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# Central Government Supply Estimates 2015-16

## Main Supply Estimates

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July 2015





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# **Central Government Supply Estimates 2015-16**

## **Main Supply Estimates**

for the year ending 31 March 2016

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

*Ordered by the House of Commons*

*to be printed on 2 July 2015*



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TREASURY CHAMBERS  
2 July 2015

DAVID GAUKE

# Section 1.

## Introduction

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

### The main spending aggregates

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

### 2015-16 Main Supply Estimates

6. The total resource and capital expenditure, for which authority is sought in the 2015-16 Main Estimates presented on 2 July is £554.75 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 2015-16 for Estimates presented on 2 July, compared to the provision for 2014-15 and the outturn for 2013-14.
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 2015-16 presented on 2 July; the total provision for 2014-15; and the outturn for 2013-14.

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

	£ million		
	2015-16 †† Plans	2014-15† Provisions	2013-14† Outturn
Total Resource and Capital Departmental Expenditure Limit	305,014	312,346	306,112
Total Resource and Capital Annually Managed Expenditure	185,791	168,972	149,350
<b>Total Net Budget</b>	<b>490,806</b>	<b>481,318</b>	<b>455,462</b>
Total Non-Budget Expenditure	64,949	64,075	56,447
<b>Total Resource and Capital in Estimates</b>	<b>555,754</b>	<b>545,393</b>	<b>511,909</b>
Resource to cash adjustments	-77,922	-64,211	-79,296
<b>Total Net cash requirement</b>	<b>477,833</b>	<b>481,182</b>	<b>432,614</b>

† Figures for 2013-14 outturn and 2014-15 provision are the best available estimates in those years adjusted for transfer, classification and machinery of government changes to reflect the 2015-16 Estimate structure.

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

9. The 2015-16 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.

#### **Departmental Expenditure Limits (DEL)**

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 2015-16 for the Main Estimates presented on 2 July.

#### **Administration budgets**

15. Administration budgets are set for most civil service departments and their executive agencies and Arm's Length Bodies (ALBs), 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 2015-16 for the Main Estimates presented on 2 July 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 2015-16 for the Main Estimates presented on 2 July.



## Section 2.

# Format of Supply Estimates

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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 2015-16. 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

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### Supply Procedure

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

### Designation Order

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

for the Supplementary Estimates. An Order will list all bodies to be designated<sup>1</sup> 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).

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<sup>1</sup> 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

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### 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 2015.
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 (MPM) principles;
  - Royalties and associated payments to use intellectual property rights (IPR);
  - Sales of some licences where the Office for National Statistics (ONS) has determined that there is a significant degree of service to the individual applicant;
  - Income from licences and levies, treated as tax in the National Accounts, but which the Chief Secretary to the Treasury has agreed may be netted off<sup>1</sup> budgets. Note that although described as netting off, the income appears in the Estimate in normal income columns;
  - Income from fines and penalties where the Chief Secretary to the Treasury has agreed that they may be netted off budgets;
  - Income from insurance payments;
  - Receipts in respect of compensation (where the Office for National Statistics (ONS) treats the income as impacting on the current budget);

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<sup>1</sup> ‘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.

- Interest and dividends, where the department has financed the associated financial asset through DEL, for example, a loan made to the private sector;
- Income from rent of buildings and land;;
- Donations that are treated as current in the National Accounts (see also capital donations);
- Income obtained from National Lottery distributing bodies that finances current expenditure;
- Income from the European Union that finances current expenditure; and
- Profit (or loss) on disposal of capital assets.

### **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:
  - Income from capital asset sales - the book value on disposal (not including any profit/loss on disposal);
  - Income from sale of stocks that score in the capital budget;
  - Capital grants from the private sector, including developer contributions and capital donations;
  - Income from National Lottery distributing bodies that finances capital expenditure;
  - Capital grants from the EU;
  - Capital Royalties;
  - Privatisation proceeds (always in AME, not DEL);
  - Income from exercising an overage (i.e. claw-back) agreements; and
  - Income from the disposal of financial assets (where disposal would benefit the public sector net debt - PSND).

### **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 in the SR settlement;
  - Any income in excess of the 20 per cent is treated as non-budget and **must** be surrendered to the Consolidated Fund; and
  - Where the SR settlement did not clearly set out an expected level of income, departments may retain total negative income up to 5 per cent of income.

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

7. The following types of income cannot be used as departmental income:

- Taxation, regulatory controls, including certain statutory licences, duties, fines, penalties. These are all outside of the departmental budget and should be in a Trust Statement, unless, exceptionally, the entity has specific agreement from HM Treasury that 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;
- 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**

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**Table 2 Supply Estimates by department**

	£'000		
	2015-16 Plans	2014-15† Provisions	2013-14† Outturn
<b>Supply Estimates presented by HM Treasury</b>			
Department for Education			
<b>Departmental Expenditure Limit</b>			
Resource	54,717,664	54,077,297	51,870,221
Capital	4,700,000	4,756,177	3,603,611
<b>Annually Managed Expenditure</b>			
Resource	-19,758	650,213	401,919
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	54,697,906	54,727,510	52,272,140
Capital	4,700,000	4,756,177	3,603,611
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>58,324,003</b>	<b>58,327,896</b>	<b>55,017,133</b>
Teachers' Pension Scheme (England & Wales)			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	13,092,300	13,360,200	10,648,822
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	13,092,300	13,360,200	10,648,822
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>3,675,652</b>	<b>3,652,128</b>	<b>3,360,642</b>
Office for Standards in Education, Children's Services and Skills			
<b>Departmental Expenditure Limit</b>			
Resource	136,977	162,841	161,308
Capital	1,500	4,000	4,302
<b>Annually Managed Expenditure</b>			
Resource	-1,135	-1,135	-4,703
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	135,842	161,706	156,605
Capital	1,500	4,000	4,302
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>134,609</b>	<b>162,447</b>	<b>164,564</b>
Office of Qualifications and Examinations Regulation			
<b>Departmental Expenditure Limit</b>			
Resource	16,503	21,009	18,468
Capital	-	100	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	16,503	21,009	18,468
Capital	-	100	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>15,771</b>	<b>20,371</b>	<b>17,551</b>



**Table 2 Supply Estimates by department**

	£'000		
	2015-16 Plans	2014-15† Provisions	2013-14† Outturn
Department of Health			
<b>Departmental Expenditure Limit</b>			
Resource	94,427,172	91,866,576	89,014,570
Capital	4,634,988	4,013,667	4,353,263
<b>Annually Managed Expenditure</b>			
Resource	6,600,000	6,606,000	4,261,086
Capital	15,000	15,000	-69,813
<b>Total Net Budget</b>			
Resource	101,027,172	98,472,576	93,275,656
Capital	4,649,988	4,028,667	4,283,450
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>98,653,146</b>	<b>95,019,546</b>	<b>90,139,046</b>
National Health Service Pension Scheme			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	19,026,703	18,801,400	13,932,608
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	19,026,703	18,801,400	13,932,608
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-314,018</b>	<b>-115,837</b>	<b>-1,196,013</b>
Food Standards Agency			
<b>Departmental Expenditure Limit</b>			
Resource	87,640	89,424	89,751
Capital	280	3,409	3,188
<b>Annually Managed Expenditure</b>			
Resource	9,953	9,953	3,430
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	97,593	99,377	93,181
Capital	280	3,409	3,188
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>86,671</b>	<b>94,688</b>	<b>89,823</b>
Department for Transport			
<b>Departmental Expenditure Limit</b>			
Resource	3,744,014	3,600,809	4,780,256
Capital	6,089,902	9,461,156	8,453,406
<b>Annually Managed Expenditure</b>			
Resource	5,427,969	1,174,916	877,607
Capital	7,079,589	6,883,134	12,633
<b>Total Net Budget</b>			
Resource	9,171,983	4,775,725	5,657,863
Capital	13,169,491	16,344,290	8,466,039
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>20,470,664</b>	<b>19,138,830</b>	<b>12,504,845</b>

**Table 2 Supply Estimates by department**

	£'000		
	2015-16 Plans	2014-15† Provisions	2013-14† Outturn
Office of Rail Regulation			
<b>Departmental Expenditure Limit</b>			
Resource	3	3	3
Capital	720	760	798
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	3	3	3
Capital	720	760	798
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,000</b>	<b>2,000</b>	<b>11</b>
Department for Communities and Local Government			
<b>Departmental Expenditure Limits - Communities</b>			
Resource	2,500,488	2,383,125	2,079,679
Capital	5,340,267	4,735,756	3,808,000
<b>Departmental Expenditure Limit - Local Government</b>			
Resource	10,638,990	13,659,509	16,481,421
Capital	-	1	-
<b>Annually Managed Expenditure</b>			
Resource	12,386,260	12,912,004	11,469,876
Capital	220,000	245,000	-
<b>Total Net Budget</b>			
Resource	25,525,738	28,954,638	30,030,976
Capital	5,560,267	4,980,757	3,808,000
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>22,131,703</b>	<b>24,514,920</b>	<b>25,141,519</b>
Department for Business, Innovation and Skills			
<b>Departmental Expenditure Limit</b>			
Resource	17,838,479	19,544,274	20,576,099
Capital	3,783,140	2,977,949	2,385,134
<b>Annually Managed Expenditure</b>			
Resource	-405,737	476,142	-342,395
Capital	11,251,213	10,695,040	6,654,715
<b>Total Net Budget</b>			
Resource	17,432,742	20,020,416	20,233,704
Capital	15,034,353	13,672,989	9,039,849
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>28,103,291</b>	<b>27,787,193</b>	<b>23,418,212</b>
UK Trade & Investment			
<b>Departmental Expenditure Limit</b>			
Resource	315,606	265,246	156,844
Capital	1,500	1,715	2,511
<b>Annually Managed Expenditure</b>			
Resource	5,000	5,000	355
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	320,606	270,246	157,199
Capital	1,500	1,715	2,511
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>318,075</b>	<b>265,671</b>	<b>147,145</b>

**Table 2 Supply Estimates by department**

	£'000		
	2015-16 Plans	2014-15† Provisions	2013-14† Outturn
Export Credits Guarantee Department			
<b>Departmental Expenditure Limit</b>			
Resource	1	19,885	21,827
Capital	300	630	168
<b>Annually Managed Expenditure</b>			
Resource	32,515	29,419	-71,878
Capital	303,290	78,449	-33,585
<b>Total Net Budget</b>			
Resource	32,516	49,304	-50,051
Capital	303,590	79,079	-33,417
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>86,172</b>	<b>-95,493</b>	<b>-161,209</b>
Competitions and Markets Authority			
<b>Departmental Expenditure Limit</b>			
Resource	69,421	65,398	64,832
Capital	1,082	1,763	760
<b>Annually Managed Expenditure</b>			
Resource	2,750	3,200	-2,200
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	72,171	68,598	62,632
Capital	1,082	1,763	760
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>68,017</b>	<b>69,789</b>	<b>69,646</b>
UK Atomic Energy Authority Pension Schemes			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	262,950	329,569	240,066
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	262,950	329,569	240,066
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>261,924</b>	<b>266,000</b>	<b>191,947</b>

**Table 2 Supply Estimates by department**

	£'000		
	2015-16 Plans	2014-15† Provisions	2013-14† Outturn
Home Office			
<b>Departmental Expenditure Limit</b>			
Resource	10,023,109	11,136,331	10,571,301
Capital	363,320	390,575	362,729
<b>Annually Managed Expenditure</b>			
Resource	1,616,000	2,117,222	1,382,040
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	11,639,109	13,253,553	11,953,341
Capital	363,320	390,575	362,729
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>11,786,830</b>	<b>12,952,369</b>	<b>11,979,669</b>
National Crime Agency			
<b>Departmental Expenditure Limit</b>			
Resource	421,860	420,900	427,983
Capital	41,840	38,160	34,288
<b>Annually Managed Expenditure</b>			
Resource	210,000	192,000	95,497
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	631,860	612,900	523,480
Capital	41,840	38,160	34,288
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>426,700</b>	<b>463,950</b>	<b>432,121</b>
Charity Commission			
<b>Departmental Expenditure Limit</b>			
Resource	23,200	21,443	21,966
Capital	3,900	962	878
<b>Annually Managed Expenditure</b>			
Resource	360	215	366
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	23,560	21,658	22,332
Capital	3,900	962	878
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>26,180</b>	<b>21,485</b>	<b>22,234</b>
Ministry of Justice			
<b>Departmental Expenditure Limit</b>			
Resource	6,746,453	7,586,882	7,841,558
Capital	327,980	296,328	274,724
<b>Annually Managed Expenditure</b>			
Resource	131,000	181,100	120,160
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	6,877,453	7,767,982	7,961,718
Capital	327,980	296,328	274,724
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>6,475,592</b>	<b>7,292,488</b>	<b>7,239,481</b>

**Table 2 Supply Estimates by department**

	£'000		
	2015-16 Plans	2014-15† Provisions	2013-14† Outturn
Ministry of Justice: Judicial Pensions Scheme			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	163,105	192,915	-440,070
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	163,105	192,915	-440,070
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-59,013</b>	<b>-40,980</b>	<b>-50,148</b>
United Kingdom Supreme Court			
<b>Departmental Expenditure Limit</b>			
Resource	2,240	2,038	1,565
Capital	150	359	331
<b>Annually Managed Expenditure</b>			
Resource	1,000	1,000	824
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	3,240	3,038	2,389
Capital	150	359	331
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,269</b>	<b>1,315</b>	<b>1,844</b>
The National Archives			
<b>Departmental Expenditure Limit</b>			
Resource	33,701	34,494	33,915
Capital	1,200	2,030	2,018
<b>Annually Managed Expenditure</b>			
Resource	-131	579	-52
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	33,570	35,073	33,863
Capital	1,200	2,030	2,018
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>29,641</b>	<b>30,864</b>	<b>31,212</b>
Crown Prosecution Service			
<b>Departmental Expenditure Limit</b>			
Resource	482,276	509,504	525,842
Capital	2,460	3,280	27
<b>Annually Managed Expenditure</b>			
Resource	5,264	5,264	7,626
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	487,540	514,768	533,468
Capital	2,460	3,280	27
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>480,936</b>	<b>508,984</b>	<b>513,299</b>

**Table 2 Supply Estimates by department**

	£'000		
	2015-16 Plans	2014-15† Provisions	2013-14† Outturn
Serious Fraud Office			
<b>Departmental Expenditure Limit</b>			
Resource	43,768	57,711	51,379
Capital	1,365	2,570	1,316
<b>Annually Managed Expenditure</b>			
Resource	2,000	19,000	-336
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	45,768	76,711	51,043
Capital	1,365	2,570	1,316
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>43,071</b>	<b>59,219</b>	<b>51,005</b>
HM Procurator General and Treasury Solicitor			
<b>Departmental Expenditure Limit</b>			
Resource	8,533	9,253	4,132
Capital	1,350	1,800	1,622
<b>Annually Managed Expenditure</b>			
Resource	-	-	-689
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	8,533	9,253	3,443
Capital	1,350	1,800	1,622
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>9,283</b>	<b>9,827</b>	<b>3,715</b>
Ministry of Defence			
<b>Departmental Expenditure Limit</b>			
Resource	36,641,252	36,646,516	36,448,452
Capital	6,823,306	7,823,686	7,571,868
<b>Annually Managed Expenditure</b>			
Resource	1,510,170	2,596,783	963,119
Capital	-	110,000	-128,612
<b>Total Net Budget</b>			
Resource	38,151,422	39,243,299	37,411,571
Capital	6,823,306	7,933,686	7,443,256
<b>Non-Budget Expenditure</b>	<b>53,000</b>	-	-
<b>Net Cash Requirement</b>	<b>36,444,890</b>	<b>37,328,773</b>	<b>36,217,238</b>
Armed Forces Pension and Compensation Schemes			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	5,565,731	6,749,204	5,414,358
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,565,731	6,749,204	5,414,358
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,537,917</b>	<b>2,534,144</b>	<b>2,375,975</b>

**Table 2 Supply Estimates by department**

	£'000		
	2015-16 Plans	2014-15† Provisions	2013-14† Outturn
Foreign and Commonwealth Office			
<b>Departmental Expenditure Limit</b>			
Resource	1,990,863	1,872,079	2,155,622
Capital	102,000	173,700	119,682
<b>Annually Managed Expenditure</b>			
Resource	100,000	84,000	65,627
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,090,863	1,956,079	2,221,249
Capital	102,000	173,700	119,682
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,943,362</b>	<b>1,934,779</b>	<b>2,128,398</b>
Department for International Development			
<b>Departmental Expenditure Limit</b>			
Resource	6,735,724	6,937,876	7,416,373
Capital	2,625,450	2,364,899	1,945,558
<b>Annually Managed Expenditure</b>			
Resource	279,440	215,926	68,992
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	7,015,164	7,153,802	7,485,365
Capital	2,625,450	2,364,899	1,945,558
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>9,343,174</b>	<b>9,281,775</b>	<b>9,379,065</b>
Department for International Development: Overseas Superannuation			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	36,523	46,565	40,371
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	36,523	46,565	40,371
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>82,000</b>	<b>86,000</b>	<b>86,098</b>
Department of Energy and Climate Change			
<b>Departmental Expenditure Limit</b>			
Resource	2,506,228	2,584,425	2,070,482
Capital	2,621,199	2,343,821	2,216,730
<b>Annually Managed Expenditure</b>			
Resource	9,447,811	35,284,537	4,963,922
Capital	-85,540	-98,394	-496,660
<b>Total Net Budget</b>			
Resource	11,954,039	37,868,962	7,034,404
Capital	2,535,659	2,245,427	1,720,070
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>5,014,621</b>	<b>5,106,326</b>	<b>3,358,914</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2015-16 Plans</b>	<b>2014-15† Provisions</b>	<b>2013-14† Outturn</b>
<b>Office of Gas and Electricity Markets</b>			
<b>Departmental Expenditure Limit</b>			
Resource	700	6,868	274
Capital	1,000	1,500	1,430
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	700	6,868	274
Capital	1,000	1,500	1,430
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>10,290</b>	<b>16,858</b>	<b>-1,976</b>
<b>Department for Environment, Food and Rural Affairs</b>			
<b>Departmental Expenditure Limit</b>			
Resource	1,771,595	1,918,930	1,946,073
Capital	493,000	651,307	482,286
<b>Annually Managed Expenditure</b>			
Resource	13,608	278,215	-94,479
Capital	1,000	3,000	-743
<b>Total Net Budget</b>			
Resource	1,785,203	2,197,145	1,851,594
Capital	494,000	654,307	481,543
<b>Non-Budget Expenditure</b>	<b>10,000</b>	<b>10,000</b>	<b>-419</b>
<b>Net Cash Requirement</b>	<b>2,134,052</b>	<b>2,636,759</b>	<b>2,221,165</b>
<b>Water Services Regulation Authority</b>			
<b>Departmental Expenditure Limit</b>			
Resource	131	125	3,898
Capital	288	385	825
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	131	125	3,898
Capital	288	385	825
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,477</b>	<b>2,491</b>	<b>3,586</b>
<b>Department for Culture, Media and Sport</b>			
<b>Departmental Expenditure Limit</b>			
Resource	1,386,729	1,564,523	1,302,726
Capital	402,036	360,393	-12,169
<b>Annually Managed Expenditure</b>			
Resource	3,442,131	3,575,089	2,930,840
Capital	133,537	142,689	100,041
<b>Total Net Budget</b>			
Resource	4,828,860	5,139,612	4,233,566
Capital	535,573	503,082	87,872
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>4,902,210</b>	<b>5,067,342</b>	<b>4,637,219</b>



**Table 2 Supply Estimates by department**

	£'000		
	2015-16 Plans	2014-15† Provisions	2013-14† Outturn
Department for Work and Pensions			
<b>Departmental Expenditure Limit</b>			
Resource	5,893,667	6,637,258	6,966,667
Capital	179,420	235,311	185,683
<b>Annually Managed Expenditure</b>			
Resource	72,727,463	73,995,765	71,594,554
Capital	-	-	1,815
<b>Total Net Budget</b>			
Resource	78,621,130	80,633,023	78,561,221
Capital	179,420	235,311	187,498
<b>Non-Budget Expenditure</b>	<b>2,304,794</b>	<b>2,556,662</b>	<b>2,051,250</b>
<b>Net Cash Requirement</b>	<b>80,711,624</b>	<b>83,416,714</b>	<b>80,383,130</b>
Scotland Office and Office of the Advocate General			
<b>Departmental Expenditure Limit</b>			
Resource	8,980	7,943	7,351
Capital	25	55	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	8,980	7,943	7,351
Capital	25	55	-
<b>Non-Budget Expenditure</b>	<b>27,942,974</b>	<b>28,191,445</b>	<b>27,176,083</b>
<b>Net Cash Requirement</b>	<b>27,951,908</b>	<b>28,199,372</b>	<b>27,183,374</b>
Wales Office			
<b>Departmental Expenditure Limit</b>			
Resource	4,407	4,799	4,449
Capital	25	135	564
<b>Annually Managed Expenditure</b>			
Resource	-20	20	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	4,387	4,819	4,449
Capital	25	135	564
<b>Non-Budget Expenditure</b>	<b>13,683,892</b>	<b>13,692,029</b>	<b>13,482,462</b>
<b>Net Cash Requirement</b>	<b>13,688,254</b>	<b>13,696,743</b>	<b>13,487,397</b>
Northern Ireland Office			
<b>Departmental Expenditure Limit</b>			
Resource	20,391	24,007	25,287
Capital	380	1,491	307
<b>Annually Managed Expenditure</b>			
Resource	-	-1,600	778
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	20,391	22,407	26,065
Capital	380	1,491	307
<b>Non-Budget Expenditure</b>	<b>14,204,000</b>	<b>14,905,200</b>	<b>13,738,000</b>
<b>Net Cash Requirement</b>	<b>14,222,541</b>	<b>14,928,795</b>	<b>13,807,738</b>

**Table 2 Supply Estimates by department**

	£'000		
	2015-16 Plans	2014-15† Provisions	2013-14† Outturn
HM Treasury			
<b>Departmental Expenditure Limit</b>			
Resource	118,469	143,581	-264,325
Capital	-739,150	47,093	-5,860
<b>Annually Managed Expenditure</b>			
Resource	-2,018,765	-42,320,957	6,206,315
Capital	-4,565,500	-9,467,457	-11,724,724
<b>Total Net Budget</b>			
Resource	-1,900,296	-42,177,376	5,941,990
Capital	-5,304,650	-9,420,364	-11,730,584
<b>Non-Budget Expenditure</b>	-	-	
<b>Net Cash Requirement</b>	<b>-543,849</b>	<b>-1,210,357</b>	<b>-13,646,173</b>
HM Revenue and Customs			
<b>Departmental Expenditure Limit</b>			
Resource	3,427,766	3,216,290	3,323,242
Capital	162,820	249,622	218,120
<b>Annually Managed Expenditure</b>			
Resource	11,710,860	12,118,706	11,620,618
Capital	300	1,000	223
<b>Total Net Budget</b>			
Resource	15,138,626	15,334,996	14,943,860
Capital	163,120	250,622	218,343
<b>Non-Budget Expenditure</b>	<b>6,750,000</b>	<b>4,720,000</b>	-
<b>Net Cash Requirement</b>	<b>21,878,846</b>	<b>19,990,728</b>	<b>14,935,096</b>
National Savings and Investments			
<b>Departmental Expenditure Limit</b>			
Resource	148,420	228,350	146,990
Capital	273	1,673	1,517
<b>Annually Managed Expenditure</b>			
Resource	5,300	2,000	347
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	153,720	230,350	147,337
Capital	273	1,673	1,517
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>162,473</b>	<b>223,603</b>	<b>147,488</b>
The Statistics Board			
<b>Departmental Expenditure Limit</b>			
Resource	174,172	170,740	174,013
Capital	16,800	12,100	15,290
<b>Annually Managed Expenditure</b>			
Resource	-863	238	-2,865
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	173,309	170,978	171,148
Capital	16,800	12,100	15,290
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>173,872</b>	<b>181,789</b>	<b>177,481</b>

**Table 2 Supply Estimates by department**

	£'000		
	2015-16 Plans	2014-15† Provisions	2013-14† Outturn
Government Actuary's Department			
<b>Departmental Expenditure Limit</b>			
Resource	1	10	-2,072
Capital	150	287	473
<b>Annually Managed Expenditure</b>			
Resource	-478	-289	-1,408
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-477	-279	-3,480
Capital	150	287	473
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-57</b>	<b>20</b>	<b>-821</b>
Crown Estate Office			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	2,365	2,365	2,365
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,365	2,365	2,365
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,357</b>	<b>2,357</b>	<b>2,357</b>
Cabinet Office			
<b>Departmental Expenditure Limit</b>			
Resource	411,568	570,685	418,445
Capital	16,030	51,328	42,873
<b>Annually Managed Expenditure</b>			
Resource	5,000	4,942	-4,080
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	416,568	575,627	414,365
Capital	16,030	51,328	42,873
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>436,999</b>	<b>631,530</b>	<b>472,017</b>
Security and Intelligence Agencies			
<b>Departmental Expenditure Limit</b>			
Resource	2,381,869	2,203,422	2,104,747
Capital	359,574	381,385	358,138
<b>Annually Managed Expenditure</b>			
Resource	112,005	47,915	18,722
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,493,874	2,251,337	2,123,469
Capital	359,574	381,385	358,138
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,326,543</b>	<b>2,199,007</b>	<b>2,064,665</b>

**Table 2 Supply Estimates by department**

	£'000		
	2015-16 Plans	2014-15† Provisions	2013-14† Outturn
Cabinet Office: Civil Superannuation			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	8,534,000	9,021,000	7,301,675
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	8,534,000	9,021,000	7,301,675
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,010,662</b>	<b>1,960,000</b>	<b>2,205,732</b>
Royal Mail Statutory Pension Scheme			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	1,406,000	1,579,000	1,343,066
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,406,000	1,579,000	1,343,066
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,324,000</b>	<b>1,466,960</b>	<b>1,235,711</b>
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England			
<b>Departmental Expenditure Limit</b>			
Resource	32,858	32,588	32,815
Capital	700	728	673
<b>Annually Managed Expenditure</b>			
Resource	-400	-25	1,665
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	32,458	32,563	34,480
Capital	700	728	673
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>31,930</b>	<b>31,716</b>	<b>32,169</b>
House of Lords			
<b>Departmental Expenditure Limit</b>			
Resource	102,154	94,741	87,619
Capital	27,602	18,442	11,809
<b>Annually Managed Expenditure</b>			
Resource	800	5,691	5,440
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	102,954	100,432	93,059
Capital	27,602	18,442	11,809
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>243,003</b>	<b>106,418</b>	<b>90,665</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2015-16 Plans</b>	<b>2014-15† Provisions</b>	<b>2013-14† Outturn</b>
House of Commons: Members			
<b>Departmental Expenditure Limit</b>			
Resource	24,300	27,100	25,623
Capital	3,900	700	73
<b>Annually Managed Expenditure</b>			
Resource	10,800	12,700	12,504
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	35,100	39,800	38,127
Capital	3,900	700	73
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>27,185</b>	<b>26,840</b>	<b>24,290</b>
<b>Total (Supply Estimates presented by HM Treasury)</b>			
<b>Departmental Expenditure Limit</b>			
Resource	266,060,342	270,426,808	269,189,671
Capital	38,394,072	41,413,188	36,448,944
<b>Annually Managed Expenditure</b>			
Resource	171,437,849	160,363,966	155,032,405
Capital	14,352,889	8,607,461	-5,684,710
<b>Total Net Budget</b>			
Resource	437,498,191	430,790,774	424,222,076
Capital	52,746,961	50,020,649	30,764,234
<b>Total Non-Budget Expenditure</b>	64,948,660	64,075,336	56,447,376
<b>Total Net cash requirement</b>	<b>477,300,453</b>	<b>480,257,152</b>	<b>432,137,292</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2015-16 Plans</b>	<b>2014-15† Provisions</b>	<b>2013-14† Outturn</b>
<b>Supply Estimates presented elsewhere ††</b>			
House of Commons: Administration			
<b>Departmental Expenditure Limit</b>			
Resource	212,500	208,150	201,720
Capital	45,800	38,400	24,401
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	212,500	208,150	201,720
Capital	45,800	38,400	24,401
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>	<b>233,800</b>	<b>666,710</b>	<b>233,898</b>
National Audit Office			
<b>Departmental Expenditure Limit</b>			
Resource	64,500	63,000	68,433
Capital	2,000	1,500	1,554
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	64,500	63,000	68,433
Capital	2,000	1,500	1,554
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>	<b>64,750</b>	<b>62,469</b>	<b>66,100</b>
Electoral Commission			
<b>Departmental Expenditure Limit</b>			
Resource	20,876	22,281	15,301
Capital	250	400	270
<b>Annually Managed Expenditure</b>			
Resource	30	-100	75
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	20,906	22,181	15,376
Capital	250	400	270
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>	<b>20,597</b>	<b>22,376</b>	<b>15,399</b>
Independent Parliamentary Standards Authority			
<b>Departmental Expenditure Limit</b>			
Resource	209,991	168,391	159,359
Capital	1,898	1,523	265
<b>Annually Managed Expenditure</b>			
Resource	500	350	1,833
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	210,491	168,741	161,192
Capital	1,898	1,523	265
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>	<b>211,038</b>	<b>171,002</b>	<b>158,749</b>

**Table 2 Supply Estimates by department**

	£'000		
	2015-16 Plans	2014-15† Provisions	2013-14‡ Outturn
Local Government Boundary Commission for England			
<b>Departmental Expenditure Limit</b>			
Resource	2,137	2,356	2,247
Capital	50	95	94
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,137	2,356	2,247
Capital	50	95	94
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,083</b>	<b>2,352</b>	<b>2,272</b>
<b>Total (Supply Estimates presented elsewhere)</b>			
<b>Departmental Expenditure Limit</b>			
Resource	510,004	464,178	447,060
Capital	49,998	41,918	26,584
<b>Annually Managed Expenditure</b>			
Resource	530	250	1,908
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	510,534	464,428	448,968
Capital	49,998	41,918	26,584
<b>Total Non-Budget Expenditure</b>	-	-	-
<b>Total Net cash requirement</b>	<b>532,268</b>	<b>924,909</b>	<b>476,418</b>
<b>Grand Total</b>			
<b>Departmental Expenditure Limit</b>			
Resource	266,570,346	270,890,986	269,636,731
Capital	38,444,070	41,455,106	36,475,528
<b>Annually Managed Expenditure</b>			
Resource	171,438,379	160,364,216	155,034,313
Capital	14,352,889	8,607,461	-5,684,710
<b>Total Net Budget</b>			
Resource	438,008,725	431,255,202	424,671,044
Capital	52,796,959	50,062,567	30,790,818
<b>Total Non-Budget Expenditure</b>	64,948,660	64,075,336	56,447,376
<b>Total Net cash requirement</b>	<b>477,832,721</b>	<b>481,182,061</b>	<b>432,613,710</b>

† Figures for 2013-14 outturn and 2014-15 provision are the best available estimates in those years adjusted for transfer, classification and machinery of government changes to reflect the 2015-16 Estimate structure.

†† Figures for the independent Estimates are provisional: check the published Main Estimates 2015-16 for these bodies.

**Table 3 Resource Departmental Expenditure Limits 2015-16**

	<b>£'000</b>		
	<b>Voted</b>	<b>Non-Voted</b>	<b>Total</b>
<b>Department†</b>			
Department for Education	54,717,664	-	54,717,664
Office for Standards in Education, Children's Services and Skills	136,977	-	136,977
Office of Qualifications and Examinations Regulation	16,503	-	16,503
Department of Health	94,427,172	18,898,759	113,325,931
Food Standards Agency	87,640	-	87,640
Department for Transport	3,744,014	11,894	3,755,908
Office of Rail Regulation	3	-	3
DCLG - Communities	2,500,488	-358	2,500,130
DCLG - Local Government	10,638,990	-	10,638,990
Department for Business, Innovation and Skills	17,838,479	-	17,838,479
UK Trade & Investment	315,606	-	315,606
Export Credits Guarantee Department	1	-	1
Competition and Markets Authority	69,421	-	69,421
Home Office	10,023,109	-	10,023,109
National Crime Agency	421,860	-	421,860
Charity Commission	23,200	-	23,200
Ministry of Justice	6,746,453	124,399	6,870,852
United Kingdom Supreme Court	2,240	2,873	5,113
The National Archives	33,701	-	33,701
Crown Prosecution Service	482,276	-	482,276
Serious Fraud Office	43,768	-	43,768
HM Procurator General and Treasury Solicitor	8,533	-	8,533
Ministry of Defence	36,641,252	-	36,641,252
Foreign and Commonwealth Office	1,990,863	-	1,990,863
Department for International Development	6,735,724	687,430	7,423,154
Department of Energy and Climate Change	2,506,228	-1,106,000	1,400,228
Office of Gas and Electricity Markets	700	-	700
Department for Environment, Food and Rural Affairs	1,771,595	-	1,771,595
Water Services Regulation Authority	131	-	131
Department for Culture, Media and Sport	1,386,729	-61,800	1,324,929
Department for Work and Pensions	5,893,667	565,372	6,459,039
Scottish Government	-	26,563,793	26,563,793
Scotland Office and Office of the Advocate General	8,980	-	8,980
Welsh Government	-	13,525,478	13,525,478
Wales Office	4,407	-	4,407
Northern Ireland Executive	-	10,108,882	10,108,882
Northern Ireland Office	20,391	1,075	21,466
HM Treasury	118,469	10,800	129,269
HM Revenue and Customs	3,427,766	296,960	3,724,726
National Savings and Investments	148,420	-	148,420
The Statistics Board	174,172	-	174,172
Government Actuary's Department	1	-	1
Cabinet Office	411,568	120,600	532,168
Security and Intelligence Agencies	2,381,869	-	2,381,869
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	32,858	-	32,858
House of Lords	102,154	-	102,154
House of Commons: Members	24,300	-	24,300



**Table 3 Resource Departmental Expenditure Limits 2015-16**

	<b>£'000</b>		
	<b>Voted</b>	<b>Non-Voted</b>	<b>Total</b>
House of Commons: Administration ††	212,500	1,200	213,700
National Audit Office ††	64,500	300	64,800
Electoral Commission ††	20,876	265	21,141
Independent Parliamentary Standards Authority ††	209,991	-	209,991
Local Government Boundary Commission for England ††	2,308	-171	2,137
<b>Total</b>	<b>266,570,517</b>	<b>69,751,751</b>	<b>336,322,268</b>

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

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

**Table 4 Administration Budgets 2015-16**

	<b>£'000</b>		
	<b>Voted</b>	<b>Non-Voted</b>	<b>Total</b>
<b>Department</b>			
Department for Education	292,871	-	292,871
Office for Standards in Education, Children's Services and Skills	18,900	-	18,900
Office of Qualifications and Examinations Regulation	15,817	-	15,817
Department of Health	3,118,720	-	3,118,720
Food Standards Agency	36,540	-	36,540
Department for Transport	268,271	6,678	274,949
Office of Rail Regulation	3	-	3
DCLG - Communities	313,400	-358	313,042
Department for Business, Innovation and Skills	606,654	-	606,654
UK Trade & Investment	18,670	-	18,670
Export Credits Guarantee Department	1	-	1
Competition and Markets Authority	18,882	-	18,882
Home Office	378,165	-	378,165
National Crime Agency	28,000	-	28,000
Charity Commission	23,200	-	23,200
Ministry of Justice	555,185	-	555,185
United Kingdom Supreme Court	916	-	916
The National Archives	9,540	-	9,540
Crown Prosecution Service	31,600	-	31,600
Serious Fraud Office	7,351	-	7,351
HM Procurator General and Treasury Solicitor	8,533	-	8,533
Ministry of Defence	1,519,640	-	1,519,640
Foreign and Commonwealth Office	183,615	-	183,615
Department for International Development	112,528	-	112,528
Department of Energy and Climate Change	196,039	-	196,039
Office of Gas and Electricity Markets	700	-	700
Department for Environment, Food and Rural Affairs	517,275	-	517,275
Water Services Regulation Authority	131	-	131
Department for Culture, Media and Sport	225,186	-61,800	163,386
Department for Work and Pensions	1,000,701	-	1,000,701
Scotland Office and Office of the Advocate General	8,780	-	8,780
Wales Office	4,347	-	4,347
Northern Ireland Office	13,317	-	13,317
HM Treasury	123,739	-	123,739
HM Revenue and Customs	760,266	71,109	831,375
National Savings and Investments	148,420	-	148,420
Government Actuary's Department	1	-	1
Cabinet Office	151,065	-	151,065
Security and Intelligence Agencies	63,400	-	63,400
<b>Total</b>	<b>10,780,369</b>	<b>15,629</b>	<b>10,795,998</b>

**Table 5 Capital Departmental Expenditure Limits 2015-16**

	<b>£'000</b>		
	<b>Voted</b>	<b>Non-Voted</b>	<b>Total</b>
<b>Department †</b>			
Department for Education	4,700,000	-	4,700,000
Office for Standards in Education, Children's Services and Skills	1,500	-	1,500
Department of Health	4,634,988	-	4,634,988
Food Standards Agency	280	-	280
Department for Transport	6,089,902	-	6,089,902
Office of Rail Regulation	720	-	720
DCLG - Communities	5,340,267	-	5,340,267
Department for Business, Innovation and Skills	3,783,140	-	3,783,140
UK Trade & Investment	1,500	-	1,500
Export Credits Guarantee Department	300	-	300
Competition and Markets Authority	1,082	-	1,082
Home Office	363,320	-	363,320
National Crime Agency	41,840	-	41,840
Charity Commission	3,900	-	3,900
Ministry of Justice	327,980	-	327,980
United Kingdom Supreme Court	150	-	150
The National Archives	1,200	-	1,200
Crown Prosecution Service	2,460	-	2,460
Serious Fraud Office	1,365	-	1,365
HM Procurator General and Treasury Solicitor	1,350	-	1,350
Ministry of Defence	6,823,306	-	6,823,306
Foreign and Commonwealth Office	102,000	-	102,000
Department for International Development	2,625,450	-	2,625,450
Department of Energy and Climate Change	2,621,199	-101,000	2,520,199
Office of Gas and Electricity Markets	1,000	-	1,000
Department for Environment, Food and Rural Affairs	493,000	-	493,000
Water Services Regulation Authority	288	-	288
Department for Culture, Media and Sport	402,036	-	402,036
Department for Work and Pensions	179,420	45,257	224,677
Scottish Government	-	3,072,908	3,072,908
Scotland Office and Office of the Advocate General	25	-	25
Welsh Government	-	1,515,128	1,515,128
Wales Office	25	-	25
Northern Ireland Executive	-	1,099,866	1,099,866
Northern Ireland Office	380	-	380
HM Treasury	-739,150	-	-739,150
HM Revenue and Customs	162,820	-	162,820
National Savings and Investments	273	-	273
The Statistics Board	16,800	-	16,800
Government Actuary's Department	150	-	150
Cabinet Office	16,030	-	16,030
Security and Intelligence Agencies	359,574	-	359,574
Office of the Parliamentary Commissioner for Administration and the Health Service	700	-	700
Commissioner for England			
House of Lords	27,602	-	27,602
House of Commons: Members	3,900	-	3,900

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**Table 5 Capital Departmental Expenditure Limits 2015-16**


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	<b>£'000</b>		
	<b>Voted</b>	<b>Non-Voted</b>	<b>Total</b>
House of Commons: Administration ††	45,800	-	45,800
National Audit Office ††	2,000	-	2,000
Electoral Commission ††	250	-	250
Independent Parliamentary Standards Authority ††	1,898	-	1,898
Local Government Boundary Commission for England ††	50	-	50
<b>Total</b>	<b>38,444,070</b>	<b>5,632,159</b>	<b>44,076,229</b>

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

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

## **Section 6.**

# **Individual Main Estimates**

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# Department for Education

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## 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.
2. Current areas of responsibility include:
  - teaching and learning for children in the early years and in primary schools
  - teaching and learning for young people under the age of 19 years in secondary schools and in further education
  - supporting professionals who work with children and young people
  - helping disadvantaged children and young people to achieve more
  - making sure that local services protect and support children.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	54,717,664,000	-	54,717,664,000
Capital	4,700,000,000	-	4,700,000,000
<b>Annually Managed Expenditure</b>			
Resource	-19,758,000	-	-19,758,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	54,697,906,000	-	54,697,906,000
Capital	4,700,000,000	-	4,700,000,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>58,324,003,000</b>		

Amounts required in the year ending 31 March 2016 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, Sure Start and safeguarding; Young Peoples services, welfare and safeguarding; 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 Arm's Length Bodies (ALBs), the Children's Commissioner, Aggregator plc 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, its ALBs, including academies. The expenditure also includes the cost of administering the Teachers' Pension Scheme (England and Wales).

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 Aggregator plc and 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 ALBs. General administration receipts, recoveries from services provided to Sure Start, international receipts, Schools Standards Fund receipts and Music Manifesto Champion; the reimbursement of administration costs by the Teachers' Pension Scheme (England and Wales); and 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 including: impairments, tax and pension costs for the Department, Executive Agencies, and its ALBs including academies.

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

£

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
<b>Departmental Expenditure Limit</b>			
Resource	54,717,664,000	24,515,920,000	<b>30,201,744,000</b>
Capital	4,700,000,000	2,263,568,000	<b>2,436,432,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-19,758,000	-	<b>-19,758,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>58,324,003,000</b>	<b>26,510,876,000</b>	<b>31,813,127,000</b>

## Part II: Subhead detail

£'000

2015-16 Plans									2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
299,078	-6,207	292,871	54,490,967	-66,174	54,424,793	4,700,000	-	4,700,000	54,077,297	4,756,177
<i>Of which:</i>										
A Activities to Support all Functions										
206,746	-6,207	200,539	29,982	-273	29,709	13,821	-	13,821	255,662	15,140
B School Infrastructure and Funding of Education (Department)										
-	-	-	157,047	-1,372	155,675	2,500	-	2,500	151,823	14,800
C Education Standards, Curriculum and Qualifications (Department)										
-	-	-	417,748	-60,521	357,227	-	-	-	219,729	-
D Children's Services and Departmental Strategy (Department)										
-	-	-	325,296	-1,240	324,056	-	-	-	356,738	-
E Children's Services and Departmental Strategy (ALB) (Net)										
1,841	-	1,841	1,083	-	1,083	-	-	-	2,924	-
F Standards and Testing Agency										
5,663	-	5,663	47,193	-	47,193	-	-	-	45,351	-
G National College for Teaching and Leadership										
15,608	-	15,608	438,478	-2,680	435,798	-	-	-	402,821	-
H Education Funding Agency - Excluding Academies										
69,220	-	69,220	36,618,888	-88	36,618,800	4,115,299	-	4,115,299	37,808,721	4,204,024
I Academies (Net)										
-	-	-	16,455,252	-	16,455,252	568,380	-	568,380	14,833,528	522,213
<b>Total Spending in DEL</b>										
299,078	-6,207	292,871	54,490,967	-66,174	54,424,793	4,700,000	-	4,700,000	54,077,297	4,756,177
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-19,758	-	-19,758	-	-	-	650,213	-
<i>Of which:</i>										
J Activities to Support all Functions (Department)										
-	-	-	-19,488	-	-19,488	-	-	-	-12,281	-
K Executive Agencies										
-	-	-	-270	-	-270	-	-	-	5,494	-
<i>Academies (Net)</i>										
-	-	-	-	-	-	-	-	-	657,000	-
<b>Total Spending in AME</b>										
-	-	-	-19,758	-	-19,758	-	-	-	650,213	-

**Part II: Subhead detail**

£'000

2015-16 Plans									2014-15 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
<b>Total for Estimate</b>										
299,078	-6,207	292,871	54,471,209	-66,174	54,405,035	4,700,000	-	4,700,000	54,727,510	4,756,177
<i>Of which:</i>										
<b>Voted Expenditure</b>										
299,078	-6,207	292,871	54,471,209	-66,174	54,405,035	4,700,000	-	4,700,000	54,727,510	4,756,177
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>54,697,906</b>	<b>54,727,510</b>	<b>52,270,553</b>
<b>Net Capital Requirement</b>	<b>4,700,000</b>	<b>4,756,177</b>	<b>3,603,611</b>
<b>Accruals to cash adjustments</b>	<b>-1,073,903</b>	<b>-1,155,791</b>	<b>-858,618</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-17,029,056	-16,030,465	-13,741,507
Add cash grant-in-aid	15,965,013	14,894,427	12,908,358
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-28,777	-26,020	-35,431
New provisions and adjustments to previous provisions	-	-11,574	-15,469
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-841	-520	-835
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	19,758	18,361	26,266
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>1,587</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	1,587
<b>Net Cash Requirement</b>	<b>58,324,003</b>	<b>58,327,896</b>	<b>55,017,133</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	296,798	328,118	344,929
<i>Less:</i>			
Administration DEL Income	-6,207	-6,839	-4,544
<b>Net Administration Costs</b>	<b>290,591</b>	<b>321,279</b>	<b>340,385</b>
Gross Programme Costs	58,590,788	58,707,567	53,258,998
<i>Less:</i>			
Programme DEL Income	-66,174	-83,500	-76,311
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>58,524,614</b>	<b>58,624,067</b>	<b>53,182,687</b>
<b>Total Net Operating Costs</b>	<b>58,815,205</b>	<b>58,945,346</b>	<b>53,523,072</b>
<i>Of which:</i>			
Resource DEL	54,697,906	54,058,936	51,842,235
Capital DEL	4,117,299	4,217,836	1,252,519
Resource AME	-	668,574	428,318
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-4,117,299	-4,217,836	-1,252,519
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>54,697,906</b>	<b>54,727,510</b>	<b>52,270,553</b>
<i>Of which:</i>			
Resource DEL	54,717,664	54,077,297	51,868,634
Resource AME	-19,758	650,213	401,919
<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	-	-	1,587
Other adjustments	-	-	-1,587
<b>Total Resource (Estimate)</b>	<b>54,697,906</b>	<b>54,727,510</b>	<b>52,270,553</b>

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

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL</b>	<b>-72,381</b>	<b>-90,025</b>	<b>-79,268</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-425	-660	-582
<i>Of which:</i>			
A Activities to Support all Functions	-425	-660	-571
G National College for Teaching and Leadership	-	-	-11
Other Grants	-336	-308	-
<i>Of which:</i>			
A Activities to Support all Functions	-336	-308	-
Other Income	-5,446	-5,871	-3,962
<i>Of which:</i>			
A Activities to Support all Functions	-5,446	-5,871	-3,653
G National College for Teaching and Leadership	-	-	-71
H Education Funding Agency - Excluding Academies	-	-	-238
Total Administration	-6,207	-6,839	-4,544
Programme			
Sales of Goods and Services	-1,023	-2,421	-4,647
<i>Of which:</i>			
A Activities to Support all Functions	-273	-	-44
B School Infrastructure and Funding of Education (Department)	-750	-	-
C Education Standards, Curriculum and Qualifications (Department)	-	-	-37
F Standards and Testing Agency	-	-21	-1,234
G National College for Teaching and Leadership	-	-2,400	-3,332
Interest and Dividends	-22	-22	-15
<i>Of which:</i>			
B School Infrastructure and Funding of Education (Department)	-22	-22	-
D Children's Services and Departmental Strategy (Department)	-	-	-15
Other Grants	-65,129	-79,972	-69,059
<i>Of which:</i>			
B School Infrastructure and Funding of Education (Department)	-600	-400	-444
C Education Standards, Curriculum and Qualifications (Department)	-60,521	-602	-6
D Children's Services and Departmental Strategy (Department)	-1,240	-	-
G National College for Teaching and Leadership	-2,680	-2,680	-901
H Education Funding Agency - Excluding Academies	-88	-76,290	-67,708
Other Income	-	-771	-1,003
<i>Of which:</i>			
A Activities to Support all Functions	-	-	-303
B School Infrastructure and Funding of Education (Department)	-	-	-607
D Children's Services and Departmental Strategy (Department)	-	-	-93
H Education Funding Agency - Excluding Academies	-	-771	-
Total Programme	-66,174	-83,186	-74,724
<b>Total Voted Resource Income</b>	<b>-72,381</b>	<b>-90,025</b>	<b>-79,268</b>

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

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Capital DEL</b>	-	-314	-
<i>Of which:</i>			
Programme			
Other Grants	-	-314	-
<i>Of which:</i>			
G National College for Teaching and Leadership	-	-314	-
Total Programme	-	-314	-
<b>Total Voted Capital Income</b>	-	-314	-

### 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

	2015-16 Plans		2014-15 Provisions		2013-14 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-1,587	-1,587
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	<b>-1,587</b>	<b>-1,587</b>

#### Detailed description of CFER sources

£'000

	2015-16 Plans		2014-15 Provisions		2013-14 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Operating income outside the ambit of the Estimate	-	-	-	-	-1,587	-1,587
<b>Total</b>	-	-	-	-	<b>-1,587</b>	<b>-1,587</b>



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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Chris Wormald

**Executive Agency Accounting Officers:**

Claire Burton	Standards and Testing Agency
Charlie Taylor	National College for Teaching and Leadership
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:**

Anne Longfield	Office of the Children's Commissioner
Peter Lauener	Aggregator plc

**Single Academy Trust Accounting Officers:**

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

**Multi Academy Trust Accounting Officers:**

The Chief Executive Officer (CEO) of each Multi Academy Trust is designated as the Accounting Officer. An individual Head Teacher of an Academy within a Multi Academy Trust is accountable to the Accounting Officer (CEO) of the Multi Academy Trust.

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
E	Office of the Children's Commissioner	2,923	-	3,012
E	Aggregator plc	1	-	1
I	Academies†	16,455,252	570,880	15,962,000
<b>Total</b>		<b>16,458,176</b>	<b>570,880</b>	<b>15,965,013</b>

†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
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.	7,300,000
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.	168
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.	8,500
Tottenham UTC - indemnity to cover the cost of the 35 year lease.	16,500
Compensation to be held under the Civil Service Appeals Board for a former employee of the Department for Education.	62
The EFA has entered into a number of tenant default agreements which give rise to a contractual obligation to pay monies to the landlord up to a fixed cap in certain circumstances where the Free School tenant is in breach of its lease.	2,768



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# Teachers' Pension Scheme (England and Wales)

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## 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 Scheme Regulations 2014. 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 every 4 years by the scheme actuary. Any deficiency or surplus revealed in valuations will be addressed by adjusting employer contributions rates for the subsequent period until the next scheduled valuation, subject to the application of the employer cost cap mechanism.
5. From 1 April 2015 the scheme will meet the costs of administering the scheme which previously had been paid for by the Department for Education.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	13,092,300,000	-	13,092,300,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	13,092,300,000	-	13,092,300,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>3,675,652,000</b>		

Amounts required in the year ending 31 March 2016 for expenditure by Teachers' Pension Scheme (England and 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, the cost of paying the Department for Education to administer the scheme; 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; receipt of administration charge from employers for the specific purpose of meeting the costs of administering the scheme.

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

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>£</b>			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	13,092,300,000	4,564,116,000	<b>8,528,184,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>3,675,652,000</b>	<b>1,609,313,000</b>	<b>2,066,339,000</b>

**Part II: Subhead detail**

£'000

2015-16 Plans									2014-15 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
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	19,190,939	-6,098,639	13,092,300	-	-	-	13,360,200	-
<i>Of which:</i>										
A Pensions and associated payments										
-	-	-	19,190,939	-6,098,639	13,092,300	-	-	-	13,360,200	-
<b>Total Spending in AME</b>										
-	-	-	19,190,939	-6,098,639	13,092,300	-	-	-	13,360,200	-
<b>Total for Estimate</b>										
-	-	-	19,190,939	-6,098,639	13,092,300	-	-	-	13,360,200	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	19,190,939	-6,098,639	13,092,300	-	-	-	13,360,200	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>13,092,300</b>	<b>13,360,200</b>	<b>10,648,822</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-9,416,648</b>	<b>-9,708,072</b>	<b>-7,288,180</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-19,173,341	-19,059,495	-16,155,598
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-4,594	34,413	22,036
Increase (-) / Decrease (+) in creditors	66,690	-28,919	-13,358
Use of provisions	9,694,597	9,345,929	8,858,740
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>3,675,652</b>	<b>3,652,128</b>	<b>3,360,642</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Programme Costs	19,190,939	19,063,937	16,158,714
<i>Of which:</i>			
Increases in liability	8,954,555	8,200,416	6,969,584
Interest on scheme liability	10,218,786	10,859,079	9,186,014
Other expenditure	17,598	4,442	3,116
<i>Less:</i>			
Contributions received	-6,062,466	-5,669,556	-5,471,488
Transfers in	-35,567	-33,575	-37,905
Other income	-606	-606	-499
<b>Net Programme Costs</b>	<b>13,092,300</b>	<b>13,360,200</b>	<b>10,648,822</b>
<b>Total Net Operating Costs</b>	<b>13,092,300</b>	<b>13,360,200</b>	<b>10,648,822</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	13,092,300	13,360,200	10,648,822
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	-	-	-
<b>Total Resource Budget</b>	<b>13,092,300</b>	<b>13,360,200</b>	<b>10,648,822</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	13,092,300	13,360,200	10,648,822
<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	-	-	-
<b>Total Resource (Estimate)</b>	<b>13,092,300</b>	<b>13,360,200</b>	<b>10,648,822</b>

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

£'000

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	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource AME</b>	<b>-6,098,639</b>	<b>-5,703,737</b>	<b>-5,509,892</b>
<i>Of which:</i>			
Programme			
Pensions	-6,098,639	-5,703,737	-5,509,892
<i>Of which:</i>			
A Pensions and associated payments	-6,098,639	-5,703,737	-5,509,892
Total Programme	-6,098,639	-5,703,737	-5,509,892
<b>Total Voted Resource Income</b>	<b>-6,098,639</b>	<b>-5,703,737</b>	<b>-5,509,892</b>

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

No CFER income or receipts are expected in 2015-16, 2014-15 or 2013-14.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Chris Wormald

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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Nature of liability	£'000
In the unlikely event of a default by the approved Additional Voluntary Contributions provider, the Scheme will guarantee pension payments. This guarantee does not apply to members who make payments to other institutions offering Free Standing AVCs.	70,398

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

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## 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 the following services: maintained schools and academies; local authority arrangements to support school improvement; some independent schools; early years and childcare; children's centres; children's homes; residential family centres; voluntary adoption agencies; adoption support agencies; independent fostering agencies; the Children and Family Court Advisory and Support Service (Cafcass); residential special schools; secure training centres; holiday schemes for disabled children; 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; joint inspection of probationary services; and education and training in prisons and other secure establishments.
3. Ofsted also acts as a regulator for a range of early years and children's social care services, 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 publishes thematic and annual reports on social care, early years, schools and further education and skills. 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. We share the practice we find to ensure that those who are providing services can learn from what is working well and what is not.
5. Ofsted focusses its inspection and regulation where they will make the greatest difference, reducing demands on high performing services and working with those that are not yet classified as 'good' to support their improvement. Ofsted and inspection cannot stand still. Ofsted will continue to focus resources to challenge the education system and help drive up standards in education and care for children, young people and learners.
6. This Estimate covers the expenditure of Ofsted.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	136,977,000	-	136,977,000
Capital	1,500,000	-	1,500,000
<b>Annually Managed Expenditure</b>			
Resource	-1,135,000	-	-1,135,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	135,842,000	-	135,842,000
Capital	1,500,000	-	1,500,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>134,609,000</b>		

Amounts required in the year ending 31 March 2016 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.



