	1,000	11,974,224	2,000
<i>Of which:</i>										
F Social Benefits and Grants										
-	-	-	11,702,800	-	11,702,800	1,000	-	1,000	11,792,000	2,000
G Providing payments in lieu of tax relief to certain bodies										
-	-	-	172,199	-	172,199	-	-	-	129,433	-
H Filing Incentive Payments										
-	-	-	41	-	41	-	-	-	42	-
I HMRC Administration										
-	-	-	30,001	-	30,001	-	-	-	36,001	-
J Payments To Add Capacity										
-	-	-	8,000	-	8,000	-	-	-	-	-
K VOA - Payments of rates to LAs on behalf of certain bodies										
-	-	-	76,832	-4,231	72,601	-	-	-	63,605	-
L VOA Administration										
-	-	-	1	-	1	-	-	-	1	-
M Utilised Provisions										
-	-	-	-39,697	-	-39,697	-	-	-	-46,858	-

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Non-voted expenditure										
-	-	-	31,608,972	-	31,608,972	-	-	-	31,771,998	-
<i>Of which:</i>										
N Personal Tax Credit										
-	-	-	29,695,400	-	29,695,400	-	-	-	30,027,000	-
O Other Reliefs and Allowances										
-	-	-	1,913,572	-	1,913,572	-	-	-	1,744,998	-
Total Spending in AME										
-	-	-	43,559,149	-4,231	43,554,918	1,000	-	1,000	43,746,222	2,000
Non-Budget spending										
Voted expenditure										
-	-	-	1,287,000	-	1,287,000	-	-	-	-	-
<i>Of which:</i>										
P Payments To National Insurance Fund										
-	-	-	1,287,000	-	1,287,000	-	-	-	-	-
Total Non-Budget Spending										
-	-	-	1,287,000	-	1,287,000	-	-	-	-	-
Total for Estimate										
970,943	-142,300	828,643	47,905,942	-238,140	47,667,802	175,100	-1,000	174,100	47,400,947	232,729
<i>Of which:</i>										
Voted Expenditure										
903,654	-142,300	761,354	16,062,155	-238,140	15,824,015	175,100	-1,000	174,100	15,315,336	232,729
Non Voted Expenditure										
67,289	-	67,289	31,843,787	-	31,843,787	-	-	-	32,085,611	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	48,496,445	47,400,947	46,762,748
Net Capital Requirement	174,100	232,729	194,578
Accruals to cash adjustments	-281,336	-230,844	-182,237
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-252,002	-239,402	-225,586
New provisions and adjustments to previous provisions	-30,000	-36,000	-5,084
Departmental Unallocated Provision	-36,731	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-2,300	-2,300	6,933
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	39,697	46,858	41,500
Removal of non-voted budget items	-31,911,076	-32,085,611	-31,183,451
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-31,911,076	-32,085,611	-31,183,451
Net Cash Requirement	16,478,133	15,317,221	15,591,638

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	916,801	955,113	972,955
<i>Less:</i>			
Administration DEL Income	-142,300	-99,700	-59,518
Net Administration Costs	774,501	855,413	913,437
Gross Programme Costs	46,638,639	46,790,665	46,107,788
<i>Less:</i>			
Programme DEL Income	-233,909	-239,444	-254,072
Programme AME Income	-4,231	-3,687	-3,312
Non-budget income	-200	-200	-200
Net Programme Costs	46,400,299	46,547,334	45,849,204
Total Net Operating Costs	47,174,800	47,402,747	46,763,641
<i>Of which:</i>			
Resource DEL	3,580,385	3,609,867	3,622,189
Capital DEL	-	-	-
Resource AME	43,594,615	43,793,080	43,141,105
Capital AME	-	-	547
Non-budget	-200	-200	-200
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	35,445	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-547
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	200	200	200
Other adjustments	-1,000	-2,000	-546
Total Resource Budget	47,209,445	47,400,947	46,762,748
<i>Of which:</i>			
Resource DEL	3,654,527	3,654,725	3,663,143
Resource AME	43,554,918	43,746,222	43,099,605
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	1,287,000	-	-
Total Resource (Estimate)	48,496,445	47,400,947	46,762,748

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL	-376,209	-339,144	-313,590
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-142,300	-99,700	-59,518
<i>Of which:</i>			
A: HMRC Administration	-142,300	-99,700	-59,518
Total Administration	-142,300	-99,700	-59,518
Programme			
Sales of Goods and Services	-233,909	-239,444	-253,980
<i>Of which:</i>			
A: HMRC Administration	-28,239	-26,307	-62,428
C: VOA Administration	-205,670	-213,137	-191,552
Other Income	-	-	-92
<i>Of which:</i>			
C: VOA Administration	-	-	-92
Total Programme	-233,909	-239,444	-254,072
Voted Resource AME	-4,231	-3,687	-3,312
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-4,231	-3,687	-3,312
<i>Of which:</i>			
K: VOA - Payments of rates to LAs on behalf of certain bodies	-4,231	-3,687	-3,312
Total Programme	-4,231	-3,687	-3,312
Total Voted Resource Income	-380,440	-342,831	-316,902
Voted Capital DEL	-1,000	-960	-5,214
<i>Of which:</i>			
Programme			
Sales of Assets	-1,000	-960	-5,214
<i>Of which:</i>			
A: HMRC Administration	-1,000	-960	-4,290
C: VOA Administration	-	-	-924
Total Programme	-1,000	-960	-5,214
Total Voted Capital Income	-1,000	-960	-5,214

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

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

£'000

	2014-15 Plans		2013-14 Provisions		2012-13 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-200	-200	-200	-200	-200	-200
Total	-200	-200	-200	-200	-200	-200

Detailed description of CFER sources

£'000

	2014-15 Plans		2013-14 Provisions		2012-13 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Bank Interest and Compensation	-200	-200	-200	-200	-200	-200
Total	-200	-200	-200	-200	-200	-200

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Lin Homer
Executive Agency (and any Additional) Accounting Officers:	Penny Ciniewicz for sections C, K, L (Valuation Office Agency)

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

In discharging these responsibilities, particular regard is given to:

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

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

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

National Savings and Investments

Introduction

1. This Estimate provides for the expenditure on the administration of the National Savings and Investments.
2. National Savings and Investments aims to reduce the cost to the taxpayer of government borrowing now and in the future. To achieve this, its single strategic objective is to provide the government with cost effective retail finance compared to funds raised on the wholesale market. National Savings and Investments is committed to keeping its products under review so that the changing needs of its customers continue to be met. Products cover tax-free investments for taxpayers, gross paying investments for non-taxpayers and savings schemes for all ages. National Savings and Investments also aims to leverage its core infrastructure and capability further with other government bodies.
3. The cost of National Savings and Investments operations comprises debt interest, tax foregone and administration. The last item is included in the budgets and is covered by this Resource Estimate which provides for administering and selling National Savings and Investments products, maintaining customer holdings, and making payments to and conducting correspondence with investors as well as leveraging its capabilities.
4. In May 2013, following a competitive tender, NS&I entered into a new seven-year PPP contract with Atos for the provision of operational services which will come into effect on 1 April 2014. The contract is to design, develop, procure, finance and operate, including maintaining, certain assets over the period of the contract to enable the provision of a back office function and Customer Interaction Centre. The contract value is over £600 million for the seven year operational term in nominal terms, however this will vary depending on the level of stock and business-to-business activity. The Estimate includes £46.8 million for a substantial part of the total reserve claim which NS&I have had to ask for to cover the initial contract implementation. The contract provides for greater efficiencies and substantial savings over its life. The contract payments to Atos account for over 75% of the full estimate.
5. Full details of the expenditure contained in this Estimate can be found in the National Savings and Investments Annual Report and Accounts 2014.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	195,370,000	-	195,370,000
Capital	273,000	-	273,000
Annually Managed Expenditure			
Resource	5,300,000	-	5,300,000
Capital	-	-	-
Total Net Budget			
Resource	200,670,000	-	200,670,000
Capital	273,000	-	273,000
Non-Budget Expenditure	-		
Net cash requirement	203,603,000		

Amounts required in the year ending 31 March 2015 for expenditure by National Savings and Investments on:

Departmental Expenditure Limit:Expenditure arising from:

Cost of delivery of National Savings and Investments operations, and leveraged activities with other bodies, including administration, operational research and development works, other payments and non-cash items.

