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# Central Government Supply Estimates 2016-17

## Main Supply Estimates

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April 2016





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# **Central Government Supply Estimates 2016-17**

## **Main Supply Estimates**

for the year ending 31 March 2017

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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 20 April 2016*



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**TREASURY CHAMBERS**  
20 April 2016

**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 2015 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.

### 2016-17 Main Supply Estimates

6. The total resource and capital expenditure, for which authority is sought in the 2016-17 Main Estimates is £550.9 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 2016-17 for Estimates, compared to the provision for 2015-16 and the outturn for 2014-15.
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 2016-17; the total provision for 2015-16; and the outturn for 2014-15. Note that there is a new order of departments compared to last year's publication. The order now follows that used in the Spending Review 2015 documentation.

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

	£ million		
	2016-17 †† Plans	2015-16 † Provisions	2014-15 † Outturn
Total Resource and Capital Departmental Expenditure Limit †††	307,095	302,647	303,587
Total Resource and Capital Annually Managed Expenditure	185,247	320,644	118,314
<b>Total Net Budget</b>	<b>492,342</b>	<b>623,291</b>	<b>421,902</b>
Total Non-Budget Expenditure	58,621	70,218	62,434
<b>Total Resource and Capital in Estimates</b>	<b>550,964</b>	<b>693,509</b>	<b>484,336</b>
Resource to cash adjustments	-68,895	-219,388	-20,662
<b>Total Net cash requirement</b>	<b>482,069</b>	<b>474,121</b>	<b>463,673</b>

† Figures for 2014-15 outturn and 2015-16 provision are the best available estimates in those years adjusted for transfer, classification and machinery of government changes to reflect the 2016-17 Estimate structure.

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

††† Figures include grants paid to Academies which are voted by Parliament. See paragraph 3 of DFE's Estimate for further details.

9. The 2016-17 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 2016-17 for the Main Estimates.

#### **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 2016-17 for the Main Estimates are set out in **Table 4** in Section 5. All changes require the specific approval of the Treasury. Exceeding the administration budget would constitute a breach regardless of the position on overall resource DEL and would be subject to investigation, report and possible penalty similar to that described above for breaches of overall resource DEL. In addition, and although not a separate voted limit, any breach of the administration budget would also result in an Excess Vote.
17. **Table 5** in Section 5 shows the control limits for all expenditure (voted and non-voted) within capital DEL for 2016-17 for the Main Estimates.

#### **'Clear Line of Sight' (Alignment) Reforms**

18. The Clear Line of Sight (Alignment) reforms outlined in Cm 7567 of March 2009 simplified government's financial reporting to Parliament by aligning, as far as possible, the recording of government spending in Supply Estimates with departmental budgets and accounts. The reforms were approved by the House of Commons following a debate and vote in the House in July 2010, and commenced from April 2011. The main reforms were that:
  - Parliamentary controls over government spending should be aligned with the Treasury's budgeting controls, and all expenditure should be voted net of income;
  - Estimates and accounting boundaries were extended to accommodate the spending of arm's length bodies classified to the central government sector;
  - All non-voted departmental expenditure and income should be brought into the coverage of the Estimates.
19. Where complete alignment of Parliamentary controls, departmental budgets and resource accounts is not practical, it is necessary for expenditure items to be reported differently in different documents. From 2016-17, the Department for Education's (DFE) Estimate and accounts will not wholly align to the budgets set by the Treasury. DFE's Estimates and Accounts now include the grant paid to Academies

by DFE within the Estimate's Resource DEL and Capital DEL controls. The actual spending of Academies will instead be reported separately to Parliament on an Academic year basis. DFE's budgeting controls as set by the Treasury, will continue to include the spending of Academies on a financial year basis whilst these entities remain classified to the central government sector. DFE's Resource DEL and Capital DEL budgets as set by the Treasury (which include the spending of Academies) can be viewed in Tables 3 and 5 of this publication, whilst DFE's Resource AME budget can be viewed in Part III Note A of DFE's Estimate. The figures in DFE's Estimate are consistent with those presented in the Vote on Account 2016-17 publication (HC 748).

#### **Classification change as a result of adopting ESA10**

20. Budgeting generally follows the international standards of the European System of Accounts (ESA), thus producing compliant National Accounts capable of international comparison. A new version of ESA – ESA10 – became applicable to Member States from September 2014.
21. The previous statistical framework, ESA95, treated research & development (R&D) as resource expenditure, aligning with International Financial Reporting Standards (IFRS). Under ESA10 a mis-alignment is introduced whereby some R&D now scores in capital expenditure for budgetary purposes. In this booklet therefore departments have re-classified appropriate R&D expenditure as **capital expenditure** rather than as resource as in the past. It applies to the two back years in the Supply Estimate as well as 2016-17, so there is consistency between years.

## 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 51 Central Government Main Estimates are presented for 2016-17. 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 2016.
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		
	2016-17 Plans	2015-16 † Provisions	2014-15 † Outturn
<b>Supply Estimates presented by HM Treasury</b>			
Ministry of Defence			
<b>Departmental Expenditure Limit</b>			
Resource	35,320,081	35,363,062	34,155,038
Capital	8,127,000	8,551,789	8,735,722
<b>Annually Managed Expenditure</b>			
Resource	1,255,000	8,160,170	1,864,306
Capital	-	100,000	50,559
<b>Total Net Budget</b>			
Resource	36,575,081	43,523,232	36,019,344
Capital	8,127,000	8,651,789	8,786,281
<b>Non-Budget Expenditure</b>	-	<b>953,000</b>	-
<b>Net Cash Requirement</b>	<b>35,998,269</b>	<b>36,446,183</b>	<b>36,328,884</b>
Security and Intelligence Agencies			
<b>Departmental Expenditure Limit</b>			
Resource	2,201,168	2,362,516	2,015,551
Capital	649,270	400,744	550,387
<b>Annually Managed Expenditure</b>			
Resource	39,050	162,705	41,163
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,240,218	2,525,221	2,056,714
Capital	649,270	400,744	550,387
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,585,438</b>	<b>2,413,360</b>	<b>2,160,858</b>
Home Office			
<b>Departmental Expenditure Limit</b>			
Resource	10,614,947	10,349,046	11,021,858
Capital	477,463	457,032	482,173
<b>Annually Managed Expenditure</b>			
Resource	2,144,781	2,028,657	2,341,257
Capital	-	454,000	-
<b>Total Net Budget</b>			
Resource	12,759,728	12,377,703	13,363,115
Capital	477,463	911,032	482,173
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>13,185,809</b>	<b>13,879,592</b>	<b>13,172,554</b>
National Crime Agency			
<b>Departmental Expenditure Limit</b>			
Resource	446,078	433,021	417,430
Capital	50,000	41,840	38,161
<b>Annually Managed Expenditure</b>			
Resource	140,000	210,000	116,148
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	586,078	643,021	533,578
Capital	50,000	41,840	38,161
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>480,000</b>	<b>452,861</b>	<b>418,594</b>



**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2016-17 Plans</b>	<b>2015-16 † Provisions</b>	<b>2014-15 † Outturn</b>
Foreign and Commonwealth Office			
<b>Departmental Expenditure Limit</b>			
Resource	2,023,997	1,970,570	1,864,115
Capital	98,000	139,171	157,516
<b>Annually Managed Expenditure</b>			
Resource	100,000	100,001	-70,273
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,123,997	2,070,571	1,793,842
Capital	98,000	139,171	157,516
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,051,314</b>	<b>1,960,241</b>	<b>1,867,975</b>
Department for International Development			
<b>Departmental Expenditure Limit</b>			
Resource	7,063,982	6,353,653	6,601,478
Capital	2,593,500	2,486,497	2,650,298
<b>Annually Managed Expenditure</b>			
Resource	152,088	279,440	109,006
Capital	285,000	450,000	-
<b>Total Net Budget</b>			
Resource	7,216,070	6,633,093	6,710,484
Capital	2,878,500	2,936,497	2,650,298
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>9,924,482</b>	<b>9,277,150</b>	<b>9,270,018</b>
Department of Health			
<b>Departmental Expenditure Limit</b>			
Resource	97,413,256	94,596,689	90,844,769
Capital	5,810,000	4,717,675	4,971,255
<b>Annually Managed Expenditure</b>			
Resource	7,589,594	31,271,800	3,418,733
Capital	15,000	15,000	-4,938
<b>Total Net Budget</b>			
Resource	105,002,850	125,868,489	94,263,502
Capital	5,825,000	4,732,675	4,966,317
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>102,927,707</b>	<b>98,905,450</b>	<b>95,397,013</b>
Department for Work and Pensions			
<b>Departmental Expenditure Limit</b>			
Resource	5,839,424	5,948,460	6,571,145
Capital	261,700	181,554	205,053
<b>Annually Managed Expenditure</b>			
Resource	73,512,568	76,996,145	73,259,633
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	79,351,992	82,944,605	79,830,778
Capital	261,700	181,554	205,053
<b>Non-Budget Expenditure</b>	<b>2,266,663</b>	<b>2,420,135</b>	<b>2,059,428</b>
<b>Net Cash Requirement</b>	<b>82,098,001</b>	<b>83,465,361</b>	<b>82,151,330</b>

**Table 2 Supply Estimates by department**

	£'000		
	2016-17 Plans	2015-16 † Provisions	2014-15 † Outturn
Department for Education			
<b>Departmental Expenditure Limit</b>			
Resource ††	54,282,104	53,531,046	54,014,134
Capital ††	5,264,000	4,885,137	4,994,911
<b>Annually Managed Expenditure</b>			
Resource	10,000	3,618	-6,839
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	54,292,104	53,534,664	54,007,295
Capital	5,264,000	4,885,137	4,994,911
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>59,530,827</b>	<b>58,517,839</b>	<b>58,971,359</b>
Office for Standards in Education, Children's Services and Skills			
<b>Departmental Expenditure Limit</b>			
Resource	150,500	136,227	157,242
Capital	-	2,250	3,667
<b>Annually Managed Expenditure</b>			
Resource	-806	-1,135	-1,719
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	149,694	135,092	155,523
Capital	-	2,250	3,667
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>145,704</b>	<b>134,609</b>	<b>159,939</b>
Office of Qualifications and Examinations Regulation			
<b>Departmental Expenditure Limit</b>			
Resource	19,552	22,653	20,993
Capital	-	35	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	19,552	22,653	20,993
Capital	-	35	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>19,496</b>	<b>21,771</b>	<b>20,117</b>
Department for Business, Innovation and Skills			
<b>Departmental Expenditure Limit</b>			
Resource	11,126,100	12,071,501	9,748,817
Capital	8,866,859	8,900,614	7,645,690
<b>Annually Managed Expenditure</b>			
Resource	-1,302,990	-7,624,782	-1,179,404
Capital	13,261,285	12,149,246	9,548,150
<b>Total Net Budget</b>			
Resource	9,823,110	4,446,719	8,569,413
Capital	22,128,144	21,049,860	17,193,840
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>30,025,820</b>	<b>28,162,395</b>	<b>24,783,068</b>

**Table 2 Supply Estimates by department**

	£'000		
	2016-17 Plans	2015-16 † Provisions	2014-15 † Outturn
Department for Transport			
<b>Departmental Expenditure Limit</b>			
Resource	3,154,209	3,063,718	3,452,495
Capital	5,436,850	6,073,349	9,440,627
<b>Annually Managed Expenditure</b>			
Resource	8,556,799	9,344,122	894,725
Capital	6,999,182	6,645,686	6,695,313
<b>Total Net Budget</b>			
Resource	11,711,008	12,407,840	4,347,220
Capital	12,436,032	12,719,035	16,135,940
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>19,999,199</b>	<b>19,976,293</b>	<b>18,744,956</b>
Department for Energy and Climate Change			
<b>Departmental Expenditure Limit</b>			
Resource	1,960,178	2,556,748	2,414,047
Capital	2,420,022	2,390,414	2,244,013
<b>Annually Managed Expenditure</b>			
Resource	813,418	108,726,789	8,472,770
Capital	-42,851	66,892	-601,184
<b>Total Net Budget</b>			
Resource	2,773,596	111,283,537	10,886,817
Capital	2,377,171	2,457,306	1,642,829
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>4,982,885</b>	<b>4,742,103</b>	<b>4,584,222</b>
Department for Culture, Media and Sport			
<b>Departmental Expenditure Limit</b>			
Resource	1,406,403	1,444,688	1,340,621
Capital	383,700	382,668	243,395
<b>Annually Managed Expenditure</b>			
Resource	3,454,788	3,378,173	3,338,664
Capital	116,743	50,339	141,453
<b>Total Net Budget</b>			
Resource	4,861,191	4,822,861	4,679,285
Capital	500,443	433,007	384,848
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>4,786,866</b>	<b>4,838,046</b>	<b>4,356,225</b>
Department for Communities and Local Government			
<b>Departmental Expenditure Limits - Communities</b>			
Resource	2,826,999	2,459,954	2,047,195
Capital	5,540,724	3,991,014	4,331,813
<b>Departmental Expenditure Limit - Local Government</b>			
Resource	8,205,650	10,758,675	13,656,825
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	12,769,773	12,513,323	11,709,351
Capital	-	207,035	120,882
<b>Total Net Budget</b>			
Resource	23,802,422	25,731,952	27,413,371
Capital	5,540,724	4,198,049	4,452,695
<b>Non-Budget Expenditure</b>	-	-	-47,704
<b>Net Cash Requirement</b>	<b>19,333,048</b>	<b>20,547,648</b>	<b>24,048,405</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2016-17 Plans</b>	<b>2015-16 † Provisions</b>	<b>2014-15 † Outturn</b>
Ministry of Justice			
<b>Departmental Expenditure Limit</b>			
Resource	7,046,936	7,165,106	7,454,156
Capital	654,850	286,563	295,377
<b>Annually Managed Expenditure</b>			
Resource	260,941	751,010	-295,587
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	7,307,877	7,916,116	7,158,569
Capital	654,850	286,563	295,377
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>7,219,546</b>	<b>7,119,852</b>	<b>6,962,089</b>
Crown Prosecution Service			
<b>Departmental Expenditure Limit</b>			
Resource	491,269	492,823	488,017
Capital	7,500	1,710	47
<b>Annually Managed Expenditure</b>			
Resource	2,880	5,264	1,721
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	494,149	498,087	489,738
Capital	7,500	1,710	47
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>495,810</b>	<b>506,216</b>	<b>485,729</b>
Serious Fraud Office			
<b>Departmental Expenditure Limit</b>			
Resource	45,700	61,768	56,864
Capital	5,200	2,115	2,264
<b>Annually Managed Expenditure</b>			
Resource	1,000	2,000	11,285
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	46,700	63,768	68,149
Capital	5,200	2,115	2,264
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>48,000</b>	<b>61,821</b>	<b>68,886</b>
HM Procurator General and Treasury Solicitor			
<b>Departmental Expenditure Limit</b>			
Resource	8,580	8,533	8,691
Capital	1,900	1,350	1,633
<b>Annually Managed Expenditure</b>			
Resource	-	-	-474
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	8,580	8,533	8,217
Capital	1,900	1,350	1,633
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>9,650</b>	<b>9,283</b>	<b>8,075</b>