	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
<b>£</b>			
<b>Departmental Expenditure Limit</b>			
Resource	136,977,000	65,673,000	<b>71,304,000</b>
Capital	1,500,000	675,000	<b>825,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-1,135,000	-	<b>-1,135,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>134,609,000</b>	<b>64,371,000</b>	<b>70,238,000</b>

**Part II: Subhead detail**

£'000

2015-16 Plans									2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
18,900	-	18,900	132,577	-14,500	118,077	1,500	-	1,500	162,841	4,000
<i>Of which:</i>										
A Administration and Inspection										
18,900	-	18,900	132,577	-14,500	118,077	1,500	-	1,500	162,841	4,000
<b>Total Spending in DEL</b>										
18,900	-	18,900	132,577	-14,500	118,077	1,500	-	1,500	162,841	4,000
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-1,135	-	-1,135	-	-	-	-1,135	-
<i>Of which:</i>										
B Activities to Support All Functions										
-	-	-	-1,135	-	-1,135	-	-	-	-1,135	-
<b>Total Spending in AME</b>										
-	-	-	-1,135	-	-1,135	-	-	-	-1,135	-
<b>Total for Estimate</b>										
18,900	-	18,900	131,442	-14,500	116,942	1,500	-	1,500	161,706	4,000
<i>Of which:</i>										
<b>Voted Expenditure</b>										
18,900	-	18,900	131,442	-14,500	116,942	1,500	-	1,500	161,706	4,000
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>135,842</b>	<b>161,706</b>	<b>156,605</b>
<b>Net Capital Requirement</b>	<b>1,500</b>	<b>4,000</b>	<b>4,302</b>
<b>Accruals to cash adjustments</b>	<b>-2,733</b>	<b>-3,259</b>	<b>3,657</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,800	-4,326	-978
New provisions and adjustments to previous provisions	-265	-265	701
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-68	-68	-68
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-1,000	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	1,400	1,400	4,002
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>134,609</b>	<b>162,447</b>	<b>164,564</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	18,900	18,615	16,693
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	<b>18,900</b>	<b>18,615</b>	<b>16,693</b>
Gross Programme Costs	131,442	158,091	153,806
<i>Less:</i>			
Programme DEL Income	-14,500	-15,000	-13,894
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>116,942</b>	<b>143,091</b>	<b>139,912</b>
<b>Total Net Operating Costs</b>	<b>135,842</b>	<b>161,706</b>	<b>156,605</b>
<i>Of which:</i>			
Resource DEL	135,577	161,441	157,306
Capital DEL	-	-	-
Resource AME	265	265	-701
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	-	-	-
<b>Total Resource Budget</b>	<b>135,842</b>	<b>161,706</b>	<b>156,605</b>
<i>Of which:</i>			
Resource DEL	136,977	162,841	161,308
Resource AME	-1,135	-1,135	-4,703
<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	-	-	-
<b>Total Resource (Estimate)</b>	<b>135,842</b>	<b>161,706</b>	<b>156,605</b>

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**Part III: Note B - Analysis of Departmental Income**
**£'000**


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	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL</b>	<b>-14,500</b>	<b>-15,000</b>	<b>-13,894</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-14,500	-15,000	-13,757
<i>Of which:</i>			
A Administration and Inspection	-14,500	-15,000	-13,757
Other Income	-	-	-137
<i>Of which:</i>			
A Administration and Inspection	-	-	-137
Total Programme	-14,500	-15,000	-13,894
<b>Total Voted Resource Income</b>	<b>-14,500</b>	<b>-15,000</b>	<b>-13,894</b>

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

No CFER income or receipts are expected in 2015-16, 2014-15 or 2013-14.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Sir Michael Wilshaw

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

In discharging these responsibilities, particular regard is given to:

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

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





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# Office of Qualifications and Examinations Regulation

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## Introduction

1. The core business of Ofqual is to regulate so that qualifications are sufficiently valid. In this Estimate we aim to improve the effectiveness of how we regulate to focus on the validity of qualifications through their life cycle.
2. Our objective is that regulated qualifications support the most worthwhile outcomes for students and that those who rely on them can be confident in the results.
3. During the course of this financial year we aim to provide a greater assurance that regulated qualifications are fit-for-purpose, that they are being assessed well and that they are supporting good educational and training outcomes.
4. This Estimate will enable us to continue the 3 year programme to deliver reformed GCSE and A Levels and the research and other activity we will undertake to provide assurance that standards are set and maintained over time including increased confidence in the quality of marking and the fairness of the appeals process.
5. We also plan to support the development of a stable vocational qualifications system: good, valid qualifications offered by skilled, responsive awarding bodies, that employers can trust. A system that is stable but not fossilised: a system that can respond to different employer needs as they emerge, as well as to changes in policy.
6. Finally this will also provide for the replacement of our existing regulatory IT platform which is inflexible, costly to maintain and will not support the implementation of our regulatory strategy and removal of the Qualifications Curriculum Framework (QCF).

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	16,503,000	-	16,503,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	16,503,000	-	16,503,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>15,771,000</b>		

Amounts required in the year ending 31 March 2016 for expenditure by Office of Qualifications and Examinations Regulation on:

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

Ofqual 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 the validity 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.

The Department of Education for Reform, National Reference Tests and IT Transformation.

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

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
<b>Departmental Expenditure Limit</b>			
Resource	16,503,000	9,040,000	<b>7,463,000</b>
Capital	-	45,000	<b>-45,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>15,771,000</b>	<b>8,753,000</b>	<b>7,018,000</b>

**Part II: Subhead detail**

£'000

2015-16 Plans									2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
16,134	-317	15,817	6,646	-5,960	686	-	-	-	21,009	100
<i>Of which:</i>										
A Regulation of qualifications and statutory assessments										
16,134	-317	15,817	6,646	-5,960	686	-	-	-	21,009	-
<i>Additions</i>										
-	-	-	-	-	-	-	-	-	-	100
<b>Total Spending in DEL</b>										
16,134	-317	15,817	6,646	-5,960	686	-	-	-	21,009	100
<b>Total for Estimate</b>										
16,134	-317	15,817	6,646	-5,960	686	-	-	-	21,009	100
<i>Of which:</i>										
<b>Voted Expenditure</b>										
16,134	-317	15,817	6,646	-5,960	686	-	-	-	21,009	100
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>16,503</b>	<b>21,009</b>	<b>18,468</b>
<b>Net Capital Requirement</b>	<b>-</b>	<b>100</b>	<b>-</b>
<b>Accruals to cash adjustments</b>	<b>-732</b>	<b>-738</b>	<b>-917</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-686	-892	-871
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-46	-46	-46
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	200	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>15,771</b>	<b>20,371</b>	<b>17,551</b>

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

	£'000		
	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	16,134	16,111	15,539
<i>Less:</i>			
Administration DEL Income	-317	-450	-452
<b>Net Administration Costs</b>	<b>15,817</b>	<b>15,661</b>	<b>15,087</b>
Gross Programme Costs	6,646	5,348	3,381
<i>Less:</i>			
Programme DEL Income	-5,960	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>686</b>	<b>5,348</b>	<b>3,381</b>
<b>Total Net Operating Costs</b>	<b>16,503</b>	<b>21,009</b>	<b>18,468</b>
<i>Of which:</i>			
Resource DEL	16,503	21,009	18,468
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	-	-	-
<b>Total Resource Budget</b>	<b>16,503</b>	<b>21,009</b>	<b>18,468</b>
<i>Of which:</i>			
Resource DEL	16,503	21,009	18,468
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	-	-	-
<b>Total Resource (Estimate)</b>	<b>16,503</b>	<b>21,009</b>	<b>18,468</b>

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

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL</b>	<b>-6,277</b>	<b>-450</b>	<b>-452</b>
<i>Of which:</i>			
Administration			
Other Grants	-	-450	-
<i>Of which:</i>			
A Regulation of qualifications and statutory assessments	-	-450	-
Other Income	-317	-	-452
<i>Of which:</i>			
A Regulation of qualifications and statutory assessments	-317	-	-452
Total Administration	-317	-450	-452
Programme			
Other Grants	-5,960	-	-
<i>Of which:</i>			
A Regulation of qualifications and statutory assessments	-5,960	-	-
Total Programme	-5,960	-	-
<b>Total Voted Resource Income</b>	<b>-6,277</b>	<b>-450</b>	<b>-452</b>

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

No CFER income or receipts are expected in 2015-16, 2014-15 or 2013-14.



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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** 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 (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.



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# Department of Health

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## Introduction

1. The Parliamentary Estimate for 2015-16 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 and grants etc;
  - e. Local Authorities – this includes revenue programme Public Health funding and capital funding of adult social care;
  - 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 Non Departmental Public Body. It was established to provide national leadership for education and training. Expenditure is shown on a net basis.
  - h. Special Health Authorities (a full list is provided in the Accounting Officer note Part IIIId) – this includes administration and programme expenditure;

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- 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
<b>Departmental Expenditure Limit</b>			
Resource	94,427,172,000	18,898,759,000	113,325,931,000
Capital	4,634,988,000	-	4,634,988,000
<b>Annually Managed Expenditure</b>			
Resource	6,600,000,000	-	6,600,000,000
Capital	15,000,000	-	15,000,000
<b>Total Net Budget</b>			
Resource	101,027,172,000	18,898,759,000	119,925,931,000
Capital	4,649,988,000	-	4,649,988,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	98,653,146,000		

Amounts required in the year ending 31 March 2016 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. Expenditure to charitable trusts and companies providing financial support and other relief to persons who contracted HIV and Hepatitis C through receiving NHS treatment. 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.

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
<b>Departmental Expenditure Limit</b>			
Resource	94,427,172,000	41,221,935,000	<b>53,205,237,000</b>
Capital	4,634,988,000	2,094,150,000	<b>2,540,838,000</b>
<b>Annually Managed Expenditure</b>			
Resource	6,600,000,000	2,702,700,000	<b>3,897,300,000</b>
Capital	15,000,000	4,500,000	<b>10,500,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>98,653,146,000</b>	<b>43,064,693,000</b>	<b>55,588,453,000</b>

## Part II: Subhead detail

£'000

2015-16 Plans									2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
3,204,033	-85,313	3,118,720	92,139,031	-830,579	91,308,452	4,716,534	-81,546	4,634,988	91,866,576	4,013,667
<i>Of which:</i>										
A NHS Commissioning Board (NHS England) net expenditure										
1,757,000	-	1,757,000	13,035,152	-	13,035,152	300,000	-	300,000	15,670,067	270,000
B NHS Trusts net expenditure										
-	-	-	28,898,012	-	28,898,012	1,553,580	-	1,553,580	27,965,165	1,352,000
C NHS Foundation Trusts net expenditure										
-	-	-	39,428,673	-	39,428,673	1,945,269	-	1,945,269	37,652,256	1,986,000
D DH Programme and Admin expenditure										
688,572	-28,195	660,377	4,305,583	-776,980	3,528,603	607,471	-81,546	525,925	3,084,490	252,004
E Local Authorities (Public Health)										
-	-	-	2,652,605	-	2,652,605	134,074	-	134,074	2,838,038	131,963
F Public Health England (Executive Agency)										
198,497	-47,276	151,221	320,201	-52,250	267,951	107,400	-	107,400	858,234	108,000
G Health Education England										
77,800	-	77,800	1,744,781	-	1,744,781	2,829	-	2,829	1,863,856	3,000
H Special Health Authorities expenditure										
168,435	-9,842	158,593	1,628,649	-1,349	1,627,300	31,686	-	31,686	1,455,264	-122,900
I Non Departmental Public Bodies net expenditure										
313,729	-	313,729	125,375	-	125,375	34,225	-	34,225	479,206	33,600
<b>Non-voted expenditure</b>										
-	-	-	18,898,759	-	18,898,759	-	-	-	18,688,977	-
<i>Of which:</i>										
J NHS Commissioning Board (NHS England) financed from NI Conts										
-	-	-	18,898,759	-	18,898,759	-	-	-	18,688,977	-
<b>Total Spending in DEL</b>										
<b>3,204,033</b>	<b>-85,313</b>	<b>3,118,720</b>	<b>111,037,790</b>	<b>-830,579</b>	<b>110,207,211</b>	<b>4,716,534</b>	<b>-81,546</b>	<b>4,634,988</b>	<b>110,555,553</b>	<b>4,013,667</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	6,632,000	-32,000	6,600,000	15,000	-	15,000	6,606,000	15,000
<i>Of which:</i>										
K NHS Commissioning Board (NHS England) net expenditure										
-	-	-	300,000	-	300,000	-	-	-	300,000	-
L NHS Trusts net expenditure										
-	-	-	700,000	-	700,000	-	-	-	697,000	-
M NHS Foundation Trusts net expenditure										
-	-	-	800,000	-	800,000	-	-	-	768,000	-
N DH Programme and Admin expenditure										
-	-	-	632,000	-32,000	600,000	15,000	-	15,000	640,000	15,000



**Part II: Subhead detail**

£'000

2015-16 Plans									2014-15 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
O Special Health Authorities expenditure										
-	-	-	4,200,000	-	4,200,000	-	-	-	4,200,000	-
<i>Public Health England (Executive Agency)</i>										
-	-	-	-	-	-	-	-	-	300	-
<i>Non Departmental Public Bodies net expenditure</i>										
-	-	-	-	-	-	-	-	-	700	-
<b>Total Spending in AME</b>										
-	-	-	6,632,000	-32,000	6,600,000	15,000	-	15,000	6,606,000	15,000
<b>Total for Estimate</b>										
3,204,033	-85,313	3,118,720	117,669,790	-862,579	116,807,211	4,731,534	-81,546	4,649,988	117,161,553	4,028,667
<i>Of which:</i>										
<b>Voted Expenditure</b>										
3,204,033	-85,313	3,118,720	98,771,031	-862,579	97,908,452	4,731,534	-81,546	4,649,988	98,472,576	4,028,667
<b>Non Voted Expenditure</b>										
-	-	-	18,898,759	-	18,898,759	-	-	-	18,688,977	-

## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>119,925,931</b>	<b>117,161,553</b>	<b>110,756,878</b>
<b>Net Capital Requirement</b>	<b>4,649,988</b>	<b>4,028,667</b>	<b>4,283,450</b>
<b>Accruals to cash adjustments</b>	<b>-7,024,014</b>	<b>-7,481,697</b>	<b>-7,420,060</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-91,016,425	-87,173,994	-83,283,778
Add cash grant-in-aid	89,002,113	84,196,672	79,878,771
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,346,702	-1,141,075	-819,321
New provisions and adjustments to previous provisions	-6,678,000	-6,718,300	-5,072,520
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-3,607
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,000,000	1,340,000	-
Use of provisions	2,015,000	2,015,000	1,880,395
<b>Removal of non-voted budget items</b>	<b>-18,898,759</b>	<b>-18,688,977</b>	<b>-17,481,222</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-18,898,759	-18,688,977	-17,481,222
<b>Net Cash Requirement</b>	<b>98,653,146</b>	<b>95,019,546</b>	<b>90,139,046</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	3,204,033	4,232,615	3,209,452
<i>Less:</i>			
Administration DEL Income	-85,313	-102,780	-91,535
<b>Net Administration Costs</b>	<b>3,118,720</b>	<b>4,129,835</b>	<b>3,117,917</b>
Gross Programme Costs	118,271,320	113,697,340	110,214,348
<i>Less:</i>			
Programme DEL Income	-830,579	-410,765	-671,549
Programme AME Income	-32,000	-32,000	-41,986
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>117,408,741</b>	<b>113,254,575</b>	<b>109,500,813</b>
<b>Total Net Operating Costs</b>	<b>120,527,461</b>	<b>117,384,410</b>	<b>112,618,730</b>
<i>Of which:</i>			
Resource DEL	110,672,931	107,902,306	104,258,669
Capital DEL	601,530	222,857	299,049
Resource AME	9,253,000	9,259,247	6,498,209
Capital AME	-	-	-
Non-budget	-	-	1,562,803
<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	-601,530	-222,857	-299,049
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-1,562,803
<b>Total Resource Budget</b>	<b>119,925,931</b>	<b>117,161,553</b>	<b>110,756,878</b>
<i>Of which:</i>			
Resource DEL	113,325,931	110,555,553	106,495,792
Resource AME	6,600,000	6,606,000	4,261,086
<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	-	-	-
<b>Total Resource (Estimate)</b>	<b>119,925,931</b>	<b>117,161,553</b>	<b>110,756,878</b>

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

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL</b>	<b>-915,892</b>	<b>-513,545</b>	<b>-763,084</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-85,313	-102,780	-61,225
<i>Of which:</i>			
D DH Programme and Admin expenditure	-28,195	-20,817	-4,322
F Public Health England (Executive Agency)	-47,276	-62,446	-43,482
G Health Education England	-	-1,638	-1,773
H Special Health Authorities expenditure	-9,842	-17,879	-11,648
Other Income	-	-	-30,310
<i>Of which:</i>			
D DH Programme and Admin expenditure	-	-	-30,310
Total Administration	-85,313	-102,780	-91,535
Programme			
EU Grants Received	-	-	-66
<i>Of which:</i>			
D DH Programme and Admin expenditure	-	-	-66
Sales of Goods and Services	-830,579	-410,765	-415,564
<i>Of which:</i>			
D DH Programme and Admin expenditure	-776,980	-399,838	-274,039
F Public Health England (Executive Agency)	-52,250	-9,976	-120,145
G Health Education England	-	-	-9,454
H Special Health Authorities expenditure	-1,349	-951	-11,926
Interest and Dividends	-	-	-18,334
<i>Of which:</i>			
D DH Programme and Admin expenditure	-	-	-18,334
Other Income	-	-	-237,585
<i>Of which:</i>			
D DH Programme and Admin expenditure	-	-	-237,585
Total Programme	-830,579	-410,765	-671,549
<b>Voted Resource AME</b>	<b>-32,000</b>	<b>-32,000</b>	<b>-41,986</b>
<i>Of which:</i>			
Programme			
Interest and Dividends	-32,000	-32,000	-41,986
<i>Of which:</i>			
N DH Programme and Admin expenditure	-32,000	-32,000	-41,986
Total Programme	-32,000	-32,000	-41,986
<b>Total Voted Resource Income</b>	<b>-947,892</b>	<b>-545,545</b>	<b>-805,070</b>

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

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Capital DEL</b>	<b>-81,546</b>	<b>-323,000</b>	<b>-151,449</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-81,546	-150,476	-70,313
<i>Of which:</i>			
D DH Programme and Admin expenditure	-81,546	-150,476	-68,808
H Special Health Authorities expenditure	-	-	-1,505
Other Income	-	-	-81,136
<i>Of which:</i>			
F Public Health England (Executive Agency)	-	-	-81,136
Repayments	-	-172,524	-
<i>Of which:</i>			
D DH Programme and Admin expenditure	-	-22,524	-
H Special Health Authorities expenditure	-	-150,000	-
Total Programme	<b>-81,546</b>	<b>-323,000</b>	<b>-151,449</b>
<b>Voted Capital AME</b>	<b>-</b>	<b>-</b>	<b>-184,000</b>
<i>Of which:</i>			
Programme			
Other Income	-	-	-184,000
<i>Of which:</i>			
N DH Programme and Admin expenditure	-	-	-184,000
Total Programme	<b>-</b>	<b>-</b>	<b>-184,000</b>
<b>Total Voted Capital Income</b>	<b>-81,546</b>	<b>-323,000</b>	<b>-335,449</b>

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

No CFER income or receipts are expected in 2015-16, 2014-15 or 2013-14.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** 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.

**ALB 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
Andy Williams	Health and Social Care Information Centre
Janet Wisely	Health Research Authority
Ian Cumming	Health Education England

**Special Health Authority Accounting Officers:**

Nick Scholte	NHS Business Services Authority
Helen Vernon	NHS Litigation Authority
David Flory	NHS Trust Development 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	132,000	15,809	135,809
I	Professional Standards Authority for Health and Social Care	1,541	19	1,519
I	Health and Social Care Information Centre	159,600	10,674	158,674
I	Human Fertilisation and Embryology Authority	968	1,509	2,429
I	Human Tissue Authority	854	113	853
I	Health Research Authority	13,587	986	14,332
G	Health Education England	1,822,581	2,829	4,892,854
I	Monitor	67,700	4,650	70,950
I	National Institute for Health and Care Excellence	62,854	465	62,465
<b>Total †</b>		<b>2,261,685</b>	<b>37,054</b>	<b>5,339,885</b>

† The total amount recorded above differs from the amount shown in Part II: Resource to cash reconciliation as NHS Commissioning Board (know 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 to 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) 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
iv) To cover any damages arising from NBA research activity. NBA is now NHS Blood and	Unquantifiable
v) 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
vi) NHS employee contract - transfer of SHA staff.	Unquantifiable
vii) The Department, with Treasury approval, is bearing an insurable risk for professional indemnity, malpractice, etc on behalf of the Human Tissue Authority.	Unquantifiable

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## Part III: Note K - Contingent Liabilities

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Nature of liability	£'000
viii) Breach of Article 8 of the Care Act Local authority found in breach of its own statutory duty to provide care in accordance with its assessment of her need. However, the guidance makes clear such practice is unlawful under the Act, as personal budgets cannot be arbitrarily reduced as they must always be enough to meet the eligible needs identified in the care/support plan. An update to local authorities has been issued through the social care bulletin to ensure the issue does not arise in future.	Unquantifiable
ix) Safeguarding Vulnerable Groups Act 2006: ECHR Litigation case of 7 people contesting their barring without representation. Joint case with Home Office. Counsel appointed in December 2014.	1,000
x) Contingent liability arising from a Judicial Review case on 'do not attempt cardiopulmonary resuscitation' (DNACPR) notices. Although the case against the Secretary of State was dismissed, the Court of Appeal has made a costs order under which the Secretary of State is required to contribute to the claimant's costs.	100

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

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Section in Part II: Subhead Detail	Body	£'000
D4: DEL	World Health Organisation	15,500

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# National Health Service Pension Scheme

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## 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 Regulations 1995 (as amended) 2008 and 2015.
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 and ongoing 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
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	19,026,703,000	-	19,026,703,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	19,026,703,000	-	19,026,703,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-314,018,000</b>		

Amounts required in the year ending 31 March 2016 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
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	19,026,703,000	8,108,090,000	<b>10,918,613,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>-314,018,000</b>	-	<b>-314,018,000</b>

**Part II: Subhead detail**

£'000

2015-16 Plans									2014-15 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
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	29,212,884	-10,186,181	19,026,703	-	-	-	18,801,400	-
<i>Of which:</i>										
A Pensions										
-	-	-	29,212,884	-10,186,181	19,026,703	-	-	-	18,801,400	-
<b>Total Spending in AME</b>										
-	-	-	29,212,884	-10,186,181	19,026,703	-	-	-	18,801,400	-
<b>Total for Estimate</b>										
-	-	-	29,212,884	-10,186,181	19,026,703	-	-	-	18,801,400	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	29,212,884	-10,186,181	19,026,703	-	-	-	18,801,400	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>19,026,703</b>	<b>18,801,400</b>	<b>13,932,608</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-19,340,721</b>	<b>-18,917,237</b>	<b>-15,128,621</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-29,212,884	-28,770,000	-23,700,314
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	9,000	56,080	-93,823
Increase (-) / Decrease (+) in creditors	-5,000	-15,317	-50,923
Use of provisions	9,868,163	9,812,000	8,716,439
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>-314,018</b>	<b>-115,837</b>	<b>-1,196,013</b>



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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Programme Costs	29,212,884	28,770,000	23,700,314
<i>Of which:</i>			
Increases in liability	15,077,426	13,920,000	12,000,314
Interest on scheme liability	14,135,458	14,850,000	11,700,000
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-10,024,181	-9,830,000	-9,613,427
Transfers in	-82,000	-60,000	-69,333
Other income	-80,000	-78,600	-84,946
<b>Net Programme Costs</b>	<b>19,026,703</b>	<b>18,801,400</b>	<b>13,932,608</b>
<b>Total Net Operating Costs</b>	<b>19,026,703</b>	<b>18,801,400</b>	<b>13,932,608</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	19,026,703	18,801,400	13,932,608
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	-	-	-
<b>Total Resource Budget</b>	<b>19,026,703</b>	<b>18,801,400</b>	<b>13,932,608</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	19,026,703	18,801,400	13,932,608
<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	-	-	-
<b>Total Resource (Estimate)</b>	<b>19,026,703</b>	<b>18,801,400</b>	<b>13,932,608</b>

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

£'000

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	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource AME</b>	<b>-10,186,181</b>	<b>-9,968,600</b>	<b>-9,767,706</b>
<i>Of which:</i>			
Programme			
Pensions	-10,186,181	-9,968,600	-9,767,706
<i>Of which:</i>			
A Pensions	-10,186,181	-9,968,600	-9,767,706
Total Programme	-10,186,181	-9,968,600	-9,767,706
<b>Total Voted Resource Income</b>	<b>-10,186,181</b>	<b>-9,968,600</b>	<b>-9,767,706</b>

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

No CFER income or receipts are expected in 2015-16, 2014-15 or 2013-14.

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## 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.

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# Food Standards Agency

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## Introduction

1. This Estimate provides for expenditure by the Food Standards Agency (FSA) which is the national authority responsible for protecting public health and consumers' other interests in relation to food. The Agency's vision is food we can trust.
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
<b>Departmental Expenditure Limit</b>			
Resource	87,640,000	-	87,640,000
Capital	280,000	-	280,000
<b>Annually Managed Expenditure</b>			
Resource	9,953,000	-	9,953,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	97,593,000	-	97,593,000
Capital	280,000	-	280,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>86,671,000</b>		

Amounts required in the year ending 31 March 2016 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; staff loans and secondments; 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
<b>Departmental Expenditure Limit</b>			
Resource	87,640,000	42,846,000	<b>44,794,000</b>
Capital	280,000	159,000	<b>121,000</b>
<b>Annually Managed Expenditure</b>			
Resource	9,953,000	4,479,000	<b>5,474,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>86,671,000</b>	<b>42,662,000</b>	<b>44,009,000</b>

**Part II: Subhead detail**

£'000

2015-16 Plans									2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
43,830	-7,290	36,540	85,149	-34,049	51,100	280	-	280	89,424	3,409
<i>Of which:</i>										
A Food Standards Agency Westminster (DEL)										
43,830	-7,290	36,540	85,149	-34,049	51,100	280	-	280	89,424	3,409
<b>Total Spending in DEL</b>										
43,830	-7,290	36,540	85,149	-34,049	51,100	280	-	280	89,424	3,409
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	9,953	-	9,953	-	-	-	9,953	-
<i>Of which:</i>										
B Food Standards Agency Westminster (AME)										
-	-	-	9,953	-	9,953	-	-	-	9,953	-
<b>Total Spending in AME</b>										
-	-	-	9,953	-	9,953	-	-	-	9,953	-
<b>Total for Estimate</b>										
43,830	-7,290	36,540	95,102	-34,049	61,053	280	-	280	99,377	3,409
<i>Of which:</i>										
<b>Voted Expenditure</b>										
43,830	-7,290	36,540	95,102	-34,049	61,053	280	-	280	99,377	3,409
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>97,593</b>	<b>99,377</b>	<b>93,181</b>
<b>Net Capital Requirement</b>	<b>280</b>	<b>3,409</b>	<b>3,188</b>
<b>Accruals to cash adjustments</b>	<b>-11,202</b>	<b>-8,098</b>	<b>-6,546</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,187	-1,585	-933
New provisions and adjustments to previous provisions	-12,530	-12,530	-6,405
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-62	-60	-60
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	1,972
Increase (-) / Decrease (+) in creditors	-	3,500	-4,095
Use of provisions	2,577	2,577	2,975
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>86,671</b>	<b>94,688</b>	<b>89,823</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	43,259	41,064	43,449
<i>Less:</i>			
Administration DEL Income	-7,290	-5,203	-5,107
<b>Net Administration Costs</b>	<b>35,969</b>	<b>35,861</b>	<b>38,342</b>
Gross Programme Costs	95,673	96,285	87,702
<i>Less:</i>			
Programme DEL Income	-34,049	-32,769	-32,863
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>61,624</b>	<b>63,516</b>	<b>54,839</b>
<b>Total Net Operating Costs</b>	<b>97,593</b>	<b>99,377</b>	<b>93,181</b>
<i>Of which:</i>			
Resource DEL	85,063	86,847	86,776
Capital DEL	-	-	-
Resource AME	12,530	12,530	6,405
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	-	-	-
<b>Total Resource Budget</b>	<b>97,593</b>	<b>99,377</b>	<b>93,181</b>
<i>Of which:</i>			
Resource DEL	87,640	89,424	89,751
Resource AME	9,953	9,953	3,430
<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	-	-	-
<b>Total Resource (Estimate)</b>	<b>97,593</b>	<b>99,377</b>	<b>93,181</b>

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

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL</b>	<b>-41,339</b>	<b>-37,972</b>	<b>-37,970</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-7,290	-5,203	-5,107
<i>Of which:</i>			
A Food Standards Agency Westminster (DEL)	-7,290	-5,203	-5,107
Total Administration	<u>-7,290</u>	<u>-5,203</u>	<u>-5,107</u>
Programme			
Sales of Goods and Services	-34,049	-32,769	-32,863
<i>Of which:</i>			
A Food Standards Agency Westminster (DEL)	-34,049	-32,769	-32,863
Total Programme	<u>-34,049</u>	<u>-32,769</u>	<u>-32,863</u>
<b>Total Voted Resource Income</b>	<b><u>-41,339</u></b>	<b><u>-37,972</u></b>	<b><u>-37,970</u></b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-300</b>	<b>-</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-300	-
<i>Of which:</i>			
A Food Standards Agency Westminster (DEL)	-	-300	-
Total Programme	<u>-</u>	<u>-300</u>	<u>-</u>
<b>Total Voted Capital Income</b>	<b><u>-</u></b>	<b><u>-300</u></b>	<b><u>-</u></b>

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

No CFER income or receipts are expected in 2015-16, 2014-15 or 2013-14.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Catherine Brown

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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Nature of liability	£'000
A potential liability payable to HMRC due to methodology applied in calculating VAT recovery.	2,000

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# Department for Transport

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## 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 Certification Agency, Driver and Vehicle Standards 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 2014-15 to be published in the summer.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	3,744,014,000	11,894,000	3,755,908,000
Capital	6,089,902,000	-	6,089,902,000
<b>Annually Managed Expenditure</b>			
Resource	5,427,969,000	-500,000	5,427,469,000
Capital	7,079,589,000	-	7,079,589,000
<b>Total Net Budget</b>			
Resource	9,171,983,000	11,394,000	9,183,377,000
Capital	13,169,491,000	-	13,169,491,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>20,470,664,000</b>		

Amounts required in the year ending 31 March 2016 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; search and rescue; 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; search and rescue; 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. Net spending by arm's-length bodies.

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
<b>Departmental Expenditure Limit</b>			
Resource	3,744,014,000	2,103,118,000	<b>1,640,896,000</b>
Capital	6,089,902,000	2,474,631,000	<b>3,615,271,000</b>
<b>Annually Managed Expenditure</b>			
Resource	5,427,969,000	2,703,594,000	<b>2,724,375,000</b>
Capital	7,079,589,000	2,439,311,000	<b>4,640,278,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>20,470,664,000</b>	<b>8,813,400,000</b>	<b>11,657,264,000</b>

## Part II: Subhead detail

£'000

2015-16 Plans									2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
268,871	-600	268,271	5,983,496	-2,507,753	3,475,743	6,186,604	-96,702	6,089,902	3,600,809	9,461,156
<i>Of which:</i>										
A Tolled Crossings										
-	-	-	722	-137,208	-136,486	-	-	-	-103,580	-4,969
B Local Authority Transport										
-	-	-	402,855	-	402,855	1,482,522	-	1,482,522	305,024	1,968,682
C Highways England (net)										
56,109	-	56,109	2,219,833	-	2,219,833	1,782,000	-	1,782,000	-	-
D Funding of Other ALBs (net)										
11,526	-	11,526	110,287	-	110,287	385,875	-	385,875	5,348	161,170
E Other railways										
-	-	-	622,315	-324,009	298,306	72,862	-	72,862	224,821	66,122
F Sustainable Travel										
-	-	-	173,757	-105	173,652	335,210	-70,360	264,850	146,441	250,818
G Bus Subsidies & Concessionary Fares										
-	-	-	242,458	-	242,458	28,114	-	28,114	250,668	2,840
H GLA transport grants										
-	-	-	629,000	-	629,000	925,000	-	925,000	1,755,964	30,000
I Crossrail										
-	-	-	-	-	-	800,000	-	800,000	-	1,082,200
J Aviation, Maritime, Security and Safety										
-	-	-	120,612	-51,114	69,498	34,591	-	34,591	22,070	12,610
K Maritime and Coastguard Agency										
8,600	-600	8,000	301,789	-10,000	291,789	10,100	-	10,100	170,016	10,906
L Motoring Agencies										
-	-	-	519,531	-369,919	149,612	19,950	-26,342	-6,392	120,715	-17,321
M Science, research and support functions										
-	-	-	70,867	-175	70,692	1,480	-	1,480	74,726	5,979
N Central Administration										
192,636	-	192,636	35,621	-40,000	-4,379	-	-	-	215,811	2,203
O Departmental Unallocated Provision										
-	-	-	95,800	-	95,800	-	-	-	-	-
P Support for Passenger Rail Services										
-	-	-	398,104	-1,572,723	-1,174,619	-	-	-	-1,110,548	-
Q High Speed Two										
-	-	-	39,945	-2,500	37,445	308,900	-	308,900	16,552	204,300
<i>Highways Agency</i>										
-	-	-	-	-	-	-	-	-	1,866,319	1,823,205
<i>Network Rail</i>										
-	-	-	-	-	-	-	-	-	-359,538	3,862,411

**Part II: Subhead detail (continued)**

£'000

2015-16 Plans									2014-15 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
<b>Non-voted expenditure</b>										
6,678	-	6,678	5,216	-	5,216	-	-	-	20,263	-
<i>Of which:</i>										
R Funding of Other ALBs (net)										
6,678	-	6,678	5,216	-	5,216	-	-	-	20,262	-
<i>Motoring Agencies</i>										
-	-	-	-	-	-	-	-	-	1	-
<b>Total Spending in DEL</b>										
275,549	-600	274,949	5,988,712	-2,507,753	3,480,959	6,186,604	-96,702	6,089,902	3,621,072	9,461,156
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	5,639,642	-211,673	5,427,969	7,099,589	-20,000	7,079,589	1,174,916	6,883,134
<i>Of which:</i>										
S Highways England (net)										
-	-	-	851,000	-	851,000	1	-	1	-	-
T Network Rail (net)										
-	-	-	3,337,295	-	3,337,295	7,099,588	-	7,099,588	-	-
U Funding of Other ALBs (net)										
-	-	-	56,390	-	56,390	-	-	-	57,511	1
V Other Railways										
-	-	-	396,310	-207,917	188,393	-	-	-	296,723	-
W GLA transport grants										
-	-	-	-10	-	-10	-	-	-	-22	-
X Aviation, Maritime, Security and Safety										
-	-	-	-	-3,756	-3,756	-	-20,000	-20,000	10,000	210,000
Y Maritime and Coastguard Agency										
-	-	-	-1,800	-	-1,800	-	-	-	1,100	-
Z Motoring Agencies										
-	-	-	-4,000	-	-4,000	-	-	-	-7,714	-
AA Central Administration										
-	-	-	1,004,457	-	1,004,457	-	-	-	-4,635	-
<i>Highways Agency</i>										
-	-	-	-	-	-	-	-	-	884,638	35,300
<i>Network Rail</i>										
-	-	-	-	-	-	-	-	-	-62,685	6,500,000
<i>High Speed Two</i>										
-	-	-	-	-	-	-	-	-	-	137,833

**Part II: Subhead detail (continued)**

£'000

2015-16 Plans									2014-15 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
<b>Non-voted expenditure</b>										
-	-	-	-500	-	-500	-	-	-	-417,880	-
<i>Of which:</i>										
AB Funding of Other ALBs (net)										
-	-	-	-500	-	-500	-	-	-	-417,880	-
<b>Total Spending in AME</b>										
-	-	-	5,639,142	-211,673	5,427,469	7,099,589	-20,000	7,079,589	757,036	6,883,134
<b>Total for Estimate</b>										
275,549	-600	274,949	11,627,854	-2,719,426	8,908,428	13,286,193	-116,702	13,169,491	4,378,108	16,344,290
<i>Of which:</i>										
<b>Voted Expenditure</b>										
268,871	-600	268,271	11,623,138	-2,719,426	8,903,712	13,286,193	-116,702	13,169,491	4,775,725	16,344,290
<b>Non Voted Expenditure</b>										
6,678	-	6,678	4,716	-	4,716	-	-	-	-397,617	-

## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>9,183,377</b>	<b>4,378,108</b>	<b>5,667,336</b>
<b>Net Capital Requirement</b>	<b>13,169,491</b>	<b>16,344,290</b>	<b>8,472,147</b>
<b>Accruals to cash adjustments</b>	<b>-1,870,810</b>	<b>-1,981,185</b>	<b>-1,619,057</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-15,909,904	-224,030	-235,592
Add cash grant-in-aid	7,124,851	194,910	236,899
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,098,680	-1,854,140	-1,613,618
New provisions and adjustments to previous provisions	-213,489	-330,842	-162,748
Departmental Unallocated Provision	-95,800	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	54,187	47,533	51,435
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	8,220,800	73,834	-
Use of provisions	47,225	111,550	104,567
<b>Removal of non-voted budget items</b>	<b>-11,394</b>	<b>397,617</b>	<b>-15,581</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-11,394	397,617	-15,581
<b>Net Cash Requirement</b>	<b>20,470,664</b>	<b>19,138,830</b>	<b>12,504,845</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	275,549	294,351	256,682
<i>Less:</i>			
Administration DEL Income	-600	-13,554	-17,859
<b>Net Administration Costs</b>	<b>274,949</b>	<b>280,797</b>	<b>238,823</b>
Gross Programme Costs	15,349,311	15,112,439	15,066,897
<i>Less:</i>			
Programme DEL Income	-2,577,753	-3,357,800	-2,495,468
Programme AME Income	-211,673	-267,925	-76,994
Non-budget income	-125,508	-114,181	-119,924
<b>Net Programme Costs</b>	<b>12,434,377</b>	<b>11,372,533</b>	<b>12,374,511</b>
<b>Total Net Operating Costs</b>	<b>12,709,326</b>	<b>11,653,330</b>	<b>12,613,334</b>
<i>Of which:</i>			
Resource DEL	3,631,385	3,565,760	4,746,773
Capital DEL	3,854,932	7,389,403	7,065,926
Resource AME	5,456,192	812,348	920,563
Capital AME	-107,675	-	-
Non-budget	-125,508	-114,181	-119,928
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	95,800	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-3,747,257	-7,389,403	-7,065,926
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	125,508	114,181	119,418
Other adjustments	-	-	510
<b>Total Resource Budget</b>	<b>9,183,377</b>	<b>4,378,108</b>	<b>5,667,336</b>
<i>Of which:</i>			
Resource DEL	3,755,908	3,621,072	4,790,869
Resource AME	5,427,469	757,036	876,467
<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	-	-	-
<b>Total Resource (Estimate)</b>	<b>9,183,377</b>	<b>4,378,108</b>	<b>5,667,336</b>

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

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL</b>	<b>-2,508,353</b>	<b>-2,996,983</b>	<b>-2,477,469</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-600	-13,083	-16,163
<i>Of which:</i>			
Highways Agency	-	-2,183	-2,723
K Maritime and Coastguard Agency	-600	-935	-1,740
N Central Administration	-	-9,965	-11,700
Other Income	-	-471	-1,696
<i>Of which:</i>			
N Central Administration	-	-471	-1,696
Total Administration	-600	-13,554	-17,859
Programme			
EU Grants Received	-50,000	-52,883	-42,029
<i>Of which:</i>			
J Aviation, Maritime, Security and Safety	-50,000	-52,883	-42,029
Sales of Goods and Services	-788,173	-822,937	-1,038,248
<i>Of which:</i>			
A Tolled Crossings	-137,208	-97,339	-92,640
Highways Agency	-	-56,314	-40,762
Network Rail	-	-359,538	-240,898
E Other railways	-269,622	-289,679	-246,316
F Sustainable Travel	-	-	-400
J Aviation, Maritime, Security and Safety	-1,062	-3,350	-4,573
K Maritime and Coastguard Agency	-10,000	-13,025	-9,345
L Motoring Agencies	-367,781	-2,715	-403,048
M Science, research and support functions	-	-177	-265
N Central Administration	-	-800	-1
Q High Speed Two	-2,500	-	-
Interest and Dividends	-42,243	-69,833	-65,351
<i>Of which:</i>			
A Tolled Crossings	-	-7,340	-7,603
Highways Agency	-	-21,000	-21,459
E Other railways	-	-1,008	-659
F Sustainable Travel	-105	121	-138
J Aviation, Maritime, Security and Safety	-	-38,100	-30,297
L Motoring Agencies	-2,138	-2,506	-5,195
N Central Administration	-40,000	-	-
Other Income	-1,627,337	-2,037,522	-1,313,982
<i>Of which:</i>			
E Other railways	-54,387	-54,248	-66,697
F Sustainable Travel	-	-832	-591
J Aviation, Maritime, Security and Safety	-52	-1,250	-1,244
L Motoring Agencies	-	-411,643	-

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

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
M Science, research and support functions	-175	-6,100	1
N Central Administration	-	-1,649	-2,255
P Support for Passenger Rail Services	-1,572,723	-1,561,800	-1,243,196
Taxation	-	-254	-
<i>Of which:</i>			
L Motoring Agencies	-	-254	-
<b>Total Programme</b>	<b>-2,507,753</b>	<b>-2,983,429</b>	<b>-2,459,610</b>
<b>Voted Resource AME</b>	<b>-211,673</b>	<b>-267,925</b>	<b>-76,994</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-	-6,500	-
<i>Of which:</i>			
Network Rail	-	-6,500	-
Interest and Dividends	-211,673	-261,425	-76,994
<i>Of which:</i>			
Network Rail	-	-56,185	-
V Other Railways	-207,917	-205,240	-76,994
X Aviation, Maritime, Security and Safety	-3,756	-	-
<b>Total Programme</b>	<b>-211,673</b>	<b>-267,925</b>	<b>-76,994</b>
<b>Total Voted Resource Income</b>	<b>-2,720,026</b>	<b>-3,264,908</b>	<b>-2,554,463</b>
<b>Voted Capital DEL</b>	<b>-96,702</b>	<b>-427,707</b>	<b>-80,533</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-15,570	-13,529
<i>Of which:</i>			
Highways Agency	-	-15,000	-13,528
K Maritime and Coastguard Agency	-	-570	-1
EU Grants Received	-70,000	-34,944	-25,346
<i>Of which:</i>			
F Sustainable Travel	-70,000	-34,944	-25,346
Other Grants	-	-14,427	-10,217
<i>Of which:</i>			
Highways Agency	-	-14,427	-10,217
Other Income	-	-325,000	-
<i>Of which:</i>			
E Other railways	-	-325,000	-
Repayments	-26,702	-37,766	-31,441
<i>Of which:</i>			
A Tolloed Crossings	-	-4,969	-4,533
F Sustainable Travel	-360	-360	-360
L Motoring Agencies	-26,342	-32,437	-26,548
<b>Total Programme</b>	<b>-96,702</b>	<b>-427,707</b>	<b>-80,533</b>



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


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£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Capital AME</b>	<b>-20,000</b>	-	-
<i>Of which:</i>			
Programme			
Repayments	-20,000	-	-
<i>Of which:</i>			
J Aviation, Maritime, Security and Safety	-20,000	-	-
Total Programme	-20,000	-	-
<b>Total Voted Capital Income</b>	<b>-116,702</b>	<b>-427,707</b>	<b>-80,533</b>

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

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

£'000

	2015-16 Plans		2014-15 Provisions		2013-14 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)	-	-	-	-8,044	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-125,508	-125,508	-122,225	-114,181	-119,418	-124,660
<b>Total</b>	<b>-125,508</b>	<b>-125,508</b>	<b>-122,225</b>	<b>-122,225</b>	<b>-119,418</b>	<b>-124,660</b>

#### Detailed description of CFER sources

£'000

	2015-16 Plans		2014-15 Provisions		2013-14 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Driver and Vehicle Licensing Agency - Cherished Transfers / Sale of Marks	-125,508	-125,508	-114,181	-114,181	-119,418	-119,419
Highways Agency - Gain Share	-	-	-8,044	-8,044	-	-5,241
<b>Total</b>	<b>-125,508</b>	<b>-125,508</b>	<b>-122,225</b>	<b>-122,225</b>	<b>-119,418</b>	<b>-124,660</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Philip Rutnam
<b>Executive Agency Accounting Officers:</b>	
Sir Alan Massey for Sections K and Y	Maritime and Coastguard Agency
Oliver Morley for Sections L and Z	Driver and Vehicle Licensing Agency
Paul Higgs for Sections L and Z	Vehicle Certification Agency
Alistair Peoples for Sections L and Z	Driver and 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:

Jim O'Sullivan	Highways England
Mark Carne, Chief Executive Officer	Network Rail
Andrew Figgures, Chief Executive Officer	British Transport Police Authority
Simon Kirby, 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 Officer	Commissioners of Irish Lights
Mike Bullock, Chief Executive Officer	Northern Lighthouse Board

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;

- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

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

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	Highways England	2,275,942	1,782,000	2,809,096
D	Air Travel Trust	-13,669	-	-
D	High Speed Two Ltd	47,843	365,675	398,047
D	Passenger Focus	5,039		5,039
D	British Transport Police	80,500	20,200	12,200
D	Directly Operated Railways	2,100		2,100
R	Commissioners of Irish Lights	-	-	-
R	Northern Lighthouse Board	-	-	-
R	Trinity House Lighthouse Service	-	-	-
S	Highways England	851,000	1	-
T	Network Rail	3,337,295	7,099,588	3,898,369
U	Air Travel Trust	-	-	-
U	British Transport Police	56,390	-	-
U	High Speed Two Ltd	-	-	-
AB	Commissioners of Irish Lights	-	-	-
AB	Northern Lighthouse Board	-	-	-
AB	Trinity House Lighthouse Service	-	-	-
<b>Total</b>		<b>6,642,440</b>	<b>9,267,464</b>	<b>7,124,851</b>

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

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

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<b>Section in Part II: Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
N	Government Office Programme Expenditure	850
M	Payment to Met Office for Light Detection and Ranging (LIDAR) Network	3,000

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## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<b>Statutory liabilities:</b>	
Channel Tunnel Act 1987, s 25, 26 and 29 : potential liabilities in the event of termination of Eurotunnel's concession	Unquantifiable
Marine and Aviation Insurance Act 1952, s 1 : Government war risk reinsurance for British shipowners insuring their vessels with the British Mutual War Risks Associations (Clubs). Under the current agreement with Clubs, the Government provides 95% reinsurance for Queen's Enemy Risks (QER). A contingent liability arises from the continuous QER cover for the hull and machinery value of British flag vessels entered with the Clubs.	Unquantifiable
Land Compensation Act 1973, Part I : Highways England Company Ltd: possible obligations in relation to land and property acquisitions	157,732
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.	5,307,670
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.	1,360
<b>Non-statutory liabilities</b>	
Reinstatement of International Maritime Organisation (IMO) building, and abatement of rent, if IMO building destroyed; and rehousing of IMO during rebuilding	68,100
Deficit liability for Employees transferred from Kent County Council to Highways England Company Ltd	5,000
Highways England Company Ltd third party claims	8,863
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

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

Nature of liability	£'000
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
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)	3,758,000
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	1,705,000
Indemnities issued to businesses at Rail privatisation and transferred from BRBR on abolition	1,285,700
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	1,663,000
Legacy environmental claims	40,000,000
Guarantees issued by Network Rail to financial institutions banks in respect of its own activities and activities of businesses it owns or partially owns.	418,050
Guarantee issued by Network Rail relating to obligations of the Operator Agreement between NR (High Speed) Ltd and HS1 Ltd	15,000
Revenue element of Train Operator Companies sustained poor performance claim against Network Rail	302,400
Other contingent liabilities, including legal claims	85,400



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## Part III: Note L - International Subscriptions

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Section in Part II: Subhead Detail	Body	£'000
J	International Civil Aviation Organisation	3,397
K	International Maritime Organisation	1,622



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# Office of Rail Regulation

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## Introduction

1. This Estimate provides for expenditure for the Office of Rail Regulation (ORR).
2. ORR, as the combined economic and safety regulator for rail, 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. From 1 April 2015 ORR is responsible for monitoring Highways England's management and operation of the strategic road network.
4. Further details of expenditure contained in this Estimate can be found in ORR's Annual Report and Accounts 2015.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	3,000	-	3,000
Capital	720,000	-	720,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	3,000	-	3,000
Capital	720,000	-	720,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>2,000,000</b>		

Amounts required in the year ending 31 March 2016 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.

All activities as highways monitor, with responsibility for monitoring and enforcing the performance and efficiency of Highways England's delivery of the government's road investment strategy and its management and operation of the strategic road network. Support for activities as highways monitor.

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. Overhead recharges.

Grant funding from the Department for Transport in respect of the monitoring and enforcing the performance of Highways England, including its delivery of the government's road investment strategy and its management and operation of the strategic road network.

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

**Part I (continued)**

£

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
<b>Departmental Expenditure Limit</b>			
Resource	3,000	1,000	<b>2,000</b>
Capital	720,000	342,000	<b>378,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>2,000,000</b>	<b>900,000</b>	<b>1,100,000</b>

**Part II: Subhead detail**

£'000

2015-16 Plans									2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
32,876	-32,873	3	-	-	-	720	-	720	3	760
<i>Of which:</i>										
A Economic regulation, admin, associated capital and other expenditure										
13,708	-13,707	1	-	-	-	720	-	720	1	760
B Safety Regulation, admin and other expenditure										
16,567	-16,566	1	-	-	-	-	-	-	1	-
C Other Regulation, admin and other expenditure										
2,601	-2,600	1	-	-	-	-	-	-	1	-
<b>Total Spending in DEL</b>										
32,876	-32,873	3	-	-	-	720	-	720	3	760
<b>Total for Estimate</b>										
32,876	-32,873	3	-	-	-	720	-	720	3	760
<i>Of which:</i>										
<b>Voted Expenditure</b>										
32,876	-32,873	3	-	-	-	720	-	720	3	760
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Net Capital Requirement</b>	<b>720</b>	<b>760</b>	<b>798</b>
<b>Accruals to cash adjustments</b>	<b>1,277</b>	<b>1,237</b>	<b>-790</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-980	-882	-849
New provisions and adjustments to previous provisions	-	-	-140
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-60	-67	-59
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-331
Increase (-) / Decrease (+) in creditors	2,177	2,066	305
Use of provisions	140	120	284
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,000</b>	<b>2,000</b>	<b>11</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	32,876	32,720	28,787
<i>Less:</i>			
Administration DEL Income	-32,873	-32,717	-28,784
<b>Net Administration Costs</b>	<b>3</b>	<b>3</b>	<b>3</b>
Gross Programme Costs	-	-	-
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Net Operating Costs</b>	<b>3</b>	<b>3</b>	<b>3</b>
<i>Of which:</i>			
Resource DEL	3	3	3
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>3</b>	<b>3</b>	<b>3</b>
<i>Of which:</i>			
Resource DEL	3	3	3
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	-	-	-
<b>Total Resource (Estimate)</b>	<b>3</b>	<b>3</b>	<b>3</b>



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

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL</b>	<b>-32,873</b>	<b>-32,717</b>	<b>-28,784</b>
<i>Of which:</i>			
Administration			
Other Income	-2,850	-3,000	-432
<i>Of which:</i>			
A Economic regulation, admin, associated capital and other expenditure	-113	-106	-39
B Safety Regulation, admin and other expenditure	-137	-145	-364
C Other Regulation, admin and other expenditure	-2,600	-2,749	-29
Taxation	-30,023	-29,717	-28,352
<i>Of which:</i>			
A Economic regulation, admin, associated capital and other expenditure	-13,594	-13,306	-12,981
B Safety Regulation, admin and other expenditure	-16,429	-16,411	-15,371
Total Administration	<u>-32,873</u>	<u>-32,717</u>	<u>-28,784</u>
<b>Total Voted Resource Income</b>	<b><u>-32,873</u></b>	<b><u>-32,717</u></b>	<b><u>-28,784</u></b>

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

No CFER income or receipts are expected in 2015-16, 2014-15 or 2013-14.

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## 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

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.

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

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Nature of liability	£'000
ORR's head office is subject to a rent review in 2014/15, the outcome of which is uncertain.	Unquantifiable

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## Part III: Note L - International Subscriptions

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



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# Department for Communities and Local Government

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## 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
<b>Departmental Expenditure Limit - DCLG Communities</b>			
Resource †	2,500,488,000	-358,000	2,500,130,000
Capital	5,340,267,000	-	5,340,267,000
<b>Departmental Expenditure Limit - DCLG Local Govt.</b>			
Resource	10,638,990,000	-	10,638,990,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	12,386,260,000	-	12,386,260,000
Capital	220,000,000	-	220,000,000
<b>Total Net Budget</b>			
Resource	25,525,738,000	-358,000	25,525,380,000
Capital	5,560,267,000	-	5,560,267,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>22,131,703,000</b>		

Amounts required in the year ending 31 March 2016 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; Expenditure arising from: communities.



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## Part I (continued)

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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 Arm's Length Bodies (ALBs) 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 ALBs (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 ALBs [including Development Corporations]); other public bodies not classified as ALBs (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; the closure of the Audit Commission.

### 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.

## Part I (continued)

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; Greater London Authority (GLA) General Grant; Private Finance Initiative Special Grant; GLA community right to build; the closure of the Audit Commission.

### **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; the closure of the Audit Commission.

### **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 ALBs (Homes & Communities Agency, Leasehold Advisory Service, West Northamptonshire Development Corporation, Valuation Tribunal Service, The Housing Ombudsman); other public bodies not classified as ALBs (the Commission for Local Administration in England) and setting up of new Development Corporations.

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

## Part I (continued)

### Income arising from:

Fire superannuation; business rates retention.