Income arising from:

The leveraging of National Savings and Investments core infrastructure and capabilities and associated contracts, including rent receipts and other receipts such as loss recovery payments and receipts to enable access to NS&I product.

Annually Managed Expenditure:Expenditure arising from:

Non-cash movements in provisions, including changes to fair value of National Savings and Investments' properties.

National Savings and Investments will account for this Estimate.

Part I (continued)

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	195,370,000	76,000,000	119,370,000
Capital	273,000	97,000	176,000
Annually Managed Expenditure			
Resource	5,300,000	2,385,000	2,915,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	203,603,000	75,000,000	128,603,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
228,067	-32,697	195,370	-	-	-	273	-	273	150,115	1,715
<i>Of which:</i>										
A Administration										
228,067	-32,697	195,370	-	-	-	273	-	273	150,115	1,715
Total Spending in DEL										
228,067	-32,697	195,370	-	-	-	273	-	273	150,115	1,715
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	5,300	-	5,300	-	-	-	5,300	-
<i>Of which:</i>										
B Administration										
-	-	-	5,300	-	5,300	-	-	-	5,300	-
Total Spending in AME										
-	-	-	5,300	-	5,300	-	-	-	5,300	-
Total for Estimate										
228,067	-32,697	195,370	5,300	-	5,300	273	-	273	155,415	1,715
<i>Of which:</i>										
Voted Expenditure										
228,067	-32,697	195,370	5,300	-	5,300	273	-	273	155,415	1,715
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	200,670	155,415	168,384
Net Capital Requirement	273	1,715	34
Accruals to cash adjustments	2,660	-3,420	6,793
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-7,700	-7,600	-3,000
New provisions and adjustments to previous provisions	-300	-300	-6
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-840	-820	-813
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-300	-300	-1,423
Increase (-) / Decrease (+) in creditors	11,800	5,600	12,019
Use of provisions	-	-	16
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	203,603	153,710	175,211

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	228,067	188,200	199,072
<i>Less:</i>			
Administration DEL Income	-32,697	-38,085	-31,885
Net Administration Costs	195,370	150,115	167,187
Gross Programme Costs	6,800	6,800	2,697
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	6,800	6,800	2,697
Total Net Operating Costs	202,170	156,915	169,884
<i>Of which:</i>			
Resource DEL	195,370	150,115	167,187
Capital DEL	-	-	-
Resource AME	5,300	5,300	1,197
Capital AME	-	-	-
Non-budget	1,500	1,500	1,500
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-1,500	-1,500	-1,500
Total Resource Budget	200,670	155,415	168,384
<i>Of which:</i>			
Resource DEL	195,370	150,115	167,203
Resource AME	5,300	5,300	1,181
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	200,670	155,415	168,384

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL	-32,697	-38,085	-31,885
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-30,240	-31,340	-25,386
<i>Of which:</i>			
A: Administration	-30,240	-31,340	-25,386
Other Income	-2,457	-6,745	-6,499
<i>Of which:</i>			
A: Administration	-2,457	-6,745	-6,499
Total Administration	<u>-32,697</u>	<u>-38,085</u>	<u>-31,885</u>
Total Voted Resource Income	<u>-32,697</u>	<u>-38,085</u>	<u>-31,885</u>

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

No CFER income or receipts are expected in 2014-15, 2013-14 or 2012-13.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

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

In discharging these responsibilities, particular regard is given to:

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

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

The Statistics Board

Introduction

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

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	157,705,000	-	157,705,000
Capital	10,100,000	-	10,100,000
Annually Managed Expenditure			
Resource	-1,228,000	-	-1,228,000
Capital	-	-	-
Total Net Budget			
Resource	156,477,000	-	156,477,000
Capital	10,100,000	-	10,100,000
Non-Budget Expenditure	-		
Net cash requirement	152,505,000		

Amounts required in the year ending 31 March 2015 for expenditure by The Statistics Board on:

Departmental Expenditure Limit:Expenditure arising from:

the collection, preparation and dissemination of economic, social, labour market and other statistics; assisting statistical research by providing access to data; promoting and safeguarding the quality of official statistics, monitoring the production and publication of official statistics; conducting a programme of assessment of existing and candidate National Statistics against the Code of Practice for Official Statistics; and coordinating the design, collection, preparation, supply, and quality management of the UK's European statistics and associated non-cash items.

Income arising from:

provision of social surveys and the provision of other statistical services; recovery costs of shared projects; sales of statistical data supply services and publications; receipts from EU and other overseas contracts; and rental income from property.

Annually Managed Expenditure:Expenditure arising from:

creation of provision in respect of onerous contracts; early departure costs; and other provision and associated non-cash items.

The Statistics Board will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
£			
Departmental Expenditure Limit			
Resource	157,705,000	82,013,000	75,692,000
Capital	10,100,000	7,852,000	2,248,000
Annually Managed Expenditure			
Resource	-1,228,000	-	-1,228,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	152,505,000	86,371,000	66,134,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
-	-	-	182,905	-25,200	157,705	10,100	-	10,100	177,838	15,900
<i>Of which:</i>										
A Programme Expenditure										
-	-	-	182,905	-25,200	157,705	10,100	-	10,100	177,838	15,900
Total Spending in DEL										
-	-	-	182,905	-25,200	157,705	10,100	-	10,100	177,838	15,900
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-1,228	-	-1,228	-	-	-	-1,141	-
<i>Of which:</i>										
B Utilised Provisions										
-	-	-	-1,228	-	-1,228	-	-	-	-5,424	-
<i>Provisions</i>										
-	-	-	-	-	-	-	-	-	4,283	-
Total Spending in AME										
-	-	-	-1,228	-	-1,228	-	-	-	-1,141	-
Total for Estimate										
-	-	-	181,677	-25,200	156,477	10,100	-	10,100	176,697	15,900
<i>Of which:</i>										
Voted Expenditure										
-	-	-	181,677	-25,200	156,477	10,100	-	10,100	176,697	15,900
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	156,477	176,697	178,341
Net Capital Requirement	10,100	15,900	19,414
Accruals to cash adjustments	-14,072	-6,624	-12,634
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-15,300	-17,682	-14,677
New provisions and adjustments to previous provisions	-	1,651	-1,635
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-159
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	7,735	-
Use of provisions	1,228	1,672	3,837
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	152,505	185,973	185,121

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	181,677	207,897	203,302
<i>Less:</i>			
Programme DEL Income	-25,200	-31,200	-24,961
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	156,477	176,697	178,341
Total Net Operating Costs	156,477	176,697	178,341
<i>Of which:</i>			
Resource DEL	156,477	176,166	177,272
Capital DEL	-	-	-
Resource AME	-	531	1,069
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	156,477	176,697	178,341
<i>Of which:</i>			
Resource DEL	157,705	177,838	181,109
Resource AME	-1,228	-1,141	-2,768
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	156,477	176,697	178,341

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL	-25,200	-31,200	-24,961
<i>Of which:</i>			
Programme			
EU Grants Received	-	-	-1,303
<i>Of which:</i>			
A: Programme Expenditure	-	-	-1,303
Sales of Goods and Services	-25,200	-31,200	-23,658
<i>Of which:</i>			
A: Programme Expenditure	-25,200	-31,200	-23,658
Total Programme	<u>-25,200</u>	<u>-31,200</u>	<u>-24,961</u>
 Total Voted Resource Income	 <u>-25,200</u>	 <u>-31,200</u>	 <u>-24,961</u>