**Table 2 Supply Estimates by department**

	£'000		
	2016-17 Plans	2015-16 † Provisions	2014-15 † Outturn
Department for Environment, Food and Rural Affairs			
<b>Departmental Expenditure Limit</b>			
Resource	1,911,226	1,789,036	1,854,533
Capital	609,600	587,717	692,919
<b>Annually Managed Expenditure</b>			
Resource	84,479	457,868	77,998
Capital	1,000	2,000	1,637
<b>Total Net Budget</b>			
Resource	1,995,705	2,246,904	1,932,531
Capital	610,600	589,717	694,556
<b>Non-Budget Expenditure</b>	<b>10,000</b>	<b>10,000</b>	<b>1,813</b>
<b>Net Cash Requirement</b>	<b>2,290,974</b>	<b>3,309,971</b>	<b>2,462,079</b>
HM Revenue and Customs			
<b>Departmental Expenditure Limit</b>			
Resource	3,588,545	3,311,081	3,135,191
Capital	241,640	234,457	231,679
<b>Annually Managed Expenditure</b>			
Resource	11,874,547	12,079,967	11,810,826
Capital	30	300	11
<b>Total Net Budget</b>			
Resource	15,463,092	15,391,048	14,946,017
Capital	241,670	234,757	231,690
<b>Non-Budget Expenditure</b>	-	<b>9,852,000</b>	<b>4,720,000</b>
<b>Net Cash Requirement</b>	<b>15,374,965</b>	<b>25,071,042</b>	<b>19,569,519</b>
HM Treasury			
<b>Departmental Expenditure Limit</b>			
Resource	177,302	143,882	113,743
Capital	82,000	-657,250	35,632
<b>Annually Managed Expenditure</b>			
Resource	-698,965	18,739,829	-49,915,956
Capital	-3,563,400	-25,665,551	-12,714,401
<b>Total Net Budget</b>			
Resource	-521,663	18,883,711	-49,802,213
Capital	-3,481,400	-26,322,801	-12,678,769
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>354,913</b>	<b>-14,337,775</b>	<b>-8,968,588</b>
Cabinet Office			
<b>Departmental Expenditure Limit</b>			
Resource	704,744	501,246	550,524
Capital	55,000	-23,067	50,040
<b>Annually Managed Expenditure</b>			
Resource	5,000	10,000	-369
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	709,744	511,246	550,155
Capital	55,000	-23,067	50,040
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>776,569</b>	<b>473,668</b>	<b>573,891</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2016-17 Plans</b>	<b>2015-16 † Provisions</b>	<b>2014-15 † Outturn</b>
Scotland Office and Office of the Advocate General			
<b>Departmental Expenditure Limit</b>			
Resource	9,130	9,008	7,852
Capital	50	235	53
<b>Annually Managed Expenditure</b>			
Resource	4,300	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	13,430	9,008	7,852
Capital	50	235	53
<b>Non-Budget Expenditure</b>	<b>27,948,607</b>	<b>28,583,126</b>	<b>28,149,910</b>
<b>Net Cash Requirement</b>	<b>27,957,716</b>	<b>28,592,293</b>	<b>28,157,754</b>
Northern Ireland Office			
<b>Departmental Expenditure Limit</b>			
Resource	22,040	23,593	21,021
Capital	340	2,150	1,897
<b>Annually Managed Expenditure</b>			
Resource	1	-750	-142
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	22,041	22,843	20,879
Capital	340	2,150	1,897
<b>Non-Budget Expenditure</b>	<b>14,540,100</b>	<b>14,643,600</b>	<b>13,963,000</b>
<b>Net Cash Requirement</b>	<b>14,560,278</b>	<b>14,667,363</b>	<b>13,983,734</b>
Wales Office			
<b>Departmental Expenditure Limit</b>			
Resource	4,480	4,382	4,323
Capital	30	50	117
<b>Annually Managed Expenditure</b>			
Resource	-20	-20	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	4,460	4,362	4,323
Capital	30	50	117
<b>Non-Budget Expenditure</b>	<b>13,855,933</b>	<b>13,756,544</b>	<b>13,587,657</b>
<b>Net Cash Requirement</b>	<b>13,860,342</b>	<b>13,760,826</b>	<b>13,591,937</b>
UK Trade & Investment			
<b>Departmental Expenditure Limit</b>			
Resource	313,528	336,512	264,151
Capital	3,000	1,500	1,619
<b>Annually Managed Expenditure</b>			
Resource	3,000	5,000	-4
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	316,528	341,512	264,147
Capital	3,000	1,500	1,619
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>317,450</b>	<b>338,981</b>	<b>243,049</b>

**Table 2 Supply Estimates by department**

	£'000		
	2016-17 Plans	2015-16 † Provisions	2014-15 † Outturn
National Savings and Investments			
<b>Departmental Expenditure Limit</b>			
Resource	144,200	158,220	223,866
Capital	610	-1,352	1,383
<b>Annually Managed Expenditure</b>			
Resource	3,300	3,300	421
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	147,500	161,520	224,287
Capital	610	-1,352	1,383
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>149,970</b>	<b>179,473</b>	<b>209,112</b>
Charity Commission			
<b>Departmental Expenditure Limit</b>			
Resource	23,050	23,201	21,192
Capital	3,000	2,200	705
<b>Annually Managed Expenditure</b>			
Resource	162	360	-412
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	23,212	23,561	20,780
Capital	3,000	2,200	705
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>25,130</b>	<b>24,481</b>	<b>21,157</b>
Competition and Markets Authority			
<b>Departmental Expenditure Limit</b>			
Resource	69,426	69,422	60,463
Capital	2,200	1,082	1,663
<b>Annually Managed Expenditure</b>			
Resource	2,500	3,750	2,250
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	71,926	73,172	62,713
Capital	2,200	1,082	1,663
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>69,140</b>	<b>69,018</b>	<b>67,363</b>
The Statistics Board			
<b>Departmental Expenditure Limit</b>			
Resource	222,672	182,094	170,160
Capital	11,410	8,851	11,861
<b>Annually Managed Expenditure</b>			
Resource	-5,708	5,887	-236
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	216,964	187,981	169,924
Capital	11,410	8,851	11,861
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>205,996</b>	<b>172,794</b>	<b>167,041</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2016-17 Plans</b>	<b>2015-16 † Provisions</b>	<b>2014-15 † Outturn</b>
Food Standards Agency			
<b>Departmental Expenditure Limit</b>			
Resource	76,702	75,311	74,196
Capital	7,810	9,209	13,490
<b>Annually Managed Expenditure</b>			
Resource	9,603	9,603	2,882
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	86,305	84,914	77,078
Capital	7,810	9,209	13,490
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>82,357</b>	<b>86,551</b>	<b>82,364</b>
The National Archives			
<b>Departmental Expenditure Limit</b>			
Resource	33,547	34,002	33,130
Capital	2,123	1,499	2,795
<b>Annually Managed Expenditure</b>			
Resource	-61	-131	577
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	33,486	33,871	33,707
Capital	2,123	1,499	2,795
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>30,422</b>	<b>29,641</b>	<b>29,945</b>
United Kingdom Supreme Court			
<b>Departmental Expenditure Limit</b>			
Resource	2,650	1,900	1,579
Capital	400	450	332
<b>Annually Managed Expenditure</b>			
Resource	1,000	1,000	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	3,650	2,900	1,579
Capital	400	450	332
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,430</b>	<b>1,229</b>	<b>993</b>
Government Actuary's Department			
<b>Departmental Expenditure Limit</b>			
Resource	2	2	-1,173
Capital	200	150	203
<b>Annually Managed Expenditure</b>			
Resource	-200	-187	-644
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-198	-185	-1,817
Capital	200	150	203
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-178</b>	<b>-123</b>	<b>-2,091</b>



**Table 2 Supply Estimates by department**

	£'000		
	2016-17 Plans	2015-16 † Provisions	2014-15 † Outturn
Office of Gas and Electricity Markets			
<b>Departmental Expenditure Limit</b>			
Resource	1	6,165	488
Capital	6,000	1,000	1,238
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1	6,165	488
Capital	6,000	1,000	1,238
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>16,098</b>	<b>15,755</b>	<b>355</b>
Office of Rail and Road			
<b>Departmental Expenditure Limit</b>			
Resource	3	4	-1,701
Capital	720	720	525
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	3	4	-1,701
Capital	720	720	525
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,000</b>	<b>2,001</b>	<b>-2,166</b>
Water Services Regulatory Authority			
<b>Departmental Expenditure Limit</b>			
Resource	130	132	-542
Capital	360	288	226
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	130	132	-542
Capital	360	288	226
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,502</b>	<b>1,477</b>	<b>-3,642</b>
Export Credits Guarantee Department			
<b>Departmental Expenditure Limit</b>			
Resource	1	1	19,885
Capital	300	300	580
<b>Annually Managed Expenditure</b>			
Resource	164,320	32,515	-149,337
Capital	1,935,376	403,290	-22,509
<b>Total Net Budget</b>			
Resource	164,321	32,516	-129,452
Capital	1,935,676	403,590	-21,929
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,308,812</b>	<b>186,172</b>	<b>-258,784</b>

**Table 2 Supply Estimates by department**

	£'000		
	2016-17 Plans	2015-16 † Provisions	2014-15 † Outturn
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner			
<b>Departmental Expenditure Limit</b>			
Resource	33,433	33,659	31,883
Capital	700	700	566
<b>Annually Managed Expenditure</b>			
Resource	-950	-861	-25
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	32,483	32,798	31,858
Capital	700	700	566
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>32,505</b>	<b>33,007</b>	<b>31,314</b>
House of Lords			
<b>Departmental Expenditure Limit</b>			
Resource	108,832	99,454	89,989
Capital	45,409	28,962	14,992
<b>Annually Managed Expenditure</b>			
Resource	-	4,685	4,452
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	108,832	104,139	94,441
Capital	45,409	28,962	14,992
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>144,249</b>	<b>241,663</b>	<b>99,127</b>
House of Commons: Members			
<b>Departmental Expenditure Limit</b>			
Resource	-	24,300	24,919
Capital	-	3,900	55
<b>Annually Managed Expenditure</b>			
Resource	-	18,800	10,700
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-	43,100	35,619
Capital	-	3,900	55
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	-	<b>27,185</b>	<b>24,676</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>

**Table 2 Supply Estimates by department**

	£'000		
	2016-17 Plans	2015-16 † Provisions	2014-15 † Outturn
Armed Forces Pension and Compensation Scheme			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	5,480,119	5,965,731	6,446,396
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,480,119	5,965,731	6,446,396
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,070,988</b>	<b>1,637,917</b>	<b>2,534,144</b>
Department for International Development: Overseas Schemes			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	33,251	36,523	42,399
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	33,251	36,523	42,399
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>70,350</b>	<b>82,000</b>	<b>83,003</b>
National Health Service Pension Scheme			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	18,317,561	19,537,000	18,533,716
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	18,317,561	19,537,000	18,533,716
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-46,000</b>	<b>-23,295</b>	<b>-576,331</b>
Teachers' Pensions Scheme (England and Wales)			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	11,739,570	12,293,509	13,295,855
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	11,739,570	12,293,509	13,295,855
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>3,420,020</b>	<b>3,675,805</b>	<b>3,601,234</b>

**Table 2 Supply Estimates by department**

	£'000		
	2016-17 Plans	2015-16 † Provisions	2014-15 † Outturn
UK Atomic Energy Authority Pension Schemes			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	275,765	275,750	276,563
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	275,765	275,750	276,563
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>225,601</b>	<b>249,426</b>	<b>197,456</b>
Ministry of Justice: Judicial Pension Scheme			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	150,276	169,800	61,775
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	150,276	169,800	61,775
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-61,951</b>	<b>-50,639</b>	<b>-46,011</b>
Cabinet Office: Civil Superannuation			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	7,905,416	8,380,659	8,994,143
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	7,905,416	8,380,659	8,994,143
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,369,764</b>	<b>2,260,224</b>	<b>1,488,634</b>
Royal Mail Statutory Pension Scheme			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	1,390,000	1,426,000	1,579,008
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,390,000	1,426,000	1,579,008
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,330,000</b>	<b>1,370,000</b>	<b>1,466,964</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2016-17 Plans</b>	<b>2015-16 † Provisions</b>	<b>2014-15 † Outturn</b>
<b>Total (Supply Estimates presented by HM Treasury)</b>			
<b>Departmental Expenditure Limit</b>			
Resource	259,092,757	257,977,064	255,051,153
Capital	47,721,440	44,097,272	48,058,572
<b>Annually Managed Expenditure</b>			
Resource	166,239,515	325,765,252	115,099,667
Capital	19,007,365	-5,121,763	3,214,973
<b>Total Net Budget</b>			
Resource	425,332,272	583,742,316	370,150,820
Capital	66,728,805	38,975,509	51,273,545
<b>Total Non-Budget Expenditure</b>	58,621,303	70,218,405	62,434,104
<b>Total Net cash requirement</b>	481,792,640	473,588,562	462,791,885

**Table 2 Supply Estimates by department**

	£'000		
	2016-17 Plans	2015-16 † Provisions	2014-15 † Outturn
<b>Supply Estimates presented elsewhere †††</b>			
House of Commons: Administration			
<b>Departmental Expenditure Limit</b>			
Resource	-	224,700	196,866
Capital	-	45,800	30,466
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-	224,700	196,866
Capital	-	45,800	30,466
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>	-	<b>233,800</b>	<b>635,420</b>
National Audit Office			
<b>Departmental Expenditure Limit</b>			
Resource	63,400	64,500	61,304
Capital	1,500	2,000	1,237
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	63,400	64,500	61,304
Capital	1,500	2,000	1,237
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>62,970</b>	<b>64,750</b>	<b>60,544</b>
Electoral Commission			
<b>Departmental Expenditure Limit</b>			
Resource	24,687	20,876	21,622
Capital	310	250	383
<b>Annually Managed Expenditure</b>			
Resource	26	30	-175
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	24,713	20,906	21,447
Capital	310	250	383
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>24,682</b>	<b>20,597</b>	<b>21,507</b>
Independent Parliamentary Standards Authority			
<b>Departmental Expenditure Limit</b>			
Resource	185,954	209,991	162,194
Capital	2,665	1,898	1,019
<b>Annually Managed Expenditure</b>			
Resource	500	500	-99
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	186,454	210,491	162,095
Capital	2,665	1,898	1,019
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>186,317</b>	<b>211,038</b>	<b>161,690</b>