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

† £358,000 has been advanced from the Contingencies Fund to provide cash in respect of £358,000 resource DEL spending supporting the new service provided for under section B of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2016.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>£</b>			
<b>Departmental Expenditure Limit - DCLG Communities</b>			
Resource	2,500,488,000	2,039,032,000	<b>461,456,000</b>
Capital	5,340,267,000	4,177,188,000	<b>1,163,079,000</b>
<b>Departmental Expenditure Limit - DCLG Local Govt.</b>			
Resource	10,638,990,000	6,336,403,000	<b>4,302,587,000</b>
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	12,386,260,000	4,586,541,000	<b>7,799,719,000</b>
Capital	220,000,000	10,000,000	<b>210,000,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>22,131,703,000</b>	<b>17,179,164,000</b>	<b>4,952,539,000</b>

**Part II: Subhead detail**

£'000

2015-16 Plans									2014-15 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
<b>Spending in DEL - DCLG Communities</b>										
<b>Voted expenditure</b>										
355,864	-42,464	313,400	2,402,413	-215,325	2,187,088	5,504,692	-164,425	5,340,267	2,383,125	4,735,756
<i>of which:</i>										
A Localism										
-	-	-	457,387	-	457,387	965,277	-	965,277	432,944	987,976
B Neighbourhoods										
54,797	-13,464	41,333	1,432,542	-	1,432,542	179,403	-	179,403	1,209,586	196,949
C Local Economies, Regeneration and European Programmes										
-	-	-	183,603	-142,425	41,178	1,548,025	-167,425	1,380,600	198,286	904,467
D Troubled Families										
-	-	-	183,000	-70,000	113,000	-	-	-	133,752	-
E Research, Data & Trading Funds										
-	-	-	80,599	-1,700	78,899	-	-	-	77,094	-
F DCLG Staff, Building and Infrastructure Costs										
223,053	-29,000	194,053	4,200	-1,200	3,000	4,250	-	4,250	226,585	5,942
G Departmental Unallocated Provision										
-	-	-	78,370	-	78,370	223,088	-	223,088	-	-
H Localism (ALB)(Net)										
19,425	-	19,425	-	-	-	250	-	250	19,706	564
I Neighbourhoods (ALB)(Net)										
58,589	-	58,589	-17,288	-	-17,288	2,602,099	3,000	2,605,099	74,591	2,670,661
J Local Economies, Regeneration and European Programmes (ALB)(Net)										
-	-	-	-	-	-	-17,700	-	-17,700	10,581	-30,803
<b>Non-voted expenditure</b>										
-358	-	-358	-	-	-	-	-	-	-	-
<i>Of which:</i>										
K: Neighbourhoods										
-358	-	-358	-	-	-	-	-	-	-	-
<b>Total Spending in DEL - DCLG Communities</b>										
355,506	-42,464	313,042	2,402,413	-215,325	2,187,088	5,504,692	-164,425	5,340,267	2,383,125	4,735,756

**Part II: Subhead detail (continued)**

£'000

2015-16 Plans									2014-15 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
<b>Spending in DEL - DCLG Local Govt</b>										
<b>Voted expenditure</b>										
-	-	-	10,638,990	-	10,638,990	-	-	-	13,659,509	1
<i>of which:</i>										
L Revenue Support Grant										
-	-	-	9,357,532	-	9,357,532	-	-	-	12,700,735	-
M Other Grants and Payments										
-	-	-	1,231,458	-	1,231,458	-	-	-	867,984	1
N Business Rates Retention										
-	-	-	50,000	-	50,000	-	-	-	90,790	-
<b>Total Spending in DEL - DCLG Local Govt</b>										
-	-	-	10,638,990	-	10,638,990	-	-	-	13,659,509	1
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	14,941,094	-2,554,834	12,386,260	220,000	-	220,000	12,912,004	245,000
<i>of which:</i>										
O Localism										
-	-	-	493,156	-	493,156	-	-	-	629,156	-
P Neighbourhoods										
-	-	-	11,611	-	11,611	220,000	-	220,000	32,588	245,000
Q Research, Data and Trading Funds										
-	-	-	8,100	-	8,100	-	-	-	8,100	-
R DCLG Staff, Building and Infrastructure Costs										
-	-	-	-19,273	-	-19,273	-	-	-	-3,361	-
S Non-Domestic Rates Outturn Adjustments										
-	-	-	300,000	-	300,000	-	-	-	10,743	-
T Localism (ALB)(net)										
-	-	-	-843	-	-843	-	-	-	2,413	-
U Neighbourhoods (ALB)(Net)										
-	-	-	263,213	-	263,213	-	-	-	250,051	-
V Local Economies, Regeneration and European Programmes (ALB)(Net)										
-	-	-	55,000	-	55,000	-	-	-	55,000	-
W Business Rates Retention										
-	-	-	13,830,130	-2,554,834	11,275,296	-	-	-	11,927,314	-
<b>Total Spending in AME</b>										
-	-	-	14,941,094	-2,554,834	12,386,260	220,000	-	220,000	12,912,004	245,000

**Part II: Subhead detail (continued)**

£'000

2015-16 Plans									2014-15 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
<b>Total for Estimate</b>										
355,506	-42,464	313,042	27,982,497	-2,770,159	25,212,338	5,724,692	-164,425	5,560,267	28,954,638	4,980,757
<i>of which:</i>										
<b>Voted Expenditure</b>										
355,864	-42,464	313,400	27,982,497	-2,770,159	25,212,338	5,724,692	-164,425	5,560,267	28,954,638	4,980,757
<b>Non Voted Expenditure</b>										
-358	-	-358	-	-	-	-	-	-	358	-

**Part II: Resource to cash reconciliation**

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>25,525,380</b>	<b>28,954,996</b>	<b>30,030,976</b>
<b>Net Capital Requirement</b>	<b>5,560,267</b>	<b>4,980,757</b>	<b>3,808,000</b>
<b>Accruals to cash adjustments</b>	<b>-8,954,302</b>	<b>-9,420,475</b>	<b>-8,697,457</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-2,962,745	-3,052,764	-2,147,096
Add cash grant-in-aid	3,664,321	2,927,852	2,350,693
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-8,564	-33,263	-20,436
New provisions and adjustments to previous provisions	-6,450	-211,383	-15,135
Departmental Unallocated Provision	-301,458	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-11,314,896	-11,055,412	-16,962
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	142,425	379,700	380,000
Increase (-) / Decrease (+) in creditors	1,831,065	1,622,795	-9,249,602
Use of provisions	2,000	2,000	21,081
<b>Removal of non-voted budget items</b>	<b>358</b>	<b>-358</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	358	-358	-
<b>Net Cash Requirement</b>	<b>22,131,703</b>	<b>24,514,920</b>	<b>25,141,519</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	352,475	391,698	336,985
<i>Less:</i>			
Administration DEL (DCLG Communities) Income	-42,464	-46,224	-35,741
Administration DEL (DCLG Local Govt) Income	-	-	-
<b>Net Administration Costs</b>	<b>310,011</b>	<b>345,474</b>	<b>301,244</b>
Gross Programme Costs	30,850,931	35,448,626	36,193,401
<i>Less:</i>			
Programme DEL (DCLG Communities) Income	-382,750	-448,920	-413,082
Programme DEL (DCLG Local Govt) Income	-	-	-
Programme AME Income	-2,554,834	-3,155,487	-3,281,900
Non-budget income	-183,000	-168,000	-159,728
<b>Net Programme Costs</b>	<b>27,730,347</b>	<b>31,686,219</b>	<b>32,338,691</b>
<b>Total Net Operating Costs</b>	<b>28,040,358</b>	<b>32,031,693</b>	<b>32,639,935</b>
<i>Of which:</i>			
Resource DEL (DCLG Communities)	2,416,729	2,379,021	2,001,678
Resource DEL (DCLG Local Govt)	10,638,990	13,659,509	16,481,421
Capital DEL (DCLG Local Govt)	-	1	-
Capital DEL (DCLG Communities)	2,574,533	2,989,696	2,768,689
Resource AME	12,373,106	12,916,466	11,547,875
Capital AME	220,000	245,000	-
Non-budget	-183,000	-158,000	-159,728
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	78,370	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-2,611,533	-3,066,697	-2,608,961
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	183,000	168,000	159,728



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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Other adjustments	-164,815	-178,000	-159,726
<b>Total Resource Budget</b>	<b>25,525,380</b>	<b>28,954,996</b>	<b>30,030,976</b>
<i>Of which:</i>			
Resource DEL (DCLG Local Govt)	10,638,990	13,659,509	16,481,421
Resource DEL (DCLG Communities)	2,500,130	2,383,483	2,079,679
Resource AME	12,386,260	12,912,004	11,469,876
<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	-	-	-
<b>Total Resource (Estimate)</b>	<b>25,525,380</b>	<b>28,954,996</b>	<b>30,030,976</b>

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

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL - DCLG Communities</b>	<b>-257,789</b>	<b>-292,737</b>	<b>-209,321</b>
<i>Of which:</i>			
Administration			
EU Grants Received	-	-	-3,977
<i>Of which:</i>			
F: DCLG Staff, Building and Infrastructure Costs	-	-	-3,977
Sales of Goods and Services	-41,464	-46,224	-15,282
<i>Of which:</i>			
B: Neighbourhoods	-13,464	-14,000	-12,699
F: DCLG Staff, Building and Infrastructure Costs	-28,000	-32,224	-2,583
Interest and Dividends	-	-	-1
<i>Of which:</i>			
F: DCLG Staff, Building and Infrastructure Costs	-	-	-1
Other Income	-1,000	-	-16,481
<i>Of which:</i>			
B: Neighbourhoods	-	-	-732
F: DCLG Staff, Building and Infrastructure Costs	-1,000	-	-15,749
<b>Total Administration</b>	<b>-42,464</b>	<b>-46,224</b>	<b>-35,741</b>
Programme			
EU Grants Received	-142,425	-189,850	-112,645
<i>Of which:</i>			
C: Local Economies, Regeneration and European Programmes	-142,425	-189,850	-112,645
Sales of Goods and Services	-1,200	-1,860	-17,349
<i>Of which:</i>			
A: Localism	-	-	-16,210
B: Neighbourhoods	-	-	-339
E: Research, Data & Trading Funds	-	-660	-774
F: DCLG Staff, Building and Infrastructure Costs	-1,200	-1,200	-26
Interest and Dividends	-1,700	-1,500	-1,500
<i>Of which:</i>			
E: Research, Data & Trading Funds	-1,700	-1,500	-1,500
Other Grants	-70,000	-25,000	-20,004
<i>Of which:</i>			
D: Troubled Families	-70,000	-25,000	-20,000
E: Research, Data & Trading Funds	-	-	-4
Other Income	-	-28,303	-22,082
<i>Of which:</i>			
A: Localism	-	-28,303	-20,790
B: Neighbourhoods	-	-	-415
F: DCLG Staff, Building and Infrastructure Costs	-	-	-877
<b>Total Programme</b>	<b>-215,325</b>	<b>-246,513</b>	<b>-173,580</b>

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

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource AME</b>	<b>-2,554,834</b>	<b>-3,155,487</b>	<b>-3,281,900</b>
<i>Of which:</i>			
Programme			
Other Grants	-2,554,834	-3,155,487	-3,281,900
<i>Of which:</i>			
W: Business Rates Retention	-2,554,834	-3,155,487	-3,281,900
Total Programme	-2,554,834	-3,155,487	-3,281,900
<b>Total Voted Resource Income</b>	<b>-2,812,623</b>	<b>-3,448,224</b>	<b>-3,491,221</b>
<b>Voted Capital DEL - DCLG Communities</b>	<b>-164,425</b>	<b>-202,407</b>	<b>-244,698</b>
<i>Of which:</i>			
Programme			
Sales of Assets	3,000	-	-5,196
<i>Of which:</i>			
A: Localism	-	-	-5,172
B: Neighbourhoods	-	-	-17
F: DCLG Staff, Building and Infrastructure Costs	-	-	-7
B: Neighbourhoods (ALB)(Net)	3,000	-	-
EU Grants Received	-142,425	-189,850	-223,420
<i>Of which:</i>			
J: Local Economies, Regeneration and European Programmes	-142,425	-189,850	-223,420
Other Grants	-25,000	-12,557	-16,082
<i>Of which:</i>			
A: Localism	-	-	-22
B: Neighbourhoods	-	-12,557	-15,858
C: Local Economies, Regeneration and European Programmes	-25,000	-	-202
Total Programme	-164,425	-202,407	-244,698
<b>Total Voted Capital Income</b>	<b>-164,425</b>	<b>-202,407</b>	<b>-244,698</b>

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

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

£'000

	2015-16 Plans		2014-15 Provisions		2013-14 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)	-183,000	-183,000	-168,000	-168,000	-159,728	-159,728
<b>Total</b>	<b>-183,000</b>	<b>-183,000</b>	<b>-168,000</b>	<b>-168,000</b>	<b>-159,728</b>	<b>-159,728</b>

#### Detailed description of CFER sources

£'000

	2015-16 Plans		2014-15 Provisions		2013-14 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Capital Pooled Housing Receipts	-183,000	-183,000	-168,000	-168,000	-159,728	-159,728
<b>Total</b>	<b>-183,000</b>	<b>-183,000</b>	<b>-168,000</b>	<b>-168,000</b>	<b>-159,728</b>	<b>-159,728</b>

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

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The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Melanie Dawes

**Executive Agency Accounting Officers:**

Simon Ridley Planning Inspectorate

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:**

Andy Rose	Homes and Communities Agency
Denise Fowler	The Housing Ombudsman
Anthony Essien	The Leasehold Advisory Service
Jacinda Humphry	West Northamptonshire Development Corporation
Heather Lees	Commission for Local Administration in England
Antonio Masella	Valuation Tribunal Service
Robin Cooper	Ebbfleet Urban Development Corporation

Melanie Dawes 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,S	Commission for Local Administration in England	10,577	250	12,220
H,S	Valuation Tribunal Service	8,005	-	7,289
I,T	The Leasehold Advisory Service	956	-	955
I,T	The Housing Ombudsman	28	-	-
I,T	Homes and Communities Agency	358,530	2,584,399	3,643,857
<b>Total</b>		<b>378,096</b>	<b>2,584,649</b>	<b>3,664,321</b>

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<b>STATUTORY</b>	
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
<b>NON STATUTORY</b>	
The Department has around 230 cases managed by Treasury Solicitors with associated potential adverse costs.	383
The Department (DCLG) has made a commitment to fund pension deficits on certain Arms Length Bodies (ALB's). The most significant deficit relates to the Audit Commission Pension Scheme. Without action, actuaries estimated costs of c.£400m to transfer liabilities to the market.	Unquantifiable
Potential liabilities to the European Commission arising from current European legislation.	Unquantifiable
European Commission (ERDF) - potential losses arising from inability to recover ineligible expenditure arising as a result of the closure of 2000-2006 and 2007-2013 programmes.	Unquantifiable
RPTS pension obligations – Following the Supreme Court judgement that a recorder retained by MoJ was a “worker” for the purposes of the Part-Time Workers Regulations 2000 DCLG has received a number of similar claims from fee-paid members of the RPTS.	Unquantifiable
Backdated AA/AO RPI pay award. Potential liability arising out of an alleged contractual commitment to increase the pay of AAs and AOs annually in line with RPI.	5,000
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





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# Department for Business, Innovation and Skills

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## 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. Arms 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 grant-in-aid to its partner organisations.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	17,838,479,000	-	17,838,479,000
Capital	3,783,140,000	-	3,783,140,000
<b>Annually Managed Expenditure</b>			
Resource	-405,737,000	236,000,000	-169,737,000
Capital	11,251,213,000	-	11,251,213,000
<b>Total Net Budget</b>			
Resource	17,432,742,000	236,000,000	17,668,742,000
Capital	15,034,353,000	-	15,034,353,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>28,103,291,000</b>		

Amounts required in the year ending 31 March 2016 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 British 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 arm's length 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.

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 British 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 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. Commercial loan recoveries in relation to UK Coal Production Limited.

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 Trading Funds.

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

Dividends from shares held by Postal Services Holding Ltd in Royal Mail.

Activities of the Shareholder Executive.

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

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
<b>£</b>			
<b>Departmental Expenditure Limit</b>			
Resource	17,838,479,000	7,772,650,000	<b>10,065,829,000</b>
Capital	3,783,140,000	1,349,986,000	<b>2,433,154,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-405,737,000	-	<b>-405,737,000</b>
Capital	11,251,213,000	4,836,243,000	<b>6,414,970,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>28,103,291,000</b>	<b>12,096,924,000</b>	<b>16,006,367,000</b>

## Part II: Subhead detail

£'000

2015-16 Plans									2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
640,551	-33,897	606,654	18,299,697	-1,067,872	17,231,825	4,055,140	-272,000	3,783,140	19,544,274	2,977,949
<i>Of which:</i>										
A Science and Research										
3,545	-	3,545	558,161	-	558,161	238,503	-150,000	88,503	518,897	114,570
B Innovation, Enterprise and Business										
1,760	-	1,760	402,005	-21,887	380,118	424,393	-122,000	302,393	487,814	282,283
C Market Frameworks										
4,828	-	4,828	148,130	-59,969	88,161	20,300	-	20,300	128,423	6,160
D Higher Education										
-	-	-	6,362,096	-110,184	6,251,912	-	-	-	7,172,953	8,831
E Further Education										
-	-	-	397,512	-828,405	-430,893	39,857	-	39,857	-636,286	58,050
F Capability										
313,128	-33,897	279,231	46,084	-10,812	35,272	4,502	-	4,502	353,069	4,499
G Government as Shareholder										
-	-	-	210,208	-36,615	173,593	486,635	-	486,635	237,002	-228,056
H Science and Research (ALB) net										
82,411	-	82,411	4,562,414	-	4,562,414	1,034,496	-	1,034,496	4,650,570	922,730
I Innovation, Enterprise and Business (ALB) net										
25,977	-	25,977	454,652	-	454,652	69,100	-	69,100	540,488	60,274
J Market Frameworks (ALB) net										
8,767	-	8,767	44,760	-	44,760	1,100	-	1,100	53,679	1,172
K Higher Education (ALB) net										
84,338	-	84,338	1,543,148	-	1,543,148	294,500	-	294,500	2,079,688	249,617
L Further Education (ALB) net										
105,767	-	105,767	3,528,781	-	3,528,781	40,143	-	40,143	3,904,123	321,540
M Capability (ALB) Net										
9,800	-	9,800	-	-	-	-	-	-	9,800	-
N Government as Shareholder (ALB) net										
230	-	230	41,746	-	41,746	1,401,611	-	1,401,611	44,054	1,176,279
<b>Total Spending in DEL</b>										
640,551	-33,897	606,654	18,299,697	-1,067,872	17,231,825	4,055,140	-272,000	3,783,140	19,544,274	2,977,949

**Part II: Subhead detail**

£'000

2015-16 Plans									2014-15 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
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	1,292,314	-1,698,051	-405,737	23,381,213	-12,130,000	11,251,213	476,142	10,695,040
<i>Of which:</i>										
O Science and Research										
-	-	-	45,787	-	45,787	-	-	-	58,606	-
P Innovation, Enterprise and Business										
-	-	-	75,803	-57,306	18,497	-32,277	-	-32,277	2,528	-10,000
Q Market Frameworks										
-	-	-	102,000	-	102,000	-	-	-	119,147	-
R Higher Education										
-	-	-	1,106,184	-1,544,186	-438,002	13,749,000	-2,130,000	11,619,000	452,527	10,797,002
S Further Education										
-	-	-	-90	-	-90	202,000	-	202,000	-18	144,999
T Capability										
-	-	-	-16,218	-	-16,218	-	-	-	-8,837	-
U Government as Shareholder										
-	-	-	17,838	-96,559	-78,721	10,000,000	-10,000,000	-	2,373	655,000
V Science and Research (ALB) net										
-	-	-	12,944	-	12,944	-	-	-	6,380	-
W Innovation, Enterprise and Business (ALB) net										
-	-	-	19,937	-	19,937	-9,858	-	-9,858	19,972	2,378
X Market Frameworks (ALB) net										
-	-	-	573	-	573	-	-	-	-703	-
Y Higher Education (ALB) net										
-	-	-	-18,264	-	-18,264	-2,921	-	-2,921	-16,432	-2,857
Z Further Education (ALB) net										
-	-	-	4,581	-	4,581	14,269	-	14,269	-5,014	6,060
AA Government as Shareholder (ALB) net										
-	-	-	-58,761	-	-58,761	-539,000	-	-539,000	-154,388	-897,542
<i>Capability (ALB) Net</i>										
-	-	-	-	-	-	-	-	-	1	-
<b>Non-voted expenditure</b>										
-	-	-	236,000	-	236,000	-	-	-	252,000	-
<i>Of which:</i>										
AB Market Frameworks										
-	-	-	236,000	-	236,000	-	-	-	252,000	-
<b>Total Spending in AME</b>										
-	-	-	1,528,314	-1,698,051	-169,737	23,381,213	-12,130,000	11,251,213	728,142	10,695,040

**Part II: Subhead detail**

£'000

2015-16 Plans									2014-15 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
<b>Total for Estimate</b>										
640,551	-33,897	606,654	19,828,011	-2,765,923	17,062,088	27,436,353	-12,402,000	15,034,353	20,272,416	13,672,989
<i>Of which:</i>										
<b>Voted Expenditure</b>										
640,551	-33,897	606,654	19,592,011	-2,765,923	16,826,088	27,436,353	-12,402,000	15,034,353	20,020,416	13,672,989
<b>Non Voted Expenditure</b>										
-	-	-	236,000	-	236,000	-	-	-	252,000	-



## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>17,668,742</b>	<b>20,272,416</b>	<b>20,233,704</b>
<b>Net Capital Requirement</b>	<b>15,034,353</b>	<b>13,672,989</b>	<b>7,060,020</b>
<b>Accruals to cash adjustments</b>	<b>-4,363,804</b>	<b>-5,906,212</b>	<b>-5,460,214</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-12,757,241	-12,971,869	-13,487,610
Add cash grant-in-aid	13,197,756	14,291,931	13,768,202
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-5,649,446	-7,437,773	-6,261,252
New provisions and adjustments to previous provisions	-68,851	30,675	8,261
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-134,016	124,194	421,616
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-336,183	-
Increase (-) / Decrease (+) in creditors	1,000,000	336,183	-
Use of provisions	47,994	56,630	90,569
<b>Removal of non-voted budget items</b>	<b>-236,000</b>	<b>-252,000</b>	<b>1,584,702</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	30,604
Other adjustments	-236,000	-252,000	1,555,813
<b>Net Cash Requirement</b>	<b>28,103,291</b>	<b>27,787,193</b>	<b>23,418,212</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	635,277	729,889	709,143
<i>Less:</i>			
Administration DEL Income	-33,897	-99,904	-62,460
<b>Net Administration Costs</b>	<b>601,380</b>	<b>629,985</b>	<b>646,683</b>
Gross Programme Costs	21,830,112	23,606,984	23,732,397
<i>Less:</i>			
Programme DEL Income	-1,217,872	-1,378,822	-1,162,877
Programme AME Income	-1,698,051	-1,542,895	-1,441,529
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>18,914,189</b>	<b>20,685,267</b>	<b>21,127,991</b>
<b>Total Net Operating Costs</b>	<b>19,515,569</b>	<b>21,315,252</b>	<b>21,774,674</b>
<i>Of which:</i>			
Resource DEL	17,764,360	19,460,213	20,433,987
Capital DEL	1,829,888	1,012,928	1,822,037
Resource AME	-75,758	844,968	-165,804
Capital AME	-2,921	-2,857	-315,546
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	-1,826,967	-1,010,071	-1,506,491
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-19,860	-32,765	-34,479
<b>Total Resource Budget</b>	<b>17,668,742</b>	<b>20,272,416</b>	<b>20,233,704</b>
<i>Of which:</i>			
Resource DEL	17,838,479	19,544,274	20,576,099
Resource AME	-169,737	728,142	-342,395
<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	-	-	-
<b>Total Resource (Estimate)</b>	<b>17,668,742</b>	<b>20,272,416</b>	<b>20,233,704</b>

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

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL</b>	<b>-1,101,769</b>	<b>-1,106,733</b>	<b>-1,078,021</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-32,952	-85,363	-48,479
<i>Of which:</i>			
B Innovation, Enterprise and Business	-	-	-20
C Market Frameworks	-	-	-10,870
F Capability	-32,952	-85,363	-37,589
Other Grants	-	-11,005	-10,384
<i>Of which:</i>			
D Higher Education	-	-1,554	-
F Capability	-	-9,451	-10,384
Other Income	-945	-3,536	-1,530
<i>Of which:</i>			
F Capability	-945	-3,536	-1,530
Pensions	-	-	-22
<i>Of which:</i>			
F Capability	-	-	-22
Taxation	-	-	-2,045
<i>Of which:</i>			
F Capability	-	-	-2,045
Total Administration	-33,897	-99,904	-62,460
Programme			
EU Grants Received	-	-	-114
<i>Of which:</i>			
B Innovation, Enterprise and Business	-	-	-111
C Market Frameworks	-	-	-3
Sales of Goods and Services	-149,055	-888,190	-879,948
<i>Of which:</i>			
A Science and Research	-	-	-190
B Innovation, Enterprise and Business	-2,190	-	-1,719
C Market Frameworks	-59,869	-59,880	-64,047
D Higher Education	-76,184	-10,434	-79,852
E Further Education	-	-808,668	-731,960
F Capability	-10,812	-9,208	-2,180
Interest and Dividends	-41,669	-51,189	-41,422
<i>Of which:</i>			
A Science and Research	-	-	-13
B Innovation, Enterprise and Business	-5,054	-17,017	-7,898
G Government as Shareholder	-36,615	-34,172	-33,511

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

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
Other Grants	-828,405	-11,966	-1,850
<i>Of which:</i>			
B Innovation, Enterprise and Business	-	-	-1,568
D Higher Education	-	-6,783	-
E Further Education	-828,405	-5,183	-282
Other Income	-48,743	-55,484	-92,227
<i>Of which:</i>			
B Innovation, Enterprise and Business	-14,643	-21,484	-16,092
C Market Frameworks	-100	-	-5,964
D Higher Education	-34,000	-34,000	-68,506
F Capability	-	-	-1,495
G Government as Shareholder	-	-	-170
<b>Total Programme</b>	<b>-1,067,872</b>	<b>-1,006,829</b>	<b>-1,015,561</b>
<b>Voted Resource AME</b>	<b>-1,698,051</b>	<b>-1,542,895</b>	<b>-1,392,999</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-	-1	-6
<i>Of which:</i>			
T Capability	-	-1	-6
Interest and Dividends	-1,832,067	-1,418,700	-987,314
<i>Of which:</i>			
R Higher Education	-1,737,000	-1,418,000	-986,444
S Further Education	-	-	-677
U Government as Shareholder	-95,067	-700	-193
Other Income	134,016	-124,194	-405,679
<i>Of which:</i>			
P Innovation, Enterprise and Business	-57,306	-60,036	-65,175
R Higher Education	192,814	-63,970	-340,504
U Government as Shareholder	-1,492	-188	-
<b>Total Programme</b>	<b>-1,698,051</b>	<b>-1,542,895</b>	<b>-1,392,999</b>
<b>Total Voted Resource Income</b>	<b>-2,799,820</b>	<b>-2,649,628</b>	<b>-2,471,020</b>
<b>Voted Capital DEL</b>	<b>-272,000</b>	<b>-611,712</b>	<b>-435,727</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-48,154
<i>Of which:</i>			
B Innovation, Enterprise and Business	-	-	-2,076
G Government as Shareholder	-	-	-46,078

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

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
Other Grants	-150,000	-371,993	-147,316
<i>Of which:</i>			
A Science and Research	-150,000	-18,000	-112,000
B Innovation, Enterprise and Business	-	-26,147	-33,660
D Higher Education	-	-846	-1,647
F Capability	-	-	-9
G Government as Shareholder	-	-327,000	-
Other Income	-122,000	-239,719	-240,091
<i>Of which:</i>			
B Innovation, Enterprise and Business	-122,000	-238,663	-240,091
G Government as Shareholder	-	-1,056	-
Repayments	-	-	-166
<i>Of which:</i>			
B Innovation, Enterprise and Business	-	-	-166
<b>Total Programme</b>	<b>-272,000</b>	<b>-611,712</b>	<b>-435,727</b>
<b>Voted Capital AME</b>	<b>-12,130,000</b>	<b>-6,299,001</b>	<b>-3,500,253</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-10,000	-
<i>Of which:</i>			
P Innovation, Enterprise and Business	-	-10,000	-
Repayments	-12,130,000	-6,289,001	-3,500,253
<i>Of which:</i>			
R Higher Education	-2,130,000	-1,784,001	-1,594,727
S Further Education	-	-	-5
U Government as Shareholder	-10,000,000	-4,505,000	-1,905,521
<b>Total Programme</b>	<b>-12,130,000</b>	<b>-6,299,001</b>	<b>-3,500,253</b>
<b>Total Voted Capital Income</b>	<b>-12,402,000</b>	<b>-6,910,713</b>	<b>-3,935,980</b>

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

No CFER income or receipts are expected in 2015-16, 2014-15 or 2013-14.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Martin Donnelly
<b>Executive Agency Accounting Officers:</b>	
Sarah Albon for Sections C and Q	Insolvency Service
David Parker for Sections A and O	UK Space Agency
Richard Sanders for Sections B and P	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
Prof. Rick Rylance	Arts and Humanities Research Council
Prof Jacqueline Hunter	Biotechnology and Biological Sciences Research Council
Roger Lowe	BIS (Postal Services Act 2011) Company Limited
Keith Morgan	British Business Bank
Charles Dhanowa	Competition Service
Adrian Belton	Construction Industry Training Board
Professor John Womersley	Diamond Light Source Ltd
Prof Jane Elliott	Economic and Social Research Council
Prof Phil Nelson	Engineering and Physical Sciences Research Council
David Edwards	Engineering Construction Industry Training Board
Stephen Haddrill	Financial Reporting Council
Madeline Atkins	Higher Education Funding Council for England
Dr David Grant	Innovate UK
Rob Wye	Learning and Skills Improvement Service
Prof Sir J Savill	Medical Research Council
Martin Donnelly	National Endowment for Science, Technology and the Arts
Prof. Duncan Wingham	Natural Environment Research Council
Les Ebdon	Office for Fair Access
Roger Lowe	Postal Services Holding Company
Professor John Womersley	Science and Technology Facilities Council
Peter Lauener	Skills Funding Agency
Mick Laverty	Student Loans Company
Prof. Steven Cowley	UK Atomic Energy Authority
Michael Davis	UK Commission for Employment and Skills
Shaun Kingsbury	UK Green Investment Bank
Jo Brigham	UK Shared Business Service Ltd

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	102,098	-	101,894
H	Biotechnology and Biological Sciences Research Council	371,355	67,700	428,775
H	Economic and Social Research Council	156,409	37,000	193,229
H	Engineering and Physical Sciences Research Council	822,425	100,700	913,272
H	Medical Research Council	648,672	342,900	947,843
H	Natural Environment Research Council	343,523	33,000	335,573
H	Science and Technology Facilities Council	494,990	130,700	542,480
H	Research Council collaborative projects	10,657	18,496	-
H	Higher Education Funding Council for England (HEFCE) - Science	1,686,000	303,000	1,989,496
H	United Kingdom Atomic Energy Authority	8,696	1,000	9,117
I	Innovate UK	480,629	69,100	542,944
J	ACAS (Advisory, Conciliation and Arbitration Service)	49,078	1,028	47,428
J	Competition Service	4,449	72	4,490
K	Higher Education Funding Council for England (HEFCE) - Education	1,496,183	285,000	1,931,423
K	Office for Fair Access to Higher Education	1,573	-	1,573
K	Student Loans Company	129,730	9,500	126,370
L	Skills Funding Agency	3,610,621	40,000	3,634,570
L	UK Commission for Employment and Skills	23,927	143	27,050
M	UK Shared Business Services Ltd	9,800	-	-
N	BIS (Postal Services Act 2011) Company	22,762	-	-
N	British Business Bank	-10,382	401,611	391,229
N	Enrichment Holdings Limited	30	-	-
N	Green Investment Bank	29,366	1,000,000	1,029,000
N	Postal Services Holding Company plc	200	-	-
V	Biotechnology and Biological Sciences Research Council	-1,500	-	-
V	Medical Research Council	2,415	-	-
V	Natural Environment Research Council	-592	-	-
V	Science and Technology Facilities Council	1,461	-	-
V	United Kingdom Atomic Energy Authority	11,160	-	-

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
W	National Endowment for Science, Technology and the Arts	19,937	-9,858	-
X	ACAS (Advisory, Conciliation and Arbitration Service)	536	-	-
X	Competition Service	37	-	-
Y	Higher Education Funding Council for England (HEFCE) - Education	-23,428	-	-
Y	Student Loans Company	5,164	-2,921	-
Z	Skills Funding Agency	-3,900	-	-
Z	Construction Industry Training Board	8,393	14,169	-
Z	Engineering Construction Industry Training Board	88	100	-
AA	Green Investment Bank	1,239	-	-
AA	Postal Services Holding Company	-60,000	-	-
AA	BIS (Postal Services Act 2011) Company Limited	-	-539,000	-
<b>Total</b>		<b>10,453,801</b>	<b>2,303,440</b>	<b>13,197,756</b>

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

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

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<b>Section in Part II: Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
C4	International Trade and Export Control: international subscriptions	140
C4	International Trade and Export Control: other resource expenditure	6,482

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## 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.	1,331
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
Warranties have been granted by the Department and the Student Loans Company to the purchaser of the mortgage-style higher education loans sold in 2013-14. These warranties relate to the accuracy of information and are limited to 10% of the purchase price of £129m between now and 31 May 2015.	12,900
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 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

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
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 an obligation to third parties if they are accidentally damaged by space activities under the Outer Space Act 1986. The low probability of this occurring means a cost cannot be reliably estimated.	Unquantifiable
Non-Statutory Liabilities Charged to Resource Estimates:	
The Cabinet Secretary has provided a Government-wide indemnity to Public Appointments Assessors (PAAs). This will ensure that PAAs will not have to meet any personal civil liability incurred in the execution of their PAA function.	Unquantifiable
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.	2,000
Incidents/accidents insurance claims for exposure to ionising radiation pursued outside the existing UKAEA insurance scheme.	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
The Science and Technology Facilities Council (STFC) is responsible for Institut Laue Langevin staff related commitments and costs associated with reprocessing fuel elements	11,000
The STFC is liable for the decommissioning costs associated with the dismantling of the European Synchrotron Radiation Facility.	2,000
The Departmental Group has a number of contingent liabilities associated with the cost of decommissioning and restoring operational sites once they are no longer in use.	15,000
Where institutes/sites that were previously part of BBSRC were transferred to other organisations, BBSRC agreed to meet certain costs for a limited period.	3,000
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
Indemnities have been granted to Royal Mail, its directors and the underwriters of the initial public offering (IPO) for liability incurred in the processes undertaken in effecting the IPO. A number of exceptions apply that reduce the scope of the indemnities.	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>An indemnity has been given by BBSRC to the Roslin Institute for any costs that arise as a result of past actions of the institute prior to its transfer to the University of Edinburgh in 2008. A further indemnity has been given to any fall in grant income of the Institute as a result of the transfer. The maximum settlement BBSRC will fund reduces each year and is limited to claims made up to May 2023.</p>	Unquantifiable
<p>The National Measurement Office (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.</p>	Unquantifiable
<p>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.</p>	Unquantifiable
<p>The STFC 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 the European Southern Observatory. The contingent liability is unquantifiable.</p>	Unquantifiable

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## Part III: Note L - International Subscriptions

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Section in Part II: Subhead Detail	Body	£'000
A	UK Space Agency	283,800
A	Science research miscellaneous	38
C	Trade Policy: international subscriptions	6,482
D	Higher Education miscellaneous	273
F	Legal programmes	120
H	Economic and Social Research Council	3,250
H	Medical Research Council	17,318
H	Natural Environment Research Council	3,500
H	Science and Technology Facilities Council	154,831





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# UK Trade & Investment

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## Introduction

1. This Estimate mainly covers programme expenditure for the purpose of trade development and promotion and inward investment, including grants. 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 our overseas activities is shown in the Main Estimate of the Foreign and Commonwealth Office.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	315,606,000	-	315,606,000
Capital	1,500,000	-	1,500,000
<b>Annually Managed Expenditure</b>			
Resource	5,000,000	-	5,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	320,606,000	-	320,606,000
Capital	1,500,000	-	1,500,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>318,075,000</b>		

Amounts required in the year ending 31 March 2016 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.

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
			<b>£</b>
<b>Departmental Expenditure Limit</b>			
Resource	315,606,000	119,085,000	<b>196,521,000</b>
Capital	1,500,000	539,000	<b>961,000</b>
<b>Annually Managed Expenditure</b>			
Resource	5,000,000	2,250,000	<b>2,750,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>318,075,000</b>	<b>119,043,000</b>	<b>199,032,000</b>

**Part II: Subhead detail**

£'000

2015-16 Plans									2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
18,670	-	18,670	307,936	-11,000	296,936	1,500	-	1,500	265,246	1,715
<i>Of which:</i>										
A Trade development and promotion and inward investment										
18,670	-	18,670	307,936	-11,000	296,936	1,500	-	1,500	265,246	1,715
<b>Total Spending in DEL</b>										
18,670	-	18,670	307,936	-11,000	296,936	1,500	-	1,500	265,246	1,715
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	5,000	-	5,000	-	-	-	5,000	-
<i>Of which:</i>										
B Trade development and promotion and inward investment										
-	-	-	5,000	-	5,000	-	-	-	5,000	-
<b>Total Spending in AME</b>										
-	-	-	5,000	-	5,000	-	-	-	5,000	-
<b>Total for Estimate</b>										
18,670	-	18,670	312,936	-11,000	301,936	1,500	-	1,500	270,246	1,715
<i>Of which:</i>										
<b>Voted Expenditure</b>										
18,670	-	18,670	312,936	-11,000	301,936	1,500	-	1,500	270,246	1,715
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>320,606</b>	<b>270,246</b>	<b>157,199</b>
<b>Net Capital Requirement</b>	<b>1,500</b>	<b>1,715</b>	<b>2,511</b>
<b>Accruals to cash adjustments</b>	<b>-4,031</b>	<b>-6,290</b>	<b>-12,565</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,031	-1,811	-2,184
New provisions and adjustments to previous provisions	-2,000	-4,979	-355
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	5,628
Increase (-) / Decrease (+) in creditors	-	500	-15,654
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>318,075</b>	<b>265,671</b>	<b>147,145</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	18,670	14,130	1,280
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	<b>18,670</b>	<b>14,130</b>	<b>1,280</b>
Gross Programme Costs	312,936	275,157	172,246
<i>Less:</i>			
Programme DEL Income	-11,000	-19,041	-16,327
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>301,936</b>	<b>256,116</b>	<b>155,919</b>
<b>Total Net Operating Costs</b>	<b>320,606</b>	<b>270,246</b>	<b>157,199</b>
<i>Of which:</i>			
Resource DEL	315,606	265,246	156,844
Capital DEL	-	-	-
Resource AME	5,000	5,000	355
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	-	-	-
<b>Total Resource Budget</b>	<b>320,606</b>	<b>270,246</b>	<b>157,199</b>
<i>Of which:</i>			
Resource DEL	315,606	265,246	156,844
Resource AME	5,000	5,000	355
<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	-	-	-
<b>Total Resource (Estimate)</b>	<b>320,606</b>	<b>270,246</b>	<b>157,199</b>

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

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL</b>	<b>-11,000</b>	<b>-19,041</b>	<b>-16,327</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-11,000	-19,041	-16,078
<i>Of which:</i>			
A Trade development and promotion and inward investment	-11,000	-19,041	-16,078
Other Grants	-	-	-236
<i>Of which:</i>			
A Trade development and promotion and inward investment	-	-	-236
Other Income	-	-	-13
<i>Of which:</i>			
A Trade development and promotion and inward investment	-	-	-13
Total Programme	<u>-11,000</u>	<u>-19,041</u>	<u>-16,327</u>
<b>Total Voted Resource Income</b>	<b><u>-11,000</u></b>	<b><u>-19,041</u></b>	<b><u>-16,327</u></b>

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

No CFER income or receipts are expected in 2015-16, 2014-15 or 2013-14.



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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Dominic Jermey

Dominic Jermey 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.



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# Export Credits Guarantee Department

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## Introduction

1. This Estimate covers the planned budgetary expenditure of the Export Credits Guarantee Department (ECGD) and its support of UK exporters.
2. The gross Resource DEL is to cover the running costs of the Department. The net amount requested is however a token amount (of £1k) as the gross costs will be covered from the premium income that the Department earns.
3. Income received by ECGD in the course of supporting exporters scores against its Resource AME. In 2015-16 income will predominately be premium earned. Income arising from Direct Lending loans is interest earned, but this will not be substantial in 2015-16.
4. Capital AME expenditure is for the drawdown of Direct Lending loans.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	1,000	-	1,000
Capital	300,000	-	300,000
<b>Annually Managed Expenditure</b>			
Resource	32,515,000	-	32,515,000
Capital	303,290,000	-	303,290,000
<b>Total Net Budget</b>			
Resource	32,516,000	-	32,516,000
Capital	303,590,000	-	303,590,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>86,172,000</b>		

Amounts required in the year ending 31 March 2016 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 for supporting or developing UK exports, for insuring UK investments overseas and for transaction and portfolio management, and expenditure arising from the creation and increase in provisions related to ECGD's operational activities.

Income arising from:

Arrangements made by ECGD for supporting or developing UK exports, for insuring UK investments overseas and for transaction and portfolio management, 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
<b>Departmental Expenditure Limit</b>			
Resource	1,000	1,000	-
Capital	300,000	284,000	<b>16,000</b>
<b>Annually Managed Expenditure</b>			
Resource	32,515,000	15,886,000	<b>16,629,000</b>
Capital	303,290,000	134,302,000	<b>168,988,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>86,172,000</b>	<b>15,528,000</b>	<b>70,644,000</b>

**Part II: Subhead detail**

£'000

2015-16 Plans									2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
40,000	-39,999	1	-	-	-	300	-	300	19,885	630
<i>Of which:</i>										
A Export Credit Guarantees and Investments										
40,000	-39,999	1	-	-	-	300	-	300	19,885	630
<b>Total Spending in DEL</b>										
40,000	-39,999	1	-	-	-	300	-	300	19,885	630
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	162,212	-129,697	32,515	320,000	-16,710	303,290	29,419	78,449
<i>Of which:</i>										
B Export Credits										
-	-	-	156,116	-123,126	32,990	-	-	-	29,811	-
C Fixed Rate Export Finance / Export Finance Assistance										
-	-	-	6,000	-1,355	4,645	-	-	-	5,851	-
D Refinanced Loans and Interest Equalisation										
-	-	-	96	-4,928	-4,832	-	-16,710	-16,710	-6,243	-21,551
E Direct Lending										
-	-	-	-	-288	-288	320,000	-	320,000	-	100,000
<b>Total Spending in AME</b>										
-	-	-	162,212	-129,697	32,515	320,000	-16,710	303,290	29,419	78,449
<b>Total for Estimate</b>										
40,000	-39,999	1	162,212	-129,697	32,515	320,300	-16,710	303,590	49,304	79,079
<i>Of which:</i>										
<b>Voted Expenditure</b>										
40,000	-39,999	1	162,212	-129,697	32,515	320,300	-16,710	303,590	49,304	79,079
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>32,516</b>	<b>49,304</b>	<b>-50,051</b>
<b>Net Capital Requirement</b>	<b>303,590</b>	<b>79,079</b>	<b>-33,417</b>
<b>Accruals to cash adjustments</b>	<b>-249,934</b>	<b>-223,876</b>	<b>-77,741</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-733	-800	-664
New provisions and adjustments to previous provisions	-111,643	-114,179	-45,158
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-38,122	-40,482	-31,919
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	20,000	20,000	-
Increase (-) / Decrease (+) in creditors	-119,905	-88,783	-
Use of provisions	469	368	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>86,172</b>	<b>-95,493</b>	<b>-161,209</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	39,531	37,203	30,058
<i>Less:</i>			
Administration DEL Income	-39,999	-17,686	-8,231
<b>Net Administration Costs</b>	<b>-468</b>	<b>19,517</b>	<b>21,827</b>
Gross Programme Costs	162,681	166,475	88,769
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-129,697	-136,688	-160,647
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>32,984</b>	<b>29,787</b>	<b>-71,878</b>
<b>Total Net Operating Costs</b>	<b>32,516</b>	<b>49,304</b>	<b>-50,051</b>
<i>Of which:</i>			
Resource DEL	-468	19,517	21,827
Capital DEL	-	-	-
Resource AME	32,984	29,787	-71,878
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	-	-	-
<b>Total Resource Budget</b>	<b>32,516</b>	<b>49,304</b>	<b>-50,051</b>
<i>Of which:</i>			
Resource DEL	1	19,885	21,827
Resource AME	32,515	29,419	-71,878
<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	-	-	-
<b>Total Resource (Estimate)</b>	<b>32,516</b>	<b>49,304</b>	<b>-50,051</b>



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

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL</b>	<b>-39,999</b>	<b>-17,686</b>	<b>-8,231</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-39,999	-17,686	-7,070
<i>Of which:</i>			
A Export Credit Guarantees and Investments	-39,999	-17,686	-7,070
Other Income	-	-	-1,161
<i>Of which:</i>			
A Export Credit Guarantees and Investments	-	-	-1,161
Total Administration	-39,999	-17,686	-8,231
<b>Voted Resource AME</b>	<b>-129,697</b>	<b>-136,688</b>	<b>-160,647</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-116,439	-128,621	-112,669
<i>Of which:</i>			
B Export Credits	-116,439	-128,621	-112,669
Interest and Dividends	-13,258	-8,067	-47,978
<i>Of which:</i>			
B Export Credits	-6,687	-	-22,781
C Fixed Rate Export Finance / Export Finance Assistance	-1,355	-1,149	-16,269
D Refinanced Loans and Interest Equalisation	-4,928	-6,918	-8,928
E Direct Lending	-288	-	-
Total Programme	-129,697	-136,688	-160,647
<b>Total Voted Resource Income</b>	<b>-169,696</b>	<b>-154,374</b>	<b>-168,878</b>
<b>Voted Capital AME</b>	<b>-16,710</b>	<b>-21,551</b>	<b>-33,585</b>
<i>Of which:</i>			
Programme			
Repayments	-16,710	-21,551	-33,585
<i>Of which:</i>			
D Refinanced Loans and Interest Equalisation	-16,710	-21,551	-33,585
Total Programme	-16,710	-21,551	-33,585
<b>Total Voted Capital Income</b>	<b>-16,710</b>	<b>-21,551</b>	<b>-33,585</b>

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

No CFER income or receipts are expected in 2015-16, 2014-15 or 2013-14.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** David Godfrey

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

In discharging these responsibilities, particular regard is given to:

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



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# Competition and Markets Authority

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## 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; co-operating 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
<b>Departmental Expenditure Limit</b>			
Resource	69,421,000	-	69,421,000
Capital	1,082,000	-	1,082,000
<b>Annually Managed Expenditure</b>			
Resource	2,750,000	-	2,750,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	72,171,000	-	72,171,000
Capital	1,082,000	-	1,082,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>68,017,000</b>		

Amounts required in the year ending 31 March 2016 for expenditure by Competition and Markets Authority on:

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

Advancing and safeguarding the economic interests of the 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; costs in respect of reactive and proactive litigation; administrative and operational costs; associated depreciation and any other non-cash items falling in DEL.

Income arising from:

Recovery of legal costs; contributions from other departments towards the costs of market studies; payments from the Home Office under the asset recovery incentivisation scheme; fine income permitted for offset against litigation spend; payments for information and publications; income from office space rental; fees for common services provided to other organisations; recoveries of salaries of staff on loan or seconded to outside bodies; sale of plant and machinery; recoveries in connection with private telephone calls, postal and bank charges.

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

Provisions and other non-cash costs.

**Competition and Markets Authority** will account for this Estimate.

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
<b>Departmental Expenditure Limit</b>			
Resource	69,421,000	29,429,000	<b>39,992,000</b>
Capital	1,082,000	478,000	<b>604,000</b>
<b>Annually Managed Expenditure</b>			
Resource	2,750,000	225,000	<b>2,525,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>68,017,000</b>	<b>31,405,000</b>	<b>36,612,000</b>

**Part II: Subhead detail**

£'000

2015-16 Plans									2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
26,838	-7,956	18,882	50,539	-	50,539	1,082	-	1,082	65,398	1,763
<i>Of which:</i>										
A Competition Promotion										
26,838	-7,956	18,882	50,539	-	50,539	1,082	-	1,082	65,398	1,763
<b>Total Spending in DEL</b>										
26,838	-7,956	18,882	50,539	-	50,539	1,082	-	1,082	65,398	1,763
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	2,750	-	2,750	-	-	-	3,200	-
<i>Of which:</i>										
B Competition Promotion										
-	-	-	2,750	-	2,750	-	-	-	3,200	-
<b>Total Spending in AME</b>										
-	-	-	2,750	-	2,750	-	-	-	3,200	-
<b>Total for Estimate</b>										
26,838	-7,956	18,882	53,289	-	53,289	1,082	-	1,082	68,598	1,763
<i>Of which:</i>										
<b>Voted Expenditure</b>										
26,838	-7,956	18,882	53,289	-	53,289	1,082	-	1,082	68,598	1,763
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>72,171</b>	<b>68,598</b>	<b>62,632</b>
<b>Net Capital Requirement</b>	<b>1,082</b>	<b>1,763</b>	<b>760</b>
<b>Accruals to cash adjustments</b>	<b>-5,236</b>	<b>-572</b>	<b>6,254</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,486	-3,372	-2,611
New provisions and adjustments to previous provisions	-2,750	-3,200	2,200
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	2,490
Increase (-) / Decrease (+) in creditors	1,000	6,000	4,175
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>68,017</b>	<b>69,789</b>	<b>69,646</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	26,838	18,552	23,334
<i>Less:</i>			
Administration DEL Income	-7,956	-	-
<b>Net Administration Costs</b>	<b>18,882</b>	<b>18,552</b>	<b>23,334</b>
Gross Programme Costs	53,289	51,346	39,624
<i>Less:</i>			
Programme DEL Income	-	-1,300	-326
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>53,289</b>	<b>50,046</b>	<b>39,298</b>
<b>Total Net Operating Costs</b>	<b>72,171</b>	<b>68,598</b>	<b>62,632</b>
<i>Of which:</i>			
Resource DEL	69,421	65,398	64,832
Capital DEL	-	-	-
Resource AME	2,750	3,200	-2,200
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	-	-	-
<b>Total Resource Budget</b>	<b>72,171</b>	<b>68,598</b>	<b>62,632</b>
<i>Of which:</i>			
Resource DEL	69,421	65,398	64,832
Resource AME	2,750	3,200	-2,200
<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	-	-	-
<b>Total Resource (Estimate)</b>	<b>72,171</b>	<b>68,598</b>	<b>62,632</b>

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

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL</b>	<b>-7,956</b>	<b>-1,300</b>	<b>-326</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-7,956	-	-
<i>Of which:</i>			
A Competition Promotion	-7,956	-	-
Total Administration	<u>-7,956</u>	<u>-</u>	<u>-</u>
Programme			
Sales of Goods and Services	-	-1,300	-326
<i>Of which:</i>			
A Competition Promotion	-	-1,300	-326
Total Programme	<u>-</u>	<u>-1,300</u>	<u>-326</u>
<b>Total Voted Resource Income</b>	<b><u>-7,956</u></b>	<b><u>-1,300</u></b>	<b><u>-326</u></b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-</b>	<b>-83</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-83
<i>Of which:</i>			
A Competition Promotion	-	-	-83
Total Programme	<u>-</u>	<u>-</u>	<u>-83</u>
<b>Total Voted Capital Income</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-83</u></b>

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

No CFER income or receipts are expected in 2015-16, 2014-15 or 2013-14.

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

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



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# UK Atomic Energy Authority Pension Schemes

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## 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 Pension 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 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 2015-16 compared to 2014-15 are:

	2014-15			2015-16		
		Average pension			Average pension	
	Number	Annual	Weekly	Number	Annual	Weekly
Pensioners	16,127	£11,566	£222.42	16,067	£13,251.14	£224.83
Dependants	5,420	£5,732	£110.23	5,351	£5,846.49	£112.43

5. Associated administrative costs are borne by the employers participating in the schemes.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	262,950,000	-	262,950,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	262,950,000	-	262,950,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>261,924,000</b>		

Amounts required in the year ending 31 March 2016 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
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	262,950,000	125,910,000	<b>137,040,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>261,924,000</b>	<b>107,730,000</b>	<b>154,194,000</b>



**Part II: Subhead detail**

£'000

2015-16 Plans									2014-15 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
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	291,306	-28,356	262,950	-	-	-	329,569	-
<i>Of which:</i>										
A Pensions, transfer values, repayments of contributions										
-	-	-	291,306	-28,356	262,950	-	-	-	329,569	-
<b>Total Spending in AME</b>										
-	-	-	291,306	-28,356	262,950	-	-	-	329,569	-
<b>Total for Estimate</b>										
-	-	-	291,306	-28,356	262,950	-	-	-	329,569	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	291,306	-28,356	262,950	-	-	-	329,569	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>262,950</b>	<b>329,569</b>	<b>240,066</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-1,026</b>	<b>-63,569</b>	<b>-48,119</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-291,306	-358,356	-270,473
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	5,000	10,542	-
Use of provisions	285,280	284,245	222,354
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>261,924</b>	<b>266,000</b>	<b>191,947</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Programme Costs	291,306	358,356	270,473
<i>Of which:</i>			
Increases in liability	52,606	49,326	37,800
Interest on scheme liability	238,700	265,030	232,673
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-25,750	-26,361	-26,098
Transfers in	-2,150	-2,015	-3,830
Other income	-456	-411	-479
<b>Net Programme Costs</b>	<b>262,950</b>	<b>329,569</b>	<b>240,066</b>
<b>Total Net Operating Costs</b>	<b>262,950</b>	<b>329,569</b>	<b>240,066</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	262,950	329,569	240,066
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	-	-	-
<b>Total Resource Budget</b>	<b>262,950</b>	<b>329,569</b>	<b>240,066</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	262,950	329,569	240,066
<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	-	-	-
<b>Total Resource (Estimate)</b>	<b>262,950</b>	<b>329,569</b>	<b>240,066</b>

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

£'000

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	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource AME</b>	<b>-28,356</b>	<b>-28,787</b>	<b>-30,407</b>
<i>Of which:</i>			
Programme			
Pensions	-28,356	-28,787	-30,407
<i>Of which:</i>			
A Pensions, transfer values, repayments of contributions	-28,356	-28,787	-30,407
Total Programme	-28,356	-28,787	-30,407
<b>Total Voted Resource Income</b>	<b>-28,356</b>	<b>-28,787</b>	<b>-30,407</b>

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

No CFER income or receipts are expected in 2015-16, 2014-15 or 2013-14.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Martin Donnelly

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

In discharging these responsibilities, particular regard is given to:

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

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

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# Home Office

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## 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
<b>Departmental Expenditure Limit</b>			
Resource	10,023,109,000	-	10,023,109,000
Capital	363,320,000	-	363,320,000
<b>Annually Managed Expenditure</b>			
Resource	1,616,000,000	-	1,616,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	11,639,109,000	-	11,639,109,000
Capital	363,320,000	-	363,320,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>11,786,830,000</b>		

Amounts required in the year ending 31 March 2016 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.

Immigration Health Surcharge.

Net spending by Arms Length Bodies ( Independent Police Complaints Commission, Security Industry Authority, Office of the Immigration Service Commissioner, College of Policing, and the Gangmasters Licensing Authority).

Payments of grant and grant-in-aid to other organisations promoting Home Office objectives; support to local authorities including Area Based Grants; payments to other Government departments; the administration and operation of the department; and other non-cash items.



## Part I (continued)

### 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 and certificates.

Counter-terrorism work, and intelligence.

Cyber crime. Contributions for Police IT services.

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

Immigration Health Surcharge.

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.