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

No CFER income or receipts are expected in 2014-15, 2013-14 or 2012-13.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Jil Matheson

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

In discharging these responsibilities, particular regard is given to:

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

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

Government Actuary's Department

Introduction

1. This Estimate covers the running costs of the department of the Government Actuary. Its main areas of activity is to provide actuarial services in a range of areas, including employer-sponsored pension arrangements and other employee benefits, social insurance, health care financing arrangements, risk management and strategic investment, asset/liability considerations, pension and insurance regulation etc.
2. Further information can be found in the Government Actuary's Department Annual Report and Resource Accounts 2013-14.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	10,000	-	10,000
Capital	287,000	-	287,000
Annually Managed Expenditure			
Resource	-289,000	-	-289,000
Capital	-	-	-
Total Net Budget			
Resource	-279,000	-	-279,000
Capital	287,000	-	287,000
Non-Budget Expenditure	-		
Net cash requirement	90,000		

Amounts required in the year ending 31 March 2015 for expenditure by Government Actuary's Department on:

Departmental Expenditure Limit:Expenditure arising from:

administration costs incurred in providing actuarial analysis and related services to Government and other clients, principally in the public sector, and associated non-cash items.

Income arising from:

receipts for actuarial, accommodation and facilities management services.

Annually Managed Expenditure:Expenditure arising from:

the setting up and use of provisions, losses on revaluation of fixed assets and other associated non-cash items.

Government Actuary's Department will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
£			
Departmental Expenditure Limit			
Resource	10,000	-	10,000
Capital	287,000	57,000	230,000
Annually Managed Expenditure			
Resource	-289,000	-	-289,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	90,000	-	90,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
16,568	-16,558	10	-	-	-	287	-	287	-1,040	526
<i>Of which:</i>										
A Administration										
16,192	-16,558	-366	-	-	-	287	-	287	-1,306	526
B Use of Provisions (DEL)										
376	-	376	-	-	-	-	-	-	266	-
Total Spending in DEL										
16,568	-16,558	10	-	-	-	287	-	287	-1,040	526
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-289	-	-289	-	-	-	30	-
<i>Of which:</i>										
C Losses on Revaluation										
-	-	-	87	-	87	-	-	-	96	-
D Provisions (AME)										
-	-	-	-376	-	-376	-	-	-	-66	-
Total Spending in AME										
-	-	-	-289	-	-289	-	-	-	30	-
Total for Estimate										
16,568	-16,558	10	-289	-	-289	287	-	287	-1,010	526
<i>Of which:</i>										
Voted Expenditure										
16,568	-16,558	10	-289	-	-289	287	-	287	-1,010	526
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	-279	-1,010	-1,610
Net Capital Requirement	287	526	154
Accruals to cash adjustments	82	-37	1,149
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-337	-426	-266
New provisions and adjustments to previous provisions	-	-200	832
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-62	-60	-60
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	255	72
Increase (+) / Decrease (-) in debtors	-	245	474
Increase (-) / Decrease (+) in creditors	105	-117	-321
Use of provisions	376	266	418
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	90	-521	-307

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	16,192	16,994	15,896
<i>Less:</i>			
Administration DEL Income	-16,558	-18,300	-16,674
Net Administration Costs	-366	-1,306	-778
Gross Programme Costs	87	296	-832
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	87	296	-832
Total Net Operating Costs	-279	-1,010	-1,610
<i>Of which:</i>			
Resource DEL	-366	-1,306	-778
Capital DEL	-	-	-
Resource AME	87	296	-832
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	-279	-1,010	-1,610
<i>Of which:</i>			
Resource DEL	10	-1,040	-360
Resource AME	-289	30	-1,250
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	-279	-1,010	-1,610

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL	-16,558	-18,300	-16,674
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-16,558	-18,300	-16,674
<i>Of which:</i>			
Section A: Administration	-16,558	-18,300	-16,674
Total Administration	-16,558	-18,300	-16,674
Total Voted Resource Income	-16,558	-18,300	-16,674

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

No CFER income or receipts are expected in 2014-15, 2013-14 or 2012-13.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Trevor Llanwarne

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

In discharging these responsibilities, particular regard is given to:

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

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

Crown Estate Office

Introduction

1. This Estimate provides for a contribution towards the salaries of the Crown Estate Commissioners and their staff, the expenses of their office and associated non-cash items. Up to the reign of King George III the reigning sovereign received the rents and profits of the Crown Estate. Since 1760 the surplus rents and profits (after deducting management expenses) have, at the beginning of each reign, been surrendered by the Sovereign to Parliament as part of the provision of the Civil List. The arrangement continues under the Sovereign Grant which has replaced the Civil List. The Estate itself remains part of the hereditary possessions of the Sovereign in the right of the Crown.
2. The Crown Estate is not Government property, but neither is it part of the private estate of the reigning monarch. The Estate is managed by the Crown Estate Commissioners under the powers vested in them by the Crown Estate Act 1961, which provides for their salaries, and those of their staff and the expenses of their office to be paid out of monies voted by Parliament. The other administrative costs of managing the Estate are paid out of the Estate revenues as part of the management expenses. The surplus revenues are paid to the Consolidated Fund at the end of each year and score as a miscellaneous receipt. For 2012-13 £251.8 million was paid to the Consolidated Fund. For reference, full accounts are produced in June each year under section 2(5) of the Crown Estate Act 1961 (9 and 10 Eliz 2 Ch 55). Additionally, the annual Commissioners' Report is available on request.

Part I

£

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

Amounts required in the year ending 31 March 2015 for expenditure by Crown Estate Office on:

Annually Managed Expenditure:Expenditure arising from:

A contribution to the salary and administrative costs of the Crown Estate Commissioners and associated non-cash items.

Crown Estate Office will account for this Estimate.

£

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

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
<i>Of which:</i>										
A Administration										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
Total Spending in AME										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
Total for Estimate										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	2,365	2,365	2,365
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-8	-8	-8
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-8	-8	-8
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	2,357	2,357	2,357

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	2,365	2,365	2,365
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	2,365	2,365	2,365
Total Net Operating Costs	2,365	2,365	2,365
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	2,365	2,365	2,365
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	2,365	2,365	2,365
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	2,365	2,365	2,365
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	2,365	2,365	2,365

Part III: Note B - Analysis of Departmental Income

No departmental income is expected in 2014-15 or 2013-14. No departmental income was received in 2012-13

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

No CFER income or receipts are expected in 2014-15, 2013-14 or 2012-13.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Alison Nimmo, Second Commissioner and Chief Executive

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

In discharging these responsibilities, particular regard is given to:

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

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

Cabinet Office

Introduction

1. The Cabinet Office occupies a central position in government. It has a wide range of activities and relationships, but the core of its role is to ensure that government works efficiently and effectively to deliver ministers' priorities. It does that by enabling collective decision-making in government, providing services, and leading professional functions, as a corporate centre for government and leading on specific policy priorities which best belong at the centre.
2. The department's latest Annual Report and Accounts 2012-13 have been published under reference HC15. The Annual Report and Accounts 2013-14 will be published in summer 2014.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	530,727,000	121,100,000	651,827,000
Capital	20,500,000	-	20,500,000
Annually Managed Expenditure			
Resource	4,942,000	-	4,942,000
Capital	-	-	-
Total Net Budget			
Resource	535,669,000	121,100,000	656,769,000
Capital	20,500,000	-	20,500,000
Non-Budget Expenditure	-		
Net cash requirement	535,732,000		

Amounts required in the year ending 31 March 2015 for expenditure by Cabinet Office on:

Departmental Expenditure Limit:Expenditure arising from:

Administration and operation of the department in connection with the following functions:

Providing the government's co-ordination function with an overarching purpose of making government work better and more efficiently;

Supporting the Prime Minister and Deputy Prime Minister - to define and deliver the government's objectives, implement political and constitutional reform, and drive forward from the centre particular cross-departmental priority issues;

Supporting the Cabinet - to drive the coherence, quality and delivery of policy and operations across departments; and

Strengthening the Civil Service – to ensure the Civil Service is organised effectively and efficiently and has the capability in terms of skills, values and leadership to deliver the government's objectives, including ensuring value for money to the taxpayer.