**Table 2 Supply Estimates by department**

	£'000		
	2016-17 Plans	2015-16 † Provisions	2014-15 † Outturn
Local Government Boundary Commission for England			
<b>Departmental Expenditure Limit</b>			
Resource	2,137	2,137	2,348
Capital	50	50	95
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,137	2,137	2,348
Capital	50	50	95
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,123</b>	<b>2,083</b>	<b>2,343</b>
<b>Total (Supply Estimates presented elsewhere)</b>			
<b>Departmental Expenditure Limit</b>			
Resource	276,178	522,204	444,334
Capital	4,525	49,998	33,200
<b>Annually Managed Expenditure</b>			
Resource	526	530	-274
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	276,704	522,734	444,060
Capital	4,525	49,998	33,200
<b>Total Non-Budget Expenditure</b>	-	-	-
<b>Total Net cash requirement</b>	<b>276,092</b>	<b>532,268</b>	<b>881,504</b>
<b>Grand Total</b>			
<b>Departmental Expenditure Limit</b>			
Resource	259,368,935	258,499,268	255,495,487
Capital	47,725,965	44,147,270	48,091,772
<b>Annually Managed Expenditure</b>			
Resource	166,240,041	325,765,782	115,099,393
Capital	19,007,365	-5,121,763	3,214,973
<b>Total Net Budget</b>			
Resource	425,608,976	584,265,050	370,594,880
Capital	66,733,330	39,025,507	51,306,745
<b>Total Non-Budget Expenditure</b>	58,621,303	70,218,405	62,434,104
<b>Total Net cash requirement</b>	<b>482,068,732</b>	<b>474,120,830</b>	<b>463,673,389</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 2014-15 Estimate structure.

†† This measure of DEL includes grants paid to Academies which do not form part of DfE's RDEL and CDEL budgetary control totals set by HMT. See tables 3 and 5 for DfE's full budgetary DEL limits as set by HMT which include the net spending of Academies.

††† Figures for the independent Estimates are provisional: check the published Main Estimates 2016-17 for these bodies.

**Table 3 Resource Departmental Expenditure Limits 2016-17**

	<b>£'000</b>		
	<b>Voted</b>	<b>Non-Voted</b>	<b>Total</b>
<b>Department †</b>			
Ministry of Defence	35,320,081	-	35,320,081
Security and Intelligence Agencies	2,201,168	-	2,201,168
Home Office	10,614,947	-	10,614,947
National Crime Agency	446,078	-	446,078
Foreign and Commonwealth Office	2,023,997	-	2,023,997
Department for International Development	7,063,982	381,000	7,444,982
Department of Health	97,413,256	18,898,759	116,312,015
Department for Work and Pensions	5,839,424	425,372	6,264,796
Department for Education ††	38,754,581	17,027,522	55,782,103
Office for Standards in Education, Children's Services and Skills	150,500	-	150,500
Office of Qualifications and Examinations Regulation	19,552	-	19,552
Department for Business, Innovation and Skills	11,126,100	-	11,126,100
Department for Transport	3,154,209	12,585	3,166,794
Department of Energy and Climate Change	1,960,178	-1,048,000	912,178
Department for Culture, Media and Sport	1,406,403	-61,800	1,344,603
DCLG - Communities	2,826,999	-	2,826,999
DCLG - Local Government	8,205,650	-	8,205,650
Ministry of Justice	7,046,936	127,263	7,174,199
Crown Prosecution Service	491,269	-	491,269
Serious Fraud Office	45,700	-	45,700
HM Procurator General and Treasury Solicitor	8,580	-	8,580
Department for Environment, Food and Rural Affairs	1,911,226	-	1,911,226
HM Revenue and Customs	3,588,545	293,800	3,882,345
HM Treasury	177,302	7,722	185,024
Cabinet Office	704,744	59,000	763,744
Scottish Government	-	21,553,521	21,553,521
Scotland Office and Office of the Advocate General	9,130	-	9,130
Northern Ireland Executive	-	10,311,935	10,311,935
Northern Ireland Office	22,040	5,349	27,389
Welsh Government	-	13,689,170	13,689,170
Wales Office	4,480	-	4,480
UK Trade & Investment	313,528	-	313,528
National Savings and Investments	144,200	-	144,200
Charity Commission	23,050	-	23,050
Competition and Markets Authority	69,426	-	69,426
The Statistics Board	222,672	-	222,672
Food Standards Agency	76,702	-	76,702
The National Archives	33,547	-	33,547
United Kingdom Supreme Court	2,650	2,400	5,050
Government Actuary's Department	2	-	2
Office of Gas and Electricity Markets	1	-	1
Office of Rail and Road	3	-	3
Water Services Regulation Authority	130	-	130
Export Credits Guarantee Department	1	-	1
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	33,433	187	33,620
House of Lords	108,832	-	108,832
House of Commons: Members	-	-	-
<b>Sub-total Central Government</b>	<b>243,565,234</b>	<b>81,685,785</b>	<b>325,251,019</b>



**Table 3 Resource Departmental Expenditure Limits 2016-17**

	£'000		
	Voted	Non-Voted	Total
House of Commons: Administration †††	-	-	-
National Audit Office †††	63,400	300	63,700
Electoral Commission †††	24,687	131,765	156,452
Independent Parliamentary Standards Authority †††	185,954	-	185,954
Local Government Boundary Commission for England †††	2,137		2,137
<b>Sub-total independent entities</b>	<b>276,178</b>	<b>132,065</b>	<b>408,243</b>
<b>Total</b>	<b>243,841,412</b>	<b>81,817,850</b>	<b>325,659,262</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.

†† DfE budgets set by HMT in this table include the net spending of Academies which are not voted through the Estimates. The number voted for DfE in this table differs from the voted figures shown in DfE's Estimate and Table 2 because the Estimate and Table 2 include grants paid by DfE to Academies.

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

**Table 4 Administration Budgets 2016-17**

	£'000		
	Voted	Non-Voted	Total
<b>Department</b>			
Ministry of Defence	1,463,000	-	1,463,000
Security and Intelligence Agencies	72,000	-	72,000
Home Office	357,481	-	357,481
National Crime Agency	30,950	-	30,950
Foreign and Commonwealth Office	184,000	-	184,000
Department for International Development	113,000	-	113,000
Department of Health	3,021,000	-	3,021,000
Department for Work and Pensions	941,080	-	941,080
Department for Education	334,999	-	334,999
Office for Standards in Education, Children's Services and Skills	16,125	-	16,125
Office of Qualifications and Examinations Regulation	15,542	-	15,542
Department for Business, Innovation and Skills	453,820	-	453,820
Department for Transport	265,107	6,893	272,000
Department of Energy and Climate Change	170,500	-	170,500
Department for Culture, Media and Sport	212,975	-61,800	151,175
DCLG - Communities	305,868	-	305,868
Ministry of Justice	556,608	-	556,608
Crown Prosecution Service	31,600	-	31,600
Serious Fraud Office	7,400	-	7,400
HM Procurator General and Treasury Solicitor	8,580	-	8,580
Department for Environment, Food and Rural Affairs	511,654	-	511,654
HM Revenue and Customs	882,235	56,000	938,235
HM Treasury	166,624	-	166,624
Cabinet Office	178,861	-	178,861
Scotland Office and Office of the Advocate General	8,700	-	8,700
Northern Ireland Office	15,526	-	15,526
Wales Office	4,350	-	4,350
UK Trade & Investment	23,441	-	23,441
National Savings and Investments	144,200	-	144,200
Charity Commission	23,050	-	23,050
Competition and Markets Authority	18,885	-	18,885
Food Standards Agency	36,900	-	36,900
The National Archives	9,540	-	9,540
United Kingdom Supreme Court	920	-	920
Government Actuary's Department	2	-	2
Office of Gas and Electricity Markets	1	-	1
Office of Road and Rail	3	-	3
Water Services Regulation Authority	130	-	130
Export Credits Guarantee Department	1	-	1
<b>Total</b>	<b>10,586,658</b>	<b>1,093</b>	<b>10,587,751</b>

**Table 5 Capital Departmental Expenditure Limits 2016-17**

	<b>£'000</b>		
	<b>Voted</b>	<b>Non-Voted</b>	<b>Total</b>
<b>Department †</b>			
Ministry of Defence	8,127,000	-	8,127,000
Security and Intelligence Agencies	649,270	-	649,270
Home Office	477,463	-	477,463
National Crime Agency	50,000	-	50,000
Foreign and Commonwealth Office	98,000	-	98,000
Department for International Development	2,593,500	-	2,593,500
Department of Health	5,810,000	-	5,810,000
Department for Work and Pensions	261,700	45,000	306,700
Department for Education ††	4,653,390	610,611	5,264,001
Office for Standards in Education, Children's Services and Skills	-	-	-
Office of Qualifications and Examinations Regulation	-	-	-
Department for Business, Innovation and Skills	8,866,859	-	8,866,859
Department for Transport	5,436,850	-	5,436,850
Department of Energy and Climate Change	2,420,022	-	2,420,022
Department for Culture, Media and Sport	383,700	-	383,700
DCLG - Communities	5,540,724	-	5,540,724
DCLG - Local Government	-	-	-
Ministry of Justice	654,850	-	654,850
Crown Prosecution Service	7,500	-	7,500
Serious Fraud Office	5,200	-	5,200
HM Procurator General and Treasury Solicitor	1,900	-	1,900
Department for Environment, Food and Rural Affairs	609,600	-	609,600
HM Revenue and Customs	241,640	-	241,640
HM Treasury	82,000	-	82,000
Cabinet Office	55,000	-	55,000
Scottish Government	-	3,213,850	3,213,850
Scotland Office and Office of the Advocate General	50	-	50
Northern Ireland Executive	-	1,126,156	1,126,156
Northern Ireland Office	340	-	340
Welsh Government	-	1,543,771	1,543,771
Wales Office	30	-	30
UK Trade & Investment	3,000	-	3,000
National Savings and Investments	610	-	610
Charity Commission	3,000	-	3,000
Competition and Markets Authority	2,200	-	2,200
The Statistics Board	11,410	-	11,410
Food Standards Agency	7,810	-	7,810
The National Archives	2,123	-	2,123
United Kingdom Supreme Court	400	-	400
Government Actuary's Department	200	-	200
Office of Gas and Electricity Markets	6,000	-	6,000
Office of Rail and Road	720	-	720
Water Services Regulation Authority	360	-	360
Export Credits Guarantee Department	300	-	300
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	700	-	700
House of Lords	45,409	-	45,409
House of Commons: Members	-	-	-
<b>Sub-total Central Government</b>	<b>47,110,830</b>	<b>6,539,388</b>	<b>53,650,218</b>

**Table 5 Capital Departmental Expenditure Limits 2016-17**

	£'000		
	Voted	Non-Voted	Total
House of Commons: Administration ††	-	-	-
National Audit Office ††	1,500	-	1,500
Electoral Commission ††	310	-	310
Independent Parliamentary Standards Authority ††	2,665	-	2,665
Local Government Boundary Commission for England ††	50	-	50
<b>Sub-total independent entities</b>	<b>4,525</b>	<b>-</b>	<b>4,525</b>
<b>Total</b>	<b>47,115,355</b>	<b>6,539,388</b>	<b>53,654,743</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.

†† DfE budgets set by HMT in this table include the net spending of Academies which are not voted through the Estimates. The number voted for DfE in this table differs from the voted figures shown in DfE's Estimate and Table 2 because the Estimate and Table 2 include grants paid by DfE to Academies.

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

## **Section 6.**

# **Individual Main Estimates**

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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	35,320,081,000	-	35,320,081,000
Capital	8,127,000,000	-	8,127,000,000
<b>Annually Managed Expenditure</b>			
Resource	1,255,000,000	-	1,255,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	36,575,081,000	-	36,575,081,000
Capital	8,127,000,000	-	8,127,000,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>35,998,269,000</b>		

Amounts required in the year ending 31 March 2017 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.



## Part I (continued)

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 Arm's 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.