£

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
<b>Departmental Expenditure Limit</b>			
Resource	10,023,109,000	4,828,415,000	<b>5,194,694,000</b>
Capital	363,320,000	189,172,000	<b>174,148,000</b>
<b>Annually Managed Expenditure</b>			
Resource	1,616,000,000	620,200,000	<b>995,800,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>11,786,830,000</b>	<b>5,520,527,000</b>	<b>6,266,303,000</b>

**Part II: Subhead detail**

£'000

2015-16 Plans									2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
455,921	-77,756	378,165	11,770,933	-2,125,989	9,644,944	386,320	-23,000	363,320	11,136,331	390,575
<i>Of which:</i>										
A Crime and Policing Group										
42,073	-864	41,209	8,148,910	-28,715	8,120,195	112,300	-	112,300	8,630,053	146,274
B Office for Security and Counter Terrorism										
50,336	-	50,336	862,746	-194,448	668,298	86,420	-	86,420	707,070	81,075
C Immigration Enforcement										
7,821	-	7,821	453,071	-28,789	424,282	500	-	500	462,199	2,800
D UK Visas & Immigration										
16,072	-	16,072	778,484	-1,242,818	-464,334	3,000	-	3,000	-254,084	8,000
E International & Immigration Policy										
22,411	-	22,411	9,629	-	9,629	1,500	-	1,500	36,980	6,000
F Border Force										
2,300	-	2,300	510,000	-25,000	485,000	50,200	-	50,200	522,789	57,360
G HM Passport Office										
27,500	-37,221	-9,721	342,021	-462,778	-120,757	15,000	-	15,000	-25,854	18,491
H Enablers										
264,443	-39,671	224,772	566,706	-143,441	423,265	103,300	-23,000	80,300	945,753	49,400
I Arms Length Bodies (Net)										
22,965	-	22,965	99,365	-	99,365	14,100	-	14,100	111,424	21,175
J European Solidarity Mechanism (Net)										
-	-	-	1	-	1	-	-	-	1	-
<b>Total Spending in DEL</b>										
455,921	-77,756	378,165	11,770,933	-2,125,989	9,644,944	386,320	-23,000	363,320	11,136,331	390,575
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	1,616,000	-	1,616,000	-	-	-	2,117,222	-
<i>Of which:</i>										
K AME Charges										
-	-	-	6,135	-	6,135	-	-	-	-76,319	-
L Police Superannuation										
-	-	-	1,609,864	-	1,609,864	-	-	-	2,193,540	-
M AME Charges Arms Length Bodies (Net)										
-	-	-	1	-	1	-	-	-	1	-
<b>Total Spending in AME</b>										
-	-	-	1,616,000	-	1,616,000	-	-	-	2,117,222	-

**Part II: Subhead detail (continued)**

£'000

2015-16 Plans						2014-15 Provisions					
<b>Total for Estimate</b>											
455,921	-77,756	378,165	13,386,933	-2,125,989	11,260,944	386,320	-23,000	363,320	13,253,553	390,575	
<i>Of which:</i>											
<b>Voted Expenditure</b>											
455,921	-77,756	378,165	13,386,933	-2,125,989	11,260,944	386,320	-23,000	363,320	13,253,553	390,575	
<b>Non Voted Expenditure</b>											
-	-	-	-	-	-	-	-	-	-	-	

## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>11,639,109</b>	<b>13,253,553</b>	<b>11,953,341</b>
<b>Net Capital Requirement</b>	<b>363,320</b>	<b>390,575</b>	<b>362,729</b>
<b>Accruals to cash adjustments</b>	<b>-215,599</b>	<b>-691,759</b>	<b>-336,401</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-136,431	-132,600	-101,589
Add cash grant-in-aid	126,374	103,645	105,134
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-205,542	-261,467	-227,097
New provisions and adjustments to previous provisions	-	-726,244	-137,162
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-523	-42,984
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-1,283
Increase (+) / Decrease (-) in debtors	-	180,000	-28,125
Increase (-) / Decrease (+) in creditors	-	56,462	47,102
Use of provisions	-	88,968	49,603
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>11,786,830</b>	<b>12,952,369</b>	<b>11,979,669</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	412,921	581,311	505,736
<i>Less:</i>			
Administration DEL Income	-77,756	-96,695	-61,305
<b>Net Administration Costs</b>	<b>335,165</b>	<b>484,616</b>	<b>444,431</b>
Gross Programme Costs	13,569,153	14,675,236	13,407,929
<i>Less:</i>			
Programme DEL Income	-2,125,989	-1,739,087	-1,686,355
Programme AME Income	-	-	-
Non-budget income	-68,634	-70,292	-124,293
<b>Net Programme Costs</b>	<b>11,374,530</b>	<b>12,865,857</b>	<b>11,597,281</b>
<b>Total Net Operating Costs</b>	<b>11,709,695</b>	<b>13,350,473</b>	<b>12,041,712</b>
<i>Of which:</i>			
Resource DEL	9,980,109	10,942,963	10,544,413
Capital DEL	182,220	180,080	189,949
Resource AME	1,616,000	2,206,190	1,431,643
Capital AME	-	-	-
Non-budget	-68,634	21,240	-124,293
<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	-182,220	-180,080	-189,949
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	68,634	70,292	124,293
Other adjustments	43,000	12,868	-22,715
<b>Total Resource Budget</b>	<b>11,639,109</b>	<b>13,253,553</b>	<b>11,953,341</b>
<i>Of which:</i>			
Resource DEL	10,023,109	11,136,331	10,571,301
Resource AME	1,616,000	2,117,222	1,382,040
<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	-	-	-
<b>Total Resource (Estimate)</b>	<b>11,639,109</b>	<b>13,253,553</b>	<b>11,953,341</b>

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

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL</b>	<b>-2,203,745</b>	<b>-1,835,782</b>	<b>-1,746,725</b>
<i>Of which:</i>			
Administration			
EU Grants Received	-	-	20
<i>Of which:</i>			
H: Enablers	-	-	20
Sales of Goods and Services	-9,864	-5,818	-3,518
<i>Of which:</i>			
A: Crime and Policing Group	-864	-679	-845
C: Immigration Enforcement	-	-	-1
D: UK Visas & Immigration	-	-	4
E: International & Immigration Policy	-	-	-1
F: Border Force	-	-43	-263
G: HM Passport Office	-	-	-5
H: Enablers	-9,000	-5,096	-2,407
Other Grants	-	-10,350	-7,232
<i>Of which:</i>			
A: Crime and Policing Group	-	-2,735	-
H: Enablers	-	-7,615	-7,232
Other Income	-30,671	-22,426	-10,383
<i>Of which:</i>			
A: Crime and Policing Group	-	-	11
D: UK Visas & Immigration	-	-	-8
H: Enablers	-30,671	-22,426	-10,386
Taxation	-37,221	-58,101	-40,192
<i>Of which:</i>			
A: Crime and Policing Group	-	-1,099	-
F: Border Force	-	-	-1,138
G: HM Passport Office	-37,221	-57,002	-39,054
Total Administration	-77,756	-96,695	-61,305
 Programme			
EU Grants Received	-51,729	-26,614	-3,591
<i>Of which:</i>			
C: Immigration Enforcement	-25,129	-	-1,207
H: Enablers	-26,600	-26,614	-2,384
Sales of Goods and Services	-1,609,074	-1,170,131	-1,166,885
<i>Of which:</i>			
A: Crime and Policing Group	-28,715	-27,853	-759
B: Office for Security and Counter Terrorism	-194,448	-165	-523
C: Immigration Enforcement	-	-230	-618
D: UK Visas & Immigration	-1,242,818	-1,021,680	-1,056,646
E: International & Immigration Policy	-	-	-102
F: Border Force	-22,373	-5,230	-3,077
G: HM Passport Office	-13,405	-25,443	-21,020
H: Enablers	-107,315	-89,530	-84,140

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

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
Other Grants	-	-16,727	-24,903
<i>Of which:</i>			
A: Crime and Policing Group	-	-997	-10,200
B: Office for Security and Counter Terrorism	-	-12,283	-12,089
D: UK Visas & Immigration	-	-	-203
F: Border Force	-	-100	-96
G: HM Passport Office	-	-	-719
H: Enablers	-	-3,347	-1,596
Other Income	-10,186	-11,098	-5,755
<i>Of which:</i>			
A: Crime and Policing Group	-	1,036	-79
B: Office for Security and Counter Terrorism	-	-	-118
C: Immigration Enforcement	-660	-2,506	-1,169
D: UK Visas & Immigration	-	-1,200	-3,694
C: International & Immigration Policy	-	-1,000	-87
F: Border Force	-	-	-70
G: HM Passport Office	-	-15	-1,608
H: Enablers	-9,526	-7,413	1,070
Taxation	-455,000	-514,517	-484,286
<i>Of which:</i>			
A: Crime and Policing Group	-	-	-10
B: Office for Security and Counter Terrorism	-	-162,000	-160,626
C: Immigration Enforcement	-3,000	-3,350	-3,653
F: Border Force	-2,627	-2,627	-1,829
G: HM Passport Office	-449,373	-346,540	-318,168
<b>Total Programme</b>	<b>-2,125,989</b>	<b>-1,739,087</b>	<b>-1,685,420</b>
<b>Total Voted Resource Income</b>	<b>-2,203,745</b>	<b>-1,835,782</b>	<b>-1,746,725</b>
<b>Voted Capital DEL</b>	<b>-23,000</b>	<b>-41,700</b>	<b>-3,000</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-23,000	-41,700	-2,065
<i>Of which:</i>			
B: Office for Security and Counter Terrorism	-	-	-734
C: Immigration Enforcement	-	-	-196
D: UK Visas & Immigration	-	-	-197
F: Border Force	-	-	-171
G: HM Passport Office	-	-	-462
H: Enablers	-23,000	-41,700	-305
Other Grants	-	-	-935
<i>Of which:</i>			
A: Crime and Policing Group	-	-	-1,021
H: Enablers	-	-	86
<b>Total Programme</b>	<b>-23,000</b>	<b>-41,700</b>	<b>-3,000</b>
<b>Total Voted Capital Income</b>	<b>-23,000</b>	<b>-41,700</b>	<b>-3,000</b>

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

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

£'000

	2015-16 Plans		2014-15 Provisions		2013-14 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-68,634	-68,634	-70,292	-70,292	-124,293	-124,941
<b>Total</b>	<b>-68,634</b>	<b>-68,634</b>	<b>-70,292</b>	<b>-70,292</b>	<b>-124,293</b>	<b>-124,941</b>

#### Detailed description of CFER sources

£'000

	2015-16 Plans		2014-15 Provisions		2013-14 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Consular premium	-68,634	-68,634	-68,634	-68,634	-70,946	-70,946
Animal license fees	-	-	-1,658	-1,658	-3,588	-3,588
Excess CFERS	-	-	-	-	-41,899	-41,899
Other income	-	-	-	-	-7,860	-8,508
<b>Total</b>	<b>-68,634</b>	<b>-68,634</b>	<b>-70,292</b>	<b>-70,292</b>	<b>-124,293</b>	<b>-124,941</b>



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

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The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Mark Sedwill

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

**ALB Accounting Officers:**

Lesley Longstone	Independent Police Complaints Commission
Suzanne McCarthy	Office of the Immigration Services Commissioner
Bill Butler	Security Industry Authority
Alex Marshall	College of Policing
Paul Broadbent	Gangmasters Licensing Authority

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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


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**£'000**

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
I	College of Policing	42,550	4,400	43,300
I & M	Independent Police Complaints Commission	72,218	5,600	72,917
I	Office of the Immigration Services Commissioner	3,721	-	3,721
I	Security Industry Authority	-14	4,100	2,780
I	Gangmasters Licensing Authority	3,856	-	3,656
<b>Total</b>		<b>122,331</b>	<b>14,100</b>	<b>126,374</b>

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

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

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<b>Section in Part II: Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
H	DEMOS: Mapping integration grant	15

## Part III: Note K - Contingent Liabilities

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

The following liabilities are judged to be unquantifiable:

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

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

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

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Nature of liability	£'000
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### 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;

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

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Nature of liability	£'000
<p><b>UKBA New Detection Technology in Europe</b> (Minute dated 2 July 2004).</p> <p>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 &amp; Tunisia); and those countries which participate in Euro-Mediterranean dialogue with the Council of Europe (Libya, Syria, Lebanon and the Palestinian Authority)).</p>	
<p><b>Harmondsworth and Campsfield Inquiry Team</b> (Minute dated 14 July 2007).</p> <p>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.</p>	
<p><b>Serious Organised Crime Squad</b> (Minute dated 11 October 2011).</p> <p>Indemnities issued to third parties for the use of their facilities for firearms training, with the maximum exposure limited to £50m.</p>	
<p><b>CIFAS – Fraud Protection Service</b> (Minute dated 23 November 2011).</p> <p>To indemnify bodies against erroneous data entered on the CIFAS database, resulting in claims lodged against those organisations.</p>	
<p><b>Cyclamen</b> (Minute dated 29 May 2009).</p> <p>Indemnities to various port and airport authorities with the maximum exposure limited to £115m, and with no individual indemnity being above £10m.</p>	
<p><b>The UK Border Agency use of Foreign &amp; Commonwealth Office (FCO) premises.</b></p> <p>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.</p>	
<p><b>Chief Inspector of UKBA</b></p> <p>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.</p>	

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# National Crime Agency

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## Introduction

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

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

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	421,860,000	-	421,860,000
Capital	41,840,000	-	41,840,000
<b>Annually Managed Expenditure</b>			
Resource	210,000,000	-	210,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	631,860,000	-	631,860,000
Capital	41,840,000	-	41,840,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>426,700,000</b>		

Amounts required in the year ending 31 March 2016 for expenditure by National Crime Agency on:

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

UK and overseas activity including:-

Principal function - Crime-reduction:

securing that efficient and effective activities to combat organised crime and serious crime are carried out including by:

Investigating, 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; and

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

Principal function - Criminal Intelligence:

gathering, storing, processing, analysing, and disseminating information that is relevant to any of the following:

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

NCA's response to the Serious and Organised Crime Strategy:

Pursue: prosecute and disrupt people engaged in serious and organised criminality.

Prevent: prevent people from engaging in serious and organised crime.

Protect: increase protection against serious and organised crime.

Prepare: reduce the impact of this criminality where it takes place.



## Part I (continued)

### Income arising from:

UK and overseas activity including:-

Training and accreditation fees for Financial Investigators;

Cyber Crime Prevention;

Asset Recovered Incentivisation Scheme;

Safeguarding children;

External contributions towards the NCA's own and also NCA led and managed crime reduction activities and grant programmes, from third parties including other Government departments, the Devolved Administrations, the European Union and other Governments. The administration and operation of the department (including the sale and hire of assets, charges such as the use of intellectual property, insurance claims and legal costs recovered).

### **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
<b>Departmental Expenditure Limit</b>			
Resource	421,860,000	187,965,000	<b>233,895,000</b>
Capital	41,840,000	20,700,000	<b>21,140,000</b>
<b>Annually Managed Expenditure</b>			
Resource	210,000,000	52,650,000	<b>157,350,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>426,700,000</b>	<b>218,610,000</b>	<b>208,090,000</b>

**Part II: Subhead detail**

£'000

2015-16 Plans									2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
28,549	-549	28,000	446,451	-52,591	393,860	54,800	-12,960	41,840	420,900	38,160
<i>Of which:</i>										
A National Crime Agency										
28,549	-549	28,000	446,451	-52,591	393,860	54,800	-12,960	41,840	420,900	38,160
<b>Total Spending in DEL</b>										
28,549	-549	28,000	446,451	-52,591	393,860	54,800	-12,960	41,840	420,900	38,160
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	210,000	-	210,000	-	-	-	192,000	-
<i>Of which:</i>										
B National Crime Agency AME										
-	-	-	210,000	-	210,000	-	-	-	192,000	-
<b>Total Spending in AME</b>										
-	-	-	210,000	-	210,000	-	-	-	192,000	-
<b>Total for Estimate</b>										
28,549	-549	28,000	656,451	-52,591	603,860	54,800	-12,960	41,840	612,900	38,160
<i>Of which:</i>										
<b>Voted Expenditure</b>										
28,549	-549	28,000	656,451	-52,591	603,860	54,800	-12,960	41,840	612,900	38,160
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>631,860</b>	<b>612,900</b>	<b>523,480</b>
<b>Net Capital Requirement</b>	<b>41,840</b>	<b>38,160</b>	<b>34,288</b>
<b>Accruals to cash adjustments</b>	<b>-247,000</b>	<b>-187,110</b>	<b>-125,647</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-37,000	-37,000	-37,800
New provisions and adjustments to previous provisions	-212,640	-195,000	-113,973
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-210	2,012
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	22,100	5,234
Increase (-) / Decrease (+) in creditors	-	20,000	-4,505
Use of provisions	2,640	3,000	23,385
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>426,700</b>	<b>463,950</b>	<b>432,121</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	28,549	33,449	26,820
<i>Less:</i>			
Administration DEL Income	-549	-549	-102
<b>Net Administration Costs</b>	<b>28,000</b>	<b>32,900</b>	<b>26,718</b>
Gross Programme Costs	656,451	630,216	532,692
<i>Less:</i>			
Programme DEL Income	-65,551	-61,301	-40,733
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>590,900</b>	<b>568,915</b>	<b>491,959</b>
<b>Total Net Operating Costs</b>	<b>618,900</b>	<b>601,815</b>	<b>518,677</b>
<i>Of which:</i>			
Resource DEL	419,220	417,900	404,598
Capital DEL	-12,960	-11,085	-4,803
Resource AME	212,640	195,000	118,882
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	12,960	11,085	4,803
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>631,860</b>	<b>612,900</b>	<b>523,480</b>
<i>Of which:</i>			
Resource DEL	421,860	420,900	427,983
Resource AME	210,000	192,000	95,497
<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	-	-	-
<b>Total Resource (Estimate)</b>	<b>631,860</b>	<b>612,900</b>	<b>523,480</b>

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

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL</b>	<b>-53,140</b>	<b>-50,765</b>	<b>-36,032</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-199	-199	-102
<i>Of which:</i>			
A: National Crime Agency	-199	-199	-102
Other Grants	-350	-350	-
<i>Of which:</i>			
A: National Crime Agency	-350	-350	-
Total Administration	-549	-549	-102
Programme			
Sales of Goods and Services	-	-15,075	-30,530
<i>Of which:</i>			
A: National Crime Agency	-	-15,075	-30,530
Other Grants	-52,591	-35,141	-
<i>Of which:</i>			
A: National Crime Agency	-52,591	-35,141	-
Taxation	-	-	-5,400
<i>Of which:</i>			
A: National Crime Agency	-	-	-5,400
Total Programme	-52,591	-50,216	-35,930
<b>Total Voted Resource Income</b>	<b>-53,140</b>	<b>-50,765</b>	<b>-36,032</b>
<b>Voted Capital DEL</b>	<b>-12,960</b>	<b>-11,085</b>	<b>-5,192</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-389
<i>Of which:</i>			
A: National Crime Agency	-	-	-389
Other Grants	-12,960	-11,085	-4,803
<i>Of which:</i>			
A: National Crime Agency	-12,960	-11,085	-4,803
Total Programme	-12,960	-11,085	-5,192
<b>Total Voted Capital Income</b>	<b>-12,960</b>	<b>-11,085</b>	<b>-5,192</b>

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

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No CFER income or receipts are expected in 2015-16, 2014-15 or 2013-14.

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

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The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Keith Bristow QPM

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

In discharging these responsibilities, particular regard is given to:

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

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

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.

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

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Nature of liability	£'000
Indeminities 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



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# Charity Commission

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## 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](http://www.charitycommission.gov.uk).

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	23,200,000	-	23,200,000
Capital	3,900,000	-	3,900,000
<b>Annually Managed Expenditure</b>			
Resource	360,000	-	360,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	23,560,000	-	23,560,000
Capital	3,900,000	-	3,900,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>26,180,000</b>		

Amounts required in the year ending 31 March 2016 for expenditure by Charity Commission on:

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

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

Income arising from:

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

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

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

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

**Part I (continued)**

£

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
<b>Departmental Expenditure Limit</b>			
Resource	23,200,000	9,514,000	<b>13,686,000</b>
Capital	3,900,000	185,000	<b>3,715,000</b>
<b>Annually Managed Expenditure</b>			
Resource	360,000	97,000	<b>263,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>26,180,000</b>	<b>9,286,000</b>	<b>16,894,000</b>

## Part II: Subhead detail

£'000

2015-16 Plans									2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
23,500	-300	23,200	-	-	-	3,900	-	3,900	21,443	962
<i>Of which:</i>										
A Giving the public confidence in the integrity of charity										
23,500	-300	23,200	-	-	-	3,900	-	3,900	21,443	962
<b>Total Spending in DEL</b>										
23,500	-300	23,200	-	-	-	3,900	-	3,900	21,443	962
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	360	-	360	-	-	-	215	-
<i>Of which:</i>										
B Provisions within AME										
-	-	-	360	-	360	-	-	-	215	-
<b>Total Spending in AME</b>										
-	-	-	360	-	360	-	-	-	215	-
<b>Total for Estimate</b>										
23,500	-300	23,200	360	-	360	3,900	-	3,900	21,658	962
<i>Of which:</i>										
<b>Voted Expenditure</b>										
23,500	-300	23,200	360	-	360	3,900	-	3,900	21,658	962
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>23,560</b>	<b>21,658</b>	<b>22,332</b>
<b>Net Capital Requirement</b>	<b>3,900</b>	<b>962</b>	<b>878</b>
<b>Accruals to cash adjustments</b>	<b>-1,280</b>	<b>-1,135</b>	<b>-976</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-850	-850	-553
New provisions and adjustments to previous provisions	-500	-240	-400
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-70	-70	-57
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	140	25	34
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>26,180</b>	<b>21,485</b>	<b>22,234</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	23,500	23,368	22,950
<i>Less:</i>			
Administration DEL Income	-300	-1,700	-1,018
<b>Net Administration Costs</b>	<b>23,200</b>	<b>21,668</b>	<b>21,932</b>
Gross Programme Costs	500	240	400
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>500</b>	<b>240</b>	<b>400</b>
<b>Total Net Operating Costs</b>	<b>23,700</b>	<b>21,908</b>	<b>22,332</b>
<i>Of which:</i>			
Resource DEL	23,200	21,668	21,932
Capital DEL	-	-	-
Resource AME	500	240	400
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the 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	-140	-250	-
<b>Total Resource Budget</b>	<b>23,560</b>	<b>21,658</b>	<b>22,332</b>
<i>Of which:</i>			
Resource DEL	23,200	21,443	21,966
Resource AME	360	215	366
<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	-	-	-
<b>Total Resource (Estimate)</b>	<b>23,560</b>	<b>21,658</b>	<b>22,332</b>

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

£'000

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	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL</b>	<b>-300</b>	<b>-1,700</b>	<b>-1,018</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-300	-1,700	-1,018
<i>Of which:</i>			
A: Giving the public confidence in the integrity of charity	-300	-1,700	-1,018
Total Administration	-300	-1,700	-1,018
<b>Total Voted Resource Income</b>	<b>-300</b>	<b>-1,700</b>	<b>-1,018</b>

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

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No CFER income or receipts are expected in 2015-16, 2014-15 or 2013-14.



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

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The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Paula Sussex

Paula Sussex 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.



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# Ministry of Justice

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## 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 £141,465,000 for 2015-16. Total voted and non voted judicial costs is estimated at £507,389,000.
5. Further details of the expenditure contained in this Main Estimate can be found in the Ministry of Justice 2014-15 Annual Report and Accounts.
6. Departmental budgets exclude planned expenditure for certain items which will only be drawn if needed in year, so totals are subject to change.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	6,746,453,000	124,399,000	6,870,852,000
Capital	327,980,000	-	327,980,000
<b>Annually Managed Expenditure</b>			
Resource	131,000,000	-	131,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	6,877,453,000	124,399,000	7,001,852,000
Capital	327,980,000	-	327,980,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	6,475,592,000		

Amounts required in the year ending 31 March 2016 for expenditure by Ministry of Justice on:

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

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

HM Courts and Tribunals Service; Court of Protection; the Office of the Public Guardian; Office of the Accountant General; Offices of Court Funds; Official Solicitor; 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; Re-imbusement of Lord Lieutenants' expenses; costs in relation to judicial training; The Judicial Office which includes the Judicial College; the Civil Justice Council; the Family Justice Council and the Office for Judicial Complaints; costs in relation to continued liaison with the Supreme Court. Criminal Injuries Compensation Authority; Criminal Cases Review Commission; Victims Commissioner; Judicial Appointments Commission Ombudsman; Law Commission; compensation payments for victims of overseas terrorism; administration of and payments in respect of pleural plaques; joint initiatives in the Criminal Justice System and other legal services.

## Part I (continued)

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

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

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

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

## Part I (continued)

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
<b>Departmental Expenditure Limit</b>			
Resource	6,746,453,000	3,263,787,000	<b>3,482,666,000</b>
Capital	327,980,000	135,495,000	<b>192,485,000</b>
<b>Annually Managed Expenditure</b>			
Resource	131,000,000	54,495,000	<b>76,505,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>6,475,592,000</b>	<b>3,130,630,000</b>	<b>3,344,962,000</b>

£

## Part II: Subhead detail

£'000

2015-16 Plans									2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
580,746	-25,561	555,185	7,929,987	-1,738,719	6,191,268	357,980	-30,000	327,980	7,586,882	296,328
<i>Of which:</i>										
A Policy, Corporate Services and Associated Offices										
263,068	-18,731	244,337	599,435	-408,659	190,776	339,480	-30,000	309,480	1,070,360	244,526
B National Offender Management Service										
161,023	-4,437	156,586	3,590,564	-360,150	3,230,414	8,000	-	8,000	3,279,842	26,000
C HM Courts and Tribunals Service										
23,771	-278	23,493	1,677,514	-899,243	778,271	-	-	-	974,502	-
D Office of The Public Guardian										
-	-	-	48,842	-48,842	-	3,500	-	3,500	-5,848	3,730
E Youth Justice Board (Net)										
8,588	-	8,588	164,975	-	164,975	3,800	-	3,800	196,067	4,000
F Parole Board (net)										
1,250	-	1,250	12,830	-	12,830	-	-	-	13,570	-
G Criminal Cases Review Commission (Net)										
1,077	-	1,077	4,285	-	4,285	-	-	-	5,247	132
H Judicial Appointments Commission (Net)										
378	-	378	4,172	-	4,172	-	-	-	4,733	520
I Information Commissioners Office (Net)										
3,750	-	3,750	-	-	-	100	-	100	4,645	765
J Office of Legal Complaints										
-	-	-	14,842	-	14,842	-	-	-	14,452	1,800
K Legal Services Board										
-	-	-	4,298	-	4,298	-	-	-	4,298	125
L Legal Aid Agency - Administration										
93,621	-790	92,831	-	-	-	2,500	-	2,500	99,600	13,000
M Legal Aid Agency - Fund : Criminal										
-	-	-	898,000	-	898,000	-	-	-	929,000	-
N Legal Aid Agency - Fund : Civil										
-	-	-	638,000	-	638,000	-	-	-	679,800	-
O Legal Aid Agency - Central Funds										
-	-	-	41,000	-	41,000	-	-	-	63,700	-
P CICA Agency										
13,320	-1,325	11,995	123,330	-21,825	101,505	600	-	600	134,550	1,730
Q Children and Family Court Advisory and Support Service										
10,900	-	10,900	107,900	-	107,900	-	-	-	118,364	-

**Part II: Subhead detail**

£'000

2015-16 Plans									2014-15 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
<b>Non-voted expenditure</b>										
-	-	-	141,465	-17,066	124,399	-	-	-	123,451	-
<i>Of which:</i>										
R Higher Judiciary Judicial Salaries										
-	-	-	141,465	-	141,465	-	-	-	141,000	-
S OLC/LSB CFERS										
-	-	-	-	-17,066	-17,066	-	-	-	-17,549	-
<b>Total Spending in DEL</b>										
580,746	-25,561	555,185	8,071,452	-1,755,785	6,315,667	357,980	-30,000	327,980	7,710,333	296,328
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	131,000	-	131,000	-	-	-	181,100	-
<i>Of which:</i>										
T Policy, Corporate Services and Associated Offices										
-	-	-	-27,481	-	-27,481	-	-	-	-38,180	-
U National Offender Management HQ										
-	-	-	139,347	-	139,347	-	-	-	178,500	-
V HM Courts and Tribunals Service										
-	-	-	2,000	-	2,000	-	-	-	36,300	-
W Criminal Cases Review Commission (Net)										
-	-	-	509	-	509	-	-	-	330	-
X Information Commissioners Office (Net)										
-	-	-	-10	-	-10	-	-	-	-8	-
Y Legal Aid Agency - Administration										
-	-	-	-105	-	-105	-	-	-	-100	-
Z CICA Agency										
-	-	-	11,963	-	11,963	-	-	-	-10,703	-
AA Children and Family Court Advisory and Support Service										
-	-	-	4,777	-	4,777	-	-	-	4,971	-
<i>Youth Justice Board (Net)</i>										
-	-	-	-	-	-	-	-	-	10,000	-
<i>Judicial Appointments Commission (Net)</i>										
-	-	-	-	-	-	-	-	-	-10	-
<b>Total Spending in AME</b>										
-	-	-	131,000	-	131,000	-	-	-	181,100	-
<b>Total for Estimate</b>										
580,746	-25,561	555,185	8,202,452	-1,755,785	6,446,667	357,980	-30,000	327,980	7,891,433	296,328
<i>Of which:</i>										
<b>Voted Expenditure</b>										
580,746	-25,561	555,185	8,060,987	-1,738,719	6,322,268	357,980	-30,000	327,980	7,767,982	296,328
<b>Non Voted Expenditure</b>										
-	-	-	141,465	-17,066	124,399	-	-	-	123,451	-



## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>7,001,852</b>	<b>7,891,433</b>	<b>8,090,641</b>
<b>Net Capital Requirement</b>	<b>327,980</b>	<b>296,328</b>	<b>274,724</b>
<b>Accruals to cash adjustments</b>	<b>-729,841</b>	<b>-771,822</b>	<b>-996,961</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-348,421	-384,001	-565,133
Add cash grant-in-aid	338,241	363,814	226,900
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-593,937	-637,965	-469,719
New provisions and adjustments to previous provisions	-1,970,301	-2,061,914	-285,166
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	1,844,577	1,948,244	96,157
<b>Removal of non-voted budget items</b>	<b>-124,399</b>	<b>-123,451</b>	<b>-128,923</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-141,465	-141,000	-148,610
Other adjustments	17,066	17,549	19,687
<b>Net Cash Requirement</b>	<b>6,475,592</b>	<b>7,292,488</b>	<b>7,239,481</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	578,521	595,905	556,676
<i>Less:</i>			
Administration DEL Income	-25,561	-21,687	-22,089
<b>Net Administration Costs</b>	<b>552,960</b>	<b>574,218</b>	<b>534,587</b>
Gross Programme Costs	8,204,677	8,842,538	9,001,187
<i>Less:</i>			
Programme DEL Income	-1,755,785	-1,525,323	-1,445,133
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>6,448,892</b>	<b>7,317,215</b>	<b>7,556,054</b>
<b>Total Net Operating Costs</b>	<b>7,001,852</b>	<b>7,891,433</b>	<b>8,090,641</b>
<i>Of which:</i>			
Resource DEL	5,025,765	5,748,371	7,631,362
Capital DEL	-	-	-
Resource AME	1,976,087	2,143,062	459,279
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	-	-	-
<b>Total Resource Budget</b>	<b>7,001,852</b>	<b>7,891,433</b>	<b>8,090,641</b>
<i>Of which:</i>			
Resource DEL	6,870,852	7,710,333	7,970,481
Resource AME	131,000	181,100	120,160
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	17,066	17,549	19,687
Other adjustments	-17,066	-17,549	-19,687
<b>Total Resource (Estimate)</b>	<b>7,001,852</b>	<b>7,891,433</b>	<b>8,090,641</b>

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

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL</b>	<b>-1,764,280</b>	<b>-1,529,461</b>	<b>-1,447,535</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-25,561	-21,687	-22,089
<i>Of which:</i>			
A: Policy, Corporate Services and Associated Offices	-18,731	-14,921	-16,759
B: National Offender Management Service	-4,437	-3,967	-3,776
C: HM Courts and Tribunals Service	-278	-300	-807
L: Legal Aid Agency - Administration	-790	-790	-747
P: CICA Agency	-1,325	-1,709	-
Total Administration	-25,561	-21,687	-22,089
Programme			
Sales of Goods and Services	-1,738,719	-1,507,774	-1,425,446
<i>Of which:</i>			
A: Policy, Corporate Services and Associated Offices	-408,659	-375,016	-206,630
B: National Offender Management Service	-360,150	-353,873	-328,885
C: HM Courts and Tribunals Service	-899,243	-715,271	-636,834
D: Office of The Public Guardian	-48,842	-48,173	-42,626
M: Legal Aid Agency - Fund : Criminal	-	-	-24,642
N: Legal Aid Agency - Fund : Civil	-	-	-185,829
P: CICA Agency	-21,825	-15,441	-
Total Programme	-1,738,719	-1,507,774	-1,425,446
<b>Total Voted Resource Income</b>	<b>-1,764,280</b>	<b>-1,529,461</b>	<b>-1,447,535</b>
<b>Voted Capital DEL</b>	<b>-30,000</b>	<b>-75,213</b>	<b>-88,898</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-30,000	-75,213	-88,898
<i>Of which:</i>			
A: Policy, Corporate Services and Associated Offices	-30,000	-75,000	-87,644
B: National Offender Management Service	-	-213	-1,254
Total Programme	-30,000	-75,213	-88,898
<b>Total Voted Capital Income</b>	<b>-30,000</b>	<b>-75,213</b>	<b>-88,898</b>

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

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

£'000

	2015-16 Plans		2014-15 Provisions		2013-14 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-17,066	-17,066	-17,549	-17,549	-19,687	-19,687
<b>Total</b>	<b>-17,066</b>	<b>-17,066</b>	<b>-17,549</b>	<b>-17,549</b>	<b>-19,687</b>	<b>-19,687</b>

#### Detailed description of CFER sources

£'000

	2015-16 Plans		2014-15 Provisions		2013-14 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
OLC/LSB Levies	-17,066	-17,066	-17,549	-17,549	-19,687	-19,687
<b>Total</b>	<b>-17,066</b>	<b>-17,066</b>	<b>-17,549</b>	<b>-17,549</b>	<b>-19,687</b>	<b>-19,687</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Dame Ursula Brennan DCB

**Additional Accounting Officers:**

**Executive Agency Accounting Officers:**

Michael Spurr for Sections B and U	National Offender Management Service
Natalie Ceeney for Sections C and V	HM Courts and Tribunals Service
Matthew Coats for Sections L, M, N, O, and Y	Legal Aid Agency
Alan Eccles for Section D	Office of the Public Guardian
Carole Oatway for Sections P and Z	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 Commissioner's Office
Nigel Reeder	Chief Executive, Judicial Appointments Commission
Richard Moriarty	Chief Executive, Legal Services Board
Dame Ursula Brennan DCB	Interim 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 (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	Youth Justice Board	173,563	3,800	174,063
F	Parole Board	14,080	-	13,800
G, W	Criminal Cases Review Commission	5,871	-	5,178
H	Judicial Appointments Commission	4,550	-	4,400
I, X	Information Commissioners Office	3,740	100	3,700
J	Office of Legal Complaints	14,842	-	14,442
K	Legal Services Board	4,298	-	4,268
Q, AA	Children and Family Court Advisory and Support Service	123,577	-	118,390
<b>Total</b>		<b>344,521</b>	<b>3,900</b>	<b>338,241</b>

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p><b>NOMS:</b> An Indemnity of up to £50m, in respect of any one accident, has been given to Heathrow Airports Holdings Limited formerly 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 travelling airside for the repatriation of prisoners. The likelihood of a liability arising from these contingencies is considered to be uncertain.</p>	50,000
<p><b>NOMS legal claims:</b> Claims for injury to staff, prisoners and the public amounting to £56.3m have been indicated to NOMS, where the likelihood of a liability arising is deemed possible but not likely.</p>	56,300
<p><b>HM Courts &amp; Tribunals Service:</b> is involved in a number of legal cases dealing with ex gratia, compensation and other claims. The estimated cost of settlement for HM Courts &amp; Tribunals Service is £21.0m.</p>	21,000
<p><b>CICA Pre-Tariff Cases:</b> The MoJ is currently defending a claim for the use of the Lord Chancellors discount rate in the future loss calculations for the CICA pre tariff scheme. The case was judicially reviewed at the Administrative court and the claim was rejected. However the claimant has lodged an application for permission to appeal with the Court of Appeal and the outcome of this is not yet known. The estimated exposure upon any change to the discount rate against the current percentage is dependent on the outcome of a number of cases. It has been estimated to be between £7m and £192m.</p>	7,000 to 192,000
<p><b>CICA Tariff:</b> An appeal by an applicant against the decision of the Upper Tribunal in a tariff case concerning Foetal Alcohol Spectrum Disorder was rejected by Court of Appeal in November 2014. The Applicant's representatives alleged the client was the victim of poisoning (section 23 of the Offences Against the Person Act 1861 (OAPA)). They requested permission to appeal from the Supreme Court relying on the infliction of bodily injury under section 20 OAPA. Permission to appeal was refused on 21 April 2015. The representatives have now selected another test-case to progress the section 20 argument before the First-tier Tribunal. This is likely to be heard October/November 2015. There are 87 known cases the minimum exposure is estimated at £26m with a maximum exposure of £43.5m.</p>	26,000 to 43,500
<p><b>Privately Managed Prisons:</b> NOMS would be liable as underwriter of last resort to meet losses incurred by the privately managed prisons.</p>	Unquantifiable
<p><b>HM Courts &amp; Tribunals Service:</b> has one contingent liability which is presently unquantifiable. A judicial review is underway regarding employment tribunal fees. The High Court rejected the judicial review, but it is being taken to the Court of Appeal. Given the current position of the case, it is not possible to accurately measure any potential financial liability to HM Courts &amp; Tribunals Service.</p>	Unquantifiable
<p><b>Fee paid judicial office holders' claims:</b> The UK Supreme Court ruling on 6 February 2013 set the precedent for other stayed cases, which in addition to pension entitlements, extended to non-pension entitlements relating to fee-paid judicial office holders' employment terms and conditions. The case was remitted to the Employment Tribunal to determine the quantum of the liability to the eligible judicial office holders.</p> <p>During 2013-14, there were several hearings held at the Employment Tribunal and Employment Appeal Tribunal to address the quantum of the pension entitlement and which judicial office holders were eligible to make claims. In addition to pension entitlements, these hearings also addressed claims for non-pension entitlements relating to fee-paid judicial office holders' employment terms and conditions.</p>	Unquantifiable

There were a number of stayed claims and outstanding appeals lodged which were not heard before the 2014-15 Accounts were finalised. These claims remain as contingent liabilities. No estimate has been made in relation to the stayed cases as whether a stayed case is even heard will depend on the individual circumstances of the claimant, and given the large number of stayed claims and outstanding appeals, this was impracticable.

**Employment Tribunals:** MoJ is currently defending a number of Employment Tribunal claims at various stages. Unquantifiable

**Other European Court of Human Rights claims:** MoJ is currently engaged in twelve other cases at the European Court of Human Rights, 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 the European Convention on Human Rights. Unquantifiable

**Headquarters legal claims:** There are eighteen outstanding legal claims against MoJ Headquarters, some of which involve possible financial liabilities. Cases where it is probable that MoJ will incur future costs have been included within provisions. These legal claims include a Judicial Review challenging refusal to pay compensation for miscarriages of justice and other current legislation. 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

**Civil Service Injury Benefit Scheme:** NOMS meets the costs of the Civil Service Injury Benefits Scheme (CSIBS) for payments granted under the scheme after 1 April 1998. CSIBS pays benefits to any individual who suffers an injury which is wholly or partially attributable to the nature of their duty, or who suffers an attack or similar act which is directly attributable to employment within the service. Benefits are paid only in respect of loss of earning capacity and are designed to enhance a beneficiary's income up to a guaranteed minimum figure. NOMS considers that at 31 March 2015 the potential future liability arising from unsettled cases is not material to these accounts. Unquantifiable

**Criminal Injuries Compensation:** On occasion compensation cases at appeal stage, under the jurisdiction of the Tribunals Service - Criminal Injuries Compensation, may go to judicial review. These could have an impact on the CICA's future liabilities. These cases are not included within the provision due to the fact that a possible obligation exists which will only be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of CICA. Unquantifiable

**LGPS Pensions Guarantee:** The responsibility for funding all future contributions associated with those original employees who are active members of the LGPS and who transferred to the CRCs on 1 June 2014 rests with the CRCs. The MoJ ensures that the past service liabilities are 100% funded on an ongoing basis from the date employees transferred to the CRCs. The Secretary State for Justice has provided a guarantee to the Greater Manchester Pension Fund (GMPF) in respect of the CRCs' participation in the fund for the pension liabilities that transferred to the CRCs. Unquantifiable



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# Ministry of Justice: Judicial Pensions Scheme

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## 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 increases in 2015-16 to 38.45 per cent (2014-15 : 32.15 per cent), as recommended by the Government Actuary's Department. The scheme members' contribution rates for spouses remain constant at 2.4 per cent and 1.8 per cent.
5. For 2015-16 scheme members will contribute personal pension contributions of 3.2 per cent (2014-15: 3.2 per cent).

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	163,105,000	91,200,000	254,305,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	163,105,000	91,200,000	254,305,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-59,013,000</b>		

Amounts required in the year ending 31 March 2016 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
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	163,105,000	42,536,000	120,569,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>-59,013,000</b>	-	<b>-59,013,000</b>

## Part II: Subhead detail

£'000

2015-16 Plans									2014-15 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
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	278,472	-115,367	163,105	-	-	-	192,915	-
<i>Of which:</i>										
A Judicial Pension Scheme										
-	-	-	278,472	-115,367	163,105	-	-	-	192,915	-
<b>Non-voted expenditure</b>										
-	-	-	91,200	-	91,200	-	-	-	91,200	-
<i>Of which:</i>										
B Judicial Pension Scheme										
-	-	-	91,200	-	91,200	-	-	-	91,200	-
<b>Total Spending in AME</b>										
-	-	-	369,672	-115,367	254,305	-	-	-	284,115	-
<b>Total for Estimate</b>										
-	-	-	369,672	-115,367	254,305	-	-	-	284,115	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	278,472	-115,367	163,105	-	-	-	192,915	-
<b>Non Voted Expenditure</b>										
-	-	-	91,200	-	91,200	-	-	-	91,200	-

## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>254,305</b>	<b>284,115</b>	<b>-359,070</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-222,118</b>	<b>-233,895</b>	<b>389,922</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-277,800	-290,800	344,622
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	55,682	56,905	45,300
<b>Removal of non-voted budget items</b>	<b>-91,200</b>	<b>-91,200</b>	<b>-81,000</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-91,200	-91,200	-81,000
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>-59,013</b>	<b>-40,980</b>	<b>-50,148</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Programme Costs	369,672	382,469	-263,222
<i>Of which:</i>			
Increases in liability	160,800	160,800	-447,622
Interest on scheme liability	117,000	130,000	103,000
Other expenditure	91,872	91,669	81,400
<i>Less:</i>			
Contributions received	-115,367	-98,354	-95,848
Transfers in	-	-	-
Other income	-	-	-
<b>Net Programme Costs</b>	<b>254,305</b>	<b>284,115</b>	<b>-359,070</b>
<b>Total Net Operating Costs</b>	<b>254,305</b>	<b>284,115</b>	<b>-359,070</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	254,305	284,115	-359,070
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	-	-	-
<b>Total Resource Budget</b>	<b>254,305</b>	<b>284,115</b>	<b>-359,070</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	254,305	284,115	-359,070
<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	-	-	-
<b>Total Resource (Estimate)</b>	<b>254,305</b>	<b>284,115</b>	<b>-359,070</b>

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

£'000

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	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource AME</b>	<b>-115,367</b>	<b>-98,354</b>	<b>-95,848</b>
<i>Of which:</i>			
Programme			
Pensions	-115,367	-98,354	-95,848
<i>Of which:</i>			
A: Judicial Pension Scheme	-115,367	-98,354	-95,848
Total Programme	-115,367	-98,354	-95,848
<b>Total Voted Resource Income</b>	<b>-115,367</b>	<b>-98,354</b>	<b>-95,848</b>

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

No CFER income or receipts are expected in 2015-16, 2014-15 or 2013-14.

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## 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.



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# United Kingdom Supreme Court

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## 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 £2,873,000 in 2015/16.
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
<b>Departmental Expenditure Limit</b>			
Resource	2,240,000	2,873,000	5,113,000
Capital	150,000	-	150,000
<b>Annually Managed Expenditure</b>			
Resource	1,000,000	-	1,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	3,240,000	2,873,000	6,113,000
Capital	150,000	-	150,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>1,269,000</b>		

Amounts required in the year ending 31 March 2016 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; Costs associated with Wider Market Initiatives; 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
<b>Departmental Expenditure Limit</b>			
Resource	2,240,000	1,417,000	<b>823,000</b>
Capital	150,000	27,000	<b>123,000</b>
<b>Annually Managed Expenditure</b>			
Resource	1,000,000	450,000	<b>550,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>1,269,000</b>	<b>956,000</b>	<b>313,000</b>

## Part II: Subhead detail

£'000

2015-16 Plans									2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
1,071	-155	916	8,876	-7,552	1,324	150	-	150	2,038	359
<i>Of which:</i>										
A United Kingdom Supreme Court										
1,071	-155	916	8,876	-7,552	1,324	150	-	150	2,038	359
<b>Non-voted expenditure</b>										
-	-	-	2,873	-	2,873	-	-	-	2,900	-
<i>Of which:</i>										
B UK Supreme Court Non-Voted										
-	-	-	2,873	-	2,873	-	-	-	2,900	-
<b>Total Spending in DEL</b>										
1,071	-155	916	11,749	-7,552	4,197	150	-	150	4,938	359
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	1,000	-	1,000	-	-	-	1,000	-
<i>Of which:</i>										
C United Kingdom Supreme Court										
-	-	-	1,000	-	1,000	-	-	-	1,000	-
<b>Total Spending in AME</b>										
-	-	-	1,000	-	1,000	-	-	-	1,000	-
<b>Total for Estimate</b>										
1,071	-155	916	12,749	-7,552	5,197	150	-	150	5,938	359
<i>Of which:</i>										
<b>Voted Expenditure</b>										
1,071	-155	916	9,876	-7,552	2,324	150	-	150	3,038	359
<b>Non Voted Expenditure</b>										
-	-	-	2,873	-	2,873	-	-	-	2,900	-

## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>6,113</b>	<b>5,938</b>	<b>5,185</b>
<b>Net Capital Requirement</b>	<b>150</b>	<b>359</b>	<b>331</b>
<b>Accruals to cash adjustments</b>	<b>-2,121</b>	<b>-2,082</b>	<b>-876</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,081	-2,041	-824
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-40	-41	-52
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-2,873</b>	<b>-2,900</b>	<b>-2,796</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-2,873	-2,900	-2,796
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,269</b>	<b>1,315</b>	<b>1,844</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	1,071	1,095	833
<i>Less:</i>			
Administration DEL Income	-155	-135	-94
<b>Net Administration Costs</b>	<b>916</b>	<b>960</b>	<b>739</b>
Gross Programme Costs	12,749	12,210	11,914
<i>Less:</i>			
Programme DEL Income	-7,552	-7,232	-7,468
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>5,197</b>	<b>4,978</b>	<b>4,446</b>
<b>Total Net Operating Costs</b>	<b>6,113</b>	<b>5,938</b>	<b>5,185</b>
<i>Of which:</i>			
Resource DEL	5,113	4,938	4,361
Capital DEL	-	-	-
Resource AME	1,000	1,000	824
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	-	-	-
<b>Total Resource Budget</b>	<b>6,113</b>	<b>5,938</b>	<b>5,185</b>
<i>Of which:</i>			
Resource DEL	5,113	4,938	4,361
Resource AME	1,000	1,000	824
<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	-	-	-
<b>Total Resource (Estimate)</b>	<b>6,113</b>	<b>5,938</b>	<b>5,185</b>

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

£'000

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	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL</b>	<b>-7,707</b>	<b>-7,367</b>	<b>-7,562</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-155	-135	-94
<i>Of which:</i>			
A: United Kingdom Supreme Court	-155	-135	-94
Total Administration	-155	-135	-94
Programme			
Sales of Goods and Services	-7,552	-7,232	-7,468
<i>Of which:</i>			
A: United Kingdom Supreme Court	-7,552	-7,232	-7,468
Total Programme	-7,552	-7,232	-7,468
<b>Total Voted Resource Income</b>	<b>-7,707</b>	<b>-7,367</b>	<b>-7,562</b>

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

No CFER income or receipts are expected in 2015-16, 2014-15 or 2013-14.



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## 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.



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# The National Archives

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## 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
<b>Departmental Expenditure Limit</b>			
Resource	33,701,000	-	33,701,000
Capital	1,200,000	-	1,200,000
<b>Annually Managed Expenditure</b>			
Resource	-131,000	-	-131,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	33,570,000	-	33,570,000
Capital	1,200,000	-	1,200,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>29,641,000</b>		

Amounts required in the year ending 31 March 2016 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
<b>Departmental Expenditure Limit</b>			
Resource	33,701,000	15,794,000	<b>17,907,000</b>
Capital	1,200,000	914,000	<b>286,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-131,000	-	<b>-131,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>29,641,000</b>	<b>14,161,000</b>	<b>15,480,000</b>

## Part II: Subhead detail

£'000

2015-16 Plans									2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
9,690	-150	9,540	33,811	-9,650	24,161	1,200	-	1,200	34,494	2,030
<i>Of which:</i>										
A The National Archives (DEL)										
9,690	-150	9,540	33,811	-9,650	24,161	1,200	-	1,200	34,494	2,030
<b>Total Spending in DEL</b>										
9,690	-150	9,540	33,811	-9,650	24,161	1,200	-	1,200	34,494	2,030
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-131	-	-131	-	-	-	579	-
<i>Of which:</i>										
B The National Archives (AME)										
-	-	-	-131	-	-131	-	-	-	579	-
<b>Total Spending in AME</b>										
-	-	-	-131	-	-131	-	-	-	579	-
<b>Total for Estimate</b>										
9,690	-150	9,540	33,680	-9,650	24,030	1,200	-	1,200	35,073	2,030
<i>Of which:</i>										
<b>Voted Expenditure</b>										
9,690	-150	9,540	33,680	-9,650	24,030	1,200	-	1,200	35,073	2,030
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>33,570</b>	<b>35,073</b>	<b>33,863</b>
<b>Net Capital Requirement</b>	<b>1,200</b>	<b>2,030</b>	<b>2,018</b>
<b>Accruals to cash adjustments</b>	<b>-5,129</b>	<b>-6,239</b>	<b>-4,669</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-5,200	-5,600	-5,133
New provisions and adjustments to previous provisions	-	-604	-13
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-60	-60	-48
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-71
Increase (+) / Decrease (-) in debtors	-	-	-57
Increase (-) / Decrease (+) in creditors	-	-	588
Use of provisions	131	25	65
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>29,641</b>	<b>30,864</b>	<b>31,212</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	9,690	8,949	8,601
<i>Less:</i>			
Administration DEL Income	-150	-150	-31
<b>Net Administration Costs</b>	<b>9,540</b>	<b>8,799</b>	<b>8,570</b>
Gross Programme Costs	33,680	37,924	35,897
<i>Less:</i>			
Programme DEL Income	-9,650	-11,650	-10,604
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>24,030</b>	<b>26,274</b>	<b>25,293</b>
<b>Total Net Operating Costs</b>	<b>33,570</b>	<b>35,073</b>	<b>33,863</b>
<i>Of which:</i>			
Resource DEL	33,570	34,469	33,850
Capital DEL	-	-	-
Resource AME	-	604	13
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	-	-	-
<b>Total Resource Budget</b>	<b>33,570</b>	<b>35,073</b>	<b>33,863</b>
<i>Of which:</i>			
Resource DEL	33,701	34,494	33,915
Resource AME	-131	579	-52
<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	-	-	-
<b>Total Resource (Estimate)</b>	<b>33,570</b>	<b>35,073</b>	<b>33,863</b>



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

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL</b>	<b>-9,800</b>	<b>-11,800</b>	<b>-10,635</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-150	-150	-31
<i>Of which:</i>			
A The National Archives (DEL)	-150	-150	-31
Total Administration	-150	-150	-31
Programme			
Donations	-	-	-80
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-80
EU Grants Received	-	-	-8
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-8
Sales of Goods and Services	-9,650	-11,650	-8,126
<i>Of which:</i>			
A The National Archives (DEL)	-9,650	-11,650	-8,126
Other Grants	-	-	-281
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-281
Other Income	-	-	-214
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-214
Taxation	-	-	-1,895
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-1,895
Total Programme	-9,650	-11,650	-10,604
<b>Total Voted Resource Income</b>	<b>-9,800</b>	<b>-11,800</b>	<b>-10,635</b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-</b>	<b>-357</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-357
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-357
Total Programme	-	-	-357
<b>Total Voted Capital Income</b>	<b>-</b>	<b>-</b>	<b>-357</b>

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

No CFER income or receipts are expected in 2015-16, 2014-15 or 2013-14.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Jeff James

Jeff James 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.



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# Crown Prosecution Service

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## Introduction

1. This Estimate provides for expenditure 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. It provides information relating to a budget transfer from the Department for International Development's Conflict Security and Stability Fund to the CPS.
4. The Crown Prosecution Service Annual Report and Accounts 2014-15 will contain further details.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	482,276,000	-	482,276,000
Capital	2,460,000	-	2,460,000
<b>Annually Managed Expenditure</b>			
Resource	5,264,000	-	5,264,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	487,540,000	-	487,540,000
Capital	2,460,000	-	2,460,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>480,936,000</b>		

Amounts required in the year ending 31 March 2016 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
<b>Departmental Expenditure Limit</b>			
Resource	482,276,000	228,422,000	<b>253,854,000</b>
Capital	2,460,000	1,476,000	<b>984,000</b>
<b>Annually Managed Expenditure</b>			
Resource	5,264,000	2,369,000	<b>2,895,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>480,936,000</b>	<b>228,188,000</b>	<b>252,748,000</b>

**Part II: Subhead detail**

£'000

2015-16 Plans									2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
32,100	-500	31,600	510,176	-59,500	450,676	2,460	-	2,460	509,504	3,280
<i>Of which:</i>										
A Administration Costs in HQ and on Central Services										
32,100	-500	31,600	-	-	-	-	-	-	32,460	-
B Crown Prosecutions and Legal Services										
-	-	-	510,176	-59,500	450,676	2,460	-	2,460	477,044	3,280
<b>Total Spending in DEL</b>										
<b>32,100</b>	<b>-500</b>	<b>31,600</b>	<b>510,176</b>	<b>-59,500</b>	<b>450,676</b>	<b>2,460</b>	<b>-</b>	<b>2,460</b>	<b>509,504</b>	<b>3,280</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	5,264	-	5,264	-	-	-	5,264	-
<i>Of which:</i>										
C CPS voted AME charges										
-	-	-	5,264	-	5,264	-	-	-	5,264	-
<b>Total Spending in AME</b>										
<b>-</b>	<b>-</b>	<b>-</b>	<b>5,264</b>	<b>-</b>	<b>5,264</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,264</b>	<b>-</b>
<b>Total for Estimate</b>										
<b>32,100</b>	<b>-500</b>	<b>31,600</b>	<b>515,440</b>	<b>-59,500</b>	<b>455,940</b>	<b>2,460</b>	<b>-</b>	<b>2,460</b>	<b>514,768</b>	<b>3,280</b>
<i>Of which:</i>										
<b>Voted Expenditure</b>										
32,100	-500	31,600	515,440	-59,500	455,940	2,460	-	2,460	514,768	3,280
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>487,540</b>	<b>514,768</b>	<b>523,191</b>
<b>Net Capital Requirement</b>	<b>2,460</b>	<b>3,280</b>	<b>27</b>
<b>Accruals to cash adjustments</b>	<b>-9,064</b>	<b>-9,064</b>	<b>-9,919</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,800	-3,800	-2,898
New provisions and adjustments to previous provisions	-4,505	-4,505	-2,941
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-3,000	-3,000	-5,798
<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	1,718
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>480,936</b>	<b>508,984</b>	<b>513,299</b>

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

	£'000		
	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	32,100	33,060	30,935
<i>Less:</i>			
Administration DEL Income	-500	-600	-519
<b>Net Administration Costs</b>	<b>31,600</b>	<b>32,460</b>	<b>30,416</b>
Gross Programme Costs	515,440	538,250	580,541
<i>Less:</i>			
Programme DEL Income	-59,500	-59,036	-63,551
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>455,940</b>	<b>479,214</b>	<b>516,990</b>
<b>Total Net Operating Costs</b>	<b>487,540</b>	<b>511,674</b>	<b>547,406</b>
<i>Of which:</i>			
Resource DEL	480,035	478,708	513,847
Capital DEL	-	-	-
Resource AME	7,505	7,505	9,344
Capital AME	-	-	-
Non-budget	-	25,461	24,215
<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	-24,215
<b>Total Resource Budget</b>	<b>487,540</b>	<b>514,768</b>	<b>523,191</b>
<i>Of which:</i>			
Resource DEL	482,276	509,504	515,565
Resource AME	5,264	5,264	7,626
<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	-	-	-
<b>Total Resource (Estimate)</b>	<b>487,540</b>	<b>514,768</b>	<b>523,191</b>

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

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL</b>	<b>-60,000</b>	<b>-59,636</b>	<b>-64,070</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-500	-600	-
<i>Of which:</i>			
A Administration Costs in HQ and on Central Services	-500	-600	-
Other Income	-	-	-519
<i>Of which:</i>			
A Administration Costs in HQ and on Central Services	-	-	-519
Total Administration	-500	-600	-519
Programme			
Sales of Goods and Services	-59,500	-59,036	-
<i>Of which:</i>			
B Crown Prosecutions and Legal Services	-59,500	-59,036	-
Other Income	-	-	-7,424
<i>Of which:</i>			
B Crown Prosecutions and Legal Services	-	-	-7,424
Taxation	-	-	-56,127
<i>Of which:</i>			
B Crown Prosecutions and Legal Services	-	-	-56,127
Total Programme	-59,500	-59,036	-63,551
<b>Total Voted Resource Income</b>	<b>-60,000</b>	<b>-59,636</b>	<b>-64,070</b>

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

No CFER income or receipts are expected in 2015-16, 2014-15 or 2013-14.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Alison Saunders
<b>Additional Accounting Officers:</b>	Peter Lewis for sections A, B and C

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.

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.



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# Serious Fraud Office

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## 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 2014-15 Annual Report and Accounts.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	43,768,000	-	43,768,000
Capital	1,365,000	-	1,365,000
<b>Annually Managed Expenditure</b>			
Resource	2,000,000	-	2,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	45,768,000	-	45,768,000
Capital	1,365,000	-	1,365,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>43,071,000</b>		

Amounts required in the year ending 31 March 2016 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, legal claims 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
<b>Departmental Expenditure Limit</b>			
Resource	43,768,000	20,851,000	<b>22,917,000</b>
Capital	1,365,000	819,000	<b>546,000</b>
<b>Annually Managed Expenditure</b>			
Resource	2,000,000	5,000,000	<b>-3,000,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>43,071,000</b>	<b>24,867,000</b>	<b>18,204,000</b>

## Part II: Subhead detail

£'000

2015-16 Plans									2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
7,351	-	7,351	36,817	-400	36,417	1,365	-	1,365	57,711	2,570
<i>Of which:</i>										
A Investigations and Prosecution										
7,351	-	7,351	36,817	-400	36,417	1,365	-	1,365	57,711	2,570
<b>Total Spending in DEL</b>										
7,351	-	7,351	36,817	-400	36,417	1,365	-	1,365	57,711	2,570
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	2,000	-	2,000	-	-	-	19,000	-
<i>Of which:</i>										
B New Provisions and Adjustment to existing provisions										
-	-	-	2,000	-	2,000	-	-	-	19,000	-
<b>Total Spending in AME</b>										
-	-	-	2,000	-	2,000	-	-	-	19,000	-
<b>Total for Estimate</b>										
7,351	-	7,351	38,817	-400	38,417	1,365	-	1,365	76,711	2,570
<i>Of which:</i>										
<b>Voted Expenditure</b>										
7,351	-	7,351	38,817	-400	38,417	1,365	-	1,365	76,711	2,570
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>45,768</b>	<b>76,711</b>	<b>51,043</b>
<b>Net Capital Requirement</b>	<b>1,365</b>	<b>2,570</b>	<b>1,316</b>
<b>Accruals to cash adjustments</b>	<b>-4,062</b>	<b>-20,062</b>	<b>-1,354</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,062	-2,062	-1,630
New provisions and adjustments to previous provisions	-2,000	-19,000	-443
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-60
<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	-	-	779
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>43,071</b>	<b>59,219</b>	<b>51,005</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	7,351	7,351	7,035
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	<b>7,351</b>	<b>7,351</b>	<b>7,035</b>
Gross Programme Costs	38,817	69,960	44,434
<i>Less:</i>			
Programme DEL Income	-400	-600	-426
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>38,417</b>	<b>69,360</b>	<b>44,008</b>
<b>Total Net Operating Costs</b>	<b>45,768</b>	<b>76,711</b>	<b>51,043</b>
<i>Of which:</i>			
Resource DEL	43,768	57,711	50,600
Capital DEL	-	-	-
Resource AME	2,000	19,000	443
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	-	-	-
<b>Total Resource Budget</b>	<b>45,768</b>	<b>76,711</b>	<b>51,043</b>
<i>Of which:</i>			
Resource DEL	43,768	57,711	51,379
Resource AME	2,000	19,000	-336
<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	-	-	-
<b>Total Resource (Estimate)</b>	<b>45,768</b>	<b>76,711</b>	<b>51,043</b>

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

£'000

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	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL</b>	<b>-400</b>	<b>-600</b>	<b>-426</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-	-600	-
<i>Of which:</i>			
A: Investigations and Prosecution	-	-600	-
Other Income	-400	-	-
<i>Of which:</i>			
A: Investigations and Prosecution	-400	-	-
Taxation	-	-	-426
<i>Of which:</i>			
A: Investigations and Prosecution	-	-	-426
Total Programme	<u>-400</u>	<u>-600</u>	<u>-426</u>
 <b>Total Voted Resource Income</b>	 <b><u>-400</u></b>	 <b><u>-600</u></b>	 <b><u>-426</u></b>

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

No CFER income or receipts are expected in 2015-16, 2014-15 or 2013-14.

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## 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.