Working with the Treasury to drive efficiency and reform across the public sector.

Political and constitutional reform includes: costs in relation to constitutional offices; constitutional issues; electoral policy and administration, in particular costs in relation to the policy on the conduct of all UK Parliamentary and European elections and certain referendums in the UK, and the administration of payments to returning officers from the Consolidated Fund; payments relating to the Representation of the People Act 1983 and other electoral legislation; costs arising from the implementation of Individual Electoral Registration and the existing registration system;

Part I (continued)

policy on the financing and regulation of political parties and third parties in elections; Parliamentary Boundary Commissions for England & Wales; supporting the devolution settlements, including costs of a Commission on the Consequences of Devolution for the House of Commons; costs associated with a programme of constitutional and political reform, including recall of MPs and a statutory register of lobbyists. Costs in relation to the Privy Council Office.

Costs in relation to the Privy Council Office.

The Government Innovation Group tackles social issues and supports innovation both in and outside government by mobilising people, resources, programmes and data. The Group promotes the Big Society, through the development and implementation of programmes, directly supporting civil society organisations and delivering community based funding across the UK. Programmes include the flagship National Citizen Service, and initiatives to grow the social investment and finance market, promote social action and improve the sustainability of the VCSE sector.

Supporting not-for-profit bodies associated with the public service: The Charity for Civil Servants, Civil Service Retirement Fellowship, Civil Service Sports Council and the Chequers Trust.

Payments to and relating to former Prime Ministers. Reimbursement of Lord Lieutenants' expenses. Expenses in connection with honours. Special payments.

Providing a professional procurement service to the public sector to enable organisations to deliver improved value for money in their commercial activities.

Expenditure incurred in providing marketing and communications services to Government, advising on marketing and communications policy and setting up a function to evaluate the impact of marketing on policy outcomes. Providing strategic advice to departments and agencies on achieving their communications objectives, and supplying directly those services that, for propriety or other reasons, can only be provided by a government organisation.

The management of the Government's property portfolio.

The management and administration of the Royal Mail Statutory Pension Scheme.

The provision of IT, employee and financial transactional services to other public sector bodies.

Shares in mutual joint ventures and associates and shares in joint ventures and associates granted to employees and held within Employee Benefits Trusts on employees' behalf; issue of loans to mutual joint ventures and associates and issue of financial guarantee contracts.

Expenditure by executive non-departmental public body, the Civil Service Commission. Expenditure by advisory non-departmental public bodies.

Expenditure on non-current assets including property and other financial assets, such as loans and investments, and the issue of capital grants in kind on transfer of assets to other government departments for nil consideration.

Depreciation, notional audit fee, doubtful debts, write off of bad debt and associated non-cash items in DEL.

Part I (continued)

Income arising from:

Rental income and receipts from property and land, sales of goods and services, sale or the use of rights and assets, recoverable management costs of the Principal Civil Service Pension Scheme and income from employers participating in the Principal Civil Service Pension Scheme to cover administration of the scheme, secondment and loan payments, training courses, learning and development activities and related consultancy work, Honours and Appointments, Office for Civil Society programmes, repayment of grants and subsidies, sales of publications and consultancy services, interest receivable, shared services income, cost sharing arrangements, receipts of dividends, sales of capital and non-capital assets, repayment of loan principal by Bridges Social Entrepreneurs' Fund LP, capital grant in kind income on receipt of donated assets, income on disposal of donated assets, receipts from staff, payments from suppliers, sale and provision of goods and services, rebates from suppliers, annual subscriptions from government departments and their Arms Length Bodies for the use of shared communications services in media monitoring, the provision of a regional news network, and for shared services in media planning, media buying and evaluation of the effectiveness of marketing spend, and sales of financial assets and proceeds on the sale of shares in mutual joint ventures and associates to the private sector, and transactional services carried out on behalf of other public sector bodies.

Annually Managed Expenditure:

Expenditure arising from:

Provisions for early departures, dilapidations, onerous contracts, revaluation of assets and depreciation on donated assets and associated non-cash items in AME.

Cabinet Office will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	530,727,000	235,509,000	295,218,000
Capital	20,500,000	15,525,000	4,975,000
Annually Managed Expenditure			
Resource	4,942,000	2,190,000	2,752,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	535,732,000	243,193,000	292,539,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
275,568	-97,089	178,479	357,698	-5,450	352,248	20,500	-	20,500	451,689	47,703
<i>Of which:</i>										
A Support to the Cabinet, the PM & the Deputy PM										
64,250	-8,280	55,970	27,527	-	27,527	2,000	-	2,000	59,417	1,500
B Political & Constitutional Reform										
4,232	-100	4,132	65,960	-	65,960	-	-	-	19,986	11,000
C National Security										
14,010	-200	13,810	7,290	-1,000	6,290	-	-	-	28,246	600
D Efficiency and Reform										
39,932	-22,632	17,300	33,731	-2,950	30,781	-	-	-	88,731	7,130
E Government Innovation Group										
6,138	-1,500	4,638	221,370	-500	220,870	10,000	-	10,000	169,369	11,929
F Hosted Functions										
1,150	-	1,150	1,000	-1,000	-	-	-	-	1,250	-
G Corporate Services Group										
131,397	-64,377	67,020	-	-	-	8,500	-	8,500	81,094	15,544
H Civil Service Capability										
6,572	-	6,572	820	-	820	-	-	-	-	-
I Pensions										
6,000	-	6,000	-	-	-	-	-	-	-	-
J eNDPBs (NET)										
1,887	-	1,887	-	-	-	-	-	-	1,887	-
<i>Transactional Shared Services</i>										
-	-	-	-	-	-	-	-	-	1,709	-
Non-voted expenditure										
-	-	-	121,100	-	121,100	-	-	-	2,000	-
<i>Of which:</i>										
K Consolidated Fund Standing Services (CFSS)										
-	-	-	121,100	-	121,100	-	-	-	2,000	-
Total Spending in DEL										
275,568	-97,089	178,479	478,798	-5,450	473,348	20,500	-	20,500	453,689	47,703

Part II: Subhead detail (continued)

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	4,942	-	4,942	-	-	-	5,100	-
<i>Of which:</i>										
L Corporate Services Group (AME)										
-	-	-	4,942	-	4,942	-	-	-	5,100	-
Total Spending in AME										
-	-	-	4,942	-	4,942	-	-	-	5,100	-
Total for Estimate										
275,568	-97,089	178,479	483,740	-5,450	478,290	20,500	-	20,500	458,789	47,703
<i>Of which:</i>										
Voted Expenditure										
275,568	-97,089	178,479	362,640	-5,450	357,190	20,500	-	20,500	456,789	47,703
Non Voted Expenditure										
-	-	-	121,100	-	121,100	-	-	-	2,000	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	656,769	458,789	372,232
Net Capital Requirement	20,500	47,703	15,054
Accruals to cash adjustments	-20,437	13,053	60,744
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-21,254	-24,587	-12,229
New provisions and adjustments to previous provisions	-	-300	840
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-495	-117	-863
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-1,887	-1,887	-1,442
Add cash grant-in-aid	1,887	1,887	1,432
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	32,003
Increase (-) / Decrease (+) in creditors	-	35,648	36,941
Use of provisions	1,312	2,409	4,062
Removal of non-voted budget items	-121,100	-2,000	-1,831
<i>Of which:</i>			
Consolidated Fund Standing Services	-121,100	-2,000	-1,831
Other adjustments	-	-	-
Net Cash Requirement	535,732	517,545	446,199