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	35,320,081,000	16,331,878,000	<b>18,988,203,000</b>
Capital	8,127,000,000	3,429,805,000	<b>4,697,195,000</b>
<b>Annually Managed Expenditure</b>			
Resource	1,255,000,000	679,577,000	<b>575,423,000</b>
Capital	-	45,000,000	<b>-45,000,000</b>
<b>Non-Budget Expenditure</b>	-	23,850,000	<b>-23,850,000</b>
<b>Net cash requirement</b>	<b>35,998,269,000</b>	<b>16,400,201,000</b>	<b>19,598,068,000</b>

## Part II: Subhead detail

£'000

2016-17 Plans									2015-16 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>										
1,463,000	-	1,463,000	34,838,651	-981,570	33,857,081	8,324,100	-197,100	8,127,000	35,363,062	8,551,789
<i>Of which:</i>										
A Provision of Defence Capability Service Personnel Costs										
-	-	-	8,896,910	-	8,896,910	-	-	-	8,653,628	-
B Provision of Defence Capability Civilian Personnel Costs										
-	-	-	1,788,930	-	1,788,930	-	-	-	1,293,398	-
C Provision of Defence Capability Infrastructure costs										
-	-	-	3,877,017	-	3,877,017	-	-	-	4,112,049	-
D Provision of Defence Capability Inventory Consumption										
-	-	-	1,586,958	-	1,586,958	-	-	-	1,483,904	-
E Provision of Defence Capability Equipment Support Costs										
-	-	-	6,094,910	-	6,094,910	-	-	-	6,349,365	-
F Provision of Defence Capability Other Costs and Services										
-	-	-	1,519,785	-	1,519,785	-	-	-	1,616,842	-
G Provision of Defence Capability Receipts and other Income										
-	-	-	-	-977,270	-977,270	-	-	-	-968,617	-
H Provision of Defence Capability Depreciation and Impairments Costs										
-	-	-	8,490,070	-	8,490,070	-	-	-	8,590,988	-
I Provision of Defence Capability Cash Release of Provisions Costs										
-	-	-	265,000	-	265,000	-	-	-	234,220	-
J Provision of Defence Capability Capital Single Use Military Equipment										
-	-	-	-	-	-	4,026,647	-	4,026,647	-	3,940,717
K Provision of Defence Capability Other Capital (Fiscal)										
-	-	-	-	-	-	2,399,337	-	2,399,337	-	2,733,493
L Provision of Defence Capability Fiscal Assets / Estate Disposal										
-	-	-	-	-	-	-	-193,000	-193,000	-	-229,932
M Provision of Defence Capability New Loans and Loan Repayment										
-	-	-	-	-	-	-	-4,100	-4,100	-	-3,218
N Provision of Defence Capability Research and Development Costs										
-	-	-	61,144	-	61,144	1,800,281	-	1,800,281	51,408	1,952,000
O Provision of Defence Capability Administration Civilian Personnel Costs										
400,000	-	400,000	-	-	-	-	-	-	400,575	-
P Provision of Defence Capability Administration Other Costs and Services										
473,000	-	473,000	-	-	-	-	-	-	495,365	-
Q Operations Service Personnel Staff Cost										
-	-	-	10,500	-	10,500	-	-	-	8,100	-
R Operations and Peacekeeping Civilian Personnel Staff Costs										
-	-	-	800	-	800	-	-	-	4,200	-
S Operations Infrastructure Costs										
-	-	-	32,000	-	32,000	-	-	-	49,500	-

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

£'000

2016-17 Plans									2015-16 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										
-	-	-	30,500	-	30,500	-	-	-	55,000	-
U Operations Equipment Support Costs										
-	-	-	110,000	-	110,000	-	-	-	176,300	-
V Operations Other Costs and Services										
-	-	-	50,500	-	50,500	-	-	-	15,499	-
W Operations Receipts and other Income										
-	-	-	-	-4,300	-4,300	-	-	-	-9,000	-
X Non-Departmental Public Bodies Costs										
-	-	-	194,538	-	194,538	2,493	-	2,493	202,115	2,559
Y Defence Capability Admin Service Pers Costs										
590,000	-	590,000	-	-	-	-	-	-	604,600	-
Z Defence Capability DE&S DEL Costs										
-	-	-	1,000,209	-	1,000,209	95,342	-	95,342	1,036,622	91,170
AA War Pension Benefits Programme Costs										
-	-	-	761,000	-	761,000	-	-	-	801,411	-
AB Conflict, Stability and Security Fund										
-	-	-	67,880	-	67,880	-	-	-	60,110	-
<i>Operations Depreciation and Impairment Costs</i>										
-	-	-	-	-	-	-	-	-	25,000	-
<i>Operations Capital Single Use Military Equipment</i>										
-	-	-	-	-	-	-	-	-	-	62,000
<i>Operations Other Capital (Fiscal)</i>										
-	-	-	-	-	-	-	-	-	-	3,000
<i>Operations Research and Development Costs</i>										
-	-	-	-	-	-	-	-	-	200	-
<i>Cash Release of Provisions Admin Costs</i>										
-	-	-	-	-	-	-	-	-	20,280	-
<b>Total Spending in DEL</b>										
<b>1,463,000</b>	<b>-</b>	<b>1,463,000</b>	<b>34,838,651</b>	<b>-981,570</b>	<b>33,857,081</b>	<b>8,324,100</b>	<b>-197,100</b>	<b>8,127,000</b>	<b>35,363,062</b>	<b>8,551,789</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	1,255,000	-	1,255,000	-	-	-	8,160,170	100,000
<i>Of which:</i>										
AC Provision of Defence Capability Depreciation and Impairment Costs										
-	-	-	920,000	-	920,000	-	-	-	909,412	-
AD Provision of Defence Capability Provisions Costs										
-	-	-	300,000	-	300,000	-	-	-	7,205,258	100,000
AE Provision of Defence Cash Release of Provisions Costs										
-	-	-	-265,000	-	-265,000	-	-	-	-254,500	-

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

£'000

2016-17 Plans									2015-16 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
AF Movement On Fair Value of Financial Instruments										
-	-	-	300,000	-	300,000	-	-	-	300,000	-
<b>Total Spending in AME</b>										
-	-	-	1,255,000	-	1,255,000	-	-	-	8,160,170	100,000
<b>Total for Estimate</b>										
1,463,000	-	1,463,000	36,093,651	-981,570	35,112,081	8,324,100	-197,100	8,127,000	43,523,232	8,651,789
<i>Of which:</i>										
<b>Voted Expenditure</b>										
1,463,000	-	1,463,000	36,093,651	-981,570	35,112,081	8,324,100	-197,100	8,127,000	43,523,232	8,651,789
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>36,575,081</b>	<b>43,523,232</b>	<b>36,019,344</b>
<b>Net Capital Requirement</b>	<b>8,127,000</b>	<b>8,651,789</b>	<b>8,786,281</b>
<b>Accruals to cash adjustments</b>	<b>-8,703,812</b>	<b>-15,728,838</b>	<b>-8,476,741</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-197,031	-204,674	-132,435
Add cash grant-in-aid	187,289	195,195	174,575
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-9,710,070	-9,825,400	-9,013,531
New provisions and adjustments to previous provisions	-300,000	-7,205,402	-731,985
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	5,943	-26,018
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	150,000	150,000	192,720
Increase (+) / Decrease (-) in debtors	200,000	200,000	302,933
Increase (-) / Decrease (+) in creditors	701,000	701,000	537,825
Use of provisions	265,000	254,500	219,175
<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>35,998,269</b>	<b>36,446,183</b>	<b>36,328,884</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	1,463,000	1,504,320	1,459,253
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	<b>1,463,000</b>	<b>1,504,320</b>	<b>1,459,253</b>
Gross Programme Costs	34,327,571	41,999,900	34,108,586
<i>Less:</i>			
Programme DEL Income	-981,570	-996,855	-1,132,862
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>33,346,001</b>	<b>41,003,045</b>	<b>32,975,724</b>
<b>Total Net Operating Costs</b>	<b>34,809,001</b>	<b>42,507,365</b>	<b>34,434,977</b>
<i>Of which:</i>			
Resource DEL	31,478,001	32,140,695	30,401,496
Capital DEL	1,811,000	1,952,000	1,950,000
Resource AME	1,520,000	8,414,670	2,083,481
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	-1,811,000	-1,952,000	-1,950,000
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	3,577,080	2,967,867	3,534,367
<b>Total Resource Budget</b>	<b>36,575,081</b>	<b>43,523,232</b>	<b>36,019,344</b>
<i>Of which:</i>			
Resource DEL	35,320,081	35,363,062	34,155,038
Resource AME	1,255,000	8,160,170	1,864,306
<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>36,575,081</b>	<b>43,523,232</b>	<b>36,019,344</b>

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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource DEL</b>	<b>-981,570</b>	<b>-996,855</b>	<b>-1,132,862</b>
<i>Of which:</i>			
Programme			
EU Grants Received	-	-	-3
<i>Of which:</i>			
G Provision of Defence Capability Receipts and other Income	-	-	-3
Sales of Goods and Services	-706,808	-701,726	-785,010
<i>Of which:</i>			
G Provision of Defence Capability Receipts and other Income	-702,508	-673,488	-743,954
W Operations Receipts and other Income	-4,300	-9,000	-40,914
Conflict Pools Resource Costs	-	-	-142
Z Defence Capability DE&S DEL Costs	-	-19,238	-
Interest and Dividends	-	-45,739	-84,174
<i>Of which:</i>			
G Provision of Defence Capability Receipts and other Income	-	-45,739	-84,174
Other Income	-274,762	-249,390	-263,675
<i>Of which:</i>			
G Provision of Defence Capability Receipts and other Income	-274,762	-249,390	-263,675
Total Programme	-981,570	-996,855	-1,132,862
<b>Total Voted Resource Income</b>	<b>-981,570</b>	<b>-996,855</b>	<b>-1,132,862</b>
<b>Voted Capital DEL</b>	<b>-197,100</b>	<b>-233,150</b>	<b>-358,912</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-193,000	-229,932	-302,286
<i>Of which:</i>			
J Provision of Defence Capability Capital Single Use Military Equipment	-	-	-1,405
K Provision of Defence Capability Other Capital (Fiscal)	-	-	-50,000
L Provision of Defence Capability Fiscal Assets / Estate Disposal	-193,000	-229,932	-250,881
Other Income	-	-	-23,324
<i>Of which:</i>			
M Provision of Defence Capability New Loans and Loan Repayment	-	-	-23,324
Repayments	-4,100	-3,218	-33,302
<i>Of which:</i>			
M Provision of Defence Capability New Loans and Loan Repayment	-4,100	-3,218	-33,302
Total Programme	-197,100	-233,150	-358,912
<b>Total Voted Capital Income</b>	<b>-197,100</b>	<b>-233,150</b>	<b>-358,912</b>

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

No CFER income or receipts are expected in 2016-17 or 2015-16. No CFER income or receipts were received in 2014-15.



## 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>	Louise Tulett
<b>Executive Agency Accounting Officers:</b>	
Mr Antony Douglas	Defence Equipment and Support

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:

Mr Paul Hatt	Royal Hospital Chelsea
Mrs Sarah Dennis	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
Ms Maggie Appleton MBE	Royal Air Force Museum
Victoria Wallace	Commonwealth War Graves Commission
Mrs Marcine Waterman	Single Source Regulations Office

Louise Tulett 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
X-DEL	Commonwealth War Graves Commission	50,810	-	50,810
X-DEL	National Army Museum	6,867	-	6,087
X-DEL	National Museum of the Royal Navy	4,275	121	3,384
X-DEL	Royal Air Force Museum	8,683	109	8,792
X-DEL	Royal Hospital, Chelsea	17,749	-	11,799
X-DEL	Single Source Regulations Office	5,400	-	5,400
X-DEL	Territorial, Auxiliary and Volunteer Reserve <sup>A</sup>	100,754	2,263	101,017
<b>Total</b>		<b>194,538</b>	<b>2,493</b>	<b>187,289</b>

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

For the Financial Year 2016-17 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 on adjacent bases for these services; or to contribute to the cost of installing 'public' utility services up to a maximum of £25m across the estate.	17,031
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.	140,000
5. 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
6. Contractorisation of Atomic Weapons Establishment (AWE): in respect of nuclear risks under the Nuclear Installations Act 1965.	Unquantifiable
7. 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
8. 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
9. 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

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

Nature of liability	£'000
10. Indemnity to Rolls Royce Power Engineering, Derby for risks associated with the handling of fissile materials.	Up to £140,000 per incident
11. Non-insurance of the Rolls Royce Core Factory and associated Neptune Test reactor facility for third party risks.	Unquantifiable
12. 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
13. 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
14. 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
15. Environmental losses incurred by QinetiQ arising from certain defined materials at specific properties before the formation of QinetiQ on 1 July 2001.	Unquantifiable
16. Indemnity to Navy, Army and Air Force Institute against certain losses which they might incur as a result of MOD actions.	Unquantifiable
17. Remediation costs associated with the discovery of unknown environmental contamination at the Fleetlands site.	17,000
18. Service Life insurance cover for Service personnel.	Unquantifiable
19. The Queen Elizabeth Class Aircraft Carrier manufacturing contract was awarded to BAE Systems Surface Ships (then BVT Surface Fleet) in July 2008. The contract included a third party indemnity clause covering all Industrial Participants (Babcock Marine, BAE Systems and Thales Naval) and their indemnified sub-contractors against claims by third parties including product liability, which covered the life of the vessel post contract acceptance date.	Unquantifiable
20. Complaints upheld against the MOD and indemnifying the contractor (employed to assist with the sale of spectrum) against damages awarded in respect of complaints upheld relating to the sale.	Unquantifiable
21. Statutory special risk nuclear indemnity for operations at HM Naval Base Clyde, under the Nuclear Installations Act 1965.	Unquantifiable
22. Indemnity to contractors for loss or damage to Offshore Patrol Vessels during construction and trials.	282,000
23. Indemnity for possible damage to aircraft or hangars caused by contractors.	222,000

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

Nature of liability	£'000
24. Legal claims (personal).	43,004
25. Environmental clean up costs.	39,802
26. Liability for redundancy following contractorisation.	24,064
27. Indemnity for US Government owned equipment and guided weapons trials.	20,000
28. Early termination of leases relating to property in Germany.	10,000
29. Capital works on the Government of Gibraltar electricity network.	3,858
30. Relocation of cables in support of the dredging necessary for QE Class Carriers.	1,080
31. Contractor claims relating to project deferment or termination.	500
32. Potential further and higher education costs for service personnel under the Enhanced Learning Credit scheme.	Unquantifiable
33. Indemnity for early termination of the Forces Broadcasting Service contract.	Unquantifiable
34. Indemnity for live firing of missiles at overseas ranges.	Unquantifiable
35. Indemnities to the Government of Gibraltar related to transfer of electricity generation facilities.	Unquantifiable
36. The Department has a number of sites where it may be necessary to carry out decontamination work. As it is not practicable or cost effective to identify all contamination at those sites, any possible liability is not quantifiable, so possible site remediation exposure is recognised as an unquantifiable contingent liability.	Unquantifiable
37. Liabilities arising from insurance risk of exhibits on loan to the museums of the Royal Navy, Army and Royal Air Force.	2,598
38. Government Pipeline and Storage System - compensation where Secretary of State's rights lost in respect of GPSS.	5,456
39. Potential redundancy costs for employees at the Defence College of Technical Training.	1,900
40. Indemnity given in relation to the disposal of Gruinard Island in the event of claims arising from the outbreak of specific strains of anthrax on the Island.	Unquantifiable

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

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Nature of liability	£'000
41. Indemnity for contractors under standard contract terms for Joint Operational Fuel Systems and F3EA contracts.	Unquantifiable
42. Indemnities under standard terms to contractors for contractors' personnel on Government premises for Sensors Support Optimisation Project and the Puma Mark 2 Helicopter Interim Support Arrangement.	Unquantifiable
43. Indemnities under standard terms to contractors for the CERBERUS project.	Unquantifiable
44. Indemnities to contractor for the Data Link Processor System (DLPS) post design services contract.	Unquantifiable
45. The Department has offered an indemnity under standard terms to the operator of the Apache helicopter integrated operational support contract.	Unquantifiable
46. Indemnity in respect of nuclear risk in support of Framework Contracts under Next Generation Estate Contracts.	Unquantifiable
47. 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

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## Part III: Note L - International Subscriptions

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Section in Part II: Subhead Detail	Body	£'000
F-DEL	NATO Military Budgets	135,576
F-DEL	UK Contribution to the Comprehensive Test Ban Treaty Verification Scheme	4,000
F-DEL	Western European Union Centre	1,698



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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).