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# HM Procurator General and Treasury Solicitor

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## Introduction

1. This Estimate provides for the administrative costs of the Government Legal Department (GLD) within DEL (section A), which includes capital DEL expenditure. This section also covers disbursement costs of the Government Legal Department. 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 will be provided in the 2014-15 Annual Report and Accounts due to be published in June 2015.
4. The Treasury Solicitor's Department, which became an Agency on 1 April 1996, was renamed the Government Legal Department on 1 April 2015 (<https://www.gov.uk/government/news/treasury-solicitors-department-announces-name-change>). It 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
<b>Departmental Expenditure Limit</b>			
Resource	8,533,000	-	8,533,000
Capital	1,350,000	-	1,350,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	8,533,000	-	8,533,000
Capital	1,350,000	-	1,350,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>9,283,000</b>		

Amounts required in the year ending 31 March 2016 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 Government Legal Department, 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
<b>Departmental Expenditure Limit</b>			
Resource	8,533,000	4,164,000	<b>4,369,000</b>
Capital	1,350,000	810,000	<b>540,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>9,283,000</b>	<b>4,422,000</b>	<b>4,861,000</b>

## Part II: Subhead detail

£'000

2015-16 Plans									2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
188,533	-180,000	8,533	-	-	-	1,350	-	1,350	9,253	1,800
<i>Of which:</i>										
A GLD Administration										
180,933	-179,600	1,333	-	-	-	1,350	-	1,350	1,989	1,700
B AGO Administration										
4,650	-400	4,250	-	-	-	-	-	-	4,306	100
C CPSI Administration										
2,950	-	2,950	-	-	-	-	-	-	2,958	-
<b>Total Spending in DEL</b>										
188,533	-180,000	8,533	-	-	-	1,350	-	1,350	9,253	1,800
<b>Total for Estimate</b>										
188,533	-180,000	8,533	-	-	-	1,350	-	1,350	9,253	1,800
<i>Of which:</i>										
<b>Voted Expenditure</b>										
188,533	-180,000	8,533	-	-	-	1,350	-	1,350	9,253	1,800
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>8,533</b>	<b>9,253</b>	<b>3,443</b>
<b>Net Capital Requirement</b>	<b>1,350</b>	<b>1,800</b>	<b>1,622</b>
<b>Accruals to cash adjustments</b>	<b>-600</b>	<b>-1,226</b>	<b>-1,350</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,100	-2,100	-1,951
New provisions and adjustments to previous provisions	-	-	188
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-126	-88
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,500	1,000	-
Use of provisions	-	-	501
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>9,283</b>	<b>9,827</b>	<b>3,715</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	188,533	189,253	139,632
<i>Less:</i>			
Administration DEL Income	-180,000	-180,000	-136,001
<b>Net Administration Costs</b>	<b>8,533</b>	<b>9,253</b>	<b>3,631</b>
Gross Programme Costs	-	-	-188
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>-</b>	<b>-</b>	<b>-188</b>
<b>Total Net Operating Costs</b>	<b>8,533</b>	<b>9,253</b>	<b>3,443</b>
<i>Of which:</i>			
Resource DEL	8,533	9,253	3,631
Capital DEL	-	-	-
Resource AME	-	-	-188
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	-	-	-
<b>Total Resource Budget</b>	<b>8,533</b>	<b>9,253</b>	<b>3,443</b>
<i>Of which:</i>			
Resource DEL	8,533	9,253	4,132
Resource AME	-	-	-689
<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	-	-	-
<b>Total Resource (Estimate)</b>	<b>8,533</b>	<b>9,253</b>	<b>3,443</b>

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

£'000

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	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL</b>	<b>-180,000</b>	<b>-180,000</b>	<b>-136,001</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-180,000	-178,351	-128,504
<i>Of which:</i>			
A: TSD Administration	-179,600	-178,351	-128,493
B: AGO Administration	-400	-	-11
Other Income	-	-1,649	-7,497
<i>Of which:</i>			
A: TSD Administration	-	-1,549	-7,013
B: AGO Administration	-	-100	-460
C: CPSI Administration	-	-	-24
Total Administration	-180,000	-180,000	-136,001
<b>Total Voted Resource Income</b>	<b>-180,000</b>	<b>-180,000</b>	<b>-136,001</b>

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

No CFER income or receipts are expected in 2015-16, 2014-15 or 2013-14.



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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Jonathan Jones
<b>Other Accounting Officer:</b>	Kevin McGinty, CBE, 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 (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 Other Accounting Officer is set out in writing.



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# Ministry of Defence

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## 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
<b>Departmental Expenditure Limit</b>			
Resource	36,641,252,000	-	36,641,252,000
Capital	6,823,306,000	-	6,823,306,000
<b>Annually Managed Expenditure</b>			
Resource	1,510,170,000	-	1,510,170,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	38,151,422,000	-	38,151,422,000
Capital	6,823,306,000	-	6,823,306,000
<b>Non-Budget Expenditure</b>	53,000,000		
<b>Net cash requirement</b>	36,444,890,000		

Amounts required in the year ending 31 March 2016 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, provision of financial interventions to the private sector in support of delivery of departmental outputs. Defence Estates and business infrastructure. To support Ministers and Parliament. Strategic management and corporate services. 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.

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.

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**Part I (continued)**

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

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

Income arising from:

Provision of services to foreign Governments and other government departments. Payments for services provided by Trading Funds and Defence Electronics and Components Agency. Dividends and loan repayments from Trading Funds and Defence Electronics and Components Agency. 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:

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.

**Non-Budget Expenditure:**

Expenditure arising from:

Prior period adjustment.

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

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**Part I (continued)**


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	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	36,641,252,000	16,796,424,000	<b>19,844,828,000</b>
Capital	6,823,306,000	3,378,117,000	<b>3,445,189,000</b>
<b>Annually Managed Expenditure</b>			
Resource	1,510,170,000	1,141,418,000	<b>368,752,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	53,000,000	-	<b>53,000,000</b>
<b>Net cash requirement</b>	36,444,890,000	16,605,873,000	<b>19,839,017,000</b>

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## Part II: Subhead detail

£'000

2015-16 Plans									2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
1,519,640	-	1,519,640	36,111,467	-989,855	35,121,612	7,316,047	-492,741	6,823,306	36,646,516	7,823,686
<i>Of which:</i>										
A Provision of Defence Capability Service Personnel Costs										
-	-	-	8,788,394	-	8,788,394	-	-	-	8,008,573	-
B Provision of Defence Capability Civilian Personnel Costs										
-	-	-	984,885	-	984,885	-	-	-	1,910,379	-
C Provision of Defence Capability Infrastructure costs										
-	-	-	4,478,611	-	4,478,611	-	-	-	4,589,453	-
D Provision of Defence Capability Inventory Consumption										
-	-	-	1,721,904	-	1,721,904	-	-	-	1,725,871	-
E Provision of Defence Capability Equipment Support Costs										
-	-	-	6,463,365	-	6,463,365	-	-	-	6,351,312	-
F Provision of Defence Capability Other Costs and Services										
-	-	-	1,405,591	-	1,405,591	-	-	-	1,664,604	-
G Provision of Defence Capability Receipts and other Income										
-	-	-	-	-968,617	-968,617	-	-	-	-1,114,126	-
H Provision of Defence Capability Depreciation and Impairments Costs										
-	-	-	8,490,988	-	8,490,988	-	-	-	9,449,975	-
I Provision of Defence Capability Cash Release of Provisions Costs										
-	-	-	234,220	-	234,220	-	-	-	221,911	-
J Provision of Defence Capability Capital Single Use Military Equipment										
-	-	-	-	-	-	2,900,000	-	2,900,000	-	4,756,157
K Provision of Defence Capability Other Capital (Fiscal)										
-	-	-	-	-	-	4,358,691	-	4,358,691	-	3,548,583
L Provision of Defence Capability Fiscal Assets / Estate Disposal										
-	-	-	-	-	-	-	-488,709	-488,709	-	-342,000
M Provision of Defence Capability New Loans and Loan Repayment										
-	-	-	-	-	-	-	-4,032	-4,032	-	-177,468
N Provision of Defence Capability Research and Development Costs										
-	-	-	1,017,214	-	1,017,214	-	-	-	1,018,647	-
O Provision of Defence Capability Administration Civilian Personnel Costs										
400,900	-	400,900	-	-	-	-	-	-	388,000	-
P Provision of Defence Capability Administration Other Costs and Services										
496,860	-	496,860	-	-	-	-	-	-	488,701	-
Q Operations Service Personnel Staff Cost										
-	-	-	13,000	-	13,000	-	-	-	90,000	-
R Operations and Peacekeeping Civilian Personnel Staff Costs										
-	-	-	4,000	-	4,000	-	-	-	28,000	-
S Operations Infrastructure Costs										
-	-	-	30,000	-	30,000	-	-	-	115,000	-

**Part II: Subhead detail (continued)**

£'000

2015-16 Plans									2014-15 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
T Operations Inventory Consumption										
-	-	-	65,000	-	65,000	-	-	-	203,000	-
U Operations Equipment Support Costs										
-	-	-	70,000	-	70,000	-	-	-	168,000	-
V Operations Other Costs and Services										
-	-	-	50,000	-	50,000	-	-	-	162,000	-
W Operations Receipts and other Income										
-	-	-	-	-2,000	-2,000	-	-	-	-50,000	-
X Operations Capital Single Use Military Equipment										
-	-	-	-	-	-	30,000	-	30,000	-	25,000
Y Non Departmental Public Bodies Costs										
-	-	-	192,143	-	192,143	16,559	-	16,559	178,016	2,414
Z Defence Capability Admin Service Pers Costs										
601,600	-	601,600	-	-	-	-	-	-	602,000	-
AA Defence Capability DE&S DEL Costs										
-	-	-	1,230,441	-19,238	1,211,203	10,797	-	10,797	-	-
AB War Pension Benefits Programme Costs										
-	-	-	812,411	-	812,411	-	-	-	-	-
AC Conflict, Stability and Security Fund										
-	-	-	59,300	-	59,300	-	-	-	-	-
AD Cash Release of Provisions Admin Costs										
20,280	-	20,280	-	-	-	-	-	-	20,000	-
<i>Operations Depreciation and Impairment Costs</i>										
-	-	-	-	-	-	-	-	-	349,810	-
<i>Operations Cash Release of Provisions Costs</i>										
-	-	-	-	-	-	-	-	-	4,000	-
<i>Operations Other Capital (Fiscal)</i>										
-	-	-	-	-	-	-	-	-	-	11,000
<i>Operations Research and Development Costs</i>										
-	-	-	-	-	-	-	-	-	12,000	-
<i>Conflict Pools Resource Costs</i>										
-	-	-	-	-	-	-	-	-	61,390	-
<b>Total Spending in DEL</b>										
1,519,640	-	1,519,640	36,111,467	-989,855	35,121,612	7,316,047	-492,741	6,823,306	36,646,516	7,823,686



**Part II: Subhead detail (continued)**

£'000

2015-16 Plans									2014-15 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
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	1,510,170	-	1,510,170	-	-	-	2,596,783	110,000
<i>Of which:</i>										
AE Provision of Defence Capability Depreciation and Impairment Costs										
-	-	-	1,209,412	-	1,209,412	-	-	-	939,205	-
AF Provision of Defence Capability Provisions Costs										
-	-	-	255,258	-	255,258	-	-	-	716,177	110,000
AG Provision of Defence Cash Release of Provisions Costs										
-	-	-	-254,500	-	-254,500	-	-	-	-241,911	-
AH Movement On Fair Value of Financial Instruments										
-	-	-	300,000	-	300,000	-	-	-	299,271	-
<i>Operations Depreciation and Impairment Costs</i>										
-	-	-	-	-	-	-	-	-	10,000	-
<i>Operations Provisions</i>										
-	-	-	-	-	-	-	-	-	16,000	-
<i>Operations Cash Release of Provisions Costs</i>										
-	-	-	-	-	-	-	-	-	-4,000	-
<i>War Pensions Benefits Programme costs</i>										
-	-	-	-	-	-	-	-	-	862,041	-
<b>Total Spending in AME</b>										
-	-	-	1,510,170	-	1,510,170	-	-	-	2,596,783	110,000
<b>Non-Budget spending</b>										
<b>Voted expenditure</b>										
-	-	-	53,000	-	53,000	-	-	-	-	-
<i>Of which:</i>										
AI Defence Capability Prior Year adjustment										
-	-	-	53,000	-	53,000	-	-	-	-	-
<b>Total Non-Budget Spending</b>										
-	-	-	53,000	-	53,000	-	-	-	-	-
<b>Total for Estimate</b>										
1,519,640	-	1,519,640	37,674,637	-989,855	36,684,782	7,316,047	-492,741	6,823,306	39,243,299	7,933,686
<i>Of which:</i>										
<b>Voted Expenditure</b>										
1,519,640	-	1,519,640	37,674,637	-989,855	36,684,782	7,316,047	-492,741	6,823,306	39,243,299	7,933,686
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>38,204,422</b>	<b>39,243,299</b>	<b>37,411,571</b>
<b>Net Capital Requirement</b>	<b>6,823,306</b>	<b>7,933,686</b>	<b>7,443,256</b>
<b>Accruals to cash adjustments</b>	<b>-8,582,838</b>	<b>-9,848,212</b>	<b>-8,637,589</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-208,702	-180,430	-189,993
Add cash grant-in-aid	199,223	179,615	190,184
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-10,000,400	-11,048,261	-9,621,592
New provisions and adjustments to previous provisions	-255,402	-732,177	-160,670
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-53,000	-	-
Other non-cash items	5,943	-	-40,002
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	100,000	294,072	87,036
Increase (+) / Decrease (-) in debtors	100,000	55,201	-63,027
Increase (-) / Decrease (+) in creditors	1,275,000	1,337,857	957,103
Use of provisions	254,500	245,911	203,372
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>36,444,890</b>	<b>37,328,773</b>	<b>36,217,238</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	1,503,140	1,478,701	2,103,841
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	<b>1,503,140</b>	<b>1,478,701</b>	<b>2,103,841</b>
Gross Programme Costs	34,670,270	36,166,700	33,008,984
<i>Less:</i>			
Programme DEL Income	-989,855	-1,164,126	-1,196,367
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>33,680,415</b>	<b>35,002,574</b>	<b>31,812,617</b>
<b>Total Net Operating Costs</b>	<b>35,183,555</b>	<b>36,481,275</b>	<b>33,916,458</b>
<i>Of which:</i>			
Resource DEL	33,418,885	33,638,581	32,749,967
Capital DEL	-	-	-
Resource AME	1,764,670	2,842,694	1,166,491
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	2,967,867	2,762,024	3,495,113
<b>Total Resource Budget</b>	<b>38,151,422</b>	<b>39,243,299</b>	<b>37,411,571</b>
<i>Of which:</i>			
Resource DEL	36,641,252	36,646,516	36,448,452
Resource AME	1,510,170	2,596,783	963,119
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	53,000	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>38,204,422</b>	<b>39,243,299</b>	<b>37,411,571</b>

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

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL</b>	<b>-989,855</b>	<b>-1,164,126</b>	<b>-1,196,367</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-694,726	-941,634	-886,133
<i>Of which:</i>			
G Provision of Defence Capability Receipts and other Income	-673,488	-891,634	-856,151
W Operations Receipts and other Income	-2,000	-50,000	-29,642
<i>Conflict Pools Resource Costs</i>	-	-	-340
AA Defence Capability DE&S DEL Costs	-19,238	-	-
Interest and Dividends	-45,739	-	-51,156
<i>Of which:</i>			
G Provision of Defence Capability Receipts and other Income	-45,739	-	-51,156
Other Income	-249,390	-222,492	-259,078
<i>Of which:</i>			
G Provision of Defence Capability Receipts and other Income	-249,390	-222,492	-261,956
W Operations Receipts and other Income	-	-	2,878
Total Programme	-989,855	-1,164,126	-1,196,367
<b>Total Voted Resource Income</b>	<b>-989,855</b>	<b>-1,164,126</b>	<b>-1,196,367</b>
<b>Voted Capital DEL</b>	<b>-492,741</b>	<b>-521,024</b>	<b>-54,722</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-488,709	-342,000	-49,149
<i>Of which:</i>			
I Provision of Defence Capability Capital Single Use Military Equipment	-	-	-5,576
L Provision of Defence Capability Fiscal Assets / Estate Disposal	-488,709	-342,000	-43,573
Repayments	-4,032	-179,024	-5,573
<i>Of which:</i>			
M Provision of Defence Capability New Loans and Loan Repayment	-4,032	-179,024	-5,573
Total Programme	-492,741	-521,024	-54,722
<b>Total Voted Capital Income</b>	<b>-492,741</b>	<b>-521,024</b>	<b>-54,722</b>

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

No CFER income or receipts are expected in 2015-16, 2014-15 or 2013-14.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Jonathan Thompson

**Executive Agency Accounting Officers:**

Defence Equipment and Support Sir Bernard Gray

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:**

Major General (Rtd) David McDowall CBE	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 DL	Council of Reserve and Cadet Forces Association
Peter Dye OBE	Royal Air Force Museum
Alan Pateman-Jones	Commonwealth War Graves Commission
Mrs Marcine Waterman	Single Source Regulations Office

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

In discharging these responsibilities, particular regard is given to:

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

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

In accordance with Managing Public Money requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) 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
Y-DEL	Commonwealth War Graves Commission	47,253	-	47,253
Y-DEL	National Army Museum	6,682	104	6,043
Y-DEL	National Museum of the Royal Navy	4,643	121	3,377
Y-DEL	Royal Air Force Museum	8,452	109	8,561
Y-DEL	Royal Hospital, Chelsea	17,222	-	11,875
Y-DEL	Single Source Regulations Office	2,846	-	2,846
Y-DEL	Territorial, Auxiliary and Volunteer Reserve Associations under s110 of the Reserve Act	105,045	16,225	119,268
<b>Total</b>		<b>192,143</b>	<b>16,559</b>	<b>199,223</b>

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

To reflect the introduction of ESA10 in the National Accounts since September 2014 all raw materiel consumable exploding munitions items are now classified as Capital formation and DEL on purchase

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	2011-12	2012-13	2013-14
	2mn	2mn	15 mn

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## **Part III: Note J - Staff Benefits**

For the Financial Year 2015-16 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:	
<b><u>Statutory Liabilities Charged To Resource Estimates</u></b>	
1. Statutory liabilities in relation to the operation of International Military Services Limited.	Statutory Limit £50,000 (£100,000 with Commons approval)
<b><u>Non-Statutory Liabilities Charged To Resource Estimates</u></b>	
2. Liability arising from the sale of Married Quarters estate to the Annington Group: to continue to provide utilities - mainly electricity, gas, water and sewerage services on repayment terms to sites that are surrendered in the first 25 to 28 years which depend upon adjacent bases for this service; and to contribute to the cost of installing public utility services up to a maximum of £ 25mn across the estate.	17,000
3. Indemnity to BAe Systems (formerly GEC Marconi and Vickers Shipbuilding & Engineering Limited (VSEL), Barrow) for third party claims.	Up to 140,000 per incident
4. Indemnity to the Babcock Group in respect of nuclear risks under the Nuclear Installations Act 1965.	Unquantifiable
5. Indemnity to the Babcock Group in respect of nuclear risks under the Nuclear Installations Act 1965.	Unquantifiable
6. 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
7. 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
8. Contractorisation of Atomic Weapons Establishment (AWE): in respect of nuclear risks under the Nuclear Installations Act 1965.	Unquantifiable
9. 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

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

Nature of liability	£'000
10. 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
11. 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
12. Indemnity to Rolls Royce Power Engineering, Derby for risks associated with the handling of fissile materials.	Up to 140,000 per incident
13. Non-insurance of the Rolls Royce Core Factory and associated Neptune Test reactor facility for third party risks.	Unquantifiable
14. 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
15. 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
16. 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
17. 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
18. Environmental losses incurred by QinetiQ arising from certain defined materials at specific properties before the formation of QinetiQ on 1 July 2001.	Unquantifiable
19. Excavation of the potential wreck of the Warship <i>Sussex</i> .	1,000

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## Part III: Note L - International Subscriptions

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<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>£'000</b>
F-DEL	NATO Military Budgets	140,615
F-DEL	UK Contribution to the Comprehensive Test Ban Treaty Verification Scheme	5,808
F-DEL	Western European Union Centre	1,849

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# Armed Forces Pension and Compensation Schemes

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## 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. This Estimate also incorporates the Armed Forces Pension Scheme (AFPS 15), the rules for which are set out in the Armed Forces Pension Regulations Statutory Instrument Order 2014, the Armed Forces Early Departure Payments Scheme Regulations Statutory Instrument 2014 and the Armed Forces (Transitional Provisions) Pensions Regulations Statutory Instrument 2015.
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 2015.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	5,565,731,000	-	5,565,731,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,565,731,000	-	5,565,731,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>1,537,917,000</b>		

Amounts required in the year ending 31 March 2016 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
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	5,565,731,000	3,037,141,000	<b>2,528,590,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>1,537,917,000</b>	<b>1,088,165,000</b>	<b>449,752,000</b>

**Part II: Subhead detail**

£'000

2015-16 Plans									2014-15 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
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	8,566,656	-3,000,925	5,565,731	-	-	-	6,749,204	-
<i>Of which:</i>										
A Retired pay, pensions and other payments to ex-service personnel										
-	-	-	8,566,656	-3,000,925	5,565,731	-	-	-	6,749,204	-
<b>Total Spending in AME</b>										
-	-	-	8,566,656	-3,000,925	5,565,731	-	-	-	6,749,204	-
<b>Total for Estimate</b>										
-	-	-	8,566,656	-3,000,925	5,565,731	-	-	-	6,749,204	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	8,566,656	-3,000,925	5,565,731	-	-	-	6,749,204	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>5,565,731</b>	<b>6,749,204</b>	<b>5,414,358</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-4,027,814</b>	<b>-4,215,060</b>	<b>-3,038,383</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-8,566,656	-8,612,411	-7,360,814
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	94,250	74,246	-6,632
Increase (-) / Decrease (+) in creditors	-22,311	-89,517	84,052
Use of provisions	4,466,903	4,412,622	4,245,011
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,537,917</b>	<b>2,534,144</b>	<b>2,375,975</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Programme Costs	8,566,656	8,612,411	7,360,814
<i>Of which:</i>			
Increases in liability	3,212,284	2,755,201	2,514,691
Interest on scheme liability	5,354,372	5,857,210	4,846,123
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-3,000,411	-1,862,387	-1,945,434
Transfers in	-514	-820	-1,022
Other income	-	-	-
<b>Net Programme Costs</b>	<b>5,565,731</b>	<b>6,749,204</b>	<b>5,414,358</b>
<b>Total Net Operating Costs</b>	<b>5,565,731</b>	<b>6,749,204</b>	<b>5,414,358</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	5,565,731	6,749,204	5,414,358
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	-	-	-
<b>Total Resource Budget</b>	<b>5,565,731</b>	<b>6,749,204</b>	<b>5,414,358</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	5,565,731	6,749,204	5,414,358
<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	-	-	-
<b>Total Resource (Estimate)</b>	<b>5,565,731</b>	<b>6,749,204</b>	<b>5,414,358</b>

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

£'000

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	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource AME</b>	<b>-3,000,925</b>	<b>-1,863,207</b>	<b>-1,946,456</b>
<i>Of which:</i>			
Programme			
Pensions	-3,000,925	-1,863,207	-1,946,456
<i>Of which:</i>			
A: Retired pay, pensions and other payments to ex-service personnel	-3,000,925	-1,863,207	-1,946,456
Total Programme	-3,000,925	-1,863,207	-1,946,456
<b>Total Voted Resource Income</b>	<b>-3,000,925</b>	<b>-1,863,207</b>	<b>-1,946,456</b>

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

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No CFER income or receipts are expected in 2015-16, 2014-15 or 2013-14.

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## 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

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.

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.



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# Foreign and Commonwealth Office

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## 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
<b>Departmental Expenditure Limit</b>			
Resource	1,990,863,000	-	1,990,863,000
Capital	102,000,000	-	102,000,000
<b>Annually Managed Expenditure</b>			
Resource	100,000,000	-	100,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,090,863,000	-	2,090,863,000
Capital	102,000,000	-	102,000,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>1,943,362,000</b>		

Amounts required in the year ending 31 March 2016 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.



## Part I (Continued)

### 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
<b>£</b>			
<b>Departmental Expenditure Limit</b>			
Resource	1,990,863,000	784,103,000	<b>1,206,760,000</b>
Capital	102,000,000	44,100,000	<b>57,900,000</b>
<b>Annually Managed Expenditure</b>			
Resource	100,000,000	33,750,000	<b>66,250,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>1,943,362,000</b>	<b>779,153,000</b>	<b>1,164,209,000</b>

**Part II: Subhead detail**

£'000

2015-16 Plans									2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
263,615	-80,000	183,615	1,970,248	-163,000	1,807,248	142,000	-40,000	102,000	1,872,079	173,700
<i>Of which:</i>										
A Administration and programme expenditure										
263,615	-80,000	183,615	882,425	-163,000	719,425	127,000	-40,000	87,000	943,424	135,000
B Programme and international organisation grants										
-	-	-	215,500	-	215,500	10,000	-	10,000	245,200	24,000
C British Council										
-	-	-	147,000	-	147,000	-	-	-	150,800	-
D British Council - Capital grant										
-	-	-	-	-	-	5,000	-	5,000	-	5,000
E Net Funding for NDPBs										
-	-	-	5,823	-	5,823	-	-	-	5,823	-
F Conflict Prevention Programme expenditure										
-	-	-	277,500	-	277,500	-	-	-	147,732	-
G Peacekeeping										
-	-	-	442,000	-	442,000	-	-	-	379,100	9,700
<b>Total Spending in DEL</b>										
<b>263,615</b>	<b>-80,000</b>	<b>183,615</b>	<b>1,970,248</b>	<b>-163,000</b>	<b>1,807,248</b>	<b>142,000</b>	<b>-40,000</b>	<b>102,000</b>	<b>1,872,079</b>	<b>173,700</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	100,000	-	100,000	-	-	-	84,000	-
<i>Of which:</i>										
H AME Programme										
-	-	-	70,000	-	70,000	-	-	-	50,000	-
I Reimbursement of certain duties taxes and licence fees										
-	-	-	30,000	-	30,000	-	-	-	34,000	-
<b>Total Spending in AME</b>										
-	-	-	<b>100,000</b>	-	<b>100,000</b>	-	-	-	<b>84,000</b>	-
<b>Total for Estimate</b>										
<b>263,615</b>	<b>-80,000</b>	<b>183,615</b>	<b>2,070,248</b>	<b>-163,000</b>	<b>1,907,248</b>	<b>142,000</b>	<b>-40,000</b>	<b>102,000</b>	<b>1,956,079</b>	<b>173,700</b>
<i>Of which:</i>										
<b>Voted Expenditure</b>										
263,615	-80,000	183,615	2,070,248	-163,000	1,907,248	142,000	-40,000	102,000	1,956,079	173,700
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>2,090,863</b>	<b>1,956,079</b>	<b>2,221,249</b>
<b>Net Capital Requirement</b>	<b>102,000</b>	<b>173,700</b>	<b>119,682</b>
<b>Accruals to cash adjustments</b>	<b>-249,501</b>	<b>-195,000</b>	<b>-212,533</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-5,823	-5,823	-266,262
Add cash grant-in-aid	5,800	5,800	244,233
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-229,478	-199,977	-137,599
New provisions and adjustments to previous provisions	-22,000	-20,000	-607
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-20,000	-	-58,248
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	5,000	-25,163
Use of provisions	22,000	20,000	31,113
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,943,362</b>	<b>1,934,779</b>	<b>2,128,398</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	241,615	257,852	210,286
<i>Less:</i>			
Administration DEL Income	-80,000	-80,000	-40,539
<b>Net Administration Costs</b>	<b>161,615</b>	<b>177,852</b>	<b>169,747</b>
Gross Programme Costs	2,107,248	1,968,927	2,246,226
<i>Less:</i>			
Programme DEL Income	-163,000	-152,000	-171,996
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>1,944,248</b>	<b>1,816,927</b>	<b>2,074,230</b>
<b>Total Net Operating Costs</b>	<b>2,105,863</b>	<b>1,994,779</b>	<b>2,243,977</b>
<i>Of which:</i>			
Resource DEL	1,968,863	1,852,079	2,121,009
Capital DEL	15,000	38,700	22,728
Resource AME	122,000	104,000	100,240
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-15,000	-38,700	-22,728
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>2,090,863</b>	<b>1,956,079</b>	<b>2,221,249</b>
<i>Of which:</i>			
Resource DEL	1,990,863	1,872,079	2,155,622
Resource AME	100,000	84,000	65,627
<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	-	-	-
<b>Total Resource (Estimate)</b>	<b>2,090,863</b>	<b>1,956,079</b>	<b>2,221,249</b>

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

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL</b>	<b>-243,000</b>	<b>-232,000</b>	<b>-212,535</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-80,000	-80,000	-40,539
<i>Of which:</i>			
A: Administration and programme expenditure	-80,000	-80,000	-40,539
Total Administration	-80,000	-80,000	-40,539
Programme			
Sales of Goods and Services	-163,000	-152,000	-171,996
<i>Of which:</i>			
A: Administration and programme expenditure	-163,000	-152,000	-171,996
Total Programme	-163,000	-152,000	-171,996
<b>Total Voted Resource Income</b>	<b>-243,000</b>	<b>-232,000</b>	<b>-212,535</b>
<b>Voted Capital DEL</b>	<b>-40,000</b>	<b>-10,000</b>	<b>-40,539</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-40,000	-10,000	-40,539
<i>Of which:</i>			
A: Administration and programme expenditure	-40,000	-10,000	-40,539
Total Programme	-40,000	-10,000	-40,539
<b>Total Voted Capital Income</b>	<b>-40,000</b>	<b>-10,000</b>	<b>-40,539</b>

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

No CFER income or receipts are expected in 2015-16, 2014-15 or 2013-14.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Simon Fraser
<b>Executive Agency (and any Additional) Accounting Officers:</b>	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
Anthony Smith	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.

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


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**£'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
<b>Total</b>		<b>5,823</b>	<b>-</b>	<b>5,800</b>



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

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Nature of liability	£'000
British Council - indemnities given by the British Council to the owners of objects exhibited overseas against loss or damage.	6,755

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## Part III: Note L - International Subscriptions

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<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>£'000</b>
B - DEL	UN Regular Budget	69,900
B - DEL	Commonwealth Secretariat	5,500
B - DEL	OECD	10,600
B - DEL	North Atlantic Treaty Organisation (NATO) Civil Budget	19,000
B - DEL	Council of Europe	26,650
B - DEL	OSCE	4,800

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# Department for International Development

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## 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
<b>Departmental Expenditure Limit</b>			
Resource	6,735,724,000	687,430,000	7,423,154,000
Capital	2,625,450,000	-	2,625,450,000
<b>Annually Managed Expenditure</b>			
Resource	279,440,000	-	279,440,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	7,015,164,000	687,430,000	7,702,594,000
Capital	2,625,450,000	-	2,625,450,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>9,343,174,000</b>		

Amounts required in the year ending 31 March 2016 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, Stability and Security Fund, 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.

**Part I (continued)**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.

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
<b>£</b>			
<b>Departmental Expenditure Limit</b>			
Resource	6,735,724,000	3,124,414,000	<b>3,611,310,000</b>
Capital	2,625,450,000	919,350,000	<b>1,706,100,000</b>
<b>Annually Managed Expenditure</b>			
Resource	279,440,000	152,993,000	<b>126,447,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>9,343,174,000</b>	<b>4,034,314,000</b>	<b>5,308,860,000</b>

## Part II: Subhead detail

£'000

2015-16 Plans									2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
112,528	-	112,528	6,623,196	-	6,623,196	2,639,387	-13,937	2,625,450	6,937,876	2,364,899
<i>Of which:</i>										
A CSC (NDPB) (net) scholarship relating to developing countries										
1,674	-	1,674	18,500	-	18,500	-	-	-	27,284	-
B Total Operating Costs										
110,478	-	110,478	138,328	-	138,328	-	-	-	234,418	-
C Independent Commission for Aid Impact (NDPB) (net)										
376	-	376	2,967	-	2,967	-	-	-	4,280	-
D Conflict, Stability and Security Fund										
-	-	-	59,900	-	59,900	-	-	-	-	-
E Regional Programmes										
-	-	-	3,284,350	-	3,284,350	452,000	-	452,000	-	-
F Other Central Programmes										
-	-	-	268,401	-	268,401	47,387	-13,937	33,450	-	-
G Policy Priorities, International Organisations and Humanitarian										
-	-	-	2,850,750	-	2,850,750	2,140,000	-	2,140,000	-	-
<i>Wealth Creation</i>										
-	-	-	-	-	-	-	-	-	498,888	294,105
<i>Climate Change</i>										
-	-	-	-	-	-	-	-	-	376,092	204,568
<i>Governance and Security</i>										
-	-	-	-	-	-	-	-	-	603,483	5,717
<i>Direct Delivery of Millennium Development Goals</i>										
-	-	-	-	-	-	-	-	-	3,927,552	129,233
<i>Global Partnerships</i>										
-	-	-	-	-	-	-	-	-	1,218,026	1,731,276
<i>Central Programmes</i>										
-	-	-	-	-	-	-	-	-	20,795	-
<i>Joint Conflict Pool</i>										
-	-	-	-	-	-	-	-	-	27,058	-
<b>Non-voted expenditure</b>										
-	-	-	687,430	-	687,430	-	-	-	458,000	-
<i>Of which:</i>										
H European Union Attributed Aid										
-	-	-	687,430	-	687,430	-	-	-	458,000	-
<b>Total Spending in DEL</b>										
112,528	-	112,528	7,310,626	-	7,310,626	2,639,387	-13,937	2,625,450	7,395,876	2,364,899

## Part II: Subhead detail

£'000

2015-16 Plans									2014-15 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
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	279,440	-	279,440	-	-	-	215,926	-
<i>Of which:</i>										
I Regional Programmes										
-	-	-	-1,089	-	-1,089	-	-	-	-	-
J Other Central Programmes										
-	-	-	280,529	-	280,529	-	-	-	-	-
<i>Wealth Creation</i>										
-	-	-	-	-	-	-	-	-	-927	-
<i>Direct Delivery of Millennium Development Goals</i>										
-	-	-	-	-	-	-	-	-	187,128	-
<i>Total Operating Costs</i>										
-	-	-	-	-	-	-	-	-	-1,154	-
<i>Central Programmes</i>										
-	-	-	-	-	-	-	-	-	30,879	-
<b>Total Spending in AME</b>										
-	-	-	279,440	-	279,440	-	-	-	215,926	-
<b>Total for Estimate</b>										
112,528	-	112,528	7,590,066	-	7,590,066	2,639,387	-13,937	2,625,450	7,611,802	2,364,899
<i>Of which:</i>										
<b>Voted Expenditure</b>										
112,528	-	112,528	6,902,636	-	6,902,636	2,639,387	-13,937	2,625,450	7,153,802	2,364,899
<b>Non Voted Expenditure</b>										
-	-	-	687,430	-	687,430	-	-	-	458,000	-

## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>7,702,594</b>	<b>7,611,802</b>	<b>8,157,203</b>
<b>Net Capital Requirement</b>	<b>2,625,450</b>	<b>2,364,899</b>	<b>1,945,558</b>
<b>Accruals to cash adjustments</b>	<b>-297,440</b>	<b>-236,926</b>	<b>-51,858</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-23,517	-31,564	-
Add cash grant-in-aid	23,517	31,564	27,364
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-18,000	-21,000	-54,051
New provisions and adjustments to previous provisions	-352,051	-339,213	-123,512
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-29,000	-27,203	-16,816
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	101,611	150,490	115,157
<b>Removal of non-voted budget items</b>	<b>-687,430</b>	<b>-458,000</b>	<b>-671,838</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-687,430	-458,000	-671,838
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>9,343,174</b>	<b>9,281,775</b>	<b>9,379,065</b>



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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	112,528	117,564	117,746
<i>Less:</i>			
Administration DEL Income	-	-3,500	-6,095
<b>Net Administration Costs</b>	<b>112,528</b>	<b>114,064</b>	<b>111,651</b>
Gross Programme Costs	8,851,435	9,404,637	9,221,748
<i>Less:</i>			
Programme DEL Income	-	-	-999
Programme AME Income	-	-	-57
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>8,851,435</b>	<b>9,404,637</b>	<b>9,220,692</b>
<b>Total Net Operating Costs</b>	<b>8,963,963</b>	<b>9,518,701</b>	<b>9,332,343</b>
<i>Of which:</i>			
Resource DEL	6,649,462	6,787,386	7,301,216
Capital DEL	1,933,450	2,364,899	1,846,978
Resource AME	381,051	366,416	184,149
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-1,933,450	-2,364,899	-1,846,978
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	672,081	458,000	671,838
<b>Total Resource Budget</b>	<b>7,702,594</b>	<b>7,611,802</b>	<b>8,157,203</b>
<i>Of which:</i>			
Resource DEL	7,423,154	7,395,876	8,088,211
Resource AME	279,440	215,926	68,992
<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	-	-	-
<b>Total Resource (Estimate)</b>	<b>7,702,594</b>	<b>7,611,802</b>	<b>8,157,203</b>

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

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL</b>	-	<b>-3,500</b>	<b>-7,094</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-	-3,500	-2
<i>Of which:</i>			
B: Total Operating Costs	-	-	-2
Central Programmes	-	-3,500	-
Other Income	-	-	-6,093
<i>Of which:</i>			
B: Total Operating Costs	-	-	-6,093
Total Administration	-	-3,500	-6,095
Programme			
Sales of Goods and Services	-	-	-16
<i>Of which:</i>			
Wealth Creation	-	-	-1
Governance and Security	-	-	-1
Total Operating Costs	-	-	-12
No Specific Pillar	-	-	-2
Interest and Dividends	-	-	-482
<i>Of which:</i>			
Wealth Creation	-	-	-37
Direct Delivery of Millennium Development Goals	-	-	-445
Other Income	-	-	-501
<i>Of which:</i>			
Direct Delivery of Millennium Development Goals	-	-	-450
B: Total Operating Costs	-	-	-51
Total Programme	-	-	-999
<b>Voted Resource AME</b>	-	-	<b>-57</b>
<i>Of which:</i>			
Programme			
Interest and Dividends	-	-	-57
<i>Of which:</i>			
Wealth Creation	-	-	52
Direct Delivery of Millennium Development Goals	-	-	5
Central Programmes	-	-	-114
Total Programme	-	-	-57
<b>Total Voted Resource Income</b>	-	<b>-3,500</b>	<b>-7,151</b>
<b>Voted Capital DEL</b>	<b>-13,937</b>	-	<b>-16,808</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-59
<i>Of which:</i>			
Central Programmes	-	-	-59
Repayments	-13,937	-	-16,749
<i>Of which:</i>			
Central Programmes	-	-	-16,749
F: Other Central Programmes	-13,937	-	-
Total Programme	-13,937	-	-16,808
<b>Total Voted Capital Income</b>	<b>-13,937</b>	-	<b>-16,808</b>

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

No CFER income or receipts are expected in 2015-16, 2014-15 or 2013-14.

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## 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:**

Dr. John Kirkland Commonwealth Scholarship Commission

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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


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**£'000**

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
A	Commonwealth and Scholarship Commission	20,174	-	20,174
C	Independent Commission for Aid Impact	3,343	-	3,343
<b>Total</b>		<b>23,517</b>	-	<b>23,517</b>

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## Part III: Note K - Contingent Liabilities

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Nature of liability	£'000
Callable element of capital subscription: International Bank for Reconstruction and Development	5,960,623
Callable element of capital subscription: Other International Financial Institutions	5,399,094
Maintenance of Value: International Bank for Reconstruction and Development	40,719
UK national guarantee of EIB lending to UK overseas territories	101,661
Contributions to international financial institutions - promissory notes still to be deposited	537,625
TCI Guarantee	109,023
CABI Pension Liability	10,123

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## **Department for International Development: Overseas Superannuation**

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### **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
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	36,523,000	-	36,523,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	36,523,000	-	36,523,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>82,000,000</b>		

Amounts required in the year ending 31 March 2016 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
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	36,523,000	20,954,000	<b>15,569,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>82,000,000</b>	<b>38,700,000</b>	<b>43,300,000</b>



**Part II: Subhead detail**

£'000

2015-16 Plans									2014-15 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
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	36,523	-	36,523	-	-	-	46,565	-
<i>Of which:</i>										
A Interest On Liabilities and Other Expenses										
-	-	-	36,523	-	36,523	-	-	-	46,565	-
<b>Total Spending in AME</b>										
-	-	-	36,523	-	36,523	-	-	-	46,565	-
<b>Total for Estimate</b>										
-	-	-	36,523	-	36,523	-	-	-	46,565	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	36,523	-	36,523	-	-	-	46,565	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>36,523</b>	<b>46,565</b>	<b>40,366</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>45,477</b>	<b>39,435</b>	<b>45,732</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-36,523	-46,565	-40,366
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	82,000	86,000	86,098
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>82,000</b>	<b>86,000</b>	<b>86,098</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Programme Costs	36,523	46,565	40,366
<i>Of which:</i>			
Increases in liability	-	-	-
Interest on scheme liability	36,523	46,565	40,366
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-	-	-
Transfers in	-	-	-
Other income	-	-	-
<b>Net Programme Costs</b>	<b>36,523</b>	<b>46,565</b>	<b>40,366</b>
<b>Total Net Operating Costs</b>	<b>36,523</b>	<b>46,565</b>	<b>40,366</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	36,523	46,565	40,366
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	-	-	-
<b>Total Resource Budget</b>	<b>36,523</b>	<b>46,565</b>	<b>40,366</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	36,523	46,565	40,366
<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	-	-	-
<b>Total Resource (Estimate)</b>	<b>36,523</b>	<b>46,565</b>	<b>40,366</b>

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

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No departmental income is expected in 2015-16 or 2014-15. No departmental income was received in 2013-14.

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

No CFER income or receipts are expected in 2015-16, 2014-15 or 2013-14.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Mark Lowcock

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

In discharging these responsibilities, particular regard is given to:

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

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

## Part III: Note 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.	187
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.	206
A - AME	Pensions in respect of certain Palestine Police personnel analogues to the pensions payable to British civilians under the Personal Injuries Civilian Scheme.	25

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

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Nature of liability	£'000
Hong Kong (overseas Public Servants) Act 1996 - Sterling Safeguard for the value of public service pensions	89,300



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# Department of Energy and Climate Change

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## 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; the Low Carbon Contracts Company; and the Electricity Settlements Company).
2. This Estimate introduces a new section within Departmental Expenditure Limit for the Oil and Gas Authority, an Executive Agency of the Department which began operations on 1st April 2015.
3. 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
<b>Departmental Expenditure Limit</b>			
Resource	2,506,228,000	-1,106,000,000	1,400,228,000
Capital	2,621,199,000	-101,000,000	2,520,199,000
<b>Annually Managed Expenditure</b>			
Resource	9,447,811,000	-	9,447,811,000
Capital	-85,540,000	-	-85,540,000
<b>Total Net Budget</b>			
Resource	11,954,039,000	-1,106,000,000	10,848,039,000
Capital	2,535,659,000	-101,000,000	2,434,659,000
<b>Non-Budget Expenditure</b>		-	
<b>Net cash requirement</b>	<b>5,014,621,000</b>		

Amounts required in the year ending 31 March 2016 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, Low Carbon Contracts Company, Electricity Settlements Company, Oil and Gas Authority, Carbon Trust, and Energy Saving Trust.

Income arising from:

Receipts from other Government Departments and devolved administrations;  
 contributions from other organisations to cover the cost of activities they have agreed to fund in total or in part;  
 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 and levy receipts); 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 relating to contracts for difference for the supply of electricity.  
 Efficient discharge of liabilities falling to the Department, including nuclear waste management and decommissioning and for former coal industry employees.  
 Impairment of loans and investments.  
 Expenditure by the Nuclear Decommissioning Authority, Coal Authority, Civil Nuclear Police Authority, Committee on Climate Change, Low Carbon Contracts Company; Electricity Settlements Company and Oil and Gas Authority.  
 Renewable Heat Incentive including Renewable Heat Premium Payments.

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
<b>Departmental Expenditure Limit</b>			
Resource	2,506,228,000	1,085,226,000	<b>1,421,002,000</b>
Capital	2,621,199,000	1,091,432,000	<b>1,529,767,000</b>
<b>Annually Managed Expenditure</b>			
Resource	9,447,811,000	377,942,000	<b>9,069,869,000</b>
Capital	-85,540,000	-	<b>-85,540,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>5,014,621,000</b>	<b>2,210,131,000</b>	<b>2,804,490,000</b>

**Part II: Subhead detail**

£'000

2015-16 Plans									2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
198,542	-2,503	196,039	2,323,211	-13,022	2,310,189	2,621,199	-	2,621,199	2,584,425	2,343,821
<i>Of which:</i>										
A Save energy with the Green Deal and support vulnerable consumers										
-	-	-	366,812	-	366,812	194,049	-	194,049	386,206	175,206
B Deliver secure energy on the way to a low carbon energy future										
-	-	-	132,805	-13,022	119,783	260,200	-	260,200	136,348	117,464
C Drive ambitious action on climate change at home and abroad										
-	-	-	23,065	-	23,065	312,550	-	312,550	13,908	215,101
D Manage our energy legacy responsibly and cost-effectively										
-	-	-	299,916	-	299,916	5,300	-	5,300	325,505	7,875
E Deliver the capability DECC needs to achieve its goals										
128,297	-1,603	126,694	30,452	-	30,452	7,100	-	7,100	147,789	6,425
F Oil and Gas Authority										
15,276	-900	14,376	2,243	-	2,243	-	-	-	-	-
G NDA and SLC expenditure										
47,000	-	47,000	1,450,000	-	1,450,000	1,835,000	-	1,835,000	1,546,068	1,815,000
H Coal Authority (net)										
4,207	-	4,207	17,648	-	17,648	7,000	-	7,000	22,262	4,650
I Civil Nuclear Police Authority (net)										
-	-	-	268	-	268	-	-	-	2,250	-
J Committee on Climate Change (net)										
3,762	-	3,762	-	-	-	-	-	-	4,087	-
K Low Carbon Contracts Company (net)										
-	-	-	1	-	1	-	-	-	1	2,100
L Electricity Settlements Company (net)										
-	-	-	1	-	1	-	-	-	1	-
<b>Non-voted expenditure</b>										
-	-	-	-	-1,106,000	-1,106,000	-	-101,000	-101,000	-1,116,000	-2,000
<i>Of which:</i>										
M Nuclear Decommissioning Authority Income (CFER)										
-	-	-	-	-1,106,000	-1,106,000	-	-101,000	-101,000	-1,116,000	-2,000
<b>Total Spending in DEL</b>										
198,542	-2,503	196,039	2,323,211	-1,119,022	1,204,189	2,621,199	-101,000	2,520,199	1,468,425	2,341,821

**Part II: Subhead detail**

£'000

2015-16 Plans									2014-15 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
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	9,448,082	-271	9,447,811	6,560	-92,100	-85,540	35,284,537	-98,394
<i>Of which:</i>										
N Save energy with the Green Deal and support vulnerable consumers										
-	-	-	2,025	-271	1,754	-	-	-	340,644	-
O Drive ambitious action on climate change at home and abroad										
-	-	-	-	-	-	1	-	1	15,500	19,600
P Manage our energy legacy responsibly and cost-effectively										
-	-	-	-194,248	-	-194,248	6,559	-92,100	-85,541	12,300	-120,294
Q Renewable Heat Incentive										
-	-	-	430,000	-	430,000	-	-	-	223,700	2,300
R Nuclear Decommissioning Authority										
-	-	-	355,000	-	355,000	-	-	-	5,890,000	-
S Coal Authority (net)										
-	-	-	5,587	-	5,587	-	-	-	-29,115	-
T Civil Nuclear Police Authority (net)										
-	-	-	-197	-	-197	-	-	-	-789	-
U Low Carbon Contracts Company (net)										
-	-	-	8,849,915	-	8,849,915	-	-	-	24,363,432	-
<i>Deliver secure energy on the way to a low carbon energy future</i>										
-	-	-	-	-	-	-	-	-	4,468,840	-
<i>Committee on Climate Change (net)</i>										
-	-	-	-	-	-	-	-	-	25	-
<b>Total Spending in AME</b>										
-	-	-	9,448,082	-271	9,447,811	6,560	-92,100	-85,540	35,284,537	-98,394
<b>Total for Estimate</b>										
198,542	-2,503	196,039	11,771,293	-1,119,293	10,652,000	2,627,759	-193,100	2,434,659	36,752,962	2,243,427
<i>Of which:</i>										
<b>Voted Expenditure</b>										
198,542	-2,503	196,039	11,771,293	-13,293	11,758,000	2,627,759	-92,100	2,535,659	37,868,962	2,245,427
<b>Non Voted Expenditure</b>										
-	-	-	-	-1,106,000	-1,106,000	-	-101,000	-101,000	-1,116,000	-2,000

## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>10,848,039</b>	<b>36,752,962</b>	<b>6,136,516</b>
<b>Net Capital Requirement</b>	<b>2,434,659</b>	<b>2,243,427</b>	<b>1,719,733</b>
<b>Accruals to cash adjustments</b>	<b>-9,475,077</b>	<b>-35,008,063</b>	<b>-5,395,560</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-12,575,192	-33,619,972	-8,457,438
Add cash grant-in-aid	3,381,789	3,398,328	3,348,049
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,721	-55,224	-5,707
New provisions and adjustments to previous provisions	-75,092	-5,071,840	-201,025
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-1,754	2,545	305,956
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-500,000	-	-299,717
Increase (-) / Decrease (+) in creditors	-	-	-421,819
Use of provisions	296,893	338,100	336,141
<b>Removal of non-voted budget items</b>	<b>1,207,000</b>	<b>1,118,000</b>	<b>898,225</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	1,207,000	1,118,000	898,225
<b>Net Cash Requirement</b>	<b>5,014,621</b>	<b>5,106,326</b>	<b>3,358,914</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	198,542	189,050	181,406
<i>Less:</i>			
Administration DEL Income	-2,503	-6,472	-6,288
<b>Net Administration Costs</b>	<b>196,039</b>	<b>182,578</b>	<b>175,118</b>
Gross Programme Costs	12,357,908	38,165,024	7,675,493
<i>Less:</i>			
Programme DEL Income	-1,119,022	-1,139,336	-913,321
Programme AME Income	-271	-1,216	-1,001,732
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>11,238,615</b>	<b>37,024,472</b>	<b>5,760,440</b>
<b>Total Net Operating Costs</b>	<b>11,434,654</b>	<b>37,207,050</b>	<b>5,935,558</b>
<i>Of which:</i>			
Resource DEL	1,114,441	1,163,086	852,529
Capital DEL	582,499	428,073	505,792
Resource AME	9,737,713	35,593,991	5,283,987
Capital AME	1	21,900	-705,953
Non-budget	-	-	-797
<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	-582,500	-449,973	200,161
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	797
Other adjustments	-4,115	-4,115	-
<b>Total Resource Budget</b>	<b>10,848,039</b>	<b>36,752,962</b>	<b>6,136,516</b>
<i>Of which:</i>			
Resource DEL	1,400,228	1,468,425	1,173,492
Resource AME	9,447,811	35,284,537	4,963,024
<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	1,106,000	1,116,000	893,037
Other adjustments	-1,106,000	-1,116,000	-893,037
<b>Total Resource (Estimate)</b>	<b>10,848,039</b>	<b>36,752,962</b>	<b>6,136,516</b>

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

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL</b>	<b>-15,525</b>	<b>-26,039</b>	<b>-24,498</b>
<i>Of which:</i>			
Administration			
EU Grants Received	-	-10	-1
<i>Of which:</i>			
E Deliver the capability DECC needs to achieve its goals	-	-10	-1
Sales of Goods and Services	-1,108	-1,577	-1,161
<i>Of which:</i>			
E Deliver the capability DECC needs to achieve its goals	-208	-1,577	-1,161
F Oil and Gas Authority	-900	-	-
Other Grants	-1,395	-1,797	-1,355
<i>Of which:</i>			
E Deliver the capability DECC needs to achieve its goals	-1,395	-1,797	-1,355
Other Income	-	-88	-1,896
<i>Of which:</i>			
E Deliver the capability DECC needs to achieve its goals	-	-88	-1,896
Total Administration	-2,503	-3,472	-4,413
Programme			
EU Grants Received	-	-32	-
<i>Of which:</i>			
A Save energy with the Green Deal and support vulnerable consumers	-	-32	-
Sales of Goods and Services	-13,022	-19,335	-17,273
<i>Of which:</i>			
A Save energy with the Green Deal and support vulnerable consumers	-	-31	-
B Deliver secure energy on the way to a low carbon energy future	-13,022	-14,964	-14,358
C Drive ambitious action on climate change at home and abroad	-	-4,339	-2,868
D Manage our energy legacy responsibly and cost-effectively	-	-	-47
E Deliver the capability DECC needs to achieve its goals	-	-1	-
Other Grants	-	-6	-227
<i>Of which:</i>			
C Drive ambitious action on climate change at home and abroad	-	-6	-227
Other Income	-	-3,194	-2,585
<i>Of which:</i>			
A Save energy with the Green Deal and support vulnerable consumers	-	-3,189	-2,479
B Deliver secure energy on the way to a low carbon energy future	-	-	-7
E Deliver the capability DECC needs to achieve its goals	-	-5	-99
Total Programme	-13,022	-22,567	-20,085



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

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource AME</b>	<b>-271</b>	<b>-1,216</b>	<b>-300,834</b>
<i>Of which:</i>			
Programme			
Other Income	-271	-1,216	-300,834
<i>Of which:</i>			
N Save energy with the Green Deal and support vulnerable consumers	-271	-1,216	-1,843
P Manage our energy legacy responsibly and cost-effectively	-	-	-298,991
Total Programme	-271	-1,216	-300,834
<b>Total Voted Resource Income</b>	<b>-15,796</b>	<b>-27,255</b>	<b>-325,332</b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-12,641</b>	<b>-32,122</b>
<i>Of which:</i>			
Programme			
Other Grants	-	-3,769	-2,635
<i>Of which:</i>			
A Save energy with the Green Deal and support vulnerable consumers	-	-1,837	-2,234
B Deliver secure energy on the way to a low carbon energy future	-	-91	-310
C Drive ambitious action on climate change at home and abroad	-	-1,841	-
E Deliver the capability DECC needs to achieve its goals	-	-	-91
Repayments	-	-8,872	-29,487
<i>Of which:</i>			
A Save energy with the Green Deal and support vulnerable consumers	-	-8,872	-29,487
Total Programme	-	-12,641	-32,122
<b>Voted Capital AME</b>	<b>-92,100</b>	<b>-129,500</b>	<b>-787,400</b>
<i>Of which:</i>			
Programme			
Other Grants	-	-	-700,000
<i>Of which:</i>			
P Manage our energy legacy responsibly and cost-effectively	-	-	-700,000
Repayments	-92,100	-129,500	-87,400
<i>Of which:</i>			
P Manage our energy legacy responsibly and cost-effectively	-92,100	-129,500	-87,400
Total Programme	-92,100	-129,500	-787,400
<b>Total Voted Capital Income</b>	<b>-92,100</b>	<b>-142,141</b>	<b>-819,522</b>

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

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

£'000

	2015-16 Plans		2014-15 Provisions		2013-14 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-1,106,000	-1,106,000	-1,116,000	-1,027,000	-893,037	-1,084,770
Income in budgets surrendered to the Consolidated Fund (capital)	-101,000	-101,000	-2,000	-2,000	-337	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-797	-797
<b>Total</b>	<b>-1,207,000</b>	<b>-1,207,000</b>	<b>-1,118,000</b>	<b>-1,029,000</b>	<b>-894,171</b>	<b>-1,085,567</b>

#### Detailed description of CFER sources

£'000

	2015-16 Plans		2014-15 Provisions		2013-14 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Nuclear Decommissioning Authority Resource DEL	-1,106,000	-1,106,000	-1,116,000	-1,027,000	-892,139	-1,083,872
Nuclear Decommissioning Authority Capital DEL	-101,000	-101,000	-2,000	-2,000	-337	-
<b>Annually Managed Expenditure</b>						
Nuclear Decommissioning Authority Resource AME	-	-	-	-	-898	-898
<b>Non-Budget</b>						
Receipts from the Coal Authority	-	-	-	-	-797	-797
<b>Total</b>	<b>-1,207,000</b>	<b>-1,207,000</b>	<b>-1,118,000</b>	<b>-1,029,000</b>	<b>-894,171</b>	<b>-1,085,567</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Stephen Lovegrove

**Executive Agency Accounting Officers:**

Andy Samuel Oil and Gas Authority

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
Matthew Bell	Committee on Climate Change
Neil McDermott	Low Carbon Contracts Company
Neil McDermott	Electricity Settlements Company

**Site Licence Company Accountability:**

The Site Licence Companies are accountable to the Nuclear Decommissioning Authority

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

In discharging these responsibilities, particular regard is given to:

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

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

In accordance with Managing Public Money requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) 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
G & R	Nuclear Decommissioning Authority †	722,000	82,000	3,352,000
G	Site Licence Companies	1,130,000	1,753,000	-
H & S	Coal Authority	27,442	7,000	25,771
I & T	Civil Nuclear Police Authority	71	-	268
J	Committee on Climate Change	3,762	-	3,750
K & U	Low Carbon Contracts Company	8,849,916	-	-
L	Electricity Settlements Company	1	-	-
<b>Total</b>		<b>10,733,192</b>	<b>1,842,000</b>	<b>3,381,789</b>

† Grant-in-aid is paid to the Nuclear Decommissioning Authority which finances both the Nuclear Decommissioning Authority and the Site Licence Companies.