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	274,256	344,987	279,682
<i>Less:</i>			
Administration DEL Income	-97,089	-162,587	-96,633
Net Administration Costs	177,167	182,400	183,049
Gross Programme Costs	493,052	305,480	253,383
<i>Less:</i>			
Programme DEL Income	-5,450	-12,091	-19,562
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	487,602	293,389	233,821
Total Net Operating Costs	664,769	475,789	416,870
<i>Of which:</i>			
Resource DEL	648,515	449,280	401,818
Capital DEL	10,000	19,000	44,004
Resource AME	6,254	7,509	-31,417
Capital AME	-	-	-
Non-budget	-	-	2,465
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-10,000	-19,000	-44,004
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	2,000	2,000	-634
Total Resource Budget	656,769	458,789	372,232
<i>Of which:</i>			
Resource DEL	651,827	453,689	407,711
Resource AME	4,942	5,100	-35,479
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	656,769	458,789	372,232

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL	-102,539	-174,678	-108,091
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-97,089	-162,587	-83,462
<i>Of which:</i>			
A: Support to the Cabinet, the PM & the Deputy PM	-8,280	-9,212	-7,114
B: Political & Constitutional Reform	-100	-	8
C: National Security	-200	-380	-120
D: Efficiency and Reform	-22,632	-48,092	-28,923
E: Government Innovation Group	-1,500	-1,500	-
Transactional Shared Services	-	-29,027	-
F: Hosted Functions	-	-1,250	2
G: Corporate Services Group	-64,377	-73,126	-47,285
J: eNDPBs (NET)	-	-	-30
Other Income	-	-	-13,171
<i>Of which:</i>			
A: Support to the Cabinet, the PM & the Deputy PM	-	-	-1,919
B: Political & Constitutional Reform	-	-	-8
C: National Security	-	-	-360
D: Efficiency and Reform	-	-	-10,569
F: Hosted Functions	-	-	-52
G: Corporate Services Group	-	-	-263
Total Administration	-97,089	-162,587	-96,633
Programme			
Sales of Goods and Services	-3,450	-9,591	-7,758
<i>Of which:</i>			
C: National Security	-1,000	-1,037	-1,300
D: Efficiency and Reform	-950	-4,659	-5,030
E: Government Innovation Group	-500	-800	-
F: Hosted Functions	-1,000	-1,381	-1,428
G: Corporate Services Group	-	-1,714	-
Interest and Dividends	-2,000	-2,500	-2,528
<i>Of which:</i>			
D: Efficiency and Reform	-2,000	-2,500	-2,528
Other Income	-	-	-1,172
<i>Of which:</i>			
C: National Security	-	-	-99
D: Efficiency and Reform	-	-	-1,054
G: Corporate Services Group	-	-	-19
Total Programme	-5,450	-12,091	-11,458
Total Voted Resource Income	-102,539	-174,678	-108,091

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

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Capital DEL	-	-434	-52,385
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-44,261
<i>Of which:</i>			
A: Support to the Cabinet, the PM & the Deputy PM	-	-	-59
G: Corporate Services Group	-	-	-44,202
Other Grants	-	-	-8,104
<i>Of which:</i>			
A: Support to the Cabinet, the PM & the Deputy PM	-	-	-84
D: Efficiency and Reform	-	-	-8,000
G: Corporate Services Group	-	-	-20
Repayments	-	-434	-20
<i>Of which:</i>			
E: Government Innovation Group	-	-150	-
G: Corporate Services Group	-	-284	-20
Total Programme	-	-434	-52,385
Total Voted Capital Income	-	-434	-52,385

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

No CFER income or receipts are expected in 2014-15, 2013-14 or 2012-13.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Richard Heaton
Executive Agency Accounting Officers:	
Sally Collier	Chief Executive, Crown Commercial Service

In accordance with Chapter 3 of Managing Public Money (issued by the Treasury), the following individuals have been appointed as Accounting Officers of the department's ALBs.

ALB Accounting Officers:	
Clare Salters	Chief Executive, Civil Service Commission

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

In discharging these responsibilities, particular regard is given to:

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

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

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

Part III: Note E - Arm's Length Bodies (ALBs)

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
DEL - J1	Civil Service Commission*	1,887	-	1,887
DEL - F1	Committee on Standards in Public Life	400	-	-
DEL - B4	Parliamentary Boundary Commission for England	380	-	-
DEL - B4	Parliamentary Boundary Commission for Wales	100	-	-
DEL - A1	Main Honours Advisory Committee	-	-	-
DEL - A1	Security Vetting Appeals Panel	-	-	-
DEL - A1	Senior Salaries Review Body	7	-	-
Total		2,774	-	1,887

*The Civil Service Commission includes two Advisory Non –Departmental Public Bodies, Advisory Committee on Business Appointments and House of Lords Appointments Commission, and also the Office of the Commissioner for Public Appointments (OCPA)

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

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

Section in Part II: Subhead Detail	Service	£'000
DEL-D4	Resource Grants made by Efficiency and Reform Group	1,000
DEL-E4	Resource Grants made by Government Innovation Group	3,000

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>The Cabinet Office has provided an indemnity to Regional and Local Returning Officers for the European Parliamentary Elections which will be held on 22 May 2014. The indemnity is for amounts which are not covered under the existing insurance policies which Regional and Local Returning Officers hold. The Department will also certificate the Returning Officers under The Employers' Liability (Compulsory Insurance) Regulations 1998 in respect of any liability to their employees. The indemnity and certificate will remain in place to provide cover to Regional and Returning Officers for any by-elections which are held prior to the next scheduled European Parliamentary election in 2019.</p>	Unquantifiable

Security and Intelligence Agencies

Introduction

1. This Estimate provides for all the administration costs and other expenditure of GCHQ, the Secret Intelligence Service (SIS) and the Security Service (SS).
2. The estimate is net of transfers to the SIA of £5.1m from Cabinet Office for Critical Capabilities Pool funding; £90.0m from MOD for the National Cyber Security Programme and £8.3m for Information Assurance and transfers to MOD of £38.0m for support services and £3.0m to Home Office for joint projects..

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	2,228,221,000	-	2,228,221,000
Capital	353,130,000	-	353,130,000
Annually Managed Expenditure			
Resource	31,500,000	-	31,500,000
Capital	-	-	-
Total Net Budget			
Resource	2,259,721,000	-	2,259,721,000
Capital	353,130,000	-	353,130,000
Non-Budget Expenditure	-		
Net cash requirement	2,087,551,000		

Amounts required in the year ending 31 March 2015 for expenditure by Security and Intelligence Agencies on:

Departmental Expenditure Limit:Expenditure arising from:

Administration and operational costs, research and development works, equipment and other payments, and associated depreciation and any other non-cash costs falling in DEL.

Income arising from:

The sale of services to other government departments, the recovery of costs of staff on loan, recovery from staff for miscellaneous items and certain other services. The sale of fixed assets, freehold interest and land.

Annually Managed Expenditure:Expenditure arising from:

Provisions and other non-cash items.