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	2,201,168,000	-	2,201,168,000
Capital	649,270,000	-	649,270,000
<b>Annually Managed Expenditure</b>			
Resource	39,050,000	-	39,050,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,240,218,000	-	2,240,218,000
Capital	649,270,000	-	649,270,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>2,585,438,000</b>		

Amounts required in the year ending 31 March 2017 for expenditure by Security and Intelligence Agencies on:

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

Administration and operational costs, research and development works, equipment and other payments, and associated depreciation and any other non-cash costs falling in DEL.

Income arising from:

The sale of services to other government departments, the recovery of costs of staff on loan, recovery from staff for miscellaneous items and certain other services. The sale of fixed assets, freehold interest and land.

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

Provisions and other non-cash items.

Security and Intelligence Agencies will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	2,201,168,000	1,071,841,000	<b>1,129,327,000</b>
Capital	649,270,000	161,808,000	<b>487,462,000</b>
<b>Annually Managed Expenditure</b>			
Resource	39,050,000	50,402,000	<b>-11,352,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>2,585,438,000</b>	<b>1,046,944,000</b>	<b>1,538,494,000</b>

## Part II: Subhead detail

£'000

2016-17 Plans									2015-16 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>										
72,200	-200	72,000	2,355,168	-226,000	2,129,168	664,270	-15,000	649,270	2,362,516	400,744
<i>Of which:</i>										
A Security and Intelligence Agencies										
72,200	-200	72,000	2,355,168	-226,000	2,129,168	664,270	-15,000	649,270	2,362,516	400,744
<b>Total Spending in DEL</b>										
72,200	-200	72,000	2,355,168	-226,000	2,129,168	664,270	-15,000	649,270	2,362,516	400,744
<b>Voted expenditure</b>										
-	-	-	39,050	-	39,050	-	-	-	162,705	-
<i>Of which:</i>										
B Spending in Annually Managed Expenditure										
-	-	-	39,050	-	39,050	-	-	-	162,705	-
<b>Total Spending in AME</b>										
-	-	-	39,050	-	39,050	-	-	-	162,705	-
<b>Total for Estimate</b>										
72,200	-200	72,000	2,394,218	-226,000	2,168,218	664,270	-15,000	649,270	2,525,221	400,744
<i>Of which:</i>										
<b>Voted Expenditure</b>										
72,200	-200	72,000	2,394,218	-226,000	2,168,218	664,270	-15,000	649,270	2,525,221	400,744
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>2,240,218</b>	<b>2,525,221</b>	<b>2,228,142</b>
<b>Net Capital Requirement</b>	<b>649,270</b>	<b>400,744</b>	<b>378,959</b>
<b>Accruals to cash adjustments</b>	<b>-304,050</b>	<b>-512,605</b>	<b>-446,243</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	-394,900	-586,600	-467,745
New provisions and adjustments to previous provisions	850	3,995	1,971
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-260
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	90,000	70,000	19,791
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>2,585,438</b>	<b>2,413,360</b>	<b>2,160,858</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	72,200	65,400	58,608
<i>Less:</i>			
Administration DEL Income	-200	-200	-134
<b>Net Administration Costs</b>	<b>72,000</b>	<b>65,200</b>	<b>58,474</b>
Gross Programme Costs	2,566,818	2,666,254	2,368,678
<i>Less:</i>			
Programme DEL Income	-226,000	-206,233	-211,132
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>2,340,818</b>	<b>2,460,021</b>	<b>2,157,546</b>
<b>Total Net Operating Costs</b>	<b>2,412,818</b>	<b>2,525,221</b>	<b>2,216,020</b>
<i>Of which:</i>			
Resource DEL	2,373,768	2,362,516	2,186,979
Capital DEL	-	-	-12,122
Resource AME	39,050	162,705	41,163
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	12,122
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>2,240,218</b>	<b>2,525,221</b>	<b>2,228,142</b>
<i>Of which:</i>			
Resource DEL	2,201,168	2,362,516	2,186,979
Resource AME	39,050	162,705	41,163
<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>2,240,218</b>	<b>2,525,221</b>	<b>2,228,142</b>

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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource DEL</b>	<b>-226,200</b>	<b>-206,433</b>	<b>-199,144</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-200	-200	-134
<i>Of which:</i>			
A: Security and Intelligence Agencies	-200	-200	-134
Total Administration	-200	-200	-134
Programme			
Sales of Goods and Services	-226,000	-206,233	-199,010
<i>Of which:</i>			
A: Security and Intelligence Agencies	-226,000	-206,233	-199,010
Total Programme	-226,000	-206,233	-199,010
<b>Total Voted Resource Income</b>	<b>-226,200</b>	<b>-206,433</b>	<b>-199,144</b>
<b>Voted Capital DEL</b>	<b>-15,000</b>	<b>-19,800</b>	<b>-12,661</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-15,000	-19,800	-539
<i>Of which:</i>			
A: Security and Intelligence Agencies	-15,000	-19,800	-539
Other Grants	-	-	-12,122
<i>Of which:</i>			
A: Security and Intelligence Agencies	-	-	-12,122
Total Programme	-15,000	-19,800	-12,661
<b>Total Voted Capital Income</b>	<b>-15,000</b>	<b>-19,800</b>	<b>-12,661</b>

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

No CFER income or receipts are expected in 2016-17 or 2015-16. No CFER income or receipts were received in 2014-15.

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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 Mark Lyall Grant KCMG

Sir Mark Lyall Grant KCMG 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 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	10,614,947,000	-	10,614,947,000
Capital	477,463,000	-	477,463,000
<b>Annually Managed Expenditure</b>			
Resource	2,144,781,000	-	2,144,781,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	12,759,728,000	-	12,759,728,000
Capital	477,463,000	-	477,463,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>13,185,809,000</b>		

Amounts required in the year ending 31 March 2017 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.

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

Identity management; passports.

Emergency planning and services; counter-terrorism and intelligence.

Responsibility for the fire and rescue services; financial support to Local Authorities and Fire and Rescue Authorities; emergency assistance; improvement, transformation and efficiency; intervention action and capacity building in local authorities; Private Finance Initiative Special Grant

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

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, Gangmasters Licensing Authority and the Disclosure and Barring Service). 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.

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## Part I (continued)

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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.

Emergency planning and services; counter-terrorism work, and intelligence.

Responsibility for and inspections of crown premises and emergency services

Cyber crime. Contributions for Police IT services.

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

Immigration Health Surcharge.

Contributions towards grant programmes from third parties, other Government departments and the Devolved Administrations, the European Union, other Governments; 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.

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£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	10,614,947,000	4,510,399,000	<b>6,104,548,000</b>
Capital	477,463,000	163,494,000	<b>313,969,000</b>
<b>Annually Managed Expenditure</b>			
Resource	2,144,781,000	727,200,000	<b>1,417,581,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>13,185,809,000</b>	<b>5,304,074,000</b>	<b>7,881,735,000</b>

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**Part II: Subhead detail**

£'000

2016-17 Plans									2015-16 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>										
426,245	-68,764	357,481	12,457,001	-2,199,535	10,257,466	477,463	-	477,463	10,349,046	457,032
<i>Of which:</i>										
A Crime and Policing Group										
42,539	-2,671	39,868	8,389,753	-76,602	8,313,151	104,461	-	104,461	8,256,703	175,319
B Office for Security and Counter Terrorism										
47,057	-	47,057	909,714	-106,647	803,067	106,025	-	106,025	735,695	77,757
C Counter extremism										
2,147	-	2,147	-	-	-	-	-	-	630	-
D Immigration Enforcement										
7,636	-	7,636	447,398	-31,889	415,509	1,100	-	1,100	427,258	500
E UK Visas & Immigration										
16,604	-	16,604	894,500	-1,352,256	-457,756	-	-	-	-378,102	3,000
F International & Immigration Policy										
25,183	-	25,183	123,019	-	123,019	660	-	660	29,717	1,439
G Border Force										
5,723	-	5,723	579,392	-27,000	552,392	68,300	-	68,300	560,334	40,054
H HM Passport Office										
28,973	-34,000	-5,027	323,260	-467,962	-144,702	18,800	-	18,800	-138,421	16,000
I Enablers										
227,749	-32,093	195,656	683,589	-137,179	546,410	171,085	-	171,085	740,774	127,863
J Arms Length Bodies (Net)										
16,481	-	16,481	91,192	-	91,192	-	-	-	114,457	15,100
K European Solidarity Mechanism (Net)										
-	-	-	1	-	1	-	-	-	1	-
L Departmental Unallocated Provision										
6,153	-	6,153	15,183	-	15,183	7,032	-	7,032	-	-
<b>Total Spending in DEL</b>										
<b>426,245</b>	<b>-68,764</b>	<b>357,481</b>	<b>12,457,001</b>	<b>-2,199,535</b>	<b>10,257,466</b>	<b>477,463</b>	<b>-</b>	<b>477,463</b>	<b>10,349,046</b>	<b>457,032</b>

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

£'000

2016-17 Plans									2015-16 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>										
-	-	-	2,144,781	-	2,144,781	-	-	-	2,028,657	454,000
<i>Of which:</i>										
M AME Charges										
-	-	-	4,854	-	4,854	-	-	-	1	-
N Police and Fire Superannuation										
-	-	-	2,139,926	-	2,139,926	-	-	-	2,028,655	454,000
O AME Charges Arms Length Bodies (Net)										
-	-	-	1	-	1	-	-	-	1	-
<b>Total Spending in AME</b>										
-	-	-	2,144,781	-	2,144,781	-	-	-	2,028,657	454,000
<b>Total for Estimate</b>										
426,245	-68,764	357,481	14,601,782	-2,199,535	12,402,247	477,463	-	477,463	12,377,703	911,032
<i>Of which:</i>										
<b>Voted Expenditure</b>										
426,245	-68,764	357,481	14,601,782	-2,199,535	12,402,247	477,463	-	477,463	12,377,703	911,032
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>12,759,728</b>	<b>12,377,703</b>	<b>13,363,115</b>
<b>Net Capital Requirement</b>	<b>477,463</b>	<b>911,032</b>	<b>482,173</b>
<b>Accruals to cash adjustments</b>	<b>-51,382</b>	<b>590,857</b>	<b>-672,734</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-107,674	-129,558	-118,457
Add cash grant-in-aid	116,873	127,589	110,357
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-244,213	-210,449	-238,139
New provisions and adjustments to previous provisions	-	-156	-585,324
Departmental Unallocated Provision	-28,368	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-569	-20,174
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	1,670
Increase (+) / Decrease (-) in debtors	60,000	-	64,109
Increase (-) / Decrease (+) in creditors	152,000	350,000	28,329
Use of provisions	-	454,000	84,895
<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>13,185,809</b>	<b>13,879,592</b>	<b>13,172,554</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	409,485	433,359	575,669
<i>Less:</i>			
Administration DEL Income	-68,764	-151,408	-80,513
<b>Net Administration Costs</b>	<b>340,721</b>	<b>281,951</b>	<b>495,156</b>
Gross Programme Costs	14,775,392	14,894,071	15,061,699
<i>Less:</i>			
Programme DEL Income	-2,199,535	-2,194,123	-1,762,491
Programme AME Income	-	-	-42,517
Non-budget income	-81,300	-68,634	-86,352
<b>Net Programme Costs</b>	<b>12,494,557</b>	<b>12,631,314</b>	<b>13,170,339</b>
<b>Total Net Operating Costs</b>	<b>12,835,278</b>	<b>12,913,265</b>	<b>13,665,495</b>
<i>Of which:</i>			
Resource DEL	10,551,184	10,241,457	10,927,792
Capital DEL	220,613	257,785	328,728
Resource AME	2,144,781	2,482,657	2,426,002
Capital AME	-	-	-
Non-budget	-81,300	-68,634	-17,027
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	21,336	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-220,613	-257,785	-328,728
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	81,300	68,634	86,352
Other adjustments	42,427	-346,411	-60,004
<b>Total Resource Budget</b>	<b>12,759,728</b>	<b>12,377,703</b>	<b>13,363,115</b>
<i>Of which:</i>			
Resource DEL	10,614,947	10,349,046	11,021,858
Resource AME	2,144,781	2,028,657	2,341,257
<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>12,759,728</b>	<b>12,377,703</b>	<b>13,363,115</b>

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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource DEL</b>	<b>-2,268,299</b>	<b>-2,322,531</b>	<b>-1,839,380</b>
<i>Of which:</i>			
Administration			
EU Grants Received	-1,880	-65,933	-
<i>Of which:</i>			
I: Enablers	-1,880	-65,933	-
Sales of Goods and Services	-10,197	-9,523	-3,956
<i>Of which:</i>			
A: Crime and Policing Group	-1,458	-	-1,114
B: Office for Security and Counter Terrorism	-	-	1,129
G: Border Force	-	-180	-164
H: HM Passport Office	-	-	-4
I: Enablers	-8,739	-9,343	-3,803
Other Grants	-8,700	-11,009	-8,801
<i>Of which:</i>			
A: Crime and Policing Group	-	-3,026	-503
I: Enablers	-8,700	-7,983	-8,298
Other Income	-12,774	-26,335	-22,884
<i>Of which:</i>			
A: Crime and Policing Group	-	-	-2,320
I: Enablers	-12,774	-26,335	-20,564
Taxation	-35,213	-38,608	-44,872
<i>Of which:</i>			
A: Crime and Policing Group	-1,213	-1,223	-1,456
G: Border Force	-	-	-1
H: HM Passport Office	-34,000	-37,385	-43,415
<b>Total Administration</b>	<b>-68,764</b>	<b>-151,408</b>	<b>-80,513</b>
Programme			
EU Grants Received	-29,985	-29,523	-48,602
<i>Of which:</i>			
B: Office for Security and Counter Terrorism	-	-	-377
D: Immigration Enforcement	-24,335	-22,951	356
F: International & Immigration Policy	-	-	31
G: Border Force	-350	-222	-187
I: Enablers	-5,300	-6,350	-48,425
Sales of Goods and Services	-1,526,826	-1,232,255	-996,441
<i>Of which:</i>			
A: Crime and Policing Group	-157	-222	-24,221
B: Office for Security and Counter Terrorism	-15,000	-77	923
D: Immigration Enforcement	-584	-1,352	-24,843
E: UK Visas & Immigration	-1,350,576	-1,071,339	-954,078
G: Border Force	-10,850	-6,912	-4,293
H: HM Passport Office	-24,438	-24,438	14,100
I: Enablers	-125,221	-127,915	-4,029
Interest and Dividends	-	-	-518
<i>Of which:</i>			
A: Crime and Policing Group	-	-	-518