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

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

Section in Part II: Subhead Detail	Service	£'000
A4-DEL	Payments to energy companies to reduce the impact of DECC policies on bills	310,000
A4-DEL	Energy Company Obligation Brokerage	750
B4-DEL	Big Energy Saving Network	1,000
B4-DEL	Biomass Supplier List Creation & Maintenance	600
B4-DEL	Big Energy Savings Week	300
C4-DEL	International Energy, and Climate Change: international subscriptions and contributions	4,223
D4-DEL	Non-proliferation, and Nuclear Energy: international subscriptions and contributions	18,515
D4-DEL	UK Coal Cohort Concessionary Fuel costs	1,750
E4-DEL	Fuel Contingency Planning	4,480

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
As at 31 March 2014 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
– Indemnities have been given to the Directors appointed by the Department to Low Carbon Contracts Company Limited and to Electricity Settlements Company Limited. These indemnities are against personal liability following any legal action against the companies.	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.	30,000

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
– 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
– DECC has issued a letter of indemnity to National Grid covering any financial losses which might result from third party claims in relation to preparatory work for EMR (Electricity Market Reform) delivery.	Unquantifiable
– DECC has indemnified Elexon Ltd against third party claims relating to the design and or implementation of CfD (Contracts for Difference) and CM (Capacity Markets) settlement systems which are not covered by insurance and/or guarantees by their sub-contractors.	Unquantifiable
– Planning Act 2008: cost of compensation payable as a result of revocation of a Development Consent Order, in the event that an Order is subject to legal challenge.	Unquantifiable
– OECD (Organisation for Economic Co-operation and Development) and IEA (International Energy Agency): an indemnity for any loss to the IEA arising from use of its data in the Department's Global Climate Change 2050 Pathways Calculator, limited to a maximum of £100,000.	100
– 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, except where provision has been made in the accounts. The future liabilities will depend on the nature of any injury and whether the courts decide that compensation is due.	Unquantifiable
– Nuclear Liabilities Fund (British Energy) - The then Secretary of State for Trade and Industry created a constructive obligation due to her announcement in 2002 to the House of Commons regarding British Energy (BE) restructuring, stating that the Government would underwrite the Nuclear Liabilities Fund (NLF) in respect of BE's uncontracted and decommissioning liabilities to the extent that the assets of the Fund fall short. The restructuring was successfully completed on 14 January 2005, and the Department has assumed responsibility for these liabilities to the extent that the NLF is insufficient to meet liabilities as they fall due. Since 2009 the BE estate has been owned and operated by EDF Energy (EDF E). There is a high level of uncertainty relating to possible future cash flows which the Department might need to make for a prolonged period of time. In practice this will depend on investment returns received by the NLF, contributions made under contract to the NLF by EDF E (which have an indexation component) as well as the actual costs of meeting the decommissioning and uncontracted liabilities. As such, it is difficult to quantify whether this represents a contingent liability or asset. The Department's current estimate of the assets available to the NLF to meet its liabilities is £8.8 billion (2013: £9.0 billion) The latest estimate of the discounted liabilities for decommissioning and uncontracted liabilities is £7.2 billion (2013: £5.4 billion). However despite assets exceeding discounted liabilities by £1.6 billion, the undiscounted liabilities are greater than £19 billion and therefore this position is disclosed as a contingent liability. Currently 15% of the fund is invested externally, and the remainder is lodged with the National Loans Fund. This is risk-free, but the projected returns are lower than the projected returns on the externally-invested funds. There have been discussions about investing the assets exclusively with the National Loans Fund, but as yet no firm decisions have been taken. The discounted liabilities figure increased significantly during the year because reviews carried out by EDF E (and independently scrutinised by the Nuclear Decommissioning Authority) identified a number of one-off increases arising as a result of refining both the plans for decommissioning the estate and the plans for managing and storing spent fuel and other radioactive wastes. It is not expected that a similar scale of increase in the liabilities will arise in the future but they will continue to be subject to regular reviews.	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>– Deed Relating to the British Coal Staff Superannuation Scheme under Paragraph 2(9) of Schedule 5 to the Coal Industry Act 1994 and Deed Relating to the Mineworkers' Pension Scheme under Paragraph 2(9) of Schedule 5 to the Coal Industry Act 1994: Government Guarantees were put in place on 31 October 1994, the day the Schemes were changed to reflect the impact of the privatisation of the coal industry. They are legally binding contracts between the Trustees and the Secretary of State for Energy and Climate Change. The Guarantees ensure that the benefits earned by Scheme members during their employment with British Coal, and any benefit improvements from surpluses which were awarded prior to 31 October 1994, will always be paid and will be increased each year in line with the Retail Prices Index. The 1994 arrangements provided for the following notional sub-funds to be established within each overall fund: Guaranteed Fund; Bonus Augmentation Fund; Guarantor's Fund; and Investment Reserve. If at any periodic valuation the assets of the Guaranteed Fund were to be insufficient to meet its liabilities, the assets must be increased to bring the Fund back into balance. This might necessitate one or more of the following steps: transfer of assets from the Investment Reserve; equal transfers from the Guarantor's Fund and the Bonus Augmentation Fund; payments from the Government under the terms of the Guarantees. This is a long term contingent liability dependent on the performance of the schemes' investments and their mortality experience.</p>	Unquantifiable
<p>– Site restoration liabilities inherited from British Coal: The Department has inherited liabilities from British Coal to reimburse certain third parties with the costs necessary to meet statutory environmental standards in the restoration of particular coal-related sites. In addition to specific claims already provided for it remains possible that the Department will be held responsible for further environmental liabilities. The timing and amounts of any liability are uncertain.</p>	Unquantifiable
<p>– Feed in Tariffs: DECC faces damages claims estimated at £196m plus costs from solar energy and construction companies affected by changes to Feed in Tariffs. The claims are being defended and the preliminary hearing took place on 19 May 2014.</p>	196,000
<p>– EU Emissions Trading Scheme (ETS): Permission for judicial review has been sought by two separate claimants in respect of the treatment of airlines under the aviation ETS and by four claimants in respect of the allocation of carbon allowances in relation to stationary ETS. While one of the aviation claims is stayed the other five are in progress. Liabilities are uncertain at this stage but may result in compensation claims plus costs if the government is unsuccessful in its defence, although the Department considers there are good arguments that these claims should be made against the EU.</p>	Unquantifiable
<p>– 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.</p>	Unquantifiable
<p>– Inventories: At 31 March 2014 the NDA held inventories of reprocessed uranic material. These materials are currently held at nil value, due to uncertainty over their future use.</p>	Unquantifiable
<p>– Pension Schemes - Deficits: Whilst not the lead employer, the NDA is the lead organisation and has ultimate responsibility for certain nuclear industry pension schemes, including the Combined Nuclear Pension Plan, the Magnox section of the ESPS, and the GPS pension scheme. Provisions for known deficits are included within NDA Nuclear Provisions, however, movements in financial markets may adversely impact the actuarial valuations of the schemes, resulting in an increase in scheme deficits.</p>	Unquantifiable



## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>– Subsidence damage and public safety 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> <p>In addition to the contingent liabilities outlined above the following should be noted: Wentworth Woodhouse Damage Notices have been submitted to the Coal Authority in respect of subsidence damage “in excess of £100 million” to Wentworth Woodhouse, a Grade 1 listed Country House. The Coal Authority has rejected these notices. Lands Tribunal Proceedings are ongoing and the Coal Authority will continue to strongly defend its case.</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
<p>– Legal claims: The NDA considers the likelihood of liabilities arising from two legal cases which are ongoing at the reporting date to be remote.</p>	Unquantifiable
<p>– Indemnities: The NDA has non-quantifiable contingent liabilities arising from indemnities given as part of the contracts for the management of the Low Level Waste Repository, Sellafield and Dounreay. These indemnities are in respect of the uninsurable residual risk that courts in a country which is not party to the Paris and Brussels Conventions on third party liability in the field of nuclear energy may accept jurisdiction to determine liability in the event of a nuclear incident. These are not treated as contingent liabilities within the meaning of IAS 37 since the possibility of a transfer of economic benefit in settlement is considered too remote.</p>	Unquantifiable

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## Part III: Note L - International Subscriptions

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Section in Part II: Subhead Detail	Body	£'000
C4-DEL	UN Framework Convention on Climate Change	1,749
C4-DEL	International Energy Agency	1,288
D4-DEL	International Atomic Energy Agency	15,390
D4-DEL	Organisation for the Prohibition of Chemical Weapons	3,025

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# Office of Gas and Electricity Markets

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## 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 objective when carrying out our functions is to protect the interests of existing and future electricity and gas consumers.
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 and Regulation Office (NMRO).
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
<b>Departmental Expenditure Limit</b>			
Resource	700,000	-	700,000
Capital	1,000,000	-	1,000,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	700,000	-	700,000
Capital	1,000,000	-	1,000,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>10,290,000</b>		

Amounts required in the year ending 31 March 2016 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.

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
			<b>£</b>
<b>Departmental Expenditure Limit</b>			
Resource	700,000	315,000	<b>385,000</b>
Capital	1,000,000	675,000	<b>325,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>10,290,000</b>	<b>4,811,000</b>	<b>5,479,000</b>

**Part II: Subhead detail**

£'000

2015-16 Plans									2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
89,500	-88,800	700	-	-	-	1,000	-	1,000	6,868	1,500
<i>Of which:</i>										
A Gas and Electricity Markets Authority: Administration										
42,498	-42,498	-	-	-	-	1,000	-	1,000	6,168	1,500
B Ofgem E-Serve: Administration										
47,002	-46,302	700	-	-	-	-	-	-	700	-
<b>Total Spending in DEL</b>										
<b>89,500</b>	<b>-88,800</b>	<b>700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>6,868</b>	<b>1,500</b>
<b>Total for Estimate</b>										
<b>89,500</b>	<b>-88,800</b>	<b>700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>6,868</b>	<b>1,500</b>
<i>Of which:</i>										
<b>Voted Expenditure</b>										
89,500	-88,800	700	-	-	-	1,000	-	1,000	6,868	1,500
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>700</b>	<b>6,868</b>	<b>274</b>
<b>Net Capital Requirement</b>	<b>1,000</b>	<b>1,500</b>	<b>1,430</b>
<b>Accruals to cash adjustments</b>	<b>8,590</b>	<b>8,490</b>	<b>-3,680</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,500	-1,600	-1,092
New provisions and adjustments to previous provisions	-	-	-58
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-60	-60	-58
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	5,000	5,000	-3,853
Increase (-) / Decrease (+) in creditors	5,000	5,000	1,245
Use of provisions	150	150	136
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>10,290</b>	<b>16,858</b>	<b>-1,976</b>

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

	£'000		
	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	89,500	90,022	83,414
<i>Less:</i>			
Administration DEL Income	-88,800	-83,154	-83,140
<b>Net Administration Costs</b>	<b>700</b>	<b>6,868</b>	<b>274</b>
Gross Programme Costs	-	-	-
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Net Operating Costs</b>	<b>700</b>	<b>6,868</b>	<b>274</b>
<i>Of which:</i>			
Resource DEL	700	6,868	274
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	-	-	-
<b>Total Resource Budget</b>	<b>700</b>	<b>6,868</b>	<b>274</b>
<i>Of which:</i>			
Resource DEL	700	6,868	274
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	-	-	-
<b>Total Resource (Estimate)</b>	<b>700</b>	<b>6,868</b>	<b>274</b>



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

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL</b>	<b>-88,800</b>	<b>-83,154</b>	<b>-83,140</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-29,686	-41,205	-27,733
<i>Of which:</i>			
A Gas and Electricity Markets Authority: Administration	-	-	-27,733
B Ofgem E-Serve: Administration	-29,686	-41,205	-
Other Income	-	-	-2,447
<i>Of which:</i>			
A Gas and Electricity Markets Authority: Administration	-	-	-2,447
Taxation	-59,114	-41,949	-52,960
<i>Of which:</i>			
A Gas and Electricity Markets Authority: Administration	-42,498	-31,949	-52,960
B Ofgem E-Serve: Administration	-16,616	-10,000	-
Total Administration	-88,800	-83,154	-83,140
<b>Total Voted Resource Income</b>	<b>-88,800</b>	<b>-83,154</b>	<b>-83,140</b>

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

No CFER income or receipts are expected in 2015-16, 2014-15 or 2013-14.

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

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



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# Department for Environment, Food and Rural Affairs

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## Introduction

1. This Estimate provides for expenditure by Defra, its Executive Agencies, its Arm's Length Bodies (ALBs) 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 six main areas of spend, plus a further section covering Departmental operating costs. The Department's ALBs 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 ALBs, subsidies to Public Corporations, research and development, payments to Executive Agencies, as well as reimbursable costs and offsetting EU receipts.
4. Defra has four Executive Agencies - the Animal and Plant Health Agency (APHA), the Veterinary Medicines Directorate (VMD), the Centre for Environment, Fisheries and Aquaculture Science (CEFAS) and the Rural Payments Agency (RPA).
5. Defra has seven ALBs 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 Defra funds the cross border functions covering forestry research, plant health, sustainable forestry policy, forestry standards and corporate governance.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	1,771,595,000	-	1,771,595,000
Capital	493,000,000	-	493,000,000
<b>Annually Managed Expenditure</b>			
Resource	13,608,000	-	13,608,000
Capital	1,000,000	-	1,000,000
<b>Total Net Budget</b>			
Resource	1,785,203,000	-	1,785,203,000
Capital	494,000,000	-	494,000,000
<b>Non-Budget Expenditure</b>	10,000,000		
<b>Net cash requirement</b>	2,134,052,000		

Amounts required in the year ending 31 March 2016 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 and Water Act 2014. 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.

## Part I (continued)

Flood risk management and development implications, land drainage and sewerage. Promotion of affordable insurance in relation to flood risk. 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; international policy making; working with the EU; 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.

**Part I (continued)**

£

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
<b>Departmental Expenditure Limit</b>			
Resource	1,771,595,000	896,501,000	<b>875,094,000</b>
Capital	493,000,000	251,100,000	<b>241,900,000</b>
<b>Annually Managed Expenditure</b>			
Resource	13,608,000	40,000,000	<b>-26,392,000</b>
Capital	1,000,000	1,000,000	-
<b>Non-Budget Expenditure</b>	10,000,000	4,500,000	<b>5,500,000</b>
<b>Net cash requirement</b>	<b>2,134,052,000</b>	<b>1,066,713,000</b>	<b>1,067,339,000</b>



**Part II: Subhead detail**

£'000

2015-16 Plans						2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
675,799	-158,524	517,275	3,452,273	-2,197,953	1,254,320	505,470	-12,470	493,000	1,918,930	651,307
<i>Of which:</i>										
A Food and farming										
108,892	-7,155	101,737	1,877,273	-1,704,921	172,352	25,573	-	25,573	268,733	32,727
B Improve the environment										
31,505	-2,181	29,324	203,571	-7,179	196,392	40,752	-	40,752	275,463	40,400
C Protect the country from floods										
1,994	-15	1,979	13,923	-	13,923	-	-	-	25,401	15,000
D Animal and plant health										
77,065	-64,722	12,343	241,309	-23,371	217,938	2,870	-	2,870	234,076	6,480
E Marine and fisheries										
25,071	-20,200	4,871	40,094	-9,602	30,492	192	-	192	36,379	1,116
F Countryside and rural services										
17,444	-2,359	15,085	655,173	-452,864	202,309	19,130	-	19,130	193,227	19,169
G Departmental operating costs										
224,796	-61,892	162,904	-98,355	-16	-98,371	19,218	-12,470	6,748	123,436	12,464
H Improve the environment (ALB) (net)										
116,824	-	116,824	228,747	-	228,747	14,459	-	14,459	405,117	33,412
I Protect the country from floods (ALB) (net)										
66,754	-	66,754	275,300	-	275,300	383,000	-	383,000	332,054	489,800
J Marine and fisheries (ALB) (net)										
5,050	-	5,050	13,030	-	13,030	276	-	276	22,692	439
K Countryside and rural services (ALB) (net)										
404	-	404	2,208	-	2,208	-	-	-	2,352	300
<b>Total Spending in DEL</b>										
675,799	-158,524	517,275	3,452,273	-2,197,953	1,254,320	505,470	-12,470	493,000	1,918,930	651,307

**Part II: Subhead detail (continued)**

£'000

2015-16 Plans									2014-15 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
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	158,608	-145,000	13,608	1,000	-	1,000	278,215	3,000
<i>Of which:</i>										
L Food and farming										
-	-	-	-24,968	-	-24,968	-	-	-	115,032	-
M Improve the environment										
-	-	-	136,566	-145,000	-8,434	-	-	-	-129	-
N Countryside and rural services										
-	-	-	-350	-	-350	-	-	-	-932	-
O Departmental operating costs										
-	-	-	40,403	-	40,403	-	-	-	116,352	-
P Food and farming (ALB) (net)										
-	-	-	-15	-	-15	1,000	-	1,000	17	3,000
Q Improve the environment (ALB) (net)										
-	-	-	-14,641	-	-14,641	-	-	-	-48,885	-
R Protect the country from floods (ALB) (net)										
-	-	-	21,284	-	21,284	-	-	-	41,744	-
S Marine and fisheries (ALB) (net)										
-	-	-	329	-	329	-	-	-	433	-
<i>Protect the country from floods</i>										
-	-	-	-	-	-	-	-	-	118	-
<i>Animal and plant health</i>										
-	-	-	-	-	-	-	-	-	54,465	-
<b>Total Spending in AME</b>										
-	-	-	<b>158,608</b>	<b>-145,000</b>	<b>13,608</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>278,215</b>	<b>3,000</b>
<b>Non-Budget spending</b>										
<b>Voted expenditure</b>										
-	-	-	1,213,800	-1,203,800	10,000	-	-	-	10,000	-
<i>Of which:</i>										
T Food and farming										
-	-	-	1,213,800	-1,203,800	10,000	-	-	-	10,000	-
<b>Total Non-Budget Spending</b>										
-	-	-	<b>1,213,800</b>	<b>-1,203,800</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>
<b>Total for Estimate</b>										
<b>675,799</b>	<b>-158,524</b>	<b>517,275</b>	<b>4,824,681</b>	<b>-3,546,753</b>	<b>1,277,928</b>	<b>506,470</b>	<b>-12,470</b>	<b>494,000</b>	<b>2,207,145</b>	<b>654,307</b>
<i>Of which:</i>										
<b>Voted Expenditure</b>										
675,799	-158,524	517,275	4,824,681	-3,546,753	1,277,928	506,470	-12,470	494,000	2,207,145	654,307
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>1,795,203</b>	<b>2,207,145</b>	<b>1,851,175</b>
<b>Net Capital Requirement</b>	<b>494,000</b>	<b>654,307</b>	<b>481,543</b>
<b>Accruals to cash adjustments</b>	<b>-155,151</b>	<b>-224,693</b>	<b>-111,553</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1,114,009	-1,282,475	-1,182,691
Add cash grant-in-aid	978,840	1,216,979	979,317
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-62,934	-194,004	-91,857
New provisions and adjustments to previous provisions	-128,983	-285,283	-28,357
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-2,397	-2,587	6,186
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	1,759
Increase (+) / Decrease (-) in debtors	50,000	200,000	-112,024
Increase (-) / Decrease (+) in creditors	-	-	154,621
Use of provisions	124,332	122,677	161,493
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,134,052</b>	<b>2,636,759</b>	<b>2,221,165</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	669,123	687,092	641,792
<i>Less:</i>			
Administration DEL Income	-158,524	-128,481	-118,025
<b>Net Administration Costs</b>	<b>510,599</b>	<b>558,611</b>	<b>523,767</b>
Gross Programme Costs	5,198,134	5,586,191	5,063,421
<i>Less:</i>			
Programme DEL Income	-2,197,953	-2,233,907	-2,211,340
Programme AME Income	-145,000	-140,000	-
Non-budget income	-1,203,800	-1,077,000	-1,213,547
<b>Net Programme Costs</b>	<b>1,651,381</b>	<b>2,135,284</b>	<b>1,638,534</b>
<b>Total Net Operating Costs</b>	<b>2,161,980</b>	<b>2,693,895</b>	<b>2,162,301</b>
<i>Of which:</i>			
Resource DEL	1,532,932	1,672,546	1,726,610
Capital DEL	366,777	486,750	320,368
Resource AME	252,271	524,599	124,984
Capital AME	-	-	-
Non-budget	10,000	10,000	-9,661
<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	-366,777	-486,750	-320,368
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	9,242
Other adjustments	-10,000	-10,000	419
<b>Total Resource Budget</b>	<b>1,785,203</b>	<b>2,197,145</b>	<b>1,851,594</b>
<i>Of which:</i>			
Resource DEL	1,771,595	1,918,930	1,946,073
Resource AME	13,608	278,215	-94,479
<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	10,000	10,000	-419
<b>Total Resource (Estimate)</b>	<b>1,795,203</b>	<b>2,207,145</b>	<b>1,851,175</b>

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

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL</b>	<b>-2,356,477</b>	<b>-2,362,388</b>	<b>-2,329,364</b>
<i>Of which:</i>			
Administration			
EU Grants Received	-	-	-132
<i>Of which:</i>			
B: Improve the environment	-	-	-132
Sales of Goods and Services	-158,524	-128,481	-115,232
<i>Of which:</i>			
A: Food and farming	-7,155	-31,190	-24,903
B: Improve the environment	-2,181	-2,326	-274
C: Protect the country from floods	-15	-14	10
D: Animal and plant health	-64,722	-60,142	-64,854
E: Marine and fisheries	-20,200	-21,000	-17,590
F: Countryside and rural services	-2,359	-2,248	-3,072
G: Departmental operating costs	-61,892	-11,561	-4,549
Interest and Dividends	-	-	-1
<i>Of which:</i>			
A: Food and farming	-	-	-1
Other Income	-	-	-2,518
<i>Of which:</i>			
A: Food and farming	-	-	56
B: Improve the environment	-	-	-54
D: Animal and plant health	-	-	-552
E: Marine and fisheries	-	-	-3
F: Countryside and rural services	-	-	-116
G: Departmental operating costs	-	-	-1,849
Taxation	-	-	-142
<i>Of which:</i>			
C: Protect the country from floods	-	-	-13
G: Departmental operating costs	-	-	-129
Total Administration	-158,524	-128,481	-118,025
Programme			
EU Grants Received	-2,140,770	-2,161,580	-2,160,711
<i>Of which:</i>			
A: Food and farming	-1,704,876	-1,697,700	-1,705,129
D: Animal and plant health	-871	-798	-783
E: Marine and fisheries	-9,602	-9,602	-5,957
F: Countryside and rural services	-425,421	-453,480	-448,842
Sales of Goods and Services	-57,171	-72,327	-50,553
<i>Of which:</i>			
A: Food and farming	-45	-38	5
B: Improve the environment	-7,179	-7,166	-7,180
D: Animal and plant health	-22,500	-22,500	-20,018
E: Marine and fisheries	-	-2,336	-2,800

## Part III: Note B - Analysis of Departmental Income (continued) £'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
F: Countryside and rural services	-27,431	-28,099	-9,923
G: Departmental operating costs	-16	-12,188	-10,637
Interest and Dividends	-12	-	-12
<i>Of which:</i>			
F: Countryside and rural services	-12	-	-12
Other Grants	-	-	-61
<i>Of which:</i>			
B: Improve the environment	-	-	-14
D: Animal and plant health	-	-	-5
G: Departmental operating costs	-	-	-42
Other Income	-	-	-2
<i>Of which:</i>			
B: Improve the environment	-	-	-2
<b>Total Programme</b>	<b>-2,197,953</b>	<b>-2,233,907</b>	<b>-2,211,339</b>
<b>Voted Resource AME</b>	<b>-145,000</b>	<b>-140,000</b>	<b>-</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-145,000	-140,000	-
<i>Of which:</i>			
M: Improve the environment	-145,000	-140,000	-
<b>Total Programme</b>	<b>-145,000</b>	<b>-140,000</b>	<b>-</b>
<b>Total Voted Resource Income</b>	<b>-2,501,477</b>	<b>-2,502,388</b>	<b>-2,329,364</b>
<b>Voted Capital DEL</b>	<b>-12,470</b>	<b>-10,155</b>	<b>-7,500</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-12,470	-10,155	-7,499
<i>Of which:</i>			
A: Food and farming	-	-	-416
B: Improve the environment	-	-	-49
D: Animal and plant health	-	-	-1,171
E: Marine and fisheries	-	-	-65
F: Countryside and rural services	-	-	-242
G: Departmental operating costs	-12,470	-10,155	-5,556
Other Grants	-	-	-1
<i>Of which:</i>			
B: Improve the environment	-	-	1
G: Departmental operating costs	-	-	-2
<b>Total Programme</b>	<b>-12,470</b>	<b>-10,155</b>	<b>-7,500</b>
<b>Total Voted Capital Income</b>	<b>-12,470</b>	<b>-10,155</b>	<b>-7,500</b>

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

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

£'000

	2015-16 Plans		2014-15 Provisions		2013-14 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-9,242	-9,242
<b>Total</b>	-	-	-	-	-9,242	-9,242

#### Detailed description of CFER sources

£'000

	2015-16 Plans		2014-15 Provisions		2013-14 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
EU TB monies	-	-	-	-	-6,375	-6,375
GLA licence income	-	-	-	-	-2,750	-2,750
Restitution monies following fraudulent loss of funds	-	-	-	-	-117	-117
<b>Total</b>	-	-	-	-	-9,242	-9,242

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

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The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Bronwyn Hill
<b>Additional Accounting Officers:</b>	Ian Gambles for sections F, N (Forestry Commission)
<b>Executive Agency Accounting Officers:</b>	
Chris Hadkiss	Animal and Plant Health 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
Marcus Yeo	Joint Nature Conservation Committee
John Tuckett	Marine Management Organisation
John Everitt	National Forest Company
James Cross	Natural England
Richard Deverell	Royal Botanic Gardens - Kew
Jane King	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 (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.



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## **Part III: Note D - (continued)**

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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	Agriculture & Horticulture Development Board	-15	1,000	-
H	Consumer Council for Water	5,185	-	5,130
H,I,Q,R	Environment Agency	543,890	387,280	807,527
H	Joint Nature Conservation Committee	9,651	-	10,000
J	Marine Management Organisation	18,080	276	17,266
K	National Forest Company	2,612	-	2,208
H	Natural England	113,899	3,657	111,544
H	Royal Botanic Gardens, Kew	21,643	6,522	25,165
S	Sea Fish Industry Authority	329	-	-
<b>Total</b>		<b>715,274</b>	<b>398,735</b>	<b>978,840</b>

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

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

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<b>Section in Part II: Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
A to G - DEL	Payments for Committees and Tribunals	58

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## **Part III: Note J - Staff Benefits**

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The Department operates an Employee Discount Scheme which provides staff access to a website that allows them to accrue cashback on purchases, buy discounted retail vouchers and purchase certain goods and services at a discounted rate. The cost of any items purchased is met by the employee. The Department pays the provider a per-employee sign-up fee, and further per transaction fees.

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Defra has committed to providing financial assistance to domestic customers of South West Water in the form of a £50 per annum discount to water bills from 1 April 2013. This potential liability is for payments from 1 April 2016 to 31 March 2020. These commitments are subject to the outcome of any future Spending Reviews and government policy.	142,000
The Core Department has a potential liability in relation to dilapidations for failing to maintain properties in accordance with the terms of their leases.	20,000
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
Small potential liabilities against Defra, its Executive Agencies and ALBs.	4,000 maximum
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
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
The Core Department has a potential liability for restitution of property enquiry searches.	Unquantifiable
The Core Department has liabilities at the year-end relating to certain elements of its 'Renew and Repair' and 'Farming Recovery' grant schemes, in circumstances where works funded by either of these grants has occurred by 31 March 2014 or where planned works cover eligible restoration and repair of damage that has already occurred at that date. These grants are available to homes, businesses and farmers affected by recent flooding events but the total amount of the liability will not be known until all applications have been received and validated.	Unquantifiable
There is a potential liability in respect of the CAP where the European Commission have questioned the debt management procedures. This liability to the Core Department is uncertain at present.	Unquantifiable
RPA is currently in receipt of appeals from scheme claimants against the non-payment of claims covering the Single Payment Scheme and trader related schemes. If the appeals are successful they could either result in a liability for EU or Exchequer funded payments.	Unquantifiable

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

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<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>£'000</b>
A4 - DEL	United Nations Environment Programme - International Environment	3,300
B4 - DEL	United Nations Environment Programme - Ozone, Air Quality, Waste	7,400

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## Part III: Note M - Replacement for Trust Statement

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

£'000

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Taxes, fines and charges

Rural Payments Agency	10,000
Environment Agency	11

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<b>Total:</b>	<b>10,011</b>
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# Water Services Regulation Authority

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## 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, Water Act 2003 and Water Act 2014.
2. Ofwat is funded through licence fees received from the water and sewerage companies and is subject to cost control.
3. The cash provision includes £139,000, 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
<b>Departmental Expenditure Limit</b>			
Resource	131,000	-	131,000
Capital	288,000	-	288,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	131,000	-	131,000
Capital	288,000	-	288,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>1,477,000</b>		

Amounts required in the year ending 31 March 2016 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; Open Water Market Limited.

Income arising from:

Water industry regulatory licence, fines and penalties as set out in the Water Industry Act 1991, the Water Act 2003 and Water Act 2014; receipts in respect of printing and publication sales; contributions towards former Directors General pension payments; receipts in respect of Memorandum of Term and Occupation lease arrangements, and other cost recovery receipts; Open Water Market Limited.

**Water Services Regulation Authority** will account for this Estimate.

**Part I (continued)**

£

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
<b>Departmental Expenditure Limit</b>			
Resource	131,000	56,000	<b>75,000</b>
Capital	288,000	130,000	<b>158,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>1,477,000</b>	<b>642,000</b>	<b>835,000</b>

**Part II: Subhead detail**

£'000

2015-16 Plans									2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
29,180	-29,049	131	-	-	-	288	-	288	125	385
<i>Of which:</i>										
A Water Services Regulation Authority										
29,179	-29,049	130	-	-	-	288	-	288	124	385
B Open Water Market Ltd (ALB) Net										
1	-	1	-	-	-	-	-	-	1	-
<b>Total Spending in DEL</b>										
29,180	-29,049	131	-	-	-	288	-	288	125	385
<b>Total for Estimate</b>										
29,180	-29,049	131	-	-	-	288	-	288	125	385
<i>Of which:</i>										
<b>Voted Expenditure</b>										
29,180	-29,049	131	-	-	-	288	-	288	125	385
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>131</b>	<b>125</b>	<b>3,898</b>
<b>Net Capital Requirement</b>	<b>288</b>	<b>385</b>	<b>825</b>
<b>Accruals to cash adjustments</b>	<b>1,058</b>	<b>1,981</b>	<b>-1,137</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1	-1	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-359	-330	-374
New provisions and adjustments to previous provisions	-130	-123	-1,191
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-45	-45	-41
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	435	1,968	-
Use of provisions	1,158	512	469
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,477</b>	<b>2,491</b>	<b>3,586</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	29,180	33,791	27,939
<i>Less:</i>			
Administration DEL Income	-29,049	-33,666	-24,041
<b>Net Administration Costs</b>	<b>131</b>	<b>125</b>	<b>3,898</b>
Gross Programme Costs	-	-	-
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Net Operating Costs</b>	<b>131</b>	<b>125</b>	<b>3,898</b>
<i>Of which:</i>			
Resource DEL	131	125	3,898
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	-	-	-
<b>Total Resource Budget</b>	<b>131</b>	<b>125</b>	<b>3,898</b>
<i>Of which:</i>			
Resource DEL	131	125	3,898
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	-	-	-
<b>Total Resource (Estimate)</b>	<b>131</b>	<b>125</b>	<b>3,898</b>

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

£'000

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	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL</b>	<b>-29,049</b>	<b>-33,666</b>	<b>-24,041</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-	-100	-193
<i>Of which:</i>			
A: Water Services Regulation Authority	-	-100	-193
Taxation	-29,049	-33,566	-23,848
<i>Of which:</i>			
A: Water Services Regulation Authority	-29,049	-33,566	-23,848
Total Administration	-29,049	-33,666	-24,041
<b>Total Voted Resource Income</b>	<b>-29,049</b>	<b>-33,666</b>	<b>-24,041</b>

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

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No CFER income or receipts are expected in 2015-16, 2014-15 or 2013-14.



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

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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

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:**

Keith Mason Open Water Market Limited

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.

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.

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

£'000

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Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
B	Open Water Market Limited	1	-	-
<b>Total</b>		<b>1</b>	<b>-</b>	<b>-</b>

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# Department for Culture, Media and Sport

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## 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 Olympic legacy programmes; 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 2015-16 is £10,975.8 million. A breakdown of these indemnities can be found at the end of this Estimate.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	1,386,729,000	-61,800,000	1,324,929,000
Capital	402,036,000	-	402,036,000
<b>Annually Managed Expenditure</b>			
Resource	3,442,131,000	1,261,800,000	4,703,931,000
Capital	133,537,000	538,200,000	671,737,000
<b>Total Net Budget</b>			
Resource	4,828,860,000	1,200,000,000	6,028,860,000
Capital	535,573,000	538,200,000	1,073,773,000
<b>Non-Budget Expenditure</b>		-	
<b>Net cash requirement</b>	<b>4,902,210,000</b>		

Amounts required in the year ending 31 March 2016 for expenditure by Department for Culture, Media and Sport on:

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

national and other museums and galleries, support for the British Library and other library and archive institutions and the Government Indemnity Scheme. This scheme provides cover for a museum, art gallery, library or other similar institution in the United Kingdom which has as its purpose or one of its purposes the preservation for the public benefit of a collection of historic, artistic or scientific interest.

Funding for the Royal Palaces and Parks, for historic buildings and ancient monuments and sites; funding for certain public buildings and national heritage and architecture. Funding for the Listed Places of Worship schemes 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 broadcasting, alcohol, gambling, film and video licensing, the expenses of the Gambling Commission and regulatory regimes and schemes.

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## Part I (continued)

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Provision for the sponsorship of the Office of Communications; providing support for programmes to improve broadband and 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.

Provision for the sponsorship of the digital economy including the work of the Digital Economy Unit in the provision of support to industry and policy development. Provision to support the delivery of the National Cyber Security Programme and to prosecute responsibilities concerning the security and resilience of the UK telecoms sector.

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 an associated litigation.

Provision for costs associated with the BBC Charter Review.

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 private sector toward the 4G/TV Co-Existence Oversight Board. Receipts from the National 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 respect of the costs awarded in the Floe Telecom Court Case.

Receipts from other Government departments. Receipts associated with the BBC Charter Review.

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**Part I (continued)**


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**Annually Managed Expenditure:**

Expenditure arising from:

Broadcasting, Media and other services and activities. Provisions, impairments and other AME expenditure from DCMS and its sponsored bodies.

Lottery grants.

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

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£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	1,386,729,000	632,812,000	<b>753,917,000</b>
Capital	402,036,000	242,274,000	<b>159,762,000</b>
<b>Annually Managed Expenditure</b>			
Resource	3,442,131,000	1,590,107,000	<b>1,852,024,000</b>
Capital	133,537,000	50,886,000	<b>82,651,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	4,902,210,000	2,297,680,000	<b>2,604,530,000</b>

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## Part II: Subhead detail

£'000

2015-16 Plans									2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
225,866	-680	225,186	1,276,029	-114,486	1,161,543	402,116	-80	402,036	1,564,523	360,393
<i>Of which:</i>										
A Support for the Museums and Galleries sector										
-	-	-	17,167	-	17,167	1,934	-	1,934	16,478	2,000
B Museums and Galleries sponsored ALBs (net)										
-	-	-	375,872	-	375,872	23,867	-	23,867	435,436	68,584
C Libraries sponsored ALBs (net)										
10,512	-	10,512	98,528	-	98,528	3,221	-	3,221	112,347	4,742
D Support for the Arts sector										
366	-680	-314	55	-78,419	-78,364	115	-	115	-61,472	119
E Arts and culture ALBs (net)										
18,491	-	18,491	424,063	-	424,063	26,320	-	26,320	440,321	13,066
F Support for the Sports sector										
-	-	-	14,682	-7,250	7,432	-	-	-	17,032	500
G Sport sponsored ALBs (net)										
14,179	-	14,179	102,333	-	102,333	33,515	-	33,515	122,580	27,022
H Ceremonial and support for the Heritage sector										
413	-	413	39,865	-500	39,365	1,600	-	1,600	32,297	1,400
I Heritage sponsored ALBs (net)										
14,926	-	14,926	76,556	-	76,556	13,269	-	13,269	111,280	96,881
J The Royal Parks										
2,774	-	2,774	35,413	-24,500	10,913	1,865	-	1,865	14,167	895
K Tourism sponsored ALBs (net)										
29,202	-	29,202	4,700	-	4,700	186	-	186	46,490	319
L Support for the Broadcasting and Media sector										
100	-	100	8,018	-1,000	7,018	274,725	-	274,725	46,593	308,062
M Broadcasting and Media sponsored ALBs (net)										
73,200	-	73,200	41,011	-	41,011	19,907	-	19,907	104,197	23,158
N Administration and Research										
46,356	-	46,356	1,670	-	1,670	1,125	-	1,125	35,479	1,164
O Support for Horseracing and the Gambling sector										
-	-	-	1,000	-2,817	-1,817	-	-80	-80	-1,032	49,815
P Gambling Commission(net)										
-	-	-	3,617	-	3,617	80	-	80	2,365	530
Q Olympics - legacy programmes										
-	-	-	13,186	-	13,186	-	-	-	-24,770	-
R Government Equalities Office										
-	-	-	11,531	-	11,531	-	-	-	16,200	-
S Equality and Human Rights Commission (net)										
15,347	-	15,347	6,762	-	6,762	387	-	387	20,835	400

**Part II: Subhead detail (continued)**

£'000

2015-16 Plans									2014-15 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
<i>Support for the Tourism sector</i>										
-	-	-	-	-	-	-	-	-	400	-
<i>London 2012(net)</i>										
-	-	-	-	-	-	-	-	-	77,300	-238,264
<b>Non-voted expenditure</b>										
-61,800	-	-61,800	-	-	-	-	-	-	-62,600	-
<i>Of which:</i>										
T Spectrum Management Receipts										
-61,800	-	-61,800	-	-	-	-	-	-	-62,600	-
<b>Total Spending in DEL</b>										
164,066	-680	163,386	1,276,029	-114,486	1,161,543	402,116	-80	402,036	1,501,923	360,393
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	3,442,131	-	3,442,131	133,537	-	133,537	3,575,089	142,689
<i>Of which:</i>										
U British Broadcasting Corporation(net)										
-	-	-	3,398,064	-	3,398,064	133,537	-	133,537	3,501,172	136,812
V Provisions, Impairments and other AME spend										
-	-	-	44,067	-	44,067	-	-	-	73,917	-
<i>Levy bodies</i>										
-	-	-	-	-	-	-	-	-	-	5,877
<b>Non-voted expenditure</b>										
-	-	-	1,261,800	-	1,261,800	538,200	-	538,200	1,355,443	544,559
<i>Of which:</i>										
W Lottery Grants										
-	-	-	1,261,800	-	1,261,800	538,200	-	538,200	1,355,443	544,559
<b>Total Spending in AME</b>										
-	-	-	4,703,931	-	4,703,931	671,737	-	671,737	4,930,532	687,248
<b>Total for Estimate</b>										
164,066	-680	163,386	5,979,960	-114,486	5,865,474	1,073,853	-80	1,073,773	6,432,455	1,047,641
<i>Of which:</i>										
<b>Voted Expenditure</b>										
225,866	-680	225,186	4,718,160	-114,486	4,603,674	535,653	-80	535,573	5,139,612	503,082
<b>Non Voted Expenditure</b>										
-61,800	-61,800	-61,800	1,261,800	-	1,261,800	538,200	-	538,200	1,292,843	544,559



## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>6,028,860</b>	<b>6,432,455</b>	<b>5,578,595</b>
<b>Net Capital Requirement</b>	<b>1,073,773</b>	<b>1,047,641</b>	<b>611,577</b>
<b>Accruals to cash adjustments</b>	<b>-462,223</b>	<b>-575,352</b>	<b>315,781</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-5,005,299	-5,175,070	-4,211,504
Add cash grant-in-aid	4,437,105	4,598,076	4,529,780
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-6,067	-6,890	-3,431
New provisions and adjustments to previous provisions	-250	-250	795
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-433
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	13,788	-	-
Increase (-) / Decrease (+) in creditors	98,500	8,782	-
Use of provisions	-	-	574
<b>Removal of non-voted budget items</b>	<b>-1,738,200</b>	<b>-1,837,402</b>	<b>-1,868,734</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-1,738,200	-1,837,402	-1,868,734
<b>Net Cash Requirement</b>	<b>4,902,210</b>	<b>5,067,342</b>	<b>4,637,219</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	164,066	188,972	155,204
<i>Less:</i>			
Administration DEL Income	-680	-1,758	-3,418
<b>Net Administration Costs</b>	<b>163,386</b>	<b>187,214</b>	<b>151,786</b>
Gross Programme Costs	6,878,194	7,487,745	5,978,138
<i>Less:</i>			
Programme DEL Income	-114,566	-161,629	-115,114
Programme AME Income	-	-	-78,547
Non-budget income	-150,000	-205,850	103,908
<b>Net Programme Costs</b>	<b>6,613,628</b>	<b>7,120,266</b>	<b>5,888,385</b>
<b>Total Net Operating Costs</b>	<b>6,777,014</b>	<b>7,307,480</b>	<b>6,040,171</b>
<i>Of which:</i>			
Resource DEL	1,324,929	1,501,923	1,222,279
Capital DEL	359,954	536,316	-134,419
Resource AME	4,703,931	4,930,532	4,356,316
Capital AME	538,200	544,559	492,059
Non-budget	-150,000	-205,850	103,936
<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	-898,154	-1,080,875	-357,640
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	150,000	205,850	-103,908
Other adjustments	-	-	-28
<b>Total Resource Budget</b>	<b>6,028,860</b>	<b>6,432,455</b>	<b>5,578,595</b>
<i>Of which:</i>			
Resource DEL	1,324,929	1,501,923	1,248,191
Resource AME	4,703,931	4,930,532	4,330,404
<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	61,800	62,600	54,535
Other adjustments	-61,800	-62,600	-54,535
<b>Total Resource (Estimate)</b>	<b>6,028,860</b>	<b>6,432,455</b>	<b>5,578,595</b>

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

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL</b>	<b>-115,166</b>	<b>-163,307</b>	<b>-118,532</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-	-1,192	-377
<i>Of which:</i>			
D Support for the Arts sector	-	-	-15
L Support for the Broadcasting and Media sector	-	-	-42
Administration and Research	-	-1,192	-320
Other Grants	-680	-566	-592
<i>Of which:</i>			
D Support for the Arts sector	-680	-557	-592
H Ceremonial and support for the Heritage sector	-	-9	-
Other Income	-	-	-1,557
<i>Of which:</i>			
J The Royal Parks	-	-	-197
N Administration and Research	-	-	-1,360
Taxation	-	-	-892
<i>Of which:</i>			
J The Royal Parks	-	-	-892
Total Administration	-680	-1,758	-3,418
<b>Programme</b>			
Sales of Goods and Services	-24,500	-24,004	-13,856
<i>Of which:</i>			
D Support for the Arts sector	-	-4	-
J The Royal Parks	-24,500	-23,000	-13,856
Support for the Broadcasting and Media sector	-	-1,000	-
Other Grants	-87,169	-134,728	-72,486
<i>Of which:</i>			
D Support for the Arts sector	-78,419	-61,519	-67,593
F Support for the Sports sector	-7,250	-7,792	-2,500
H Ceremonial and support for the Heritage sector	-500	-1,217	-945
J The Royal Parks	-	-	-1,443
<i>Support for the Tourism sector</i>	-	-200	-
L Support for the Broadcasting and Media sector	-1,000	-	-5
Q Olympics - legacy programmes	-	-64,000	-
Other Income	-2,817	-2,817	-27,475
<i>Of which:</i>			
F Support for the Sports sector	-	-	-250
H Ceremonial and support for the Heritage sector	-	-	-81
J The Royal Parks	-	-	-4,147
L Support for the Broadcasting and Media sector	-	-	-149
N Administration and Research	-	-	-137
O Support for Horseracing and the Gambling sector	-2,817	-2,817	-2,597
Q Olympics - legacy programmes	-	-	-20,114

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

£'000

Taxation	-	-	-1,297
<i>Of which:</i>			
J The Royal Parks	-	-	-1,297
Total Programme	-114,486	-161,549	-115,114
<b>Voted Resource AME</b>	-	-	<b>-78,547</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-	-	-46
<i>Of which:</i>			
Levy bodies	-	-	-46
Interest and Dividends	-	-	-490
<i>Of which:</i>			
Levy bodies	-	-	-490
Other Income	-	-	-7,858
<i>Of which:</i>			
Levy bodies	-	-	-7,858
Taxation	-	-	-70,153
<i>Of which:</i>			
Levy bodies	-	-	-70,153
Total Programme	-	-	-78,547
<b>Total Voted Resource Income</b>	<b>-115,166</b>	<b>-163,307</b>	<b>-197,079</b>
<b>Voted Capital DEL</b>	<b>-80</b>	<b>-80</b>	<b>-53</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-53
<i>Of which:</i>			
N Administration and Research	-	-	-53
Other Grants	-80	-80	-
<i>Of which:</i>			
O Support for Horseracing and the Gambling sector	-80	-80	-
Total Programme	-80	-80	-53
<b>Voted Capital AME</b>	-	-	<b>-5,083</b>
<i>Of which:</i>			
Programme			
Repayments	-	-	-5,083
<i>Of which:</i>			
Levy bodies	-	-	-5,083
Total Programme	-	-	-5,083
<b>Total Voted Capital Income</b>	<b>-80</b>	<b>-80</b>	<b>-5,136</b>

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

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

£'000

	2015-16 Plans		2014-15 Provisions		2013-14 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-61,800	-61,800	-62,600	-62,600	-54,535	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-150,000	-150,000	-205,850	-205,850	75,598	-2,274,663
Non-budget amounts collectable on behalf of the Consolidated Fund (NOT in the SoCNE)	-	-194,200	-	-	-	-
<b>Total</b>	<b>-211,800</b>	<b>-211,800</b>	<b>-268,450</b>	<b>-268,450</b>	<b>21,063</b>	<b>-2,274,663</b>

#### Detailed description of CFER sources

£'000

	2015-16 Plans		2014-15 Provisions		2013-14 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Spectrum Management Receipts	-61,800	-61,800	-62,600	-62,600	-54,535	-
<b>Non-Budget</b>						
Wireless Telegraphy Act Licence Fees	-	-194,200	-205,850	-205,850	75,598	-2,274,663
BBC contribution to broadband infrastructure and services	-150,000	-150,000	-	-	-	-
<b>Total</b>	<b>-211,800</b>	<b>-406,000</b>	<b>-268,450</b>	<b>-268,450</b>	<b>21,063</b>	<b>-2,274,663</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Sue Owen
<b>Executive Agency Accounting Officers:</b>	
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
Nicholas Cullinan	National Portrait Gallery
Ian Blatchford	Science Museums Group
Sir Nicholas 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
Darren Henley	Arts Council England
Jennie Price	Sport England
Liz Nicholl	United Kingdom Sports Council
Nicole Sapstead	UK Anti-Doping
Rick Riding	Sports Grounds Safety Authority (SGSA)
Duncan Wilson	Historic England
Crispin Truman	Churches Conservation Trust
Carole Souter	National Heritage Memorial Fund
Sally Balcombe	VisitBritain
James Berresford	VisitEngland
Amanda Neville	British Film Institute
Sharon White	Ofcom
Ian Jones	S4C
Jenny Williams	The Gambling Commission
Mark Hammond	Equality and Human Rights Commission
Alan Delmonte	Horse Race Betting Levy Board

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

In discharging these responsibilities, particular regard is given to:

- 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)	402,165	23,867	293,449
C	Libraries (subgroup)	109,061	3,221	93,043
E	Arts Council England	443,644	26,320	466,681
G	Sports Ground Safety Authority	1,011	-	1,002
G	Sport England	73,171	33,181	97,065
G	United Kingdom Anti-Doping	5,928	-	5,613
G	United Kingdom Sports Council	40,768	334	38,583
I	Heritage bodies (subgroup)	90,675	8,269	89,878
I	National Heritage Memorial Fund	3,379	5,000	34,795
K	VisitBritain	37,072	186	33,018
M	British Film Institute	30,165	1,307	22,225
M	Ofcom	82,681	18,600	86,218
M	S4C	7,440	-	6,762
P	The Gambling Commission	860	-	-
P	The National Lottery Commission	2,817	80	2,897
S	Equality and Human Rights Commission	22,109	387	21,876
U	British Broadcasting Corporation	3,398,064	133,537	3,144,000
<b>Total</b>		<b>4,751,010</b>	<b>254,289</b>	<b>4,437,105</b>



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

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

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<b>Section in Part II: Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
Section B	Geffrye Museum	1,496
Section B	Horniman Museum and Gardens	3,820
Section E	Arts Council England	466,681
Section G	United Kingdom Anti Doping	5,613
Section H	Chatham Historic Dockyard Trust	323
Section H	Listed Places of Worship	17,000
Section L	Cotswolds Broadband Project	1,600
Section M	British Film Institute	22,285
Section S	Access to Elected Office for Disabled People Fund	100

## 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>	
<b>Institution</b>	
British Library	222,000
British Museum	787,000
Geffrye Museum	400
Horniman Museum	1,000
Imperial War Museum	58,913
National Gallery	2,933,000
Royal Museums Greenwich	114,000
National Museums Liverpool	157,145
National Museums Northern Ireland	3,231
National Portrait Museum	755,170
Natural History Museum	43,300
Royal Armouries	11,392
Science Museum Group	242,746
Sir John Soane's Museum	7,500
South Bank Centre	8,996
Tate	2,187,881
Victoria and Albert Museum	650,000
Wallace Collection	14,000
Other non DCMS bodies	2,778,128

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# Department for Work and Pensions

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## 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
<b>Departmental Expenditure Limit</b>			
Resource	5,893,667,000	565,372,000	6,459,039,000
Capital	179,420,000	45,257,000	224,677,000
<b>Annually Managed Expenditure</b>			
Resource	72,727,463,000	97,897,753,000	170,625,216,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	78,621,130,000	98,463,125,000	177,084,255,000
Capital	179,420,000	45,257,000	224,677,000
<b>Non-Budget Expenditure</b>	2,304,794,000		
<b>Net cash requirement</b>	80,711,624,000		

Amounts required in the year ending 31 March 2016 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, and to reduce welfare dependency, including the support of cross-government initiatives related to employment.

Assisting people to make plans for their retirement, including research into pensions, private pension industry regulatory work, programmes and measures to help improve independence and social inclusion for older people. Provision for general levy payments to the Pension Regulator in respect of Public Sector Pension Schemes, the costs and payments associated with the collapse of private pension schemes. The provision of expenditure promoting the Department's objectives in other Government Departments; Local Authorities; Devolved Administrations; Crown and Executive Non-Departmental Public Bodies, including the Health and Safety Executive; private, public and voluntary organisations. Training and employment projects assisted by the European Union through the European Social Fund, including programme losses and disallowances, refunds to the European Union and exchange rate gains and losses. Subsidies to housing, billing, levying and local authorities for administering the Housing Benefit. The costs incurred from the collection of debt arising from overpayments of benefit and on behalf of other public and private sector bodies.

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## Part I (continued)

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£

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, sale of capital assets, 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; and the repayment of Social Fund Funeral Expenses Payments.