Security and Intelligence Agencies will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	2,228,221,000	971,618,000	1,256,603,000
Capital	353,130,000	164,516,000	188,614,000
Annually Managed Expenditure			
Resource	31,500,000	11,768,000	19,732,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	2,087,551,000	935,657,000	1,151,894,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
73,100	-13,000	60,100	2,344,871	-176,750	2,168,121	353,130	-	353,130	2,130,641	359,250
<i>Of which:</i>										
A Security and Intelligence Agencies										
73,100	-13,000	60,100	2,344,871	-176,750	2,168,121	353,130	-	353,130	2,130,641	359,250
Total Spending in DEL										
73,100	-13,000	60,100	2,344,871	-176,750	2,168,121	353,130	-	353,130	2,130,641	359,250
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	31,500	-	31,500	-	-	-	29,250	-
<i>Of which:</i>										
B Spending in Annually Managed Expenditure										
-	-	-	31,500	-	31,500	-	-	-	29,250	-
Total Spending in AME										
-	-	-	31,500	-	31,500	-	-	-	29,250	-
Total for Estimate										
73,100	-13,000	60,100	2,376,371	-176,750	2,199,621	353,130	-	353,130	2,159,891	359,250
<i>Of which:</i>										
Voted Expenditure										
73,100	-13,000	60,100	2,376,371	-176,750	2,199,621	353,130	-	353,130	2,159,891	359,250
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	2,259,721	2,159,891	2,113,758
Net Capital Requirement	353,130	359,250	347,886
Accruals to cash adjustments	-525,300	-353,908	-426,524
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-525,300	-443,190	-433,288
New provisions and adjustments to previous provisions	-	5,040	4,038
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-204	-372
<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	-	-	3,098
Increase (-) / Decrease (+) in creditors	-	84,446	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	2,087,551	2,165,233	2,035,120

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	73,100	74,100	78,896
<i>Less:</i>			
Administration DEL Income	-13,000	-12,000	-13,385
Net Administration Costs	60,100	62,100	65,511
Gross Programme Costs	2,376,371	2,263,551	2,138,873
<i>Less:</i>			
Programme DEL Income	-176,750	-165,760	-105,771
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	2,199,621	2,097,791	2,033,102
Total Net Operating Costs	2,259,721	2,159,891	2,098,613
<i>Of which:</i>			
Resource DEL	2,228,221	2,130,641	2,073,078
Capital DEL	-	-	-15,145
Resource AME	31,500	29,250	40,680
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	15,145
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	2,259,721	2,159,891	2,113,758
<i>Of which:</i>			
Resource DEL	2,228,221	2,130,641	2,073,078
Resource AME	31,500	29,250	40,680
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	2,259,721	2,159,891	2,113,758

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL	-189,750	-177,760	-102,054
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-13,000	-12,000	-13,385
<i>Of which:</i>			
A: Security and Intelligence Agencies	-13,000	-12,000	-13,385
Total Administration	-13,000	-12,000	-13,385
Programme			
Sales of Goods and Services	-176,750	-165,760	-88,669
<i>Of which:</i>			
A: Security and Intelligence Agencies	-176,750	-165,760	-88,669
Total Programme	-176,750	-165,760	-88,669
Total Voted Resource Income	-189,750	-177,760	-102,054
Voted Capital DEL	-	-20,700	-19,699
<i>Of which:</i>			
Programme			
Sales of Assets	-	-20,700	-2,597
<i>Of which:</i>			
A: Security and Intelligence Agencies	-	-20,700	-2,597
Other Grants	-	-	-17,102
<i>Of which:</i>			
A: Security and Intelligence Agencies	-	-	-17,102
Total Programme	-	-20,700	-19,699
Total Voted Capital Income	-	-20,700	-19,699

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

No CFER income or receipts are expected in 2014-15, 2013-14 or 2012-13.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Sir Kim Darroch

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

In discharging these responsibilities, particular regard is given to:

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

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

Cabinet Office: Civil Superannuation

Introduction

1. This Estimate covers the payment and associated non-cash items of pensions and other benefits to persons covered by the Principal Civil Service Pension Scheme (PCSPS) and certain other statutory schemes, including schemes for civil servants made under the Superannuation Act 1972.
2. Provision is also made for the payment of annual compensation arising from early retirement that was pre-funded by employers covered by the Civil Service Compensation Scheme (CSCS) in previous years.
3. PCSPS employers meet the cost of pension cover for their staff by payment of charges set on an accruals basis. These charges, along with scheme members' contributions, offset the spending of this Estimate.
4. This Estimate also includes the Security Service and Secret Intelligence Service superannuation.
5. Further details of spending covered under this Estimate can be found in the Annual Report and Accounts 2012-13 and the upcoming 2013-14 publication.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	9,021,000,000	-	9,021,000,000
Capital	-	-	-
Total Net Budget			
Resource	9,021,000,000	-	9,021,000,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	2,286,000,000		

Amounts required in the year ending 31 March 2015 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.

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

Part I (continued)

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	9,021,000,000	3,632,850,000	5,388,150,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	2,286,000,000	975,150,000	1,310,850,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	12,420,000	-3,399,000	9,021,000	-	-	-	8,073,000	-
<i>Of which:</i>										
A Civil superannuation										
-	-	-	12,420,000	-3,399,000	9,021,000	-	-	-	8,073,000	-
Total Spending in AME										
-	-	-	12,420,000	-3,399,000	9,021,000	-	-	-	8,073,000	-
Total for Estimate										
-	-	-	12,420,000	-3,399,000	9,021,000	-	-	-	8,073,000	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	12,420,000	-3,399,000	9,021,000	-	-	-	8,073,000	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	9,021,000	8,073,000	7,972,681
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-6,735,000	-5,806,000	-5,842,834
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-12,411,000	-11,460,000	-11,136,728
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	5,676,000	5,654,000	5,293,894
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	2,286,000	2,267,000	2,129,847

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Programme Costs	12,420,000	11,469,000	11,146,630
<i>Of which:</i>			
Increases in liability	4,517,000	4,672,000	4,092,728
Interest on scheme liability	7,894,000	6,788,000	7,044,000
Other expenditure	9,000	9,000	9,902
<i>Less:</i>			
Contributions received	-3,296,500	-3,187,500	-3,080,150
Transfers in	-52,500	-158,500	-93,799
Other income	-50,000	-50,000	-
Net Programme Costs	9,021,000	8,073,000	7,972,681
Total Net Operating Costs	9,021,000	8,073,000	7,972,681
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	9,021,000	8,073,000	7,972,681
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	9,021,000	8,073,000	7,972,681
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	9,021,000	8,073,000	7,972,681
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	9,021,000	8,073,000	7,972,681

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource AME	-3,399,000	-3,396,000	-3,173,949
<i>Of which:</i>			
Programme			
Pensions	-3,399,000	-3,396,000	-3,173,949
<i>Of which:</i>			
A: Civil superannuation	-3,399,000	-3,396,000	-3,173,949
Total Programme	-3,399,000	-3,396,000	-3,173,949
Total Voted Resource Income	-3,399,000	-3,396,000	-3,173,949

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

No CFER income or receipts are expected in 2014-15, 2013-14 or 2012-13.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

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

In discharging these responsibilities, particular regard is given to:

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

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

Royal Mail Statutory Pension Scheme

Introduction

1. This Estimate covers the provision of pensions and lump sums to retired members and dependants and transfer values for members transferring to other schemes by the Royal Mail Statutory Pension Scheme.
2. The income arises from the transfer over time to the Royal Mail Statutory Pension Scheme of certain money purchase benefits from the Royal Mail Pension Plan.