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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
Other Grants	-52,245	-59,060	-32,670
<i>Of which:</i>			
A: Crime and Policing Group	-48,900	-26,808	-18,558
B: Office for Security and Counter Terrorism	-	-14,564	-12,975
E: UK Visas & Immigration	-	-	-949
G: Border Force	-	-60	-187
H: HM Passport Office	-3,345	-3,345	-1
I: Enablers	-	-14,283	-
Other Income	-48,498	-212,810	-73,772
<i>Of which:</i>			
A: Crime and Policing Group	-27,545	-	-2,301
B: Office for Security and Counter Terrorism	-	-6	-1,853
D: Immigration Enforcement	-600	-1,426	-1,221
E: UK Visas & Immigration	-1,680	-193,837	-63,166
F: International & Immigration Policy	-	-	-1,070
G: Border Force	-12,000	-15,126	-482
H: HM Passport Office	-15	-15	260
I: Enablers	-6,658	-2,400	-3,939
Taxation	-541,981	-637,475	-606,864
<i>Of which:</i>			
B: Office for Security and Counter Terrorism	-91,647	-184,000	-168,338
D: Immigration Enforcement	-6,370	-9,360	-4,135
E: UK Visas & Immigration	-	-	-9
G: Border Force	-3,800	-2,500	-1,010
H: HM Passport Office	-440,164	-441,615	-433,372
Total Programme	-2,199,535	-2,171,123	-1,758,867
<b>Voted Resource AME</b>	-	-	<b>-42,517</b>
<i>Of which:</i>			
Programme			
Other Income	-	-	-42,517
<i>Of which:</i>			
N: Police and Fire Superannuation	-	-	-42,517
Total Programme	-	-	-42,517
<b>Total Voted Resource Income</b>	<b>-2,268,299</b>	<b>-2,322,531</b>	<b>-1,881,897</b>
<b>Voted Capital DEL</b>	-	<b>-23,000</b>	<b>-29,553</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-25,929
<i>Of which:</i>			
D: Immigration Enforcement	-	-	-148
E: UK Visas & Immigration	-	-	-1
F: International & Immigration Policy	-	-	-199
G: Border Force	-	-	-91
I: Enablers	-	-	-25,490
Other Grants	-	-23,000	-3,624
<i>Of which:</i>			
I: Enablers	-	-23,000	-3,624
Total Programme	-	-23,000	-29,553
<b>Total Voted Capital Income</b>	-	<b>-23,000</b>	<b>-29,553</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

	2016-17 Plans		2015-16 Provisions		2014-15 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)	-81,300	-81,300	-68,634	-68,634	-86,352	-86,352
<b>Total</b>	<b>-81,300</b>	<b>-81,300</b>	<b>-68,634</b>	<b>-68,634</b>	<b>-86,352</b>	<b>-86,352</b>

#### Detailed description of CFER sources

£'000

	2016-17 Plans		2015-16 Provisions		2014-15 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Consular premium	-81,300	-81,300	-68,634	-68,634	-86,352	-86,352
<b>Total</b>	<b>-81,300</b>	<b>-81,300</b>	<b>-68,634</b>	<b>-68,634</b>	<b>-86,352</b>	<b>-86,352</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Mark Sedwill

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

**ALB Accounting Officers:**

Lesley Longstone	Independent Police Complaints Commission
Ian Leigh	Office of the Immigration Services Commissioner
Alan Clamp	Security Industry Authority
Alex Marshall	College of Policing
Paul Broadbent	Gangmasters Licensing Authority
Adele Downey	Disclosure and Barring Service

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
J	College of Policing	38,552	-	38,552
J	Disclosure and Barring Service (DBS)	-5,000	-	-
J	Gangmasters Licensing Authority	4,500	-	4,500
J&O	Independent Police Complaints Commission	70,351	-	70,350
J	Office of the Immigration Services Commissioner	2,271	-	3,471
J	Security Industry Authority	-3,000	-	-
<b>Total</b>		<b>107,674</b>	<b>-</b>	<b>116,873</b>

## Part III: Note K - Contingent Liabilities

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

The following liabilities are judged to be unquantifiable:

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

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

### Indemnities

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

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

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

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

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

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

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

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

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

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

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

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

Action since English/French convention signed 24 November 2003:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **Chief Inspector of UKBA**

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





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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:

1. To continually enhance the intelligence picture of the serious and organised crime threats to the UK. To use that intelligence picture to flex law enforcement's collective resources against the changing threats.
2. To operate proactively at the high end of high risk, undertaking significant investigations resulting in offenders being brought to justice through prosecution, or, if that is not possible, disrupted using other means.
3. To lead, task, coordinate and support operational activity, proactively sharing intelligence, assets and capabilities with partners at local, regional, national and international levels. The NCA will prioritise the threats and allocate clear roles and responsibilities aligned with the 4Ps of the Serious and Organised Crime Strategy.
4. To develop, deploy and maintain those specialist capabilities and services that are best delivered nationally for the benefit of all of UK law enforcement, including covert intelligence, technical support and specialist bureau functions.
5. To tackle the highest risk vulnerabilities and enablers that facilitate criminals' illegal activities which threaten our safety and security.
6. To maintain a targeted and responsive overseas liaison network, allowing the NCA to identify and tackle organised crime threats before they reach the UK; supporting complex international investigations and working with partners to strengthen the UK's borders.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	446,078,000	-	446,078,000
Capital	50,000,000	-	50,000,000
<b>Annually Managed Expenditure</b>			
Resource	140,000,000	-	140,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	586,078,000	-	586,078,000
Capital	50,000,000	-	50,000,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>480,000,000</b>		

Amounts required in the year ending 31 March 2017 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.

Expenditure including: 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 NCA, including payments made as a result of asset recovery activity to individuals, charities, companies, other Government Departments, the Devolved Administrations, the European Union and other Governments.

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## Part I (continued)

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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.

Income arising from:

UK and overseas activity including:-

Training and accreditation fees;

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).

Recovery of income awarded to the NCA in court, receipts of service provided by the NCA and receipts from any asset recovery activity.

**Annually Managed Expenditure:**

Expenditure arising from:

Pensions and other non cash items.

**National Crime Agency** 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	446,078,000	189,837,000	<b>256,241,000</b>
Capital	50,000,000	18,828,000	<b>31,172,000</b>
<b>Annually Managed Expenditure</b>			
Resource	140,000,000	94,500,000	<b>45,500,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>480,000,000</b>	<b>192,015,000</b>	<b>287,985,000</b>

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## Part II: Subhead detail

£'000

2016-17 Plans									2015-16 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>										
31,499	-549	30,950	491,976	-76,848	415,128	68,670	-18,670	50,000	433,021	41,840
<i>Of which:</i>										
A National Crime Agency										
31,499	-549	30,950	491,976	-76,848	415,128	68,670	-18,670	50,000	433,021	41,840
<b>Total Spending in DEL</b>										
<b>31,499</b>	<b>-549</b>	<b>30,950</b>	<b>491,976</b>	<b>-76,848</b>	<b>415,128</b>	<b>68,670</b>	<b>-18,670</b>	<b>50,000</b>	<b>433,021</b>	<b>41,840</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	140,000	-	140,000	-	-	-	210,000	-
<i>Of which:</i>										
B National Crime Agency AME										
-	-	-	140,000	-	140,000	-	-	-	210,000	-
<b>Total Spending in AME</b>										
<b>-</b>	<b>-</b>	<b>-</b>	<b>140,000</b>	<b>-</b>	<b>140,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>210,000</b>	<b>-</b>
<b>Total for Estimate</b>										
<b>31,499</b>	<b>-549</b>	<b>30,950</b>	<b>631,976</b>	<b>-76,848</b>	<b>555,128</b>	<b>68,670</b>	<b>-18,670</b>	<b>50,000</b>	<b>643,021</b>	<b>41,840</b>
<i>Of which:</i>										
<b>Voted Expenditure</b>										
31,499	-549	30,950	631,976	-76,848	555,128	68,670	-18,670	50,000	643,021	41,840
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>586,078</b>	<b>643,021</b>	<b>533,578</b>
<b>Net Capital Requirement</b>	<b>50,000</b>	<b>41,840</b>	<b>38,161</b>
<b>Accruals to cash adjustments</b>	<b>-156,078</b>	<b>-232,000</b>	<b>-153,145</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	-43,700	-37,000	-36,997
New provisions and adjustments to previous provisions	-142,000	-212,640	-117,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-130	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	27,752	15,000	-
Use of provisions	2,000	2,640	852
<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>480,000</b>	<b>452,861</b>	<b>418,594</b>

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

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	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	31,499	31,310	28,524
<i>Less:</i>			
Administration DEL Income	-549	-549	-
<b>Net Administration Costs</b>	<b>30,950</b>	<b>30,761</b>	<b>28,524</b>
Gross Programme Costs	631,976	665,054	538,480
<i>Less:</i>			
Programme DEL Income	-95,068	-63,396	-43,956
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>536,908</b>	<b>601,658</b>	<b>494,524</b>
<b>Total Net Operating Costs</b>	<b>567,858</b>	<b>632,419</b>	<b>523,048</b>
<i>Of which:</i>			
Resource DEL	444,078	430,381	416,578
Capital DEL	-18,220	-10,602	-10,530
Resource AME	142,000	212,640	117,000
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	18,220	10,602	10,530
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>586,078</b>	<b>643,021</b>	<b>533,578</b>
<i>Of which:</i>			
Resource DEL	446,078	433,021	417,430
Resource AME	140,000	210,000	116,148
<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>586,078</b>	<b>643,021</b>	<b>533,578</b>

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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource DEL</b>	<b>-77,397</b>	<b>-53,343</b>	<b>-33,426</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-199	-199	-
<i>Of which:</i>			
A: National Crime Agency	-199	-199	-
Other Grants	-350	-350	-
<i>Of which:</i>			
A: National Crime Agency	-350	-350	-
Total Administration	<u>-549</u>	<u>-549</u>	<u>-</u>
Programme			
Sales of Goods and Services	-	-203	-25,784
<i>Of which:</i>			
A: National Crime Agency	-	-203	-25,784
Other Grants	-76,848	-52,591	1
<i>Of which:</i>			
A: National Crime Agency	-76,848	-52,591	1
Taxation	-	-	-7,643
<i>Of which:</i>			
A: National Crime Agency	-	-	-7,643
Total Programme	<u>-76,848</u>	<u>-52,794</u>	<u>-33,426</u>
<b>Total Voted Resource Income</b>	<b><u>-77,397</u></b>	<b><u>-53,343</u></b>	<b><u>-33,426</u></b>
<b>Voted Capital DEL</b>	<b>-18,670</b>	<b>-10,602</b>	<b>-10,530</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-450	-	-
<i>Of which:</i>			
A: National Crime Agency	-450	-	-
Other Grants	-18,220	-10,602	-10,530
<i>Of which:</i>			
A: National Crime Agency	-18,220	-10,602	-10,530
Total Programme	<u>-18,670</u>	<u>-10,602</u>	<u>-10,530</u>
<b>Total Voted Capital Income</b>	<b><u>-18,670</u></b>	<b><u>-10,602</u></b>	<b><u>-10,530</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 2016-17 or 2015-16. No CFER income or receipts were received in 2014-15.

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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:** Lynne Owens CBE QPM MA

Lynne Owens CBE QPM MA 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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# Foreign and Commonwealth Office

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## Introduction

1. This Estimate covers the cost of running the Foreign and Commonwealth Office, Arm's Length Bodies (ALBs), 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	2,023,997,000	-	2,023,997,000
Capital	98,000,000	-	98,000,000
<b>Annually Managed Expenditure</b>			
Resource	100,000,000	-	100,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,123,997,000	-	2,123,997,000
Capital	98,000,000	-	98,000,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>2,051,314,000</b>		

Amounts required in the year ending 31 March 2017 for expenditure by Foreign and Commonwealth Office on:

### Departmental Expenditure Limit:

#### Expenditure arising from:

Wilton Park Executive Agency, net expenditure of ALBs, 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/peace making, peacekeeping and peace-building activity and on associated strengthening of international and regional systems and capacity and associated depreciation and any other non-cash costs falling in DEL.

#### Income arising from:

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

### Annually Managed Expenditure:

#### Expenditure arising from:

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

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

**Part I (Continued)**

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	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	2,023,997,000	895,888,000	<b>1,128,109,000</b>
Capital	98,000,000	45,900,000	<b>52,100,000</b>
<b>Annually Managed Expenditure</b>			
Resource	100,000,000	45,000,000	<b>55,000,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>2,051,314,000</b>	<b>874,513,000</b>	<b>1,176,801,000</b>