### **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)**

£

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
<b>Departmental Expenditure Limit</b>			
Resource	5,893,667,000	3,189,023,000	<b>2,704,644,000</b>
Capital	179,420,000	108,900,000	<b>70,520,000</b>
<b>Annually Managed Expenditure</b>			
Resource	72,727,463,000	32,756,603,000	<b>39,970,860,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	2,304,794,000	1,080,049,000	<b>1,224,745,000</b>
<b>Net cash requirement</b>	<b>80,711,624,000</b>	<b>36,555,121,000</b>	<b>44,156,503,000</b>

## Part II: Subhead detail

£'000

2015-16 Plans									2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
1,029,930	-29,229	1,000,701	5,475,818	-582,852	4,892,966	179,420	-	179,420	6,637,258	235,311
<i>Of which:</i>										
A Operational Delivery										
146,059	-38	146,021	1,524,734	-40,196	1,484,538	5,025	-	5,025	1,946,521	11,415
B Health and Safety Executive (Net)										
79,398	-	79,398	61,524	-	61,524	5,030	-	5,030	139,474	5,281
C European Social Fund										
-	-	-	399,996	-399,995	1	-	-	-	191	-
D Executive Arms Length Bodies (Net)										
15,206	-	15,206	99,638	-	99,638	-	-	-	355,175	2,759
E Employment Programmes										
-	-	-	905,845	-1,959	903,886	-	-	-	953,006	-3,158
F Support for Local Authorities										
-	-	-	295,800	-	295,800	-	-	-	523,052	-
G Other Programmes										
-	-	-	60,438	-48,359	12,079	-	-	-	9,549	82,270
H Other Benefits										
-	-	-	129,974	-690	129,284	-	-	-	215,653	-
I Departmental operating costs										
789,267	-29,191	760,076	1,449,308	-91,653	1,357,655	169,365	-	169,365	2,494,637	136,744
J Unallocated provision										
-	-	-	548,561	-	548,561	-	-	-	-	-
<b>Non-voted expenditure</b>										
-	-	-	565,372	-	565,372	45,257	-	45,257	579,570	45,500
<i>Of which:</i>										
K National Insurance Fund										
-	-	-	525,639	-	525,639	-	-	-	547,403	-
L Expenditure incurred by the Social Fund										
-	-	-	39,733	-	39,733	45,257	-	45,257	34,162	45,500
<i>Consolidated Fund Extra Receipts</i>										
-	-	-	-	-	-	-	-	-	-1,995	-
<b>Total Spending in DEL</b>										
<b>1,029,930</b>	<b>-29,229</b>	<b>1,000,701</b>	<b>6,041,190</b>	<b>-582,852</b>	<b>5,458,338</b>	<b>224,677</b>	<b>-</b>	<b>224,677</b>	<b>7,216,828</b>	<b>280,811</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	72,812,410	-84,947	72,727,463	-	-	-	73,995,765	-
<i>Of which:</i>										
M Severe Disablement Allowance - Inside Welfare Cap										
-	-	-	506,714	-	506,714	-	-	-	750,562	-

**Part II: Subhead detail (continued)****£'000**

2015-16 Plans									2014-15 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
N Industrial Injuries Benefits Scheme - Inside Welfare Cap										
-	-	-	928,622	-23,169	905,453	-	-	-	911,868	-
O Universal Credit - Inside Welfare Cap										
-	-	-	39,285	-	39,285	-	-	-	129,729	-
P Employment and Support Allowance - Inside Welfare Cap										
-	-	-	9,426,178	-19,921	9,406,257	-	-	-	8,635,221	-
Q Income Support - Inside Welfare Cap										
-	-	-	2,816,968	-12,909	2,804,059	-	-	-	2,996,220	-
R Pension Credit - Inside Welfare Cap										
-	-	-	6,162,176	-	6,162,176	-	-	-	6,657,080	-
S Financial Assistance Scheme - Inside Welfare Cap										
-	-	-	500,000	-	500,000	-	-	-	675,228	-
T Attendance Allowance - Inside Welfare Cap										
-	-	-	5,503,970	-4,312	5,499,658	-	-	-	5,447,843	-
U Personal Independence Payment - Inside Welfare Cap										
-	-	-	2,356,562	-	2,356,562	-	-	-	1,649,900	-
V Disability Living Allowance - Inside Welfare Cap										
-	-	-	13,006,952	-21,840	12,985,112	-	-	-	13,777,756	-
W Carer's Allowance - Inside Welfare Cap										
-	-	-	2,457,363	-	2,457,363	-	-	-	2,292,275	-
X Housing Benefit - Inside Welfare Cap										
-	-	-	22,202,273	-	22,202,273	-	-	-	24,222,847	-
Y Statutory Maternity Pay - Inside Welfare Cap										
-	-	-	2,272,216	-	2,272,216	-	-	-	2,393,000	-
Z State Pension Christmas Bonus - Inside Welfare Cap										
-	-	-	32,084	-	32,084	-	-	-	30,001	-
AA Jobseekers Allowance - Outside Welfare Cap										
-	-	-	1,787,994	-2,796	1,785,198	-	-	-	2,693,412	-
AB Universal Credit - Outside Welfare Cap										
-	-	-	517,976	-	517,976	-	-	-	-	-
AC TV Licences for the over 75s - Outside Welfare Cap										
-	-	-	618,170	-	618,170	-	-	-	636,861	-
AD Housing Benefit - Outside Welfare Cap										
-	-	-	1,582,514	-	1,582,514	-	-	-	-	-
AE Other Benefits - Outside Welfare Cap										
-	-	-	94,767	-	94,767	-	-	-	110,147	-
AF Other Expenditure - Outside Welfare Cap										
-	-	-	-248	-	-248	-	-	-	-13,974	-
AG Other Expenditure EALBs (Net) - Outside Welfare Cap										
-	-	-	-126	-	-126	-	-	-	-211	-



**Part II: Subhead detail (continued)**

£'000

2015-16 Plans									2014-15 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
<b>Non-voted expenditure</b>										
-	-	-	97,924,418	-26,665	97,897,753	-	-	-	95,133,357	-100,000
<i>Of which:</i>										
AH Incapacity Benefit - Inside Welfare Cap										
-	-	-	20,162	-1,654	18,508	-	-	-	247,422	-
AI Employment and Support Allowance - Inside Welfare Cap										
-	-	-	4,572,147	-24,830	4,547,317	-	-	-	4,134,117	-
AJ Expenditure incurred by the Social Fund - Inside Welfare Cap										
-	-	-	2,261,597	-	2,261,597	-	-	-	2,668,793	-100,000
AK Maternity Allowance - Inside Welfare Cap										
-	-	-	442,744	-	442,744	-	-	-	416,052	-
AL Bereavement benefits - Inside Welfare Cap										
-	-	-	533,597	-	533,597	-	-	-	562,682	-
AM Jobseekers Allowance - Outside Welfare Cap										
-	-	-	313,059	-181	312,878	-	-	-	382,934	-
AN State Pension - Outside Welfare Cap										
-	-	-	89,781,112	-	89,781,112	-	-	-	86,721,357	-
<b>Total Spending in AME</b>										
-	-	-	170,736,828	-111,612	170,625,216	-	-	-	169,129,122	-100,000
<b>Non-Budget spending</b>										
<b>Voted expenditure</b>										
-	-	-	2,304,794	-	2,304,794	-	-	-	2,556,662	-
<i>Of which:</i>										
AO Cash paid in to the Social Fund										
-	-	-	2,304,794	-	2,304,794	-	-	-	2,556,662	-
<b>Total Non-Budget Spending</b>										
-	-	-	2,304,794	-	2,304,794	-	-	-	2,556,662	-
<b>Total for Estimate</b>										
1,029,930	-29,229	1,000,701	179,082,812	-694,464	178,388,348	224,677	-	224,677	178,902,612	180,811
<i>Of which:</i>										
<b>Voted Expenditure</b>										
1,029,930	-29,229	1,000,701	80,593,022	-667,799	79,925,223	179,420	-	179,420	83,189,685	235,311
<b>Non Voted Expenditure</b>										
-	-	-	98,489,790	-26,665	98,463,125	45,257	-	45,257	95,712,927	-54,500

## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>179,389,049</b>	<b>178,902,612</b>	<b>172,738,487</b>
<b>Net Capital Requirement</b>	<b>224,677</b>	<b>180,811</b>	<b>98,663</b>
<b>Accruals to cash adjustments</b>	<b>-393,720</b>	<b>-8,282</b>	<b>-416,839</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-260,670	-502,478	-515,525
Add cash grant-in-aid	260,796	520,085	510,926
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-216,421	-204,198	-165,443
New provisions and adjustments to previous provisions	-498,767	-674,117	-443,116
Departmental Unallocated Provision	-548,561	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-335,245	-347,595	-420,882
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	400,000	400,000	763,680
Increase (-) / Decrease (+) in creditors	600,000	600,000	-301,323
Use of provisions	205,148	200,021	154,844
<b>Removal of non-voted budget items</b>	<b>-98,508,382</b>	<b>-95,658,427</b>	<b>-92,037,181</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-98,508,382	-95,658,427	-92,037,181
<b>Net Cash Requirement</b>	<b>80,711,624</b>	<b>83,416,714</b>	<b>80,383,130</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	1,021,266	1,186,692	1,135,388
<i>Less:</i>			
Administration DEL Income	-29,229	-35,600	-76,046
<b>Net Administration Costs</b>	<b>992,037</b>	<b>1,151,092</b>	<b>1,059,342</b>
Gross Programme Costs	176,299,971	175,263,001	169,946,412
<i>Less:</i>			
Programme DEL Income	-582,852	-490,386	-274,282
Programme AME Income	-111,612	-18,404	-21,324
Non-budget income	-	-218	-10,118
<b>Net Programme Costs</b>	<b>175,605,507</b>	<b>174,753,993</b>	<b>169,640,688</b>
<b>Total Net Operating Costs</b>	<b>176,597,544</b>	<b>175,905,085</b>	<b>170,700,030</b>
<i>Of which:</i>			
Resource DEL	5,282,874	5,890,448	6,851,950
Capital DEL	-	-575	3
Resource AME	170,625,590	169,145,901	163,227,913
Capital AME	-	-	-
Non-budget	689,080	869,311	620,164
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	548,561	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	575	-3
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	218	10,118
Other adjustments	-61,850	440,072	-22,908
<b>Total Resource Budget</b>	<b>177,084,255</b>	<b>176,345,950</b>	<b>170,687,237</b>
<i>Of which:</i>			
Resource DEL	6,459,039	7,216,828	7,614,958
Resource AME	170,625,216	169,129,122	163,072,279
<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	-	1,995	-
Other adjustments	2,304,794	2,554,667	2,051,250
<b>Total Resource (Estimate)</b>	<b>179,389,049</b>	<b>178,902,612</b>	<b>172,738,487</b>

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

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL</b>	<b>-612,081</b>	<b>-523,991</b>	<b>-350,328</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-29,140	-33,094	-71,226
<i>Of which:</i>			
A Operational Delivery	-	-384	-3,486
I Departmental operating costs	-29,140	-32,710	-67,740
Other Grants	-51	-200	-180
<i>Of which:</i>			
I Departmental operating costs	-51	-200	-180
Other Income	-38	-2,306	-4,640
<i>Of which:</i>			
A Operational Delivery	-38	-1,239	-2,531
I Departmental operating costs	-	-1,067	-2,109
Total Administration	-29,229	-35,600	-76,046
Programme			
EU Grants Received	-399,995	-300,001	-139,117
<i>Of which:</i>			
C European Social Fund	-399,995	-300,001	-139,117
Sales of Goods and Services	-102,244	-90,701	-36,771
<i>Of which:</i>			
A Operational Delivery	-38,687	-10,469	-8,825
E Employment Programmes	-1,959	-24,513	-1,827
G Other Programmes	-41	-55	-55
I Departmental operating costs	-61,557	-55,664	-26,064
Interest and Dividends	-26,945	-22,008	-17,146
<i>Of which:</i>			
I Departmental operating costs	-26,945	-22,008	-17,146
Other Grants	-2,758	-9,337	-9,293
<i>Of which:</i>			
H Other Benefits	-690	-937	-937
I Departmental operating costs	-2,068	-8,400	-8,356
Other Income	-2,592	-2,474	-12,137
<i>Of which:</i>			
A Operational Delivery	-1,509	-1,282	-2,071
E Employment Programmes	-	2	88
I Departmental operating costs	-1,083	-1,194	-10,154
Taxation	-48,318	-63,870	-59,818
<i>Of which:</i>			
G Other Programmes	-48,318	-63,870	-59,818
Total Programme	-582,852	-488,391	-274,282

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

£'000

<b>Voted Resource AME</b>	<b>-84,947</b>	<b>-18,404</b>	<b>-21,317</b>
<i>Of which:</i>			
Programme			
Other Income	-84,947	-18,404	-21,317
<i>Of which:</i>			
N Industrial Injuries Benefits Scheme - Inside Welfare Cap	-23,169	-	-
P Employment and Support Allowance - Inside Welfare Cap	-19,921	-16	-56
Q Income Support - Inside Welfare Cap	-12,909	-16,004	-19,455
T Attendance Allowance - Inside Welfare Cap	-4,312	-	-
V Disability Living Allowance - Inside Welfare Cap	-21,840	-	-
AA Jobseekers Allowance - Outside Welfare Cap	-2,796	-2,384	-1,806
Total Programme	-84,947	-18,404	-21,317
<b>Total Voted Resource Income</b>	<b>-697,028</b>	<b>-542,395</b>	<b>-371,645</b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-1,500</b>	<b>-5,350</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-5,057
<i>Of which:</i>			
I Departmental operating costs	-	-	-5,057
Repayments	-	-1,500	-293
<i>Of which:</i>			
E Employment Programmes	-	-1,500	-
I Departmental operating costs	-	-	-293
Total Programme	-	-1,500	-5,350
<b>Total Voted Capital Income</b>	<b>-</b>	<b>-1,500</b>	<b>-5,350</b>

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

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

£'000

	2015-16 Plans		2014-15 Provisions		2013-14 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-1,995	-1,995	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-218	-218	-10,118	-10,118
<b>Total</b>	-	-	<b>-2,213</b>	<b>-2,213</b>	<b>-10,118</b>	<b>-10,118</b>

### Detailed description of CFER sources

£'000

	2015-16 Plans		2014-15 Provisions		2013-14 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Civil Penalties	-	-	-1,871	-1,871	-	-
Unidentified receipts	-	-	-75	-75	-	-
FAS interest	-	-	-46	-46	-	-
Money found on government property	-	-	-1	-1	-	-
Other small items	-	-	-2	-2	-	-
<b>Non-Budget</b>						
NEA Bank interest	-	-	-161	-161	-	-
Unidentified receipts	-	-	-57	-57	-10,118	-10,118
<b>Total</b>	-	-	<b>-2,213</b>	<b>-2,213</b>	<b>-10,118</b>	<b>-10,118</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Robert Devereux

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

**ALB Accounting Officers:**

Dr Richard Judge	Health and Safety Executive
James Sanderson	Independent Living Fund
Michelle Cracknell	The Pensions Advisory Service
Lesley Titcomb	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 (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
Section B - DEL	Health and Safety Executive	140,922	5,030	145,952
Section D - DEL	The Independent Living Fund	45,905	-	45,905
Section D - DEL	The Pensions Advisory Service	64,580	-	64,580
Section D - DEL	The Pensions Regulator	2,264	-	2,264
Section D - DEL	The Pensions Ombudsman	2,095	-	2,095
Section AG - AME	Health and Safety Executive	-	-	-
Section AG - AME	The Independent Living Fund	-55	-	-
Section AG - AME	The Pensions Regulator	-	-	-
Section AG - AME	The Pensions Advisory Service	-44	-	-
Section AG - AME	The Pensions Ombudsman	-27	-	-
<b>Total</b>		<b>255,640</b>	<b>5,030</b>	<b>260,796</b>



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

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

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<b>Section in Part II: Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
Section I - DEL	Establishment and Development of Regional Forums on Ageing	145

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## **Part III: Note J - Staff Benefits**

For the financial year 2015-16 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 £3 million.

The Department operates an Employee Discount Scheme which provides staff with the opportunity to purchase a range of on-line goods and retail vouchers at a reduced price. The cost of items purchased is met by the employee however the Department pays an annual fee to a third party provider for the operation of the contract. This cost is determined by the number of employees registered with the scheme and is likely to be in the region of £50,000.

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
<b>Contingent Liabilities disclosed under IAS 37</b>	
<b>Remploy Limited</b>	Unquantifiable
<p>The Secretary of State for Work and Pensions has given a formal guarantee in respect of Remploy Limited. In the event of Remploy Limited 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.</p>	
<b>European Social Fund (ESF) repayments</b>	Unquantifiable
<p>The Audit Authority produces an annual control report and opinion for the EU. The opinion is largely based on the amount of error found during checks of claims submitted by the Department, as Managing Authority of the ESF in England and Gibraltar. If this exceeds the EU's defined 2 per cent tolerable error the opinion is likely to be qualified, with the risk that the EU would impose a financial correction.</p> <p>A further risk arises because ESF commitments are made in sterling, whereas funds are reimbursed from the EU in euros and are fixed at the start of the seven year programme.</p>	
<b>Financial Assistance Scheme (FAS)</b>	Unquantifiable
<p>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.</p>	
<b>Transfer of State Pensions and Benefits</b>	Unquantifiable
<p>In 2007, regulations were put in place to allow staff employed in certain EU institutions to transfer an enhanced cash value of potential entitlement to the state pension and other contributory benefits to the Pension Scheme for Officials and Servants of Community Institutions. Until the transfer value has been calculated, a contingent liability arises. The overall time limit is 10 months between the date of application and the transfer payment, however the limits can be extended if needed.</p> <p>Since 2007, 1,316 transfer applications have been received, 79 per cent of which have resulted in transfer payments.</p>	
<b>Compensation claims</b>	Unquantifiable
<p>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.</p>	

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

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Nature of liability	£'000
<p><b>Fixed Term Appointments</b></p> <p>An Employment Tribunal ruled against the Department's position that the release of Fixed Term Appointment (FTA) employees at the agreed end date of their contract of employment does not constitute a redundancy situation.</p> <p>3,678 FTA employees whose contracts of employment had been extended beyond 2 years have been released by the Department since 2008. However, as the Department's liability will depend on the number of future qualifying cases brought, the value of the liability cannot be estimated with any certainty.</p>	Unquantifiable
<p><b>IT Licences</b></p> <p>One of the Department's IT software licence vendors has commissioned an audit to assess the Department's compliance with the terms and conditions of licence usage. If non-compliance issues are identified, the department may be liable for a financial penalty. Until the audit and subsequent commercial negotiations are concluded, the value of any financial penalty is uncertain.</p>	Unquantifiable

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## Part III: Note L - International Subscriptions

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Section in Part II: Subhead Detail	Body	£'000
Section I - DEL	International Labour Organisation	13,500



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# Scotland Office and Office of the Advocate General

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## 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 2015-16.
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 2014-15.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	8,980,000	-	8,980,000
Capital	25,000	-	25,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	8,980,000	-	8,980,000
Capital	25,000	-	25,000
<b>Non-Budget Expenditure</b>	27,942,974,000		
<b>Net cash requirement</b>	27,951,908,000		

Amounts required in the year ending 31 March 2016 for expenditure by Scotland Office and Office of the Advocate General on:

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

Administration: Capital and other non-cash items.

Income arising from:

Receipts from accommodation and legal receipts.

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

Payment of a grant to the Scottish Consolidated Fund.

**Scotland Office and Office of the Advocate General** will account for this Estimate.



**Part I (continued)**

£

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
<b>Departmental Expenditure Limit</b>			
Resource	8,980,000	2,893,000	<b>6,087,000</b>
Capital	25,000	25,000	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	<b>27,942,974,000</b>	<b>12,595,686,000</b>	<b>15,347,288,000</b>
<b>Net cash requirement</b>	<b>27,951,908,000</b>	<b>12,598,578,000</b>	<b>15,353,330,000</b>

**Part II: Subhead detail**

£'000

2015-16 Plans									2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
12,300	-3,520	8,780	200	-	200	25	-	25	7,943	55
<i>Of which:</i>										
A Scotland Office and Office of The Advocate General										
12,300	-3,520	8,780	-	-	-	25	-	25	7,793	55
B Boundary Commission For Scotland										
-	-	-	200	-	200	-	-	-	150	-
<b>Non-voted expenditure</b>										
-	-	-	-	-	-	-	-	-	11,237	-
<i>Of which:</i>										
<i>Election Expenses</i>										
-	-	-	-	-	-	-	-	-	11,237	-
<b>Total Spending in DEL</b>										
12,300	-3,520	8,780	200	-	200	25	-	25	19,180	55
<b>Non-Budget spending</b>										
<b>Voted expenditure</b>										
-	-	-	27,942,974	-	27,942,974	-	-	-	28,191,445	-
<i>Of which:</i>										
C Grant Payable to The Scottish Consolidated Fund										
-	-	-	27,942,974	-	27,942,974	-	-	-	28,191,445	-
<b>Total Non-Budget Spending</b>										
-	-	-	27,942,974	-	27,942,974	-	-	-	28,191,445	-
<b>Total for Estimate</b>										
12,300	-3,520	8,780	27,943,174	-	27,943,174	25	-	25	28,210,625	55
<i>Of which:</i>										
<b>Voted Expenditure</b>										
12,300	-3,520	8,780	27,943,174	-	27,943,174	25	-	25	28,199,388	55
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	11,237	-

## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>27,951,954</b>	<b>28,210,625</b>	<b>27,184,017</b>
<b>Net Capital Requirement</b>	<b>25</b>	<b>55</b>	<b>-</b>
<b>Accruals to cash adjustments</b>	<b>-71</b>	<b>-71</b>	<b>-60</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-30	-30	-19
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-41	-41	-41
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-11,237</b>	<b>-583</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-11,237	-583
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>27,951,908</b>	<b>28,199,372</b>	<b>27,183,374</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	12,300	11,293	10,868
<i>Less:</i>			
Administration DEL Income	-3,520	-3,500	-3,649
<b>Net Administration Costs</b>	<b>8,780</b>	<b>7,793</b>	<b>7,219</b>
Gross Programme Costs	27,943,174	28,202,832	27,176,798
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-35,000	-35,000	-
<b>Net Programme Costs</b>	<b>27,908,174</b>	<b>28,167,832</b>	<b>27,176,798</b>
<b>Total Net Operating Costs</b>	<b>27,916,954</b>	<b>28,175,625</b>	<b>27,184,017</b>
<i>Of which:</i>			
Resource DEL	8,980	19,180	7,934
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	27,907,974	28,156,445	27,176,083
<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	-27,942,974	-28,191,445	-27,176,083
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	35,000	35,000	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>8,980</b>	<b>19,180</b>	<b>7,934</b>
<i>Of which:</i>			
Resource DEL	8,980	19,180	7,934
Resource AME	-	-	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	27,942,974	28,191,445	27,176,083
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>27,951,954</b>	<b>28,210,625</b>	<b>27,184,017</b>

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

£'000

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	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL</b>	<b>-3,520</b>	<b>-3,500</b>	<b>-3,649</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-3,520	-3,500	-3,649
<i>Of which:</i>			
A: Scotland Office and Office of The Advocate General	-3,520	-3,500	-3,649
Total Administration	-3,520	-3,500	-3,649
<b>Total Voted Resource Income</b>	<b>-3,520</b>	<b>-3,500</b>	<b>-3,649</b>

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

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

£'000

	2015-16 Plans		2014-15 Provisions		2013-14 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	-35,000	-35,000	-	-
<b>Total</b>	<b>-35,000</b>	<b>-35,000</b>	<b>-35,000</b>	<b>-35,000</b>	<b>-</b>	<b>-</b>

#### Detailed description of CFER sources

£'000

	2015-16 Plans		2014-15 Provisions		2013-14 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Receipts Surrendered by the Scottish Government under the Scotland Act 1998 s. 64	-35,000	-35,000	-35,000	-35,000	-	-
<b>Total</b>	<b>-35,000</b>	<b>-35,000</b>	<b>-35,000</b>	<b>-35,000</b>	<b>-</b>	<b>-</b>

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

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The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Francesca Osowska

Francesca Osowska 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.





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# Wales Office

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## 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
<b>Departmental Expenditure Limit</b>			
Resource	4,407,000	-	4,407,000
Capital	25,000	-	25,000
<b>Annually Managed Expenditure</b>			
Resource	-20,000	-	-20,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	4,387,000	-	4,387,000
Capital	25,000	-	25,000
<b>Non-Budget Expenditure</b>	13,683,892,000		
<b>Net cash requirement</b>	13,688,254,000		

Amounts required in the year ending 31 March 2016 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; dilapidation commitments.

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

Payments of a grant to the Welsh Consolidated Fund.

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

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**Part I (continued)**


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£

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	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	4,407,000	2,209,000	<b>2,198,000</b>
Capital	25,000	11,000	<b>14,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-20,000	-	<b>-20,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	<b>13,683,892,000</b>	<b>6,019,586,000</b>	<b>7,664,306,000</b>
<b>Net cash requirement</b>	<b>13,688,254,000</b>	<b>6,021,707,000</b>	<b>7,666,547,000</b>

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## Part II: Subhead detail

£'000

2015-16 Plans									2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
4,399	-52	4,347	60	-	60	25	-	25	4,799	135
<i>Of which:</i>										
A Wales Office										
4,399	-52	4,347	60	-	60	25	-	25	4,799	135
<b>Total Spending in DEL</b>										
4,399	-52	4,347	60	-	60	25	-	25	4,799	135
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-20	-	-20	-	-	-	20	-
<i>Of which:</i>										
B Provisions										
-	-	-	-20	-	-20	-	-	-	20	-
<b>Total Spending in AME</b>										
-	-	-	-20	-	-20	-	-	-	20	-
<b>Non-Budget spending</b>										
<b>Voted expenditure</b>										
-	-	-	13,683,892	-	13,683,892	-	-	-	13,692,029	-
<i>Of which:</i>										
C Grant Payable to the Welsh Consolidated Fund										
-	-	-	13,683,892	-	13,683,892	-	-	-	13,692,029	-
<b>Total Non-Budget Spending</b>										
-	-	-	13,683,892	-	13,683,892	-	-	-	13,692,029	-
<b>Total for Estimate</b>										
4,399	-52	4,347	13,683,932	-	13,683,932	25	-	25	13,696,848	135
<i>Of which:</i>										
<b>Voted Expenditure</b>										
4,399	-52	4,347	13,683,932	-	13,683,932	25	-	25	13,696,848	135
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>13,688,279</b>	<b>13,696,848</b>	<b>13,486,911</b>
<b>Net Capital Requirement</b>	<b>25</b>	<b>135</b>	<b>564</b>
<b>Accruals to cash adjustments</b>	<b>-50</b>	<b>-240</b>	<b>-78</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-70	-140	-71
New provisions and adjustments to previous provisions	-	-40	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-80	-7
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	20	20	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>13,688,254</b>	<b>13,696,743</b>	<b>13,487,397</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	4,399	4,772	4,435
<i>Less:</i>			
Administration DEL Income	-52	-53	-29
<b>Net Administration Costs</b>	<b>4,347</b>	<b>4,719</b>	<b>4,406</b>
Gross Programme Costs	13,683,952	13,692,129	13,482,505
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-15,600	-1
<b>Net Programme Costs</b>	<b>13,683,952</b>	<b>13,676,529</b>	<b>13,482,504</b>
<b>Total Net Operating Costs</b>	<b>13,688,299</b>	<b>13,681,248</b>	<b>13,486,910</b>
<i>Of which:</i>			
Resource DEL	4,407	4,779	4,449
Capital DEL	-	-	-
Resource AME	-	40	-
Capital AME	-	-	-
Non-budget	13,683,892	13,676,429	13,482,461
<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	-13,683,892	-13,692,029	-13,482,462
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	15,600	1
Other adjustments	-20	-	-
<b>Total Resource Budget</b>	<b>4,387</b>	<b>4,819</b>	<b>4,449</b>
<i>Of which:</i>			
Resource DEL	4,407	4,799	4,449
Resource AME	-20	20	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	13,683,892	13,692,029	13,482,462
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>13,688,279</b>	<b>13,696,848</b>	<b>13,486,911</b>

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

£'000

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	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL</b>	<b>-52</b>	<b>-53</b>	<b>-29</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-	-53	-
<i>Of which:</i>			
A: Wales Office	-	-53	-
Other Income	-52	-	-29
<i>Of which:</i>			
A: Wales Office	-52	-	-29
Total Administration	<u>-52</u>	<u>-53</u>	<u>-29</u>
<b>Total Voted Resource Income</b>	<b><u>-52</u></b>	<b><u>-53</u></b>	<b><u>-29</u></b>

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

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

£'000

	2015-16 Plans		2014-15 Provisions		2013-14 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	-1	-1
<b>Total</b>	-	-	-15,600	-15,600	-1	-1

#### Detailed description of CFER sources

£'000

	2015-16 Plans		2014-15 Provisions		2013-14 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Receipts surrendered from the Welsh Consolidated Fund and Welsh Government under the Government of Wales Act 2006.	-	-	-15,600	-15,600	-	-
Forfeited Assembly Election Deposits	-	-	-	-	-1	-1
<b>Total</b>	-	-	-15,600	-15,600	-1	-1



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

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The Accounting Officer prepares resource accounts for each financial year.

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

**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.



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# Northern Ireland Office

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## 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
<b>Departmental Expenditure Limit</b>			
Resource	20,391,000	1,075,000	21,466,000
Capital	380,000	-	380,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	20,391,000	1,075,000	21,466,000
Capital	380,000	-	380,000
<b>Non-Budget Expenditure</b>	14,204,000,000		
<b>Net cash requirement</b>	14,222,541,000		

Amounts required in the year ending 31 March 2016 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.

## Part I (continued)

### 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
<b>Departmental Expenditure Limit</b>			
Resource	20,391,000	9,679,000	<b>10,712,000</b>
Capital	380,000	108,000	<b>272,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-	90,000	<b>-90,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	<b>14,204,000,000</b>	<b>6,578,865,000</b>	<b>7,625,135,000</b>
<b>Net cash requirement</b>	<b>14,222,541,000</b>	<b>6,587,796,000</b>	<b>7,634,745,000</b>

## Part II: Subhead detail

£'000

2015-16 Plans									2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
18,942	-5,625	13,317	7,185	-111	7,074	380	-	380	24,007	1,491
<i>Of which:</i>										
A Northern Ireland Office										
18,942	-5,625	13,317	5,147	-111	5,036	380	-	380	21,833	1,491
B NI Human Rights Commission (Net)										
-	-	-	1,215	-	1,215	-	-	-	1,341	-
C Parades Commission (Net)										
-	-	-	823	-	823	-	-	-	833	-
<b>Non-voted expenditure</b>										
-	-	-	1,075	-	1,075	-	-	-	3,544	-
<i>Of which:</i>										
D Funding of Elections										
-	-	-	1,075	-	1,075	-	-	-	3,544	-
<b>Total Spending in DEL</b>										
18,942	-5,625	13,317	8,260	-111	8,149	380	-	380	27,551	1,491
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-	-	-	-	-	-	-1,600	-
<i>Of which:</i>										
Northern Ireland Office										
-	-	-	-	-	-	-	-	-	-1,600	-
<b>Total Spending in AME</b>										
-	-	-	-	-	-	-	-	-	-1,600	-
<b>Non-Budget spending</b>										
<b>Voted expenditure</b>										
-	-	-	14,204,000	-	14,204,000	-	-	-	14,905,200	-
<i>Of which:</i>										
E Grant Payable to The Northern Ireland Consolidated Fund										
-	-	-	14,204,000	-	14,204,000	-	-	-	14,905,200	-
<b>Total Non-Budget Spending</b>										
-	-	-	14,204,000	-	14,204,000	-	-	-	14,905,200	-

## Part II: Subhead detail (continued)

£'000

2015-16 Plans									2014-15 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
<b>Total for Estimate</b>										
18,942	-5,625	13,317	14,212,260	-111	14,212,149	380	-	380	14,931,151	1,491
<i>Of which:</i>										
<b>Voted Expenditure</b>										
18,942	-5,625	13,317	14,211,185	-111	14,211,074	380	-	380	14,927,607	1,491
<b>Non Voted Expenditure</b>										
-	-	-	1,075	-	1,075	-	-	-	3,544	-

## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>14,225,466</b>	<b>14,931,151</b>	<b>13,809,065</b>
<b>Net Capital Requirement</b>	<b>380</b>	<b>1,491</b>	<b>307</b>
<b>Accruals to cash adjustments</b>	<b>-2,230</b>	<b>-303</b>	<b>-1,634</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-2,038	-2,174	-101
Add cash grant-in-aid	1,984	2,112	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,046	-1,711	-1,533
New provisions and adjustments to previous provisions	-60	-260	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-130	-130	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	60	1,860	-
<b>Removal of non-voted budget items</b>	<b>-1,075</b>	<b>-3,544</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-1,075	-3,544	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>14,222,541</b>	<b>14,928,795</b>	<b>13,807,738</b>



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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	18,942	20,862	18,544
<i>Less:</i>			
Administration DEL Income	-5,625	-5,426	-5,668
<b>Net Administration Costs</b>	<b>13,317</b>	<b>15,436</b>	<b>12,876</b>
Gross Programme Costs	14,211,320	14,915,875	13,796,817
<i>Less:</i>			
Programme DEL Income	-111	-160	-628
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>14,212,209</b>	<b>14,915,715</b>	<b>13,796,189</b>
<b>Total Net Operating Costs</b>	<b>14,225,526</b>	<b>14,931,151</b>	<b>13,809,065</b>
<i>Of which:</i>			
Resource DEL	21,466	25,691	25,287
Capital DEL	-	-	-
Resource AME	60	260	778
Capital AME	-	-	-
Non-budget	14,204,000	14,905,200	13,783,000
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-14,204,000	-14,905,200	-13,783,000
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-60	-	-
<b>Total Resource Budget</b>	<b>21,466</b>	<b>25,951</b>	<b>26,065</b>
<i>Of which:</i>			
Resource DEL	21,466	27,551	25,287
Resource AME	-	-1,600	778
<i>Adjustments to include:</i>			
Grants to devolved administrations	14,204,000	14,905,200	13,783,000
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>14,225,466</b>	<b>14,931,151</b>	<b>13,809,065</b>

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

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL</b>	<b>-5,736</b>	<b>-5,586</b>	<b>-6,296</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-5,625	-5,426	-5,668
<i>Of which:</i>			
A: Northern Ireland Office	-5,625	-5,426	-5,668
Total Administration	<u>-5,625</u>	<u>-5,426</u>	<u>-5,668</u>
Programme			
Sales of Goods and Services	-111	-160	-628
<i>Of which:</i>			
A: Northern Ireland Office	-111	-160	-628
Total Programme	<u>-111</u>	<u>-160</u>	<u>-628</u>
<b>Total Voted Resource Income</b>	<b><u>-5,736</u></b>	<b><u>-5,586</u></b>	<b><u>-6,296</u></b>

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

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No CFER income or receipts are expected in 2015-16, 2014-15 or 2013-14.

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

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The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Sir Jonathan Stephens

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
Rene Murray	Parades Commission for Northern Ireland

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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**Part III: Note E - Arm's Length Bodies (ALBs)**
**£'000**

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
B	NI Human Rights Commission	1,215	-	1,174
C	NI Parades Commission	823	-	810
<b>Total</b>		<b>2,038</b>	<b>-</b>	<b>1,984</b>



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# HM Treasury

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## Introduction

The Treasury Supply Estimate covers the following areas.

1. The administration and programme costs of the core Treasury, the Debt Management Office, Government Internal Audit Agency 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, Infrastructure Finance Unit Limited, IUK Investments Limited, IUK Investment Holdings Limited, HM Treasury UK Sovereign SUKUK plc, Royal Mint Advisory Committee on the design of coins, medals, seals and decorations, Royal Household, Money Advice Service, Financial Services Compensation Scheme, UK Asset Resolution 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 2014-15 Annual Report and Accounts.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	118,469,000	10,800,000	129,269,000
Capital	-739,150,000	-	-739,150,000
<b>Annually Managed Expenditure</b>			
Resource	-2,018,765,000	3,259,000	-2,015,506,000
Capital	-4,565,500,000	-	-4,565,500,000
<b>Total Net Budget</b>			
Resource	-1,900,296,000	14,059,000	-1,886,237,000
Capital	-5,304,650,000	-	-5,304,650,000
<b>Non-Budget Expenditure</b>		-	
<b>Net cash requirement</b>	<b>-543,849,000</b>		

Amounts required in the year ending 31 March 2016 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, the provision of guarantees and the provision of pension guidance. 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 by the Government Internal Audit Agency on audit services.

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, HM Treasury UK Sovereign SUKUK plc and the Royal Mint Advisory Committee on the design of Coins, Medals, Seals and Decorations.

Depreciation and other non-cash items falling in DEL.



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## Part I (continued)

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### 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.

Income due to the Government Internal Audit Agency for charges for services provided to other government departments and organisations.

### **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, provision of guarantees, infrastructure finance and payments under the Loans to Ireland Act 2010.

Creation and use of provisions including those relating to payments under the Equitable Life Payments Scheme and those in respect of economic, financial and related administration.

Administration of the Equitable Life Payments Scheme.

Spending by the Financial Services Compensation Scheme, the Money Advice Service (formerly the Consumer Financial Education Body), the Sovereign Grant to the Royal Household, UK Asset Resolution Limited and Help to Buy (HMT) Limited.

Non-cash items falling within AME.

### Income arising from:

transactions with 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.

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**Part I (continued)**


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	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	118,469,000	57,057,000	<b>61,412,000</b>
Capital	-739,150,000	1,500,000	<b>-740,650,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-2,018,765,000	-	<b>-2,018,765,000</b>
Capital	-4,565,500,000	-	<b>-4,565,500,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>-543,849,000</b>	-	<b>-543,849,000</b>

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## Part II: Subhead detail

£'000

2015-16 Plans									2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
210,616	-86,877	123,739	20,670	-25,940	-5,270	1,700	-740,850	-739,150	143,581	47,093
<i>Of which:</i>										
A Core Treasury										
174,023	-72,960	101,063	15,639	-8,800	6,839	3,198	-	3,198	122,384	9,150
B Debt Management Office										
16,130	-1,960	14,170	5,030	-890	4,140	100	-	100	17,900	730
C Government Internal Audit Agency										
13,308	-11,957	1,351	-	-	-	-	-	-	-	-
D Office of Tax Simplification										
418	-	418	-	-	-	-	-	-	470	-
E United Kingdom Financial Investments Limited (Net)										
2,660	-	2,660	-	-	-	-	-	-	3,750	-
F Office for Budget Responsibility (Net)										
2,076	-	2,076	-	-	-	-	-	-	2,076	-
G Infrastructure Finance Unit Limited (Net)										
-	-	-	-	-	-	-1,600	-	-1,600	-	-2,339
H IUK Investments Limited (Net)										
-	-	-	-	-	-	1	-	1	-	1
I IUK Investments Holdings Limited (Net)										
-	-	-	-	-	-	1	-	1	-	8,550
J HM Treasury UK Sovereign SUKUK plc (Net)										
-	-	-	1	-	1	-	-	-	-	-
K Royal Mint Advisory Committee on the design of coins (Net)										
1	-	1	-	-	-	-	-	-	1	-
L Departmental Unallocated Provision										
2,000	-	2,000	-	-	-	-	-	-	-	-
M Eurostar										
-	-	-	-	-16,250	-16,250	-	-740,850	-740,850	-	1
<i>Business Finance Partnership</i>										
-	-	-	-	-	-	-	-	-	-3,000	31,000
<b>Non-voted expenditure</b>										
-	-	-	10,800	-	10,800	-	-	-	12,320	-
<i>Of which:</i>										
N Banking and gilts registration services										
-	-	-	10,800	-	10,800	-	-	-	12,320	-
<b>Total Spending in DEL</b>										
210,616	-86,877	123,739	31,470	-25,940	5,530	1,700	-740,850	-739,150	155,901	47,093

**Part II: Subhead detail (continued)**

£'000

2015-16 Plans									2014-15 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
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-1,402,198	-616,567	-2,018,765	-4,565,500	-	-4,565,500	-42,320,957	-9,467,457
<i>Of which:</i>										
O Provisions										
-	-	-	-400	-	-400	-	-	-	-1,800	-
P UK Coinage manufacturing costs										
-	-	-	32,000	-	32,000	-	-	-	41,700	-
Q UK Coinage metal costs										
-	-	-	19,000	-13,500	5,500	-	-	-	11,700	-
R Royal Mint dividend										
-	-	-	-	-4,000	-4,000	-	-	-	-4,000	-
S Investment in the Bank of England										
-	-	-	-	-50,000	-50,000	-	-	-	-30,000	-
T Administration of the Equitable Life Payments Scheme										
-	-	-	5,100	-	5,100	-	-	-	6,400	-
U National Loan Guarantee Scheme										
-	-	-	2,000	-65,000	-63,000	-	-	-	-63,000	-
V Loans to Ireland										
-	-	-	-	-83,967	-83,967	-	-	-	-84,000	-
W Assistance to financial institutions										
-	-	-	-	-400,100	-400,100	530,000	-	530,000	-40,433,000	-970,000
X Sovereign Grant funding of Royal Household (Net)										
-	-	-	40,100	-	40,100	4,500	-	4,500	37,540	2,293
Y Money Advice Service (formerly Consumer Financial Education Body) (Net)										
-	-	-	1	-	1	-	-	-	2,600	150
Z Financial Services Compensation Scheme (Net)										
-	-	-	-300,000	-	-300,000	-	-	-	-570,000	100
AA UK Asset Resolution Limited (Net)										
-	-	-	-1,200,000	-	-1,200,000	-5,100,000	-	-5,100,000	-1,205,099	-8,500,000
AB Help to Buy (HMT) Limited (Net)										
-	-	-	1	-	1	-	-	-	1	-
<i>HM Treasury UK Sovereign SUKUK plc (Net)</i>										
-	-	-	-	-	-	-	-	-	1	-
<i>Northern Rock (Virgin Money)</i>										
-	-	-	-	-	-	-	-	-	-30,000	-
<b>Non-voted expenditure</b>										
-	-	-	4,259	-1,000	3,259	-	-	-	3,414	-
<i>Of which:</i>										
AC Royal Household Pensions										
-	-	-	3,900	-1,000	2,900	-	-	-	3,055	-

**Part II: Subhead detail (continued)**

£'000

2015-16 Plans									2014-15 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
AD Civil List										
-	-	-	359	-	359	-	-	-	359	-
<b>Total Spending in AME</b>										
-	-	-	-1,397,939	-617,567	-2,015,506	-4,565,500	-	-4,565,500	-42,317,543	-9,467,457
<b>Total for Estimate</b>										
210,616	-86,877	123,739	-1,366,469	-643,507	-2,009,976	-4,563,800	-740,850	-5,304,650	-42,161,642	-9,420,364
<i>Of which:</i>										
<b>Voted Expenditure</b>										
210,616	-86,877	123,739	-1,381,528	-642,507	-2,024,035	-4,563,800	-740,850	-5,304,650	-42,177,376	-9,420,364
<b>Non Voted Expenditure</b>										
-	-	-	15,059	-1,000	14,059	-	-	-	15,734	-

## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>-1,886,237</b>	<b>-42,161,642</b>	<b>5,957,068</b>
<b>Net Capital Requirement</b>	<b>-5,304,650</b>	<b>-9,420,364</b>	<b>-11,730,584</b>
<b>Accruals to cash adjustments</b>	<b>6,661,097</b>	<b>50,387,383</b>	<b>-7,857,579</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	6,552,260	10,232,174	4,840,980
Add cash grant-in-aid	49,336	54,209	37,620
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-5,699	39,994,400	-12,961,276
New provisions and adjustments to previous provisions	-	-	-57,003
Departmental Unallocated Provision	-2,000	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-200	-200	12,425
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-7,769
Increase (+) / Decrease (-) in debtors	-	-	-443,302
Increase (-) / Decrease (+) in creditors	-	-	352,982
Use of provisions	67,400	106,800	367,764
<b>Removal of non-voted budget items</b>	<b>-14,059</b>	<b>-15,734</b>	<b>-15,078</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-13,700	-15,375	-14,719
Other adjustments	-359	-359	-359
<b>Net Cash Requirement</b>	<b>-543,849</b>	<b>-1,210,357</b>	<b>-13,646,173</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	208,216	180,371	173,858
<i>Less:</i>			
Administration DEL Income	-86,877	-35,800	-46,917
<b>Net Administration Costs</b>	<b>121,339</b>	<b>144,571</b>	<b>126,941</b>
Gross Programme Costs	-1,366,069	-41,280,063	6,850,462
<i>Less:</i>			
Programme DEL Income	-25,940	-362,149	-399,313
Programme AME Income	-617,567	-664,000	-621,022
Non-budget income	-29,000	-29,000	-32,340
<b>Net Programme Costs</b>	<b>-2,038,576</b>	<b>-42,335,212</b>	<b>5,797,787</b>
<b>Total Net Operating Costs</b>	<b>-1,917,237</b>	<b>-42,190,641</b>	<b>5,924,728</b>
<i>Of which:</i>			
Resource DEL	126,869	154,101	-253,045
Capital DEL	-	1	-
Resource AME	-2,015,106	-42,315,743	6,210,113
Capital AME	-	-	-
Non-budget	-29,000	-29,000	-32,340
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	2,000	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-1	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	29,000	29,000	32,340
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>-1,886,237</b>	<b>-42,161,642</b>	<b>5,957,068</b>
<i>Of which:</i>			
Resource DEL	129,269	155,901	-253,045
Resource AME	-2,015,506	-42,317,543	6,210,113
<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	-	-	-
<b>Total Resource (Estimate)</b>	<b>-1,886,237</b>	<b>-42,161,642</b>	<b>5,957,068</b>

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

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL</b>	<b>-112,817</b>	<b>-72,949</b>	<b>-446,230</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-86,877	-35,800	-46,917
<i>Of which:</i>			
A Core Treasury	-72,960	-34,000	-45,456
B Debt Management Office	-1,960	-1,800	-1,461
C Government Internal Audit Agency	-11,957	-	-
Total Administration	-86,877	-35,800	-46,917
Programme			
Sales of Goods and Services	-25,940	-27,149	-5,732
<i>Of which:</i>			
A Core Treasury	-8,800	-26,149	-4,547
B Debt Management Office	-890	-1,000	-1,185
M Eurostar	-16,250	-	-
Interest and Dividends	-	-10,000	-4,720
<i>Of which:</i>			
A Core Treasury	-	-6,000	-251
G Infrastructure Finance Unit Limited (Net)	-	-	-4,469
<i>Business Finance Partnership</i>	-	-4,000	-
Other Income	-	-	-2,807
<i>Of which:</i>			
A Core Treasury	-	-	-2,807
Taxation	-	-	-386,054
<i>Of which:</i>			
A Core Treasury	-	-	-386,054
Total Programme	-25,940	-37,149	-399,313
<b>Voted Resource AME</b>	<b>-616,567</b>	<b>-663,000</b>	<b>-620,063</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-158,600	-225,000	-370,141
<i>Of which:</i>			
Q UK Coinage metal costs	-13,500	-17,000	-16,415
U National Loan Guarantee Scheme	-65,000	-65,000	-66,320
W Assistance to financial institutions	-80,100	-113,000	-268,998
AA UK Asset Resolution Limited (Net)	-	-	-18,408
<i>Northern Rock (Virgin Money)</i>	-	-30,000	-
Interest and Dividends	-457,967	-438,000	-182,647
<i>Of which:</i>			
R Royal Mint dividend	-4,000	-4,000	-4,000
S Investment in the Bank of England	-50,000	-30,000	-80,000
U National Loan Guarantee Scheme	-	-	-2,380



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

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
V Loans to Ireland	-83,967	-84,000	-76,479
W Assistance to financial institutions	-320,000	-320,000	-19,332
AA UK Asset Resolution Limited (Net)	-	-	-456
Other Income	-	-	-67,275
<i>Of which:</i>			
AA UK Asset Resolution Limited (Net)	-	-	-67,275
Total Programme	-616,567	-663,000	-620,063
<b>Total Voted Resource Income</b>	<b>-729,384</b>	<b>-735,949</b>	<b>-1,066,293</b>
<b>Voted Capital DEL</b>	<b>-740,850</b>	<b>-325,000</b>	<b>-7,342</b>
<i>Of which:</i>			
Programme			
Other Income	-740,850	-325,000	-
<i>Of which:</i>			
M Eurostar	-740,850	-325,000	-
Repayments	-	-	-7,342
<i>Of which:</i>			
A Core Treasury	-	-	-4,010
G Infrastructure Finance Unit Limited (Net)	-	-	-3,332
Total Programme	-740,850	-325,000	-7,342
<b>Voted Capital AME</b>	<b>-</b>	<b>-1,000,000</b>	<b>-10,242,650</b>
<i>Of which:</i>			
Programme			
Other Income	-	-	-4,789,852
<i>Of which:</i>			
Sale of shares	-	-	-4,789,852
Repayments	-	-1,000,000	-5,452,798
<i>Of which:</i>			
U National Loan Guarantee Scheme	-	-	-597
W Assistance to financial institutions	-	-1,000,000	-1,004,835
AA UK Asset Resolution Limited (Net)	-	-	-4,447,366
Total Programme	-	-1,000,000	-10,242,650
<b>Total Voted Capital Income</b>	<b>-740,850</b>	<b>-1,325,000</b>	<b>-10,249,992</b>

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

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

£'000

	2015-16 Plans		2014-15 Provisions		2013-14 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	-7,940,100	-29,000	-14,219,000	-32,340	-31,020,824
<b>Total</b>	<b>-29,000</b>	<b>-7,940,100</b>	<b>-29,000</b>	<b>-14,219,000</b>	<b>-32,340</b>	<b>-31,020,824</b>

#### Detailed description of CFER sources

£'000

	2015-16 Plans		2014-15 Provisions		2013-14 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Pool Re insurance premiums	-29,000	-29,000	-29,000	-29,000	-32,340	-32,340
Excess cash from arms length bodies	-	-750,000	-	-3,519,000	-	-
Accumulated cash from the Bank of England Asset Purchase Facility Fund	-	-7,161,100	-	-10,671,000	-	-30,988,484
<b>Total</b>	<b>-29,000</b>	<b>-7,940,100</b>	<b>-29,000</b>	<b>-14,219,000</b>	<b>-32,340</b>	<b>-31,020,824</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Sir Nicholas Macpherson KCB, GCB

**Executive Agency Accounting Officers:**

Robert Stheeman	Debt Management Office
Jon Whitfield	Government Internal Audit 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:**

James Leigh-Pemberton	United Kingdom Financial Investments
Robert Chote	Office for Budget Responsibility
Sir Nicholas Macpherson KCB, GCB	Infrastructure Finance Unit Limited
Adam Lawrence	Royal Mint Advisory Committee on the design of coins etc
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
Sir Nicholas Macpherson KCB, GCB	Help to Buy (HMT) Limited
Sir Nicholas Macpherson KCB, GCB	IUK Investments Limited
Sir Nicholas Macpherson KCB, GCB	IUK Investments Holdings Limited
Sir Nicholas Macpherson KCB, GCB	HM Treasury UK Sovereign SUKUK plc

Sir Nicholas Macpherson KCB, GCB 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	United Kingdom Financial Investments Limited	2,660	-	2,660
F	Office for Budget Responsibility	2,076	-	2,076
G	Infrastructure Finance Unit Limited	-	-1,600	-
H	IUK Investments Limited	-	1	-
I	IUK Investments Holdings Limited	-	1	-
J	HM Treasury UK Sovereign SUKUK plc	1	-	-
K	Royal Mint Advisory Committee on the design of coins etc.	1	-	-
X	Sovereign Grant funding of Royal Household	40,100	4,500	44,600
Y	Money Advice Service	1	-	-
Z	Financial Services Compensation Scheme	-300,000	-	-
AA	UK Asset Resolution Limited	-1,200,000	-5,100,000	-
AB	Help to Buy (HMT) Limited	1	-	-
<b>Total</b>		<b>-1,455,160</b>	<b>-5,097,098</b>	<b>49,336</b>

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

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

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Section in Part II: Subhead Detail	Service	£'000
A	Global Infrastructure Hub	1,000

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## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<b>Contingent liabilities limited by recourse to assets</b>	
<i>Contingent liabilities have been included in this category where the liability would be limited by recourse to assets if the liability were to crystallise. The amounts shown are gross of any such offset. Contingent liabilities with recourse to equities have not been included</i>	
HM Treasury 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).	6,871,000
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).	2,500,000
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
<b>Other Contingent Liabilities</b>	
HM Treasury has confirmed to the PRA its intention to take appropriate steps (should they prove necessary) to ensure that NRAM 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 NRAM plc for its new directors against liabilities and losses in the course of their actions whilst the bank is in public ownership (Treasury Minute dated 25 January 2010).	Unquantifiable
HM Treasury has guaranteed indemnities provided by Bradford & Bingley for its directors against liabilities and losses in the course of their actions whilst the entity is in public ownership.	Unquantifiable
HM Treasury has guaranteed indemnities provided by UK Asset Resolution (UKAR) for its directors against liabilities and losses in the course of their actions whilst the entity is in public ownership (Treasury Minute dated 8 July 2010).	Unquantifiable
HM Treasury has guaranteed indemnities provided by United Kingdom Financial Investments (UKFI) for its new directors against liabilities and losses incurred in the course of their actions.	Unquantifiable

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

Nature of liability	£'000
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 the HMG director on the board of Royal Mint Ltd on behalf of HMT as shareholder.	Unquantifiable
Under the terms of the sale of Northern Rock, HM Treasury has provided certain warranties and a tax indemnity to Virgin Money.	307,000
The warranties and tax indemnity are both time-limited and subject to an overall cap (100% of the final consideration in relation to the warranties in relation to title, capacity and authority and 35% of the final consideration in other cases). As of December 2013, claims for breaches of the non-tax warranties can no longer be brought. Tax claims, i.e. claims for a breach of the tax warranties or covenants in the transfer agreement, will expire on 1 January 2017.	
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
<b>Statutory</b>	
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	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.	12,300

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

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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

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# HM Revenue and Customs

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## 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, 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
<b>Departmental Expenditure Limit</b>			
Resource	3,427,766,000	296,960,000	3,724,726,000
Capital	162,820,000	-	162,820,000
<b>Annually Managed Expenditure</b>			
Resource	11,710,860,000	31,560,307,000	43,271,167,000
Capital	300,000	-	300,000
<b>Total Net Budget</b>			
Resource	15,138,626,000	31,857,267,000	46,995,893,000
Capital	163,120,000	-	163,120,000
<b>Non-Budget Expenditure</b>	6,750,000,000		
<b>Net cash requirement</b>	21,878,846,000		

Amounts required in the year ending 31 March 2016 for expenditure by HM Revenue and Customs on:

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

Administration in management, collection and payment of a range of taxes, tax credits, benefits, reliefs, refunds, duties, levies, Statutory Payments, allowances and entitlements.

Delivering policies held by other government departments, assistance to public bodies, enforcement of National Minimum Wage, collection of student loans, welfare reform, building capability, money laundering regulation and verification schemes.

Law enforcement, criminal investigation and provision of resources to independent investigatory bodies including the Adjudicator's Office. Payments in respect of the HMRC National Museum and grants to the voluntary and community sector.

Work for devolved administrations.

International Tax Cooperation Agreements, operation of customs controls, overseas tax administration, official development assistance and support of projects abroad.

Providing shared services, Civil Service HR, structural organisational change, services provided to third parties, air travel carbon offsetting, provision of trade information and Contracts Finder portal.

Administration of the National Insurance Funds for Great Britain and Northern Ireland and the Office of HM Paymaster General.

Non-cash items falling in DEL.

Valuations, administration, setting and maintaining of assessments, advice, property services, payments of Local Authority Rates on behalf of accredited foreign countries and non-cash items incurred by the Valuation Office Agency.

## Part I (Continued)

### Income arising from:

Tax reliefs, entitlements, money laundering regulation and verification schemes.

Recovery of law costs, overpayments, insurance and compensation claims, staff costs, apprenticeships funding, valuation and other services, aggregates levy, transaction fees and excess cash receipts.

Services provided to the Valuation Office Agency, other government departments, devolved administrations, other bodies and international parties. Providing shared services and contributing to Civil Service HR.

Charges made for attendance of officers, international commitments, travel expenses, use of cars, rent, and building capability.

Sales of assets, information, publications, statistical services, certificates and estate management services. The Asset Recovery Incentivisation Scheme and other miscellaneous receipts.

Recovery of costs of administration of the National Insurance Funds, collection of National Insurance contributions and of the Office of HM Paymaster General.

Non-cash items falling in DEL.

Valuations, administration, setting and maintaining of assessments, advice, property services, payments of Local Authority Rates on behalf of accredited foreign countries and non-cash items incurred by the Valuation Office Agency.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

Tax credits, benefits, reliefs, refunds, duties, levies, allowances and entitlements.

Remittance of irrecoverable debts and losses on revaluation of assets.

Incentive payments for filing, transitional payments to charities, provisions movements and payments that add capacity to recovery of debt.

Non-cash items falling in AME.

Payments of Rates on behalf of accredited Commonwealth and foreign countries and certain international organisations and non-cash items.

#### Income arising from:

Payments of Rates by accredited Commonwealth and foreign countries and certain international organisations, refunds from local authorities.

### **Non-Budget Expenditure:**

#### Expenditure arising from:

Payments to the National Insurance Funds.