3. Assumptions for 2014-15 compared to 2013-14 are:

	2013-14			2014-15		
	Average pension			Average pension		
	Number	Annual	Weekly	Number	Annual	Weekly
Pensioners	148,991	£5,804	£113.12	154,454	£5,949	£114.40
Dependants	42,497	£2,671	£51.18	42,420	£2,738	£52.65

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

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	1,579,000,000	-	1,579,000,000
Capital	-	-	-
Total Net Budget			
Resource	1,579,000,000	-	1,579,000,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	1,466,960,000		

Amounts required in the year ending 31 March 2015 for expenditure by Royal Mail Statutory Pension Scheme on:

Annually Managed Expenditure:Expenditure arising from:

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

Income arising from:

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

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

Part I (continued)

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	1,579,000,000	609,714,000	969,286,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	1,466,960,000	564,318,000	902,642,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	1,580,000	-1,000	1,579,000	-	-	-	1,354,920	-
<i>Of which:</i>										
A RMSPS Pension Scheme										
-	-	-	1,580,000	-1,000	1,579,000	-	-	-	1,354,920	-
Total Spending in AME										
-	-	-	1,580,000	-1,000	1,579,000	-	-	-	1,354,920	-
Total for Estimate										
-	-	-	1,580,000	-1,000	1,579,000	-	-	-	1,354,920	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	1,580,000	-1,000	1,579,000	-	-	-	1,354,920	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	1,579,000	1,354,920	1,453,013
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-112,040	91,080	-272,053
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-1,580,000	-1,355,420	-1,453,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	1,467,960	1,446,500	1,180,947
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	1,466,960	1,446,000	1,180,960

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Programme Costs	1,580,000	1,355,920	1,453,013
<i>Of which:</i>			
Increases in liability	-	-	-
Interest on scheme liability	1,580,000	1,355,420	1,453,000
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-	-	-
Transfers in	-1,000	-1,000	-
Other income	-	-	-
Net Programme Costs	1,579,000	1,354,920	1,453,013
Total Net Operating Costs	1,579,000	1,354,920	1,453,013
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	1,579,000	1,354,920	1,453,013
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	1,579,000	1,354,920	1,453,013
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	1,579,000	1,354,920	1,453,013
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	1,579,000	1,354,920	1,453,013

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource AME	-1,000	-1,000	-
<i>Of which:</i>			
Programme			
Pensions	-1,000	-1,000	-
<i>Of which:</i>			
A: RMSPS Pension Scheme	-1,000	-1,000	-
Total Programme	-1,000	-1,000	-
Total Voted Resource Income	-1,000	-1,000	-

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

No CFER income or receipts are expected in 2014-15, 2013-14 or 2012-13.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

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

In discharging these responsibilities, particular regard is given to:

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

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

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

Introduction

1. The Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England, now known generally as the Office of the Parliamentary and Health Service Ombudsman (PHSO), exists to support the Ombudsman in her role. The Ombudsman's role includes the investigation of complaints about government departments, their agencies and some other public bodies in the UK; and complaints about NHS services provided by hospitals, health authorities, trusts, general practitioners, dentists, pharmacists, opticians and other healthcare practitioners. It also includes contributing to the improvement of public sector complaint handling and public services more generally.
2. The work of PHSO is governed by the Parliamentary Commissioners Act 1967 and the Health Service Commissioners Act 1993. The Ombudsman is an independent office-holder appointed by the Crown.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	33,263,000	187,000	33,450,000
Capital	728,000	-	728,000
Annually Managed Expenditure			
Resource	-400,000	-	-400,000
Capital	-	-	-
Total Net Budget			
Resource	32,863,000	187,000	33,050,000
Capital	728,000	-	728,000
Non-Budget Expenditure	-		
Net cash requirement	32,391,000		

Amounts required in the year ending 31 March 2015 for expenditure by Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England on:

Departmental Expenditure Limit:Expenditure arising from:

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

Providing services to support the Public Services Ombudsman for Wales, the Scottish Public Services Ombudsman and the Northern Ireland Ombudsman.

Cost sharing arrangements with the Commission for Local Administration in England.

Income arising from:

Providing services to support the work of public services ombudsmen.

Cost sharing arrangements with the Commissioner for Local Administration in England and other public sector bodies.

Recovery of costs of staff on loan or secondment.

Sub-letting accommodation on the Ombudsman's estate.

Monies received from sale of goods or services and recovery of costs or miscellaneous income not classified elsewhere.

Annually Managed Expenditure:Expenditure arising from:

Use of provisions, including provisions for early departure, legal costs and dilapidations.

Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
£			
Departmental Expenditure Limit			
Resource	33,263,000	15,148,000	18,115,000
Capital	728,000	315,000	413,000
Annually Managed Expenditure			
Resource	-400,000	-	-400,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	32,391,000	14,743,000	17,648,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
-	-	-	33,683	-420	33,263	728	-	728	33,543	672
<i>Of which:</i>										
A Administration										
-	-	-	33,683	-420	33,263	728	-	728	33,543	672
Non-voted expenditure										
-	-	-	187	-	187	-	-	-	187	-
<i>Of which:</i>										
B Ombudsman's salary and social security										
-	-	-	187	-	187	-	-	-	187	-
Total Spending in DEL										
-	-	-	33,870	-420	33,450	728	-	728	33,730	672
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-400	-	-400	-	-	-	1,700	-
<i>Of which:</i>										
C Use of provisions										
-	-	-	-400	-	-400	-	-	-	1,700	-
Total Spending in AME										
-	-	-	-400	-	-400	-	-	-	1,700	-
Total for Estimate										
-	-	-	33,470	-420	33,050	728	-	728	35,430	672
<i>Of which:</i>										
Voted Expenditure										
-	-	-	33,283	-420	32,863	728	-	728	35,243	672
Non Voted Expenditure										
-	-	-	187	-	187	-	-	-	187	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	33,050	35,430	33,375
Net Capital Requirement	728	672	692
Accruals to cash adjustments	-1,200	-3,300	-1,694
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,600	-1,600	-1,342
New provisions and adjustments to previous provisions	-	-1,980	-209
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-40
<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	280	-103
Removal of non-voted budget items	-187	-187	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-187	-187	-
Other adjustments	-	-	-
Net Cash Requirement	32,391	32,615	32,373

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	33,470	36,079	34,180
<i>Less:</i>			
Programme DEL Income	-420	-649	-636
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	33,050	35,430	33,544
Total Net Operating Costs	33,050	35,430	33,544
<i>Of which:</i>			
Resource DEL	33,050	33,450	33,166
Capital DEL	-	-	-
Resource AME	-	1,980	209
Capital AME	-	-	-
Non-budget	-	-	169
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-169
Total Resource Budget	33,050	35,430	33,375
<i>Of which:</i>			
Resource DEL	33,450	33,730	33,166
Resource AME	-400	1,700	209
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	33,050	35,430	33,375

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL	-420	-649	-636
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-320	-549	-503
<i>Of which:</i>			
A: Administration	-320	-549	-503
Other Income	-100	-100	-133
<i>Of which:</i>			
A: Administration	-100	-100	-133
Total Programme	-420	-649	-636
Total Voted Resource Income	-420	-649	-636

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

No CFER income or receipts are expected in 2014-15, 2013-14 or 2012-13.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Dame Julie Mellor

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

In discharging these responsibilities, particular regard is given to:

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

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

House of Lords

Introduction

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

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	93,721,000	-	93,721,000
Capital	21,501,000	-	21,501,000
Annually Managed Expenditure			
Resource	5,691,000	-	5,691,000
Capital	-	-	-
Total Net Budget			
Resource	99,412,000	-	99,412,000
Capital	21,501,000	-	21,501,000
Non-Budget Expenditure	-		
Net cash requirement	108,378,000		

Amounts required in the year ending 31 March 2015 for expenditure by House of Lords on:

Departmental Expenditure Limit:Expenditure arising from:

Members' expenses and allowances; administrative and accommodation costs, including staff salaries and pensions; security; stationery; printing; financial assistance to opposition parties; grants to Parliamentary bodies; and associated depreciation and any other non-cash costs falling in DEL.

Income arising from:

Catering and retail sales; rental income; reproductions of works of art; pension scheme related income; fees and other charges.

Annually Managed Expenditure:Expenditure arising from:

Pensions; administrative and accommodation costs; and provisions and other non-cash costs falling in AME.