## Part II: Subhead detail

£'000

2016-17 Plans									2015-16 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>										
284,000	-100,000	184,000	2,150,297	-310,300	1,839,997	108,250	-10,250	98,000	1,970,570	139,171
<i>Of which:</i>										
A Administration and programme expenditure										
284,000	-100,000	184,000	1,065,735	-300,000	765,735	96,250	-10,250	86,000	925,117	124,171
B Programme and international organisation grants										
-	-	-	196,000	-	196,000	12,000	-	12,000	248,800	10,000
C British Council										
-	-	-	168,600	-10,300	158,300	-	-	-	146,650	-
D Net Funding for ALBs										
-	-	-	5,823	-	5,823	-	-	-	5,823	-
E Conflict Prevention Programme expenditure										
-	-	-	347,939	-	347,939	-	-	-	264,880	-
F Peacekeeping										
-	-	-	366,200	-	366,200	-	-	-	379,300	-
<i>British Council - Capital grant</i>										
-	-	-	-	-	-	-	-	-	-	5,000
<b>Total Spending in DEL</b>										
<b>284,000</b>	<b>-100,000</b>	<b>184,000</b>	<b>2,150,297</b>	<b>-310,300</b>	<b>1,839,997</b>	<b>108,250</b>	<b>-10,250</b>	<b>98,000</b>	<b>1,970,570</b>	<b>139,171</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	100,000	-	100,000	-	-	-	100,001	-
<i>Of which:</i>										
G AME Programme										
-	-	-	65,000	-	65,000	-	-	-	65,000	-
H Reimbursement of certain duties taxes and licence fees										
-	-	-	35,000	-	35,000	-	-	-	35,001	-
<b>Total Spending in AME</b>										
<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,001</b>	<b>-</b>
<b>Total for Estimate</b>										
<b>284,000</b>	<b>-100,000</b>	<b>184,000</b>	<b>2,250,297</b>	<b>-310,300</b>	<b>1,939,997</b>	<b>108,250</b>	<b>-10,250</b>	<b>98,000</b>	<b>2,070,571</b>	<b>139,171</b>
<i>Of which:</i>										
<b>Voted Expenditure</b>										
284,000	-100,000	184,000	2,250,297	-310,300	1,939,997	108,250	-10,250	98,000	2,070,571	139,171
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>2,123,997</b>	<b>2,070,571</b>	<b>1,793,842</b>
<b>Net Capital Requirement</b>	<b>98,000</b>	<b>139,171</b>	<b>157,516</b>
<b>Accruals to cash adjustments</b>	<b>-170,683</b>	<b>-249,501</b>	<b>-83,383</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-5,823	-5,823	-5,823
Add cash grant-in-aid	5,800	5,800	5,800
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-155,660	-234,478	-160,059
New provisions and adjustments to previous provisions	-15,000	-22,000	284
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-15,000	-15,000	103,651
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-37,554
Use of provisions	15,000	22,000	10,318
<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>2,051,314</b>	<b>1,960,241</b>	<b>1,867,975</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	284,000	276,604	277,691
<i>Less:</i>			
Administration DEL Income	-100,000	-110,000	-96,563
<b>Net Administration Costs</b>	<b>184,000</b>	<b>166,604</b>	<b>181,128</b>
Gross Programme Costs	2,262,297	2,375,733	1,855,545
<i>Less:</i>			
Programme DEL Income	-310,300	-422,721	-203,683
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>1,951,997</b>	<b>1,953,012</b>	<b>1,651,862</b>
<b>Total Net Operating Costs</b>	<b>2,135,997</b>	<b>2,119,616</b>	<b>1,832,990</b>
<i>Of which:</i>			
Resource DEL	2,008,997	1,948,570	1,853,797
Capital DEL	12,000	49,045	39,148
Resource AME	115,000	122,001	-59,955
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	-12,000	-49,045	-39,148
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>2,123,997</b>	<b>2,070,571</b>	<b>1,793,842</b>
<i>Of which:</i>			
Resource DEL	2,023,997	1,970,570	1,864,115
Resource AME	100,000	100,001	-70,273
<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>2,123,997</b>	<b>2,070,571</b>	<b>1,793,842</b>



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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource DEL</b>	<b>-410,300</b>	<b>-493,000</b>	<b>-300,246</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-100,000	-110,000	-96,563
<i>Of which:</i>			
A: Administration and programme expenditure	-100,000	-110,000	-96,563
Total Administration	-100,000	-110,000	-96,563
Programme			
Sales of Goods and Services	-310,300	-383,000	-203,683
<i>Of which:</i>			
A: Administration and programme expenditure	-300,000	-383,000	-203,683
C: British Council	-10,300	-	-
Total Programme	-310,300	-383,000	-203,683
<b>Total Voted Resource Income</b>	<b>-410,300</b>	<b>-493,000</b>	<b>-300,246</b>
<b>Voted Capital DEL</b>	<b>-10,250</b>	<b>-153,487</b>	<b>-4,875</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-10,250	-113,766	-4,875
<i>Of which:</i>			
A: Administration and programme expenditure	-10,250	-113,766	-4,875
Other Grants	-	-39,721	-
<i>Of which:</i>			
A: Administration and programme expenditure	-	-39,721	-
Total Programme	-10,250	-153,487	-4,875
<b>Total Voted Capital Income</b>	<b>-10,250</b>	<b>-153,487</b>	<b>-4,875</b>

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

No CFER income or receipts are expected in 2016-17 or 2015-16. No CFER income or receipts were received in 2014-15.

## 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 McDonald
<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:

Christopher Fisher	Marshall Aid Commemoration Commission
Richard Pascoe	Great Britain China Centre
Anthony Smith	Westminster Foundation for Democracy

Simon McDonald 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
D	Westminster Foundation for Democracy	3,523	-	3,500
D	Marshall Aid Commemoration Commission	2,000	-	2,000
D	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.	2,662

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## Part III: Note L - International Subscriptions

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Section in Part II: Subhead Detail	Body	£'000
B - DEL	UN Regular Budget	55,260
B - DEL	Commonwealth Secretariat	5,570
B - DEL	OECD	12,100
B - DEL	North Atlantic Treaty Organisation (NATO) Civil Budget	18,250
B - DEL	Council of Europe	27,270
B - DEL	OSCE	4,880
B - DEL	Western European Union	1,120

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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 the International Climate Fund (jointly with the Department of Energy and Climate Change (DECC) and the Department for Environment, Food and Rural Affairs (DEFRA)), Conflict, Stability and Security Fund (jointly with the Foreign and Commonwealth Office (FCO) and the Ministry of Defence (MoD)), the Prosperity Fund (jointly with the Foreign and Commonwealth Office (FCO)) and related administration costs and capital expenditure. The Estimate also provides for expenditure by DFID's Arm's Length Bodies (ALBs), 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	7,063,982,000	381,000,000	7,444,982,000
Capital	2,593,500,000	-	2,593,500,000
<b>Annually Managed Expenditure</b>			
Resource	152,088,000	-	152,088,000
Capital	285,000,000	-	285,000,000
<b>Total Net Budget</b>			
Resource	7,216,070,000	381,000,000	7,597,070,000
Capital	2,878,500,000	-	2,878,500,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>9,924,482,000</b>		

Amounts required in the year ending 31 March 2017 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: strengthening global peace, security and governance; strengthening resilience and response to crisis; promoting global prosperity; tackling extreme poverty and helping the world's most vulnerable; delivering value for money and delivery efficiency in DFID ; continued assistance to UK Overseas Territories; costs relating to investments in public corporations and shareholdings in private sector companies; spending by ALBs (Commonwealth Scholarship Commission (CSC) on scholarships to individuals from Commonwealth countries, and the Independent Commission for Aid Impact (ICAI), an advisory ALB which provides independent scrutiny of UK Aid in order to promote the delivery of value for money for British taxpayers and the maximisation of the impact of aid); related capital expenditure, administration costs and associated depreciation and other non-cash costs falling in DEL.

Income arising from:

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



**Part I (continued)****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; the re-capitalisation of CDC Group plc

**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	7,063,982,000	3,031,076,000	<b>4,032,906,000</b>
Capital	2,593,500,000	896,453,000	<b>1,697,047,000</b>
<b>Annually Managed Expenditure</b>			
Resource	152,088,000	125,748,000	<b>26,340,000</b>
Capital	285,000,000	285,000,000	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>9,924,482,000</b>	<b>4,204,428,000</b>	<b>5,720,054,000</b>

## Part II: Subhead detail

£'000

2016-17 Plans									2015-16 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>										
113,500	-500	113,000	6,951,482	-500	6,950,982	2,605,309	-11,809	2,593,500	6,353,653	2,486,497
<i>Of which:</i>										
A CSC (ALB) (net) scholarship relating to developing countries										
1,724	-	1,724	25,560	-	25,560	-	-	-	20,174	-
B Total Operating Costs										
111,405	-500	110,905	168,498	-	168,498	-	-	-	243,848	-
C Independent Commission for Aid Impact (ALB) (net)										
371	-	371	3,602	-	3,602	-	-	-	3,492	-
D Conflict, Stability and Security Fund										
-	-	-	128,400	-	128,400	-	-	-	90,230	-
E Regional Programmes										
-	-	-	3,587,455	-	3,587,455	576,895	-	576,895	3,523,640	416,337
F Other Central Programmes										
-	-	-	337,617	-500	337,117	15,501	-11,809	3,692	31,978	21,372
G Policy Priorities, International Organisations and Humanitarian										
-	-	-	2,700,350	-	2,700,350	2,012,913	-	2,012,913	2,440,291	2,048,788
<b>Non-voted expenditure</b>										
-	-	-	381,000	-	381,000	-	-	-	575,357	-
<i>Of which:</i>										
H European Union Attributed Aid										
-	-	-	381,000	-	381,000	-	-	-	575,357	-
<b>Total Spending in DEL</b>										
113,500	-500	113,000	7,332,482	-500	7,331,982	2,605,309	-11,809	2,593,500	6,929,010	2,486,497

## Part II: Subhead detail (Continued)

£'000

2016-17 Plans									2015-16 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>										
-	-	-	152,088	-	152,088	285,000	-	285,000	279,440	450,000
<i>Of which:</i>										
I Regional Programmes										
-	-	-	-467	-	-467	-	-	-	-1,089	-
J Other Central Programmes										
-	-	-	152,555	-	152,555	-	-	-	280,529	-
K Policy Priorities, International Organisations and Humanitarian										
-	-	-	-	-	-	285,000	-	285,000	-	450,000
<b>Total Spending in AME</b>										
-	-	-	152,088	-	152,088	285,000	-	285,000	279,440	450,000
<b>Total for Estimate</b>										
113,500	-500	113,000	7,484,570	-500	7,484,070	2,890,309	-11,809	2,878,500	7,208,450	2,936,497
<i>Of which:</i>										
<b>Voted Expenditure</b>										
113,500	-500	113,000	7,103,570	-500	7,103,070	2,890,309	-11,809	2,878,500	6,633,093	2,936,497
<b>Non Voted Expenditure</b>										
-	-	-	381,000	-	381,000	-	-	-	575,357	-

## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>7,597,070</b>	<b>7,208,450</b>	<b>7,126,484</b>
<b>Net Capital Requirement</b>	<b>2,878,500</b>	<b>2,936,497</b>	<b>2,650,298</b>
<b>Accruals to cash adjustments</b>	<b>-170,088</b>	<b>-292,440</b>	<b>-90,764</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-31,257	-23,666	-
Add cash grant-in-aid	31,257	23,666	29,626
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-18,000	-13,000	-28,070
New provisions and adjustments to previous provisions	-263,671	-352,051	-249,841
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-15,000	-29,000	7,575
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	126,583	101,611	149,946
<b>Removal of non-voted budget items</b>	<b>-381,000</b>	<b>-575,357</b>	<b>-416,000</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-381,000	-575,357	-416,000
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>9,924,482</b>	<b>9,277,150</b>	<b>9,270,018</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	113,500	106,075	109,067
<i>Less:</i>			
Administration DEL Income	-500	-408	-1,825
<b>Net Administration Costs</b>	<b>113,000</b>	<b>105,667</b>	<b>107,242</b>
Gross Programme Costs	9,598,070	8,787,767	8,903,262
<i>Less:</i>			
Programme DEL Income	-500	-495	-1,256
Programme AME Income	-	-	-60
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>9,597,570</b>	<b>8,787,272</b>	<b>8,901,946</b>
<b>Total Net Operating Costs</b>	<b>9,710,570</b>	<b>8,892,939</b>	<b>9,009,188</b>
<i>Of which:</i>			
Resource DEL	7,318,399	6,267,391	6,451,532
Capital DEL	2,113,500	2,244,497	2,298,704
Resource AME	278,671	381,051	258,952
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	-2,113,500	-2,244,497	-2,298,704
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	560,008	416,000
<b>Total Resource Budget</b>	<b>7,597,070</b>	<b>7,208,450</b>	<b>7,126,484</b>
<i>Of which:</i>			
Resource DEL	7,444,982	6,929,010	7,017,478
Resource AME	152,088	279,440	109,006
<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>7,597,070</b>	<b>7,208,450</b>	<b>7,126,484</b>

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

	£'000		
	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource DEL</b>	<b>-1,000</b>	<b>-903</b>	<b>-3,081</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-500	-408	-
<i>Of which:</i>			
B: Total Operating Costs	-500	-408	-
Other Income	-	-	-1,825
<i>Of which:</i>			
Total Operating Costs	-	-	-1,825
Total Administration	-500	-408	-1,825
Programme			
Sales of Goods and Services	-500	-495	-37
<i>Of which:</i>			
Governance and Security	-	-	-10
Direct Delivery of Millennium Development Goals	-	-	-1
Total Operating Costs	-	-	-5
Joint Conflict Pool	-	-	-21
F: Other Central Programmes	-500	-495	-
Interest and Dividends	-	-	-566
<i>Of which:</i>			
Wealth Creation	-	-	37
Direct Delivery of Millennium Development Goals	-	-	-603
Other Income	-	-	-653
<i>Of which:</i>			
CSC (ALB) (net) scholarship relating to developing countries	-	-	-450
Wealth Creation	-	-	-157
Total Operating Costs	-	-	-46
Total Programme	-500	-495	-1,256
<b>Voted Resource AME</b>	<b>-</b>	<b>-</b>	<b>-60</b>
<i>Of which:</i>			
Programme			
Interest and Dividends	-	-	-60
<i>Of which:</i>			
Central Programmes	-	-	-60
Total Programme	-	-	-60
<b>Total Voted Resource Income</b>	<b>-1,000</b>	<b>-903</b>	<b>-3,141</b>
<b>Voted Capital DEL</b>	<b>-11,809</b>	<b>-11,600</b>	<b>-7,661</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-21
<i>Of which:</i>			
No Specific Pillar	-	-	-21
Repayments	-11,809	-11,600	-7,640
<i>Of which:</i>			
Central Programmes	-	-	-7,640
F: Other Central Programmes	-11,809	-11,600	-
Total Programme	-11,809	-11,600	-7,661
<b>Total Voted Capital Income</b>	<b>-11,809</b>	<b>-11,600</b>	<b>-7,661</b>

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

No CFER income or receipts are expected in 2016-17 or 2015-16. No CFER income or receipts were received in 2014-15.