**HM Revenue and Customs** will account for this Estimate.

**Part I (Continued)**

£

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
<b>Departmental Expenditure Limit</b>			
Resource	3,427,766,000	1,509,490,000	<b>1,918,276,000</b>
Capital	162,820,000	88,695,000	<b>74,125,000</b>
<b>Annually Managed Expenditure</b>			
Resource	11,710,860,000	5,375,676,000	<b>6,335,184,000</b>
Capital	300,000	450,000	<b>-150,000</b>
<b>Non-Budget Expenditure</b>	<b>6,750,000,000</b>	<b>579,150,000</b>	<b>6,170,850,000</b>
<b>Net cash requirement</b>	<b>21,878,846,000</b>	<b>7,425,960,000</b>	<b>14,452,886,000</b>

## Part II: Subhead detail

£'000

2015-16 Plans									2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
887,266	-127,000	760,266	2,954,999	-287,499	2,667,500	163,820	-1,000	162,820	3,216,290	249,622
<i>Of which:</i>										
A HMRC Administration										
838,733	-127,000	711,733	2,590,913	-76,000	2,514,913	155,079	-1,000	154,079	3,177,592	240,604
B Departmental Unallocated Provision										
34,631	-	34,631	-	-	-	1,441	-	1,441	-	-
C VOA Administration										
-	-	-	211,500	-211,499	1	7,300	-	7,300	1	9,018
D Utilised Provisions										
13,902	-	13,902	152,586	-	152,586	-	-	-	38,697	-
<b>Non-voted expenditure</b>										
71,109	-	71,109	225,851	-	225,851	-	-	-	302,104	-
<i>Of which:</i>										
E National Insurance Fund										
71,109	-	71,109	225,851	-	225,851	-	-	-	302,104	-
<b>Total Spending in DEL</b>										
<b>958,375</b>	<b>-127,000</b>	<b>831,375</b>	<b>3,180,850</b>	<b>-287,499</b>	<b>2,893,351</b>	<b>163,820</b>	<b>-1,000</b>	<b>162,820</b>	<b>3,518,394</b>	<b>249,622</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	11,714,870	-4,010	11,710,860	300	-	300	12,118,706	1,000
<i>Of which:</i>										
F Social Benefits and Grants										
-	-	-	11,668,374	-	11,668,374	300	-	300	11,834,680	1,000
G Providing payments in lieu of tax relief to certain bodies										
-	-	-	105,083	-	105,083	-	-	-	98,079	-
H HMRC Administration										
-	-	-	30,000	-	30,000	-	-	-	145,001	-
I VOA - Payments of rates to LAs on behalf of certain bodies										
-	-	-	78,200	-4,010	74,190	-	-	-	72,601	-
J VOA Administration										
-	-	-	1	-	1	-	-	-	1	-
K Utilised Provisions										
-	-	-	-166,788	-	-166,788	-	-	-	-39,697	-
<i>Filing Incentive Payments</i>										
-	-	-	-	-	-	-	-	-	41	-
<i>Payments To Add Capacity</i>										
-	-	-	-	-	-	-	-	-	8,000	-

## Part II: Subhead detail

£'000

2015-16 Plans									2014-15 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
<b>Non-voted expenditure</b>										
-	-	-	31,560,307	-	31,560,307	-	-	-	32,502,851	-
<i>Of which:</i>										
L Personal Tax Credit										
-	-	-	29,453,632	-	29,453,632	-	-	-	30,492,000	-
M Other Reliefs and Allowances										
-	-	-	2,106,675	-	2,106,675	-	-	-	2,010,851	-
<b>Total Spending in AME</b>										
-	-	-	43,275,177	-4,010	43,271,167	300	-	300	44,621,557	1,000
<b>Non-Budget spending</b>										
<b>Voted expenditure</b>										
-	-	-	6,750,000	-	6,750,000	-	-	-	4,720,000	-
<i>Of which:</i>										
N Payments To National Insurance Fund										
-	-	-	6,750,000	-	6,750,000	-	-	-	4,720,000	-
<b>Total Non-Budget Spending</b>										
-	-	-	6,750,000	-	6,750,000	-	-	-	4,720,000	-
<b>Total for Estimate</b>										
958,375	-127,000	831,375	53,206,027	-291,509	52,914,518	164,120	-1,000	163,120	52,859,951	250,622
<i>Of which:</i>										
<b>Voted Expenditure</b>										
887,266	-127,000	760,266	21,419,869	-291,509	21,128,360	164,120	-1,000	163,120	20,054,996	250,622
<b>Non Voted Expenditure</b>										
71,109	-	71,109	31,786,158	-	31,786,158	-	-	-	32,804,955	-



## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>53,745,893</b>	<b>52,859,951</b>	<b>46,219,702</b>
<b>Net Capital Requirement</b>	<b>163,120</b>	<b>250,622</b>	<b>218,343</b>
<b>Accruals to cash adjustments</b>	<b>-172,900</b>	<b>-314,890</b>	<b>-227,107</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-271,374	-254,672	-236,749
New provisions and adjustments to previous provisions	-30,000	-145,000	-23,007
Departmental Unallocated Provision	-36,072	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-2,242	-2,300	-734
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-64,823	-
Increase (-) / Decrease (+) in creditors	-	112,208	-
Use of provisions	166,788	39,697	33,383
<b>Removal of non-voted budget items</b>	<b>-31,857,267</b>	<b>-32,804,955</b>	<b>-31,275,842</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-31,857,267	-32,804,955	-31,275,842
<b>Net Cash Requirement</b>	<b>21,878,846</b>	<b>19,990,728</b>	<b>14,935,096</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	909,842	956,405	907,338
<i>Less:</i>			
Administration DEL Income	-127,000	-142,498	-69,343
<b>Net Administration Costs</b>	<b>782,842</b>	<b>813,907</b>	<b>837,995</b>
Gross Programme Costs	46,470,229	47,565,184	45,640,660
<i>Less:</i>			
Programme DEL Income	-287,499	-233,909	-255,028
Programme AME Income	-4,010	-4,231	-3,702
Non-budget income	-	-200	-200
<b>Net Programme Costs</b>	<b>46,178,720</b>	<b>47,326,844</b>	<b>45,381,730</b>
<b>Total Net Operating Costs</b>	<b>46,961,562</b>	<b>48,140,751</b>	<b>46,219,725</b>
<i>Of which:</i>			
Resource DEL	3,523,607	3,479,697	3,612,207
Capital DEL	-	-	-
Resource AME	43,437,955	44,661,254	42,607,718
Capital AME	-	-	-
Non-budget	-200	-200	-200
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	34,631	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	200	200	200
Other adjustments	-300	-1,000	-223
<b>Total Resource Budget</b>	<b>46,995,893</b>	<b>48,139,951</b>	<b>46,219,702</b>
<i>Of which:</i>			
Resource DEL	3,724,726	3,518,394	3,645,367
Resource AME	43,271,167	44,621,557	42,574,335
<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	6,750,000	4,720,000	-
<b>Total Resource (Estimate)</b>	<b>53,745,893</b>	<b>52,859,951</b>	<b>46,219,702</b>

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

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL</b>	<b>-414,499</b>	<b>-376,407</b>	<b>-324,371</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-127,000	-142,498	-68,562
<i>Of which:</i>			
A: HMRC Administration	-127,000	-142,498	-68,562
Other Income	-	-	-781
<i>Of which:</i>			
A: HMRC Administration	-	-	-781
Total Administration	-127,000	-142,498	-69,343
Programme			
Sales of Goods and Services	-287,499	-233,909	-253,389
<i>Of which:</i>			
A: HMRC Administration	-76,000	-28,239	-57,431
C: VOA Administration	-211,499	-205,670	-195,958
Other Income	-	-	-1,639
<i>Of which:</i>			
A: HMRC Administration	-	-	-1,568
C: VOA Administration	-	-	-71
Total Programme	-287,499	-233,909	-255,028
<b>Voted Resource AME</b>	<b>-4,010</b>	<b>-4,231</b>	<b>-3,702</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-4,010	-4,231	-3,702
<i>Of which:</i>			
I: VOA - Payments of rates to LAs on behalf of certain bodies	-4,010	-4,231	-3,702
Total Programme	-4,010	-4,231	-3,702
<b>Total Voted Resource Income</b>	<b>-418,509</b>	<b>-380,638</b>	<b>-328,073</b>
<b>Voted Capital DEL</b>	<b>-1,000</b>	<b>-1,200</b>	<b>-2,109</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-1,000	-1,200	-2,109
<i>Of which:</i>			
A: HMRC Administration	-1,000	-1,200	-2,050
C: VOA Administration	-	-	-59
Total Programme	-1,000	-1,200	-2,109
<b>Total Voted Capital Income</b>	<b>-1,000</b>	<b>-1,200</b>	<b>-2,109</b>

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

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

£'000

	2015-16 Plans		2014-15 Provisions		2013-14 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
<b>Total</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>

#### Detailed description of CFER sources

£'000

	2015-16 Plans		2014-15 Provisions		2013-14 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Bank Interest and Compensation	-200	-200	-200	-200	-200	-200
<b>Total</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Lin Homer (Principal Accounting Officer)
<b>Executive Agency Accounting Officers:</b>	Penny Ciniewicz for sections C, I and J (Chief Executive of the Valuation Office Agency)

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

In discharging these responsibilities, particular regard is given to:

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

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

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



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# National Savings and Investments

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## 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 through offering business-to-business services to other government departments.
- 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 came 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 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 2015.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	148,420,000	-	148,420,000
Capital	273,000	-	273,000
<b>Annually Managed Expenditure</b>			
Resource	5,300,000	-	5,300,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	153,720,000	-	153,720,000
Capital	273,000	-	273,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>162,473,000</b>		

Amounts required in the year ending 31 March 2016 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.

The sale of National Savings and Investments properties resulting in some capital income that will be used as sale proceeds against the disposed assets.

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

Non-cash movements in provisions including changes to fair value of National Savings and Investment's properties.

**National Savings and Investments** will account for this Estimate.



**Part I (continued)**

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	148,420,000	65,000,000	<b>83,420,000</b>
Capital	273,000	123,000	<b>150,000</b>
<b>Annually Managed Expenditure</b>			
Resource	5,300,000	2,385,000	<b>2,915,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>162,473,000</b>	<b>65,000,000</b>	<b>97,473,000</b>

**Part II: Subhead detail**

£'000

2015-16 Plans									2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
191,720	-43,300	148,420	-	-	-	273	-	273	228,350	1,673
<i>Of which:</i>										
A Administration										
191,720	-43,300	148,420	-	-	-	273	-	273	228,350	1,673
<b>Total Spending in DEL</b>										
191,720	-43,300	148,420	-	-	-	273	-	273	228,350	1,673
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	5,300	-	5,300	-	-	-	2,000	-
<i>Of which:</i>										
B Administration										
-	-	-	5,300	-	5,300	-	-	-	2,000	-
<b>Total Spending in AME</b>										
-	-	-	5,300	-	5,300	-	-	-	2,000	-
<b>Total for Estimate</b>										
191,720	-43,300	148,420	5,300	-	5,300	273	-	273	230,350	1,673
<i>Of which:</i>										
<b>Voted Expenditure</b>										
191,720	-43,300	148,420	5,300	-	5,300	273	-	273	230,350	1,673
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>153,720</b>	<b>230,350</b>	<b>147,337</b>
<b>Net Capital Requirement</b>	<b>273</b>	<b>1,673</b>	<b>1,517</b>
<b>Accruals to cash adjustments</b>	<b>8,480</b>	<b>-8,420</b>	<b>-1,366</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-7,700	-2,500	-2,295
New provisions and adjustments to previous provisions	-300	-300	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-820	-840	-813
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	2,500	-1,300	-7,060
Increase (-) / Decrease (+) in creditors	14,800	-3,480	8,725
Use of provisions	-	-	77
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>162,473</b>	<b>223,603</b>	<b>147,488</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	191,720	255,047	186,448
<i>Less:</i>			
Administration DEL Income	-43,300	-26,697	-39,535
<b>Net Administration Costs</b>	<b>148,420</b>	<b>228,350</b>	<b>146,913</b>
Gross Programme Costs	14,300	3,500	17,021
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>14,300</b>	<b>3,500</b>	<b>17,021</b>
<b>Total Net Operating Costs</b>	<b>162,720</b>	<b>231,850</b>	<b>163,934</b>
<i>Of which:</i>			
Resource DEL	148,420	228,350	146,913
Capital DEL	-	-	-
Resource AME	5,300	2,000	424
Capital AME	-	-	-
Non-budget	9,000	1,500	16,597
<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	-9,000	-1,500	-16,597
<b>Total Resource Budget</b>	<b>153,720</b>	<b>230,350</b>	<b>147,337</b>
<i>Of which:</i>			
Resource DEL	148,420	228,350	146,990
Resource AME	5,300	2,000	347
<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	-	-	-
<b>Total Resource (Estimate)</b>	<b>153,720</b>	<b>230,350</b>	<b>147,337</b>

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

£'000

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	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL</b>	<b>-43,300</b>	<b>-26,697</b>	<b>-39,535</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-43,300	-24,240	-25,577
<i>Of which:</i>			
A Administration	-43,300	-24,240	-25,577
Other Income	-	-2,457	-13,958
<i>Of which:</i>			
A Administration	-	-2,457	-13,958
Total Administration	-43,300	-26,697	-39,535
<b>Total Voted Resource Income</b>	<b>-43,300</b>	<b>-26,697</b>	<b>-39,535</b>

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

No CFER income or receipts are expected in 2015-16, 2014-15 or 2013-14.

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

The Accounting Officer prepares resource accounts for each financial year.

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

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

In discharging these responsibilities, particular regard is given to:

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

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





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# The Statistics Board

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## 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).
- 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 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
<b>Departmental Expenditure Limit</b>			
Resource	174,172,000	-	174,172,000
Capital	16,800,000	-	16,800,000
<b>Annually Managed Expenditure</b>			
Resource	-863,000	-	-863,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	173,309,000	-	173,309,000
Capital	16,800,000	-	16,800,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>173,872,000</b>		

Amounts required in the year ending 31 March 2016 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.

**Part I (Continued)**

£

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
<b>Departmental Expenditure Limit</b>			
Resource	174,172,000	87,936,000	<b>86,236,000</b>
Capital	16,800,000	3,664,000	<b>13,136,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-863,000	-	<b>-863,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>173,872,000</b>	<b>91,600,000</b>	<b>82,272,000</b>

## Part II: Subhead detail

£'000

2015-16 Plans									2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
-	-	-	198,172	-24,000	174,172	18,400	-1,600	16,800	170,740	12,100
<i>Of which:</i>										
A Programme Expenditure										
-	-	-	198,172	-24,000	174,172	18,400	-1,600	16,800	170,740	12,100
<b>Total Spending in DEL</b>										
-	-	-	198,172	-24,000	174,172	18,400	-1,600	16,800	170,740	12,100
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-863	-	-863	-	-	-	238	-
<i>Of which:</i>										
B Provisions										
-	-	-	-29	-	-29	-	-	-	1,466	-
C Utilised Provisions										
-	-	-	-834	-	-834	-	-	-	-1,228	-
<b>Total Spending in AME</b>										
-	-	-	-863	-	-863	-	-	-	238	-
<b>Total for Estimate</b>										
-	-	-	197,309	-24,000	173,309	18,400	-1,600	16,800	170,978	12,100
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	197,309	-24,000	173,309	18,400	-1,600	16,800	170,978	12,100
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>173,309</b>	<b>170,978</b>	<b>171,148</b>
<b>Net Capital Requirement</b>	<b>16,800</b>	<b>12,100</b>	<b>15,290</b>
<b>Accruals to cash adjustments</b>	<b>-16,237</b>	<b>-1,289</b>	<b>-8,957</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-16,500	-15,800	-12,496
New provisions and adjustments to previous provisions	-255	-966	1,631
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-43
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-600	14,249	-
Use of provisions	1,118	1,228	1,951
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>173,872</b>	<b>181,789</b>	<b>177,481</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	-	-	-
Gross Programme Costs	198,427	196,178	198,087
<i>Less:</i>			
Programme DEL Income	-25,600	-26,700	-26,939
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>172,827</b>	<b>169,478</b>	<b>171,148</b>
<b>Total Net Operating Costs</b>	<b>172,827</b>	<b>169,478</b>	<b>171,148</b>
<i>Of which:</i>			
Resource DEL	174,172	169,512	172,062
Capital DEL	-1,600	-1,500	-
Resource AME	255	1,466	-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	1,600	1,500	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-1,118	-	-
<b>Total Resource Budget</b>	<b>173,309</b>	<b>170,978</b>	<b>171,148</b>
<i>Of which:</i>			
Resource DEL	174,172	170,740	174,013
Resource AME	-863	238	-2,865
<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	-	-	-
<b>Total Resource (Estimate)</b>	<b>173,309</b>	<b>170,978</b>	<b>171,148</b>

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

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL</b>	<b>-24,000</b>	<b>-25,200</b>	<b>-26,939</b>
<i>Of which:</i>			
Programme			
EU Grants Received	-	-	-799
<i>Of which:</i>			
A: Programme Expenditure	-	-	-799
Sales of Goods and Services	-24,000	-25,200	-26,140
<i>Of which:</i>			
A: Programme Expenditure	-24,000	-25,200	-26,140
Total Programme	-24,000	-25,200	-26,939
<b>Total Voted Resource Income</b>	<b>-24,000</b>	<b>-25,200</b>	<b>-26,939</b>
<b>Voted Capital DEL</b>	<b>-1,600</b>	<b>-1,500</b>	<b>-</b>
<i>Of which:</i>			
Programme			
Other Grants	-1,600	-1,500	-
<i>Of which:</i>			
A: Programme Expenditure	-1,600	-1,500	-
Total Programme	-1,600	-1,500	-
<b>Total Voted Capital Income</b>	<b>-1,600</b>	<b>-1,500</b>	<b>-</b>

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

No CFER income or receipts are expected in 2015-16, 2014-15 or 2013-14.



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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** John Pullinger

John Pullinger 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.



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# Government Actuary's Department

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## Introduction

1. This Estimate covers the running costs of the department of the Government Actuary. Its main areas of activity is to provide actuarial and specialist analysis, advice and assurance 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.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	1,000	-	1,000
Capital	150,000	-	150,000
<b>Annually Managed Expenditure</b>			
Resource	-478,000	-	-478,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-477,000	-	-477,000
Capital	150,000	-	150,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-57,000</b>		

Amounts required in the year ending 31 March 2016 for expenditure by Government Actuary's Department on:

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

administration costs incurred in providing actuarial and specialist analysis, advice and assurance 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.

**Part I (Continued)**

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	1,000	-	<b>1,000</b>
Capital	150,000	68,000	<b>82,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-478,000	-	<b>-478,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>-57,000</b>	-	<b>-57,000</b>

## Part II: Subhead detail

£'000

2015-16 Plans									2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
16,321	-16,320	1	-	-	-	150	-	150	10	287
<i>Of which:</i>										
A Administration										
15,843	-16,320	-477	-	-	-	150	-	150	-366	287
B Use of Provisions (DEL)										
478	-	478	-	-	-	-	-	-	376	-
<b>Total Spending in DEL</b>										
16,321	-16,320	1	-	-	-	150	-	150	10	287
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-478	-	-478	-	-	-	-289	-
<i>Of which:</i>										
C Provisions (AME)										
-	-	-	-478	-	-478	-	-	-	-376	-
<i>Losses on Revaluation</i>										
-	-	-	-	-	-	-	-	-	87	-
<b>Total Spending in AME</b>										
-	-	-	-478	-	-478	-	-	-	-289	-
<b>Total for Estimate</b>										
16,321	-16,320	1	-478	-	-478	150	-	150	-279	287
<i>Of which:</i>										
<b>Voted Expenditure</b>										
16,321	-16,320	1	-478	-	-478	150	-	150	-279	287
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>-477</b>	<b>-279</b>	<b>-3,480</b>
<b>Net Capital Requirement</b>	<b>150</b>	<b>287</b>	<b>473</b>
<b>Accruals to cash adjustments</b>	<b>270</b>	<b>12</b>	<b>2,186</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-250	-407	-352
New provisions and adjustments to previous provisions	-	-	1,165
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-63	-62	-60
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	29
Increase (+) / Decrease (-) in debtors	-	-	1,130
Increase (-) / Decrease (+) in creditors	105	105	8
Use of provisions	478	376	266
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>-57</b>	<b>20</b>	<b>-821</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	15,843	16,192	16,632
<i>Less:</i>			
Administration DEL Income	-16,320	-16,558	-18,970
<b>Net Administration Costs</b>	<b>-477</b>	<b>-366</b>	<b>-2,338</b>
Gross Programme Costs	-	87	-1,142
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>-</b>	<b>87</b>	<b>-1,142</b>
<b>Total Net Operating Costs</b>	<b>-477</b>	<b>-279</b>	<b>-3,480</b>
<i>Of which:</i>			
Resource DEL	-477	-366	-2,338
Capital DEL	-	-	-
Resource AME	-	87	-1,142
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	-	-	-
<b>Total Resource Budget</b>	<b>-477</b>	<b>-279</b>	<b>-3,480</b>
<i>Of which:</i>			
Resource DEL	1	10	-2,072
Resource AME	-478	-289	-1,408
<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	-	-	-
<b>Total Resource (Estimate)</b>	<b>-477</b>	<b>-279</b>	<b>-3,480</b>



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

£'000

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	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL</b>	<b>-16,320</b>	<b>-16,558</b>	<b>-18,970</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-16,320	-16,558	-18,970
<i>Of which:</i>			
A: Administration	-16,320	-16,558	-18,970
Total Administration	-16,320	-16,558	-18,970
<b>Total Voted Resource Income</b>	<b>-16,320</b>	<b>-16,558</b>	<b>-18,970</b>

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

No CFER income or receipts are expected in 2015-16, 2014-15 or 2013-14.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Martin Clarke

Martin Clarke 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.



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# Crown Estate Office

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## 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 arrangements for the provision of the Civil List. **The arrangement continues under the Sovereign Grant which has replaced the Civil List.** The Estate itself remains part of the hereditary possessions of the Sovereign in the right of the Crown.
2. The Crown Estate is not a 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 provided 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 2013-14 £266.2 million was paid to the Consolidated Fund. For reference, full accounts are produced in June each year under section 2(5) of The Crown Estate Act 1961 (9 and 10 Eliz 2 Ch 55). Additionally, the annual Commissioners' Report is available, on request.

**Part I**

£

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

Amounts required in the year ending 31 March 2016 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
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	2,365,000	1,064,000	<b>1,301,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>2,357,000</b>	<b>1,061,000</b>	<b>1,296,000</b>

## Part II: Subhead detail

£'000

2015-16 Plans									2014-15 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
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
<i>Of which:</i>										
A Administration										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
<b>Total Spending in AME</b>										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
<b>Total for Estimate</b>										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>2,365</b>	<b>2,365</b>	<b>2,365</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-8</b>	<b>-8</b>	<b>-8</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-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	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,357</b>	<b>2,357</b>	<b>2,357</b>



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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	-	-	-
Gross Programme Costs	2,365	2,365	2,365
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>2,365</b>	<b>2,365</b>	<b>2,365</b>
<b>Total Net Operating Costs</b>	<b>2,365</b>	<b>2,365</b>	<b>2,365</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	2,365	2,365	2,365
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>2,365</b>	<b>2,365</b>	<b>2,365</b>
<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	-	-	-
<b>Total Resource (Estimate)</b>	<b>2,365</b>	<b>2,365</b>	<b>2,365</b>

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

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No departmental income is expected in 2015-16 or 2014-15. No departmental income was received in 2013-14

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

No CFER income or receipts are expected in 2015-16, 2014-15 or 2013-14.

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## 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.

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# Cabinet Office

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## Introduction

1. The roles that the Government of the day ask the Cabinet Office to perform vary widely, and vary over time. Our structure and our responsibilities change accordingly. And, inevitably, different parts of the Cabinet Office do different things at different times. But what unites us is that we have two core roles:
  - I. To act, alongside HM Treasury, as strategic centre of government, providing leadership to and oversight of the rest of government. In doing this, we:
    - a. Co-ordinate policy and delivery across government, building consensus and coherence and smoothing conflicts.
    - b. Support capability-building across government, and challenge Departments to achieve more.
  - II. To deliver specific priorities for the Prime Minister and the Cabinet Office Ministers.
2. The Cabinet Office's latest Annual Report and Accounts 2013-14 have been published under reference HC3. Annual Report and Accounts 2014-15 will be published in summer 2015.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	411,568,000	120,600,000	532,168,000
Capital	16,030,000	-	16,030,000
<b>Annually Managed Expenditure</b>			
Resource	5,000,000	-	5,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	416,568,000	120,600,000	537,168,000
Capital	16,030,000	-	16,030,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>436,999,000</b>		

Amounts required in the year ending 31 March 2016 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, Police and Crime Commissioner and European elections and certain referendums in the UK, and the administration of payments to returning officers from the Consolidated Fund; payments relating to the Representation of the People Act 1983 and other electoral legislation; costs arising from the implementation of Individual Electoral Registration and the existing registration system; policy on the financing and regulation of political parties and third parties in elections; Parliamentary Boundary Commissions for England & Wales; supporting the devolution settlements, including costs of a Commission on the Consequences of Devolution for the House of Commons; costs associated with a programme of constitutional and political reform, including recall of MPs and a statutory register of lobbyists.

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## Part I (continued)

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Costs in relation to the Privy Council Office.

The Office for Civil Society 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 and management of third party suppliers of such services across government.

Net expenditure by executive non-departmental public body, the Civil Service Commission, by advisory non-departmental public bodies and by a corporation sole, The Registrar of Consultant Lobbyists.

Expenditure on non-current assets including property and other financial assets, such as loans and investments, investments in mutual joint ventures and associates, 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.

### Income arising from:

Rental income, receipts from property and land and sale of investment properties, sales of goods and services, sale or the use of rights and assets, sale of contractual rights, framework establishment and management fee income, royalties, 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, deposits forfeited by candidates in an election, income from the EU, registration fee income from consultant lobbyists, collection of levies from the Public Services Network (PSN) Framework suppliers and fees from suppliers for information assurance of their services,

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**Part I (continued)**


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sales of capital and non-capital assets, repayment of loan principal and related interest, capital grant in kind income on receipt of donated assets, income on disposal of donated assets, receipts from staff, payments from suppliers, rebates from suppliers, annual subscriptions from government departments and their Arm's 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; depreciation on donated assets; and associated non-cash items in AME.

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

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	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	411,568,000	238,827,000	172,741,000
Capital	16,030,000	9,225,000	6,805,000
<b>Annually Managed Expenditure</b>			
Resource	5,000,000	2,224,000	2,776,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	436,999,000	241,079,000	195,920,000

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## Part II: Subhead detail

£'000

2015-16 Plans									2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
269,384	-118,319	151,065	310,331	-49,828	260,503	16,430	-400	16,030	570,685	51,328
<i>Of which:</i>										
A Support to the Cabinet, the PM & the Deputy PM										
53,449	-850	52,599	34,117	-1,000	33,117	30	-	30	61,936	2,000
B Permanent Secretary's Group										
90,147	-22,417	67,730	210,988	-5,000	205,988	16,400	-400	16,000	-	-
C Chief Executive's Group										
123,457	-95,052	28,405	65,078	-43,828	21,250	-	-	-	-	-
D Independent Business Units										
476	-	476	-	-	-	-	-	-	-	-
E Arm's Length Bodies (NET)										
1,855	-	1,855	148	-	148	-	-	-	2,067	-
<i>Political &amp; Constitutional Reform</i>										
-	-	-	-	-	-	-	-	-	65,936	4,000
<i>National Security</i>										
-	-	-	-	-	-	-	-	-	33,175	210
<i>Efficiency and Reform</i>										
-	-	-	-	-	-	-	-	-	99,895	18,457
<i>Government Innovation Group</i>										
-	-	-	-	-	-	-	-	-	226,941	20,950
<i>Civil Service Capability</i>										
-	-	-	-	-	-	-	-	-	7,392	-
<i>Pensions</i>										
-	-	-	-	-	-	-	-	-	6,087	-
<i>Hosted Functions</i>										
-	-	-	-	-	-	-	-	-	1,150	-
<i>The Registrar of Consultant Lobbyists</i>										
-	-	-	-	-	-	-	-	-	156	70
<i>Corporate Services Group</i>										
-	-	-	-	-	-	-	-	-	65,950	5,641
<b>Non-voted expenditure</b>										
-	-	-	120,600	-	120,600	-	-	-	102,007	-
<i>Of which:</i>										
F Consolidated Fund Standing Services (CFSS)										
-	-	-	120,600	-	120,600	-	-	-	102,007	-
<b>Total Spending in DEL</b>										
269,384	-118,319	151,065	430,931	-49,828	381,103	16,430	-400	16,030	672,692	51,328

**Part II: Subhead detail (continued)**

£'000

2015-16 Plans									2014-15 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
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	5,000	-	5,000	-	-	-	4,942	-
<i>Of which:</i>										
G Cabinet Office AME										
-	-	-	5,000	-	5,000	-	-	-	-	-
<i>Corporate Services Group (AME)</i>										
-	-	-	-	-	-	-	-	-	4,942	-
<b>Total Spending in AME</b>										
-	-	-	5,000	-	5,000	-	-	-	4,942	-
<b>Total for Estimate</b>										
269,384	-118,319	151,065	435,931	-49,828	386,103	16,430	-400	16,030	677,634	51,328
<i>Of which:</i>										
<b>Voted Expenditure</b>										
269,384	-118,319	151,065	315,331	-49,828	265,503	16,430	-400	16,030	575,627	51,328
<b>Non Voted Expenditure</b>										
-	-	-	120,600	-	120,600	-	-	-	102,007	-

## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>537,168</b>	<b>677,634</b>	<b>416,191</b>
<b>Net Capital Requirement</b>	<b>16,030</b>	<b>51,328</b>	<b>42,873</b>
<b>Accruals to cash adjustments</b>	<b>4,401</b>	<b>4,575</b>	<b>14,779</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-2,003	-2,293	-2,106
Add cash grant-in-aid	2,153	2,293	2,106
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-22,908	-21,757	-14,431
New provisions and adjustments to previous provisions	-6	-	3,305
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-937	-937	-725
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	10,546
Increase (-) / Decrease (+) in creditors	25,012	25,012	14,660
Use of provisions	3,090	2,257	1,424
<b>Removal of non-voted budget items</b>	<b>-120,600</b>	<b>-102,007</b>	<b>-1,826</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-120,600	-102,007	-1,826
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>436,999</b>	<b>631,530</b>	<b>472,017</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	266,294	310,212	341,408
<i>Less:</i>			
Administration DEL Income	-118,319	-137,527	-189,116
<b>Net Administration Costs</b>	<b>147,975</b>	<b>172,685</b>	<b>152,292</b>
Gross Programme Costs	448,721	561,840	286,265
<i>Less:</i>			
Programme DEL Income	-50,228	-49,891	-8,399
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>398,493</b>	<b>511,949</b>	<b>277,866</b>
<b>Total Net Operating Costs</b>	<b>546,468</b>	<b>684,634</b>	<b>430,163</b>
<i>Of which:</i>			
Resource DEL	529,078	667,435	417,021
Capital DEL	9,300	10,000	15,798
Resource AME	8,090	7,199	-2,656
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	-9,300	-10,000	-15,798
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	3,000	1,826
<b>Total Resource Budget</b>	<b>537,168</b>	<b>677,634</b>	<b>416,191</b>
<i>Of which:</i>			
Resource DEL	532,168	672,692	420,271
Resource AME	5,000	4,942	-4,080
<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	-	-	-
<b>Total Resource (Estimate)</b>	<b>537,168</b>	<b>677,634</b>	<b>416,191</b>

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

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL</b>	<b>-168,147</b>	<b>-184,368</b>	<b>-197,511</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-110,799	-118,316	-178,089
<i>Of which:</i>			
A Support to the Cabinet, the PM & the Deputy PM	-850	-9,413	-6,905
B Permanent Secretary's Group	-14,897	-	-
C Chief Executive's Group	-95,052	-	-
<i>Political &amp; Constitutional Reform</i>	-	-	-143
<i>National Security</i>	-	-205	-1,045
<i>Efficiency and Reform</i>	-	-12,764	-43,575
<i>Government Innovation Group</i>	-	-1,384	-1,669
<i>Transactional Shared Services</i>	-	-	-29,833
<i>Civil Service Capability</i>	-	-22,467	-
<i>Pensions</i>	-	-57,763	-
<i>Hosted Functions</i>	-	-553	-1
<i>Corporate Services Group</i>	-	-13,767	-94,918
Interest and Dividends	-7,520	-7,520	-470
<i>Of which:</i>			
B Permanent Secretary's Group	-7,520	-	-
<i>Corporate Services Group</i>	-	-7,520	-470
Other Income	-	-11,691	-10,557
<i>Of which:</i>			
A Support to the Cabinet, the PM & the Deputy PM	-	-17	-1,990
<i>National Security</i>	-	-301	-248
<i>Efficiency and Reform</i>	-	-5,000	-8,645
<i>Government Innovation Group</i>	-	-116	-55
<i>Transactional Shared Services</i>	-	-	-5
<i>Hosted Functions</i>	-	-	1
<i>Corporate Services Group</i>	-	-6,257	385
Total Administration	-118,319	-137,527	-189,116
Programme			
Sales of Goods and Services	-47,328	-9,291	-5,816
<i>Of which:</i>			
A Support to the Cabinet, the PM & the Deputy PM	-1,000	-	-
B Permanent Secretary's Group	-5,000	-	-
C Chief Executive's Group	-41,328	-	-
<i>National Security</i>	-	-1,000	-907
<i>Efficiency and Reform</i>	-	-6,791	-2,709
<i>Government Innovation Group</i>	-	-500	-978
<i>Hosted Functions</i>	-	-1,000	-1,222

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

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
Interest and Dividends	-2,500	-2,000	-2,641
<i>Of which:</i>			
C Chief Executive's Group	-2,500	-	-
<i>Efficiency and Reform</i>	-	-2,000	-2,641
Other Grants	-	-35,550	-
<i>Of which:</i>			
<i>Government Innovation Group</i>	-	-35,550	-
Other Income	-	-	62
<i>Of which:</i>			
<i>Efficiency and Reform</i>	-	-	1
<i>Government Innovation Group</i>	-	-	61
Total Programme	-49,828	-46,841	-8,395
<b>Total Voted Resource Income</b>	<b>-168,147</b>	<b>-184,368</b>	<b>-197,511</b>
<b>Voted Capital DEL</b>	<b>-400</b>	<b>-5,089</b>	<b>-395</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-2
<i>Of which:</i>			
<i>Corporate Services Group</i>	-	-	-2
Other Grants	-400	-3,050	-4
<i>Of which:</i>			
A Support to the Cabinet, the PM & the Deputy PM	-	-	-3
B Permanent Secretary's Group	-400	-	-
<i>Government Innovation Group</i>	-	-3,050	-1
Other Income	-	-2,039	-
<i>Of which:</i>			
<i>Corporate Services Group</i>	-	-2,039	-
Repayments	-	-	-389
<i>Of which:</i>			
<i>Government Innovation Group</i>	-	-	-105
<i>Corporate Services Group</i>	-	-	-284
Total Programme	-400	-5,089	-395
<b>Total Voted Capital Income</b>	<b>-400</b>	<b>-5,089</b>	<b>-395</b>

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

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

£'000

	2015-16 Plans		2014-15 Provisions		2013-14 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)	-65,584	-65,584	-65,500	-65,500	-	-
<b>Total</b>	<b>-65,584</b>	<b>-65,584</b>	<b>-65,500</b>	<b>-65,500</b>	<b>-</b>	<b>-</b>

#### Detailed description of CFER sources

£'000

	2015-16 Plans		2014-15 Provisions		2013-14 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Proceeds upon the sale of a long leasehold in Admiralty Arch	-65,000	-65,000	-65,500	-65,500	-	-
Forfeited deposits in the UK 2015 General Election	-584	-584	-	-	-	-
<b>Total</b>	<b>-65,584</b>	<b>-65,584</b>	<b>-65,500</b>	<b>-65,500</b>	<b>-</b>	<b>-</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Richard Heaton, CB
<b>Additional Accounting Officers:</b>	John Manzoni, Chief Executive of the Civil Service
<b>Executive Agency Accounting Officers:</b>	
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.

<b>ALB Accounting Officers:</b>	
Alison White	The Registrar of Consultant Lobbyists
Clare Salters	Chief Executive, Civil Service Commission

Richard Heaton, CB 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.



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


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**£'000**

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
DEL-E	The Registrar of Consultant Lobbyists	170	-	320
DEL-E	Civil Service Commission*	1,833	-	1,833
<b>Total</b>		<b>2,003</b>	<b>-</b>	<b>2,153</b>

\*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).

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

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

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<b>Section in Part II: Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
DEL-C4	Resource Grants made by the Chief Executive's Group	820
DEL-B4	Resource Grants made by other parts of the Cabinet Office	1,000

## 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 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
<p>For the purposes of UK Parliamentary elections, Returning Officers and Acting Returning Officers throughout Great Britain are statutorily independent officers. They are separate from both central and local government. As a result, they are exposed to a variety of legal risks varying from minor claims for injury at polling booths, to significant election petitions and associated legal costs. The Cabinet Office has provided an indemnity to Returning Officers for the UK Parliamentary Elections held on 7 May 2015. The indemnity is for amounts which are not covered under the existing insurance policies which Returning Officers hold. The indemnity will cover costs arising in relation to UK Parliamentary elections including by-elections, where the date of the poll is on or before 31 March 2020.</p>	Unquantifiable



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# Security and Intelligence Agencies

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## 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 £0.150m from Cabinet Office for Critical Capabilities Pool funding and £100m from MOD for the National Cyber Security Programme.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	2,381,869,000	-	2,381,869,000
Capital	359,574,000	-	359,574,000
<b>Annually Managed Expenditure</b>			
Resource	112,005,000	-	112,005,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,493,874,000	-	2,493,874,000
Capital	359,574,000	-	359,574,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	2,326,543,000		

Amounts required in the year ending 31 March 2016 for expenditure by Security and Intelligence Agencies on:

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

Administration and operational costs, research and development works, equipment and other payments, and associated depreciation and any other non-cash costs falling in DEL.

Income arising from:

The sale of services to other government departments, the recovery of costs of staff on loan, recovery from staff for miscellaneous items and certain other services. The sale of fixed assets, freehold interest and land.

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

Provisions and other non-cash items.

Security and Intelligence Agencies will account for this Estimate.

**Part I (Continued)**

£

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
<b>Departmental Expenditure Limit</b>			
Resource	2,381,869,000	1,002,699,000	<b>1,379,170,000</b>
Capital	359,574,000	158,909,000	<b>200,665,000</b>
<b>Annually Managed Expenditure</b>			
Resource	112,005,000	14,175,000	<b>97,830,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>2,326,543,000</b>	<b>939,398,000</b>	<b>1,387,145,000</b>

**Part II: Subhead detail**

£'000

2015-16 Plans									2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
63,600	-200	63,400	2,504,402	-185,933	2,318,469	378,874	-19,300	359,574	2,203,422	381,385
<i>Of which:</i>										
A Security and Intelligence Agencies										
63,600	-200	63,400	2,504,402	-185,933	2,318,469	378,874	-19,300	359,574	2,203,422	381,385
<b>Total Spending in DEL</b>										
63,600	-200	63,400	2,504,402	-185,933	2,318,469	378,874	-19,300	359,574	2,203,422	381,385
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	112,005	-	112,005	-	-	-	47,915	-
<i>Of which:</i>										
B Spending in Annually Managed Expenditure										
-	-	-	112,005	-	112,005	-	-	-	47,915	-
<b>Total Spending in AME</b>										
-	-	-	112,005	-	112,005	-	-	-	47,915	-
<b>Total for Estimate</b>										
63,600	-200	63,400	2,616,407	-185,933	2,430,474	378,874	-19,300	359,574	2,251,337	381,385
<i>Of which:</i>										
<b>Voted Expenditure</b>										
63,600	-200	63,400	2,616,407	-185,933	2,430,474	378,874	-19,300	359,574	2,251,337	381,385
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>2,493,874</b>	<b>2,251,337</b>	<b>2,123,469</b>
<b>Net Capital Requirement</b>	<b>359,574</b>	<b>381,385</b>	<b>358,138</b>
<b>Accruals to cash adjustments</b>	<b>-526,905</b>	<b>-433,715</b>	<b>-416,942</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-600,900	-481,127	-427,313
New provisions and adjustments to previous provisions	3,995	-1,588	5,717
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-305
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	70,000	49,000	4,959
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,326,543</b>	<b>2,199,007</b>	<b>2,064,665</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	63,600	60,575	71,986
<i>Less:</i>			
Administration DEL Income	-200	-175	-13,064
<b>Net Administration Costs</b>	<b>63,400</b>	<b>60,400</b>	<b>58,922</b>
Gross Programme Costs	2,616,407	2,394,093	2,145,457
<i>Less:</i>			
Programme DEL Income	-185,933	-203,156	-92,736
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>2,430,474</b>	<b>2,190,937</b>	<b>2,052,721</b>
<b>Total Net Operating Costs</b>	<b>2,493,874</b>	<b>2,251,337</b>	<b>2,111,643</b>
<i>Of which:</i>			
Resource DEL	2,381,869	2,203,422	2,104,747
Capital DEL	-	-	-11,826
Resource AME	112,005	47,915	18,722
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	-	-	11,826
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>2,493,874</b>	<b>2,251,337</b>	<b>2,123,469</b>
<i>Of which:</i>			
Resource DEL	2,381,869	2,203,422	2,104,747
Resource AME	112,005	47,915	18,722
<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	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>2,493,874</b>	<b>2,251,337</b>	<b>2,123,469</b>

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

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL</b>	<b>-186,133</b>	<b>-203,331</b>	<b>-93,974</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-200	-175	-13,064
<i>Of which:</i>			
A: Security and Intelligence Agencies	-200	-175	-13,064
Total Administration	-200	-175	-13,064
Programme			
Sales of Goods and Services	-185,933	-203,156	-80,910
<i>Of which:</i>			
A: Security and Intelligence Agencies	-185,933	-203,156	-80,910
Total Programme	-185,933	-203,156	-80,910
<b>Total Voted Resource Income</b>	<b>-186,133</b>	<b>-203,331</b>	<b>-93,974</b>
<b>Voted Capital DEL</b>	<b>-19,300</b>	<b>-16,912</b>	<b>-37,261</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-19,300	-16,912	-25,435
<i>Of which:</i>			
A: Security and Intelligence Agencies	-19,300	-16,912	-25,435
Other Grants	-	-	-11,826
<i>Of which:</i>			
A: Security and Intelligence Agencies	-	-	-11,826
Total Programme	-19,300	-16,912	-37,261
<b>Total Voted Capital Income</b>	<b>-19,300</b>	<b>-16,912</b>	<b>-37,261</b>

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

No CFER income or receipts are expected in 2015-16, 2014-15 or 2013-14.

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## 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

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.

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.



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# Cabinet Office: Civil Superannuation

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## 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 2013-14.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	8,534,000,000	-	8,534,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	8,534,000,000	-	8,534,000,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>2,010,662,000</b>		

Amounts required in the year ending 31 March 2016 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
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	8,534,000,000	4,059,450,000	<b>4,474,550,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>2,010,662,000</b>	<b>1,028,700,000</b>	<b>981,962,000</b>

**Part II: Subhead detail**

£'000

2015-16 Plans									2014-15 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
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	12,490,000	-3,956,000	8,534,000	-	-	-	9,021,000	-
<i>Of which:</i>										
A Civil superannuation										
-	-	-	12,490,000	-3,956,000	8,534,000	-	-	-	9,021,000	-
<b>Total Spending in AME</b>										
-	-	-	12,490,000	-3,956,000	8,534,000	-	-	-	9,021,000	-
<b>Total for Estimate</b>										
-	-	-	12,490,000	-3,956,000	8,534,000	-	-	-	9,021,000	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	12,490,000	-3,956,000	8,534,000	-	-	-	9,021,000	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>8,534,000</b>	<b>9,021,000</b>	<b>7,301,675</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-6,523,338</b>	<b>-7,061,000</b>	<b>-5,095,943</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-12,481,000	-13,164,500	-10,656,208
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	400,000	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	5,957,662	5,703,500	5,560,265
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,010,662</b>	<b>1,960,000</b>	<b>2,205,732</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Programme Costs	12,490,000	13,173,500	10,666,478
<i>Of which:</i>			
Increases in liability	5,181,000	5,270,500	4,030,208
Interest on scheme liability	7,300,000	7,894,000	6,626,000
Other expenditure	9,000	9,000	10,270
<i>Less:</i>			
Contributions received	-3,761,000	-3,296,500	-3,247,017
Transfers in	-162,000	-806,000	-117,786
Other income	-33,000	-50,000	-
<b>Net Programme Costs</b>	<b>8,534,000</b>	<b>9,021,000</b>	<b>7,301,675</b>
<b>Total Net Operating Costs</b>	<b>8,534,000</b>	<b>9,021,000</b>	<b>7,301,675</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	8,534,000	9,021,000	7,301,675
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	-	-	-
<b>Total Resource Budget</b>	<b>8,534,000</b>	<b>9,021,000</b>	<b>7,301,675</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	8,534,000	9,021,000	7,301,675
<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	-	-	-
<b>Total Resource (Estimate)</b>	<b>8,534,000</b>	<b>9,021,000</b>	<b>7,301,675</b>

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

£'000

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	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource AME</b>	<b>-3,956,000</b>	<b>-4,152,500</b>	<b>-3,364,803</b>
<i>Of which:</i>			
Programme			
Pensions	-3,956,000	-4,152,500	-3,364,803
<i>Of which:</i>			
A Civil superannuation	-3,956,000	-4,152,500	-3,364,803
Total Programme	-3,956,000	-4,152,500	-3,364,803
<b>Total Voted Resource Income</b>	<b>-3,956,000</b>	<b>-4,152,500</b>	<b>-3,364,803</b>

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

No CFER income or receipts are expected in 2015-16, 2014-15 or 2013-14.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Richard Heaton

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

In discharging these responsibilities, particular regard is given to:

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

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





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# Royal Mail Statutory Pension Scheme

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## 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 Pensions 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 2015-16 compared to 2014-15 are:

	2014-15			2015-16		
	Number	Annual	Weekly	Number	Annual	Weekly
Pensioners	151,454	£6,085.43	£117.03	144,449	£6,207.14	£119.37
Dependants	41,713	£2,971.85	£57.15	41,726	£3,031.29	£58.29

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

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	1,406,000,000	-	1,406,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,406,000,000	-	1,406,000,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>1,324,000,000</b>		

Amounts required in the year ending 31 March 2016 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:

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
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	1,406,000,000	710,550,000	<b>695,450,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>1,324,000,000</b>	<b>660,132,000</b>	<b>663,868,000</b>

**Part II: Subhead detail**

£'000

2015-16 Plans									2014-15 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
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	1,407,000	-1,000	1,406,000	-	-	-	1,579,000	-
<i>Of which:</i>										
A RMSPS Pension Scheme										
-	-	-	1,407,000	-1,000	1,406,000	-	-	-	1,579,000	-
<b>Total Spending in AME</b>										
-	-	-	1,407,000	-1,000	1,406,000	-	-	-	1,579,000	-
<b>Total for Estimate</b>										
-	-	-	1,407,000	-1,000	1,406,000	-	-	-	1,579,000	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	1,407,000	-1,000	1,406,000	-	-	-	1,579,000	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>1,406,000</b>	<b>1,579,000</b>	<b>1,343,066</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-82,000</b>	<b>-112,040</b>	<b>-107,355</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-1,407,000	-1,580,000	-1,343,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	5
Increase (-) / Decrease (+) in creditors	-	-	-1,814
Use of provisions	1,325,000	1,467,960	1,237,454
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,324,000</b>	<b>1,466,960</b>	<b>1,235,711</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Programme Costs	1,407,000	1,580,000	1,343,066
<i>Of which:</i>			
Increases in liability	-	-	-
Interest on scheme liability	1,407,000	1,580,000	1,343,000
Other expenditure	-	-	66
<i>Less:</i>			
Contributions received	-	-	-
Transfers in	-1,000	-1,000	-
Other income	-	-	-
<b>Net Programme Costs</b>	<b>1,406,000</b>	<b>1,579,000</b>	<b>1,343,066</b>
<b>Total Net Operating Costs</b>	<b>1,406,000</b>	<b>1,579,000</b>	<b>1,343,066</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	1,406,000	1,579,000	1,343,066
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	-	-	-
<b>Total Resource Budget</b>	<b>1,406,000</b>	<b>1,579,000</b>	<b>1,343,066</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	1,406,000	1,579,000	1,343,066
<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	-	-	-
<b>Total Resource (Estimate)</b>	<b>1,406,000</b>	<b>1,579,000</b>	<b>1,343,066</b>

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

£'000

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	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource AME</b>	<b>-1,000</b>	<b>-1,000</b>	-
<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	-
<b>Total Voted Resource Income</b>	<b>-1,000</b>	<b>-1,000</b>	-

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

No CFER income or receipts are expected in 2015-16, 2014-15 or 2013-14.



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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Richard Heaton

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

In discharging these responsibilities, particular regard is given to:

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



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

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## 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
<b>Departmental Expenditure Limit</b>			
Resource	32,858,000	-	32,858,000
Capital	700,000	-	700,000
<b>Annually Managed Expenditure</b>			
Resource	-400,000	-	-400,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	32,458,000	-	32,458,000
Capital	700,000	-	700,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>31,930,000</b>		

Amounts required in the year ending 31 March 2016 for expenditure by Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England on:

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

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

Providing services to support the Public Services Ombudsman for Wales, the Scottish Public Services Ombudsman and the Northern Ireland Ombudsman.

Cost sharing arrangements with the Commission for Local Administration in England.

Income arising from:

Providing services to support the work of public services ombudsmen.

Cost sharing arrangements with the Commissioner for Local Administration in England and other public sector bodies.

Recovery of costs of staff on loan or secondment.

Sub-letting accommodation on the Ombudsman's estate.

Monies received from sale of goods or services and recovery of costs or miscellaneous income not classified elsewhere.

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

Use of provisions, including provisions for early departure, legal costs and dilapidations.

**Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England** will account for this Estimate.

**Part I (continued)**

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	32,858,000	14,968,000	<b>17,890,000</b>
Capital	700,000	328,000	<b>372,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-400,000	-	<b>-400,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>31,930,000</b>	<b>14,576,000</b>	<b>17,354,000</b>

**Part II: Subhead detail**

£'000

2015-16 Plans									2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
-	-	-	33,778	-920	32,858	700	-	700	32,588	728
<i>Of which:</i>										
A Administration										
-	-	-	33,778	-920	32,858	700	-	700	32,588	728
<b>Non-voted expenditure</b>										
-	-	-	-	-	-	-	-	-	187	-
<i>Of which:</i>										
Ombudsman's salary and social security										
-	-	-	-	-	-	-	-	-	187	-
<b>Total Spending in DEL</b>										
-	-	-	33,778	-920	32,858	700	-	700	32,775	728
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-400	-	-400	-	-	-	-25	-
<i>Of which:</i>										
B Use of provisions										
-	-	-	-400	-	-400	-	-	-	-25	-
<b>Total Spending in AME</b>										
-	-	-	-400	-	-400	-	-	-	-25	-
<b>Total for Estimate</b>										
-	-	-	33,378	-920	32,458	700	-	700	32,750	728
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	33,378	-920	32,458	700	-	700	32,563	728
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	187	-

**Part II: Resource to cash reconciliation**

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>32,458</b>	<b>32,750</b>	<b>34,480</b>
<b>Net Capital Requirement</b>	<b>700</b>	<b>728</b>	<b>673</b>
<b>Accruals to cash adjustments</b>	<b>-1,228</b>	<b>-1,575</b>	<b>-2,984</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,628	-1,600	-1,277
New provisions and adjustments to previous provisions	-	-	-1,861
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-42
<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	25	196
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-187</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-187	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>31,930</b>	<b>31,716</b>	<b>32,169</b>

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

	£'000		
	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	-	-	-
Gross Programme Costs	33,378	33,170	35,440
<i>Less:</i>			
Programme DEL Income	-920	-420	-695
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>32,458</b>	<b>32,750</b>	<b>34,745</b>
<b>Total Net Operating Costs</b>	<b>32,458</b>	<b>32,750</b>	<b>34,745</b>
<i>Of which:</i>			
Resource DEL	32,458	32,750	32,713
Capital DEL	-	-	-
Resource AME	-	-	1,861
Capital AME	-	-	-
Non-budget	-	-	171
<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	-	-	-265
<b>Total Resource Budget</b>	<b>32,458</b>	<b>32,750</b>	<b>34,480</b>
<i>Of which:</i>			
Resource DEL	32,858	32,775	32,815
Resource AME	-400	-25	1,665
<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	-	-	-
<b>Total Resource (Estimate)</b>	<b>32,458</b>	<b>32,750</b>	<b>34,480</b>



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

£'000

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	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL</b>	<b>-920</b>	<b>-420</b>	<b>-695</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-340	-320	-665
<i>Of which:</i>			
Administration	-340	-320	-665
Other Income	-580	-100	-30
<i>Of which:</i>			
Administration	-580	-100	-30
Total Programme	<u>-920</u>	<u>-420</u>	<u>-695</u>
 <b>Total Voted Resource Income</b>	 <b><u>-920</u></b>	 <b><u>-420</u></b>	 <b><u>-695</u></b>

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

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No CFER income or receipts are expected in 2015-16, 2014-15 or 2013-14.

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

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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.



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# House of Lords

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## 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. In 2015-16 the House of Lords' Staff Pension Scheme will merge into the Principal Civil Service Pension Scheme. This requires a one-off additional cash transfer payment for the historic pension liabilities, which is reflected in this Estimate, and there is a neutral net impact on public finances overall.
3. 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
<b>Departmental Expenditure Limit</b>			
Resource	102,154,000	-	102,154,000
Capital	27,602,000	-	27,602,000
<b>Annually Managed Expenditure</b>			
Resource	800,000	-	800,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	102,954,000	-	102,954,000
Capital	27,602,000	-	27,602,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>243,003,000</b>		

Amounts required in the year ending 31 March 2016 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; other charges and receipts in connection with parliamentary activities.

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

Pensions; administrative and accommodation costs; and provisions and other non-cash costs falling in AME.

**House of Lords Administration** will account for this Estimate.

**Part I (continued)**

£

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
<b>Departmental Expenditure Limit</b>			
Resource	102,154,000	42,174,000	<b>59,980,000</b>
Capital	27,602,000	9,675,000	<b>17,927,000</b>
<b>Annually Managed Expenditure</b>			
Resource	800,000	2,561,000	<b>-1,761,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>243,003,000</b>	<b>168,770,000</b>	<b>74,233,000</b>

## Part II: Subhead detail

£'000

2015-16 Plans									2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
-	-	-	106,655	-4,501	102,154	27,602	-	27,602	94,741	18,442
<i>Of which:</i>										
A Administration										
-	-	-	81,261	-4,454	76,807	2,268	-	2,268	69,381	1,042
B Works Services										
-	-	-	25,394	-47	25,347	25,334	-	25,334	25,360	17,400
<b>Total Spending in DEL</b>										
-	-	-	106,655	-4,501	102,154	27,602	-	27,602	94,741	18,442
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	800	-	800	-	-	-	5,691	-
<i>Of which:</i>										
C Administration										
-	-	-	800	-	800	-	-	-	5,691	-
<b>Total Spending in AME</b>										
-	-	-	800	-	800	-	-	-	5,691	-
<b>Total for Estimate</b>										
-	-	-	107,455	-4,501	102,954	27,602	-	27,602	100,432	18,442
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	107,455	-4,501	102,954	27,602	-	27,602	100,432	18,442
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>102,954</b>	<b>100,432</b>	<b>93,059</b>
<b>Net Capital Requirement</b>	<b>27,602</b>	<b>18,442</b>	<b>11,809</b>
<b>Accruals to cash adjustments</b>	<b>112,447</b>	<b>-12,456</b>	<b>-14,203</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-7,993	-7,002	-7,591
New provisions and adjustments to previous provisions	-	-10,832	-9,371
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-70	-80	-80
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	10	15	-28
Increase (+) / Decrease (-) in debtors	100	300	511
Increase (-) / Decrease (+) in creditors	400	350	-1,525
Use of provisions	120,000	4,793	3,881
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>243,003</b>	<b>106,418</b>	<b>90,665</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	-	-	-
Gross Programme Costs	107,455	107,670	99,921
<i>Less:</i>			
Programme DEL Income	-4,501	-7,238	-6,862
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>102,954</b>	<b>100,432</b>	<b>93,059</b>
<b>Total Net Operating Costs</b>	<b>102,954</b>	<b>100,432</b>	<b>93,059</b>
<i>Of which:</i>			
Resource DEL	102,154	94,741	87,619
Capital DEL	-	-	-
Resource AME	800	5,691	5,440
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	-	-	-
<b>Total Resource Budget</b>	<b>102,954</b>	<b>100,432</b>	<b>93,059</b>
<i>Of which:</i>			
Resource DEL	102,154	94,741	87,619
Resource AME	800	5,691	5,440
<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	-	-	-
<b>Total Resource (Estimate)</b>	<b>102,954</b>	<b>100,432</b>	<b>93,059</b>

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

£'000

	2015-16 Plans	2014-15 Provision	2013-14 Outturn
<b>Voted Resource DEL</b>	<b>-4,501</b>	<b>-7,238</b>	<b>-6,862</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-4,501	-5,889	-5,783
<i>Of which:</i>			
A: Administration	-4,454	-4,829	-4,344
B: Works Services	-47	-1,060	-1,439
Pensions	-	-1,349	-1,079
<i>Of which:</i>			
A: Administration	-	-1,349	-1,079
Total Programme	<u>-4,501</u>	<u>-7,238</u>	<u>-6,862</u>
<b>Total Voted Resource Income</b>	<b><u>-4,501</u></b>	<b><u>-7,238</u></b>	<b><u>-6,862</u></b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-</b>	<b>-40</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-40
<i>Of which:</i>			
A: Administration	-	-	-40
Total Programme	<u>-</u>	<u>-</u>	<u>-40</u>
<b>Total Voted Capital Income</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-40</u></b>

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

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No CFER income or receipts are expected in 2015-16, 2014-15 or 2013-14.

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

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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.



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# House of Commons: Members

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## 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
<b>Departmental Expenditure Limit</b>			
Resource	24,300,000	-	24,300,000
Capital	3,900,000	-	3,900,000
<b>Annually Managed Expenditure</b>			
Resource	10,800,000	-	10,800,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	35,100,000	-	35,100,000
Capital	3,900,000	-	3,900,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>27,185,000</b>		

Amounts required in the year ending 31 March 2016 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.



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**Part I (continued)**


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£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	24,300,000	12,195,000	<b>12,105,000</b>
Capital	3,900,000	3,900,000	-
<b>Annually Managed Expenditure</b>			
Resource	10,800,000	5,715,000	<b>5,085,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>27,185,000</b>	<b>15,500,000</b>	<b>11,685,000</b>

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**Part II: Subhead detail**

£'000

2015-16 Plans									2014-15 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
-	-	-	24,300	-	24,300	3,900	-	3,900	27,100	700
<i>Of which:</i>										
A Members' salaries, allowances and other costs										
-	-	-	24,300	-	24,300	3,900	-	3,900	27,100	700
<b>Total Spending in DEL</b>										
-	-	-	24,300	-	24,300	3,900	-	3,900	27,100	700
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	10,800	-	10,800	-	-	-	12,700	-
<i>Of which:</i>										
B Provisions										
-	-	-	10,800	-	10,800	-	-	-	12,700	-
<b>Total Spending in AME</b>										
-	-	-	10,800	-	10,800	-	-	-	12,700	-
<b>Total for Estimate</b>										
-	-	-	35,100	-	35,100	3,900	-	3,900	39,800	700
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	35,100	-	35,100	3,900	-	3,900	39,800	700
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
<b>Net Resource Requirement</b>	<b>35,100</b>	<b>39,800</b>	<b>38,127</b>
<b>Net Capital Requirement</b>	<b>3,900</b>	<b>700</b>	<b>73</b>
<b>Accruals to cash adjustments</b>	<b>-11,815</b>	<b>-13,660</b>	<b>-13,910</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-965	-910	-902
New provisions and adjustments to previous provisions	-10,800	-12,700	-12,504
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-50	-50	-40
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-1
Increase (-) / Decrease (+) in creditors	-	-	-463
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>27,185</b>	<b>26,840</b>	<b>24,290</b>

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

£'000

	2015-16 Plans	2014-15 Provisions	2013-14 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	-	-	-
Gross Programme Costs	35,100	39,800	38,127
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>35,100</b>	<b>39,800</b>	<b>38,127</b>
<b>Total Net Operating Costs</b>	<b>35,100</b>	<b>39,800</b>	<b>38,127</b>
<i>Of which:</i>			
Resource DEL	24,300	27,100	25,623
Capital DEL	-	-	-
Resource AME	10,800	12,700	12,504
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	-	-	-
<b>Total Resource Budget</b>	<b>35,100</b>	<b>39,800</b>	<b>38,127</b>
<i>Of which:</i>			
Resource DEL	24,300	27,100	25,623
Resource AME	10,800	12,700	12,504
<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	-	-	-
<b>Total Resource (Estimate)</b>	<b>35,100</b>	<b>39,800</b>	<b>38,127</b>

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

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No departmental income is expected in 2015-16, 2014-15 or 2013-14.

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

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No CFER income or receipts are expected in 2015-16, 2014-15 or 2013-14.

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## 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 Natzler, Clerk of the House of Commons

David Natzler 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 (FRM) 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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