House of Lords Administration will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	93,721,000	41,846,000	51,875,000
Capital	21,501,000	7,551,000	13,950,000
Annually Managed Expenditure			
Resource	5,691,000	2,421,000	3,270,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	108,378,000	46,330,000	62,048,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
-	-	-	101,142	-7,421	93,721	21,501	-	21,501	91,559	15,579
<i>Of which:</i>										
A Administration										
-	-	-	78,134	-6,178	71,956	1,042	-	1,042	69,657	1,479
B Works Services										
-	-	-	23,008	-1,243	21,765	20,459	-	20,459	21,902	14,100
Total Spending in DEL										
-	-	-	101,142	-7,421	93,721	21,501	-	21,501	91,559	15,579
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	5,691	-	5,691	-	-	-	7,825	-
<i>Of which:</i>										
C Administration										
-	-	-	5,691	-	5,691	-	-	-	7,825	-
Total Spending in AME										
-	-	-	5,691	-	5,691	-	-	-	7,825	-
Total for Estimate										
-	-	-	106,833	-7,421	99,412	21,501	-	21,501	99,384	15,579
<i>Of which:</i>										
Voted Expenditure										
-	-	-	106,833	-7,421	99,412	21,501	-	21,501	99,384	15,579
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	99,412	99,384	87,900
Net Capital Requirement	21,501	15,579	8,210
Accruals to cash adjustments	-12,535	-15,311	-15,134
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-6,702	-6,185	-3,130
New provisions and adjustments to previous provisions	-10,455	-13,080	-10,141
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-80	-90	-80
<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	13
Increase (+) / Decrease (-) in debtors	300	300	-2,112
Increase (-) / Decrease (+) in creditors	350	350	-3,020
Use of provisions	4,037	3,379	3,336
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	108,378	99,652	80,976

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	106,833	106,303	95,488
<i>Less:</i>			
Programme DEL Income	-7,421	-6,919	-7,841
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	99,412	99,384	87,647
Total Net Operating Costs	99,412	99,384	87,647
<i>Of which:</i>			
Resource DEL	93,721	91,559	86,934
Capital DEL	-	-	-253
Resource AME	5,691	7,825	966
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	253
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	99,412	99,384	87,900
<i>Of which:</i>			
Resource DEL	93,721	91,559	86,934
Resource AME	5,691	7,825	966
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	99,412	99,384	87,900

Part III: Note B - Analysis of Departmental Income

£'000

	2014-15 Plans	2013-14 Provision	2012-13 Outturn
Voted Resource DEL	-7,421	-6,919	-7,588
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-6,072	-6,017	-5,656
<i>Of which:</i>			
A: Administration	-4,829	-4,774	-4,446
B: Works Services	-1,243	-1,243	-1,210
Pensions	-1,349	-902	-1,932
<i>Of which:</i>			
A: Administration	-1,349	-902	-1,932
Total Programme	<u>-7,421</u>	<u>-6,919</u>	<u>-7,588</u>
Total Voted Resource Income	<u>-7,421</u>	<u>-6,919</u>	<u>-7,588</u>
Voted Capital DEL	-	-	-2,103
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-1,850
<i>Of which:</i>			
A: Administration	-	-	-2
B: Works Services	-	-	-1,848
Other Grants	-	-	-253
<i>Of which:</i>			
B: Works Services	-	-	-253
Total Programme	<u>-</u>	<u>-</u>	<u>-2,103</u>
Total Voted Capital Income	<u>-</u>	<u>-</u>	<u>-2,103</u>

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

No CFER income or receipts are expected in 2014-15, 2013-14 or 2012-13.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following appointment made by Her Majesty by Letters Patent includes the role of ex-officio Accounting Officer responsible for the expenditure within this Estimate:

Accounting Officer: David Beamish, Clerk of the Parliaments

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

In discharging these responsibilities, particular regard is given to:

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

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

House of Commons: Members

Introduction

1. This Estimate covers the Exchequer contribution towards the cost of pensions for Members of Parliament and provides provision for accrued pension liabilities arising from the Parliamentary Contributory Pension Fund, payroll costs of Members appointed to specific parliamentary duties, provision of ICT equipment to Members, Members' stationery and postage expenditure, financial assistance to Opposition parties to support them in the discharge of their parliamentary or representative functions, an Exchequer contribution to the Members' Fund, provision of training for Members and their staff, payment for insurance, Members' residual pay and allowances relating to earlier financial years, other general costs and non cash items.
2. A separate Estimate is laid by both the Independent Parliamentary Standards Authority (IPSA) and the House of Commons Administration to cover the additional operating costs of Parliament.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	26,100,000	-	26,100,000
Capital	700,000	-	700,000
Annually Managed Expenditure			
Resource	12,700,000	-	12,700,000
Capital	-	-	-
Total Net Budget			
Resource	38,800,000	-	38,800,000
Capital	700,000	-	700,000
Non-Budget Expenditure	-		
Net cash requirement	25,840,000		

Amounts required in the year ending 31 March 2015 for expenditure by House of Commons: Members on:

Departmental Expenditure Limit:Expenditure arising from:

This Estimate provides for an Exchequer contribution to the Parliamentary Contributory Pension Fund, payroll costs of Members of Parliament appointed to specific parliamentary duties, provision of ICT equipment to Members, Members' stationery and postage expenditure, financial assistance to Opposition parties to support them in the discharge of their parliamentary or representative functions, an Exchequer contribution to the Members' Fund, provision of training for Members and their staff, payment for insurance, Members' residual pay and allowances relating to earlier financial years, other general costs and non-cash items.

Annually Managed Expenditure:Expenditure arising from:

This Estimate provides provision for accrued pension liabilities arising from the Parliamentary Contributory Pension Fund.

The Clerk of the House of Commons will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	26,100,000	11,375,000	14,725,000
Capital	700,000	45,000	655,000
Annually Managed Expenditure			
Resource	12,700,000	3,700,000	9,000,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	25,840,000	10,988,000	14,852,000

Part II: Subhead detail

£'000

2014-15 Plans									2013-14 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
-	-	-	26,100	-	26,100	700	-	700	25,777	100
<i>Of which:</i>										
A Members' salaries, allowances and other costs										
-	-	-	26,100	-	26,100	700	-	700	25,777	100
Total Spending in DEL										
-	-	-	26,100	-	26,100	700	-	700	25,777	100
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	12,700	-	12,700	-	-	-	13,223	-
<i>Of which:</i>										
B Provisions										
-	-	-	12,700	-	12,700	-	-	-	13,223	-
Total Spending in AME										
-	-	-	12,700	-	12,700	-	-	-	13,223	-
Total for Estimate										
-	-	-	38,800	-	38,800	700	-	700	39,000	100
<i>Of which:</i>										
Voted Expenditure										
-	-	-	38,800	-	38,800	700	-	700	39,000	100
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Net Resource Requirement	38,800	39,000	29,809
Net Capital Requirement	700	100	43
Accruals to cash adjustments	-13,660	-14,183	-8,044
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-910	-900	-907
New provisions and adjustments to previous provisions	-12,700	-13,223	-7,193
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-50	-60	-46
<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	-	-	14
Increase (-) / Decrease (+) in creditors	-	-	88
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	25,840	24,917	21,808

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

£'000

	2014-15 Plans	2013-14 Provisions	2012-13 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	38,800	39,000	29,809
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	38,800	39,000	29,809
Total Net Operating Costs	38,800	39,000	29,809
<i>Of which:</i>			
Resource DEL	26,100	25,777	22,616
Capital DEL	-	-	-
Resource AME	12,700	13,223	7,193
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	38,800	39,000	29,809
<i>Of which:</i>			
Resource DEL	26,100	25,777	22,616
Resource AME	12,700	13,223	7,193
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	38,800	39,000	29,809

Part III: Note B - Analysis of Departmental Income

No income is expected in 2014-15, 2013-14 or 2012-13.

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

No CFER income or receipts are expected in 2014-15, 2013-14 or 2012-13.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Sir Robert Rogers KCB, Clerk of the House of Commons

Sir Robert Rogers KCB has personal responsibility for the proper presentation of the Members annual accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

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

HM Treasury contacts

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ISBN 978-1-4741-0245-2



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