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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:**

Richard Middleton	Commonwealth Scholarship Commission
Andrea Baron	Independent Commission for Aid Impact

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

In discharging these responsibilities, particular regard is given to:

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

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

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**

<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>Resources</b>	<b>Capital</b>	<b>Grant-in-aid</b>
A	Commonwealth and Scholarship Commission	27,284	-	27,284
C	Independent Commission for Aid Impact	3,973	-	3,973
<b>Total</b>		<b>31,257</b>	<b>-</b>	<b>31,257</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	7,300,367
Asian Development Bank	2,041,360
European Bank for Reconstruction and Development	1,570,965
Contributions to International Financial Institutions - promissory notes still to be deposited	1,408,246
African Development Bank	1,025,487
Inter-American Development Bank	1,040,948
UK national guarantee of EIB lending to UK Overseas Territories & Non UK Overseas	115,065
Caribbean Development Bank	87,487
Multilateral Investment Guarantee Agency	53,661
Maintenance of Value: International Bank for Reconstruction and Development	45,379
CABI Pension Liability	12,163
Tax Indemnities under Aid and Trade Provision	149

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# Department of Health

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## Introduction

1. The Parliamentary Estimate for 2016-17 follows the Clear Line of Sight principles and consolidates Arm's Length Bodies (ALBs) 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 ALBs are included in the Estimate.
  - b. The Estimate includes the budgeting boundaries, Resource and Capital Expenditure Limits and Resource and Capital Annually Managed Expenditure.
2. Given that all bodies within the Department of Health Group are included in the Estimate, expenditure has been categorised into the following sectors:
  - a. NHS Commissioning Board (known as NHS England) - please note, in accordance with HM Treasury guidance, Estimate section A records the net expenditure of this sector (i.e. gross expenditure less income), NHS England administration, programme and capital expenditure including the expenditure of Clinical Commissioning Groups (CCGs);
  - b. NHS Trust expenditure – please note, in accordance with HM Treasury guidance, this Estimate section records the net position of this sector (i.e. gross expenditure less income);
  - c. NHS Foundation Trust expenditure – please note, in accordance with HM Treasury guidance, this Estimate section records the net position of this sector (i.e. gross expenditure less income);
  - d. DH Administration and Programme expenditure - this includes all DH administration expenditure and programme expenditure on items such as European Economic Area Medical Costs, Research and Development etc;
  - e. Local Authorities – this includes revenue programme Public Health funding.
  - 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 ALB. 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 III d) – this includes administration and programme expenditure;
  - i. Non Departmental Public Bodies (NDPBs) – please note, in accordance with HM Treasury guidance, this Estimate section records the net position of this sector (i.e. gross expenditure less income). This section includes ALB administration and programme expenditure. A full list of ALBs 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 Q.
  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	97,413,256,000	18,898,759,000	116,312,015,000
Capital	5,810,000,000	-	5,810,000,000
<b>Annually Managed Expenditure</b>			
Resource	7,589,594,000	-	7,589,594,000
Capital	15,000,000	-	15,000,000
<b>Total Net Budget</b>			
Resource	105,002,850,000	18,898,759,000	123,901,609,000
Capital	5,825,000,000	-	5,825,000,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>102,927,707,000</b>		

Amounts required in the year ending 31 March 2017 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; payments from manufacturers or suppliers of medicinal products to control the cost of health service medicines and purchasing and supply agency arrangements.

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

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

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

Income secured by counter fraud services from all sources.

Compensation income including the National Programme for IT. Administration income from seconded officers, cost of legal proceedings, staff telephone calls, European fast stream programme. Recoveries and income from other government departments (including capital and grants), special health authorities and NHS bodies. Selling services into wider markets and open government, payment by commercial tenants in DH buildings.

Licence fees and royalties, sales of publications, contributions by members of the public, insurance claims. Other European Economic Area countries for NHS treatment of their residents. Income collected for the immigration health surcharge. Sales of subsidised dried milk. Income from the European Union.

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

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

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

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

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

Income arising from:

Interest and dividends.

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	97,413,256,000	42,492,227,000	<b>54,921,029,000</b>
Capital	5,810,000,000	2,085,745,000	<b>3,724,255,000</b>
<b>Annually Managed Expenditure</b>			
Resource	7,589,594,000	2,970,000,000	<b>4,619,594,000</b>
Capital	15,000,000	6,750,000	<b>8,250,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>102,927,707,000</b>	<b>44,393,916,000</b>	<b>58,533,791,000</b>

## Part II: Subhead detail

£'000

2016-17 Plans									2015-16 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>										
3,126,771	-105,771	3,021,000	95,542,191	-1,149,935	94,392,256	6,397,882	-587,882	5,810,000	94,596,689	4,717,675
<i>Of which:</i>										
A NHS Commissioning Board (NHS England) net expenditure										
1,765,363	-	1,765,363	21,935,893	-	21,935,893	303,825	-	303,825	18,913,156	300,000
B NHS Trusts net expenditure										
-	-	-	26,183,655	-	26,183,655	1,047,991	-	1,047,991	27,111,298	1,221,580
C NHS Foundation Trusts net expenditure										
-	-	-	37,646,004	-	37,646,004	1,681,087	-	1,681,087	38,573,648	1,453,420
D DH Programme and Admin expenditure										
654,781	-50,158	604,623	2,496,149	-1,009,915	1,486,234	3,204,406	-587,882	2,616,524	2,542,589	1,432,461
E Local Authorities (Public Health)										
-	-	-	3,388,400	-	3,388,400	-	-	-	3,082,405	134,074
F Public Health England (Executive Agency)										
184,797	-45,240	139,557	411,597	-130,020	281,577	92,501	-	92,501	401,706	107,400
G Health Education England (net)										
70,482	-	70,482	1,968,710	-	1,968,710	2,000	-	2,000	1,969,846	2,829
H Special Health Authorities expenditure										
157,791	-10,373	147,418	1,313,709	-10,000	1,303,709	30,684	-	30,684	1,514,017	31,686
I Non Departmental Public Bodies net expenditure										
293,557	-	293,557	198,074	-	198,074	35,388	-	35,388	488,024	34,225
<b>Non-voted expenditure</b>										
-	-	-	18,898,759	-	18,898,759	-	-	-	18,898,759	-
<i>Of which:</i>										
J NHS Commissioning Board (NHS England) financed from NI Conts										
-	-	-	18,898,759	-	18,898,759	-	-	-	18,898,759	-
<b>Total Spending in DEL</b>										
3,126,771	-105,771	3,021,000	114,440,950	-1,149,935	113,291,015	6,397,882	-587,882	5,810,000	113,495,448	4,717,675
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	7,621,594	-32,000	7,589,594	15,000	-	15,000	31,271,800	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										
-	-	-	951,070	-	951,070	-	-	-	862,259	-
M NHS Foundation Trusts net expenditure										
-	-	-	924,092	-	924,092	-	-	-	1,003,705	-



**Part II: Subhead detail**

£'000

2016-17 Plans									2015-16 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
N DH Programme and Admin expenditure										
-	-	-	681,825	-32,000	649,825	15,000	-	15,000	1,164,467	15,000
O Public Health England (Executive Agency)										
-	-	-	22,928	-	22,928	-	-	-	-	-
P Health Education England (net)										
-	-	-	4,679	-	4,679	-	-	-	-	-
Q Special Health Authorities expenditure										
-	-	-	4,737,000	-	4,737,000	-	-	-	27,941,369	-
<b>Total Spending in AME</b>										
-	-	-	7,621,594	-32,000	7,589,594	15,000	-	15,000	31,271,800	15,000
<b>Total for Estimate</b>										
3,126,771	-105,771	3,021,000	122,062,544	-1,181,935	120,880,609	6,412,882	-587,882	5,825,000	144,767,248	4,732,675
<i>Of which:</i>										
<b>Voted Expenditure</b>										
3,126,771	-105,771	3,021,000	103,163,785	-1,181,935	101,981,850	6,412,882	-587,882	5,825,000	125,868,489	4,732,675
<b>Non Voted Expenditure</b>										
-	-	-	18,898,759	-	18,898,759	-	-	-	18,898,759	-

## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>123,901,609</b>	<b>144,767,248</b>	<b>112,952,479</b>
<b>Net Capital Requirement</b>	<b>5,825,000</b>	<b>4,732,675</b>	<b>4,966,317</b>
<b>Accruals to cash adjustments</b>	<b>-7,900,143</b>	<b>-31,695,714</b>	<b>-3,832,806</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-95,311,870	-92,233,990	-85,056,286
Add cash grant-in-aid	93,155,480	89,853,814	85,125,386
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,623,086	-1,346,702	-932,834
New provisions and adjustments to previous provisions	-7,119,315	-30,831,836	-4,607,095
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-998
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,000,000	1,000,000	-87,762
Use of provisions	1,998,648	1,863,000	1,726,783
<b>Removal of non-voted budget items</b>	<b>-18,898,759</b>	<b>-18,898,759</b>	<b>-18,688,977</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-18,898,759	-18,898,759	-18,688,977
<b>Net Cash Requirement</b>	<b>102,927,707</b>	<b>98,905,450</b>	<b>95,397,013</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	3,126,771	3,223,383	2,994,381
<i>Less:</i>			
Administration DEL Income	-105,771	-104,313	-139,575
<b>Net Administration Costs</b>	<b>3,021,000</b>	<b>3,119,070</b>	<b>2,854,806</b>
Gross Programme Costs	124,139,725	144,231,836	113,773,836
<i>Less:</i>			
Programme DEL Income	-1,149,935	-1,048,579	-853,075
Programme AME Income	-32,000	-32,000	-23,191
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>122,957,790</b>	<b>143,151,257</b>	<b>112,897,570</b>
<b>Total Net Operating Costs</b>	<b>125,978,790</b>	<b>146,270,327</b>	<b>115,752,376</b>
<i>Of which:</i>			
Resource DEL	113,828,974	110,994,448	107,507,262
Capital DEL	2,077,181	1,503,079	1,299,812
Resource AME	10,072,635	33,772,800	5,445,217
Capital AME	-	-	-
Non-budget	-	-	1,500,085
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-2,077,181	-1,503,079	-1,299,812
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-1,500,085
<b>Total Resource Budget</b>	<b>123,901,609</b>	<b>144,767,248</b>	<b>112,952,479</b>
<i>Of which:</i>			
Resource DEL	116,312,015	113,495,448	109,533,746
Resource AME	7,589,594	31,271,800	3,418,733
<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>123,901,609</b>	<b>144,767,248</b>	<b>112,952,479</b>

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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource DEL</b>	<b>-1,255,706</b>	<b>-1,152,892</b>	<b>-992,650</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-105,771	-104,313	-116,200
<i>Of which:</i>			
D DH Programme and Admin expenditure	-50,158	-51,195	-43,875
F Public Health England (Executive Agency)	-45,240	-47,276	-56,026
G Health Education England	-	-	-754
H Special Health Authorities expenditure	-10,373	-5,842	-15,545
Other Income	-	-	-23,375
<i>Of which:</i>			
D DH Programme and Admin expenditure	-	-	-23,375
<b>Total Administration</b>	<b>-105,771</b>	<b>-104,313</b>	<b>-139,575</b>
Programme			
Sales of Goods and Services	-1,149,935	-1,048,579	-751,825
<i>Of which:</i>			
D DH Programme and Admin expenditure	-1,009,915	-1,041,980	-579,579
F Public Health England (Executive Agency)	-130,020	-5,250	-132,529
G Health Education England	-	-	-19,326
H Special Health Authorities expenditure	-10,000	-1,349	-20,391
Interest and Dividends	-	-	-26,612
<i>Of which:</i>			
D DH Programme and Admin expenditure	-	-	-26,612
Other Income	-	-	-74,638
<i>Of which:</i>			
D DH Programme and Admin expenditure	-	-	-62,638
E Local Authorities (Public Health)	-	-	-12,000
<b>Total Programme</b>	<b>-1,149,935</b>	<b>-1,048,579</b>	<b>-853,075</b>
<b>Voted Resource AME</b>	<b>-32,000</b>	<b>-32,000</b>	<b>-23,191</b>
<i>Of which:</i>			
Programme			
Interest and Dividends	-32,000	-32,000	-23,191
<i>Of which:</i>			
N DH Programme and Admin expenditure	-32,000	-32,000	-23,191
<b>Total Programme</b>	<b>-32,000</b>	<b>-32,000</b>	<b>-23,191</b>
<b>Total Voted Resource Income</b>	<b>-1,287,706</b>	<b>-1,184,892</b>	<b>-1,015,841</b>

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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Capital DEL</b>	<b>-587,882</b>	<b>-81,546</b>	<b>-289,417</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-587,882	-81,546	-340
<i>Of which:</i>			
D DH Programme and Admin expenditure	-587,882	-81,546	-
F Public Health England (Executive Agency)	-	-	-340
Repayments	-	-	-407,589
<i>Of which:</i>			
D DH Programme and Admin expenditure	-	-	-217,589
H Special Health Authorities expenditure	-	-	-190,000
Total Programme	-587,882	-81,546	-289,417
<b>Voted Capital AME</b>	<b>-</b>	<b>-</b>	<b>-12,902</b>
<i>Of which:</i>			
Programme			
Other Income	-	-	-12,902
<i>Of which:</i>			
N DH Programme and Admin expenditure	-	-	-12,902
Total Programme	-	-	-12,902
<b>Total Voted Capital Income</b>	<b>-587,882</b>	<b>-81,546</b>	<b>-302,319</b>

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

No CFER income or receipts are expected in 2016-17 or 2015-16. No CFER income or receipts were received in 2014-15.

## 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
Allen Marriott-Smith	Human Tissue Authority
Jim Mackey	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
Jim Mackey	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 (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
G	Health Education England	2,039,192	2,000	4,964,414
I	Care Quality Commission	150,620	13,000	151,620
I	Health and Social Care Information Centre	151,000	14,690	152,690
I	Human Fertilisation and Embryology Authority	938	1,650	2,588
I	Human Tissue Authority	803	124	927
I	Health Research Authority	13,000	330	13,330
I	Monitor	116,570	5,085	121,655
I	National Institute for Health and Care Excellence	58,700	509	58,209
P	Health Education England	4,679	-	-
<b>Total†</b>		<b>2,535,502</b>	<b>37,388</b>	<b>5,465,433</b>

† The total amount recorded above differs from the amount shown in Part II: Resource to cash reconciliation as NHS Commissioning Board (known as NHS England) is also partly funded from National Insurance Contributions and a further adjustment is made for NHS Trusts and NHS foundation Trusts, which follow similar budgeting rules to ALBs, 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 Transplant.	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	2,900

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## Part III: Note L - International Subscriptions

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Section in Part II: Subhead Detail	Body	£'000
D4:DEL Programme and administration expenditure.	World Health Organisation	15,500



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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	5,839,424,000	425,372,000	6,264,796,000
Capital	261,700,000	45,000,000	306,700,000
<b>Annually Managed Expenditure</b>			
Resource	73,512,568,000	100,059,019,000	173,571,587,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	79,351,992,000	100,484,391,000	179,836,383,000
Capital	261,700,000	45,000,000	306,700,000
<b>Non-Budget Expenditure</b>	2,266,663,000		
<b>Net cash requirement</b>	82,098,001,000		

Amounts required in the year ending 31 March 2017 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, provision of pension guidance, private pension industry regulatory work, programmes and measures to help improve independence and social inclusion for older people. Provision for general levy payments, including 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, recoveries of benefit payments and advances.

**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.

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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	5,839,424,000	2,652,150,000	<b>3,187,274,000</b>
Capital	261,700,000	136,350,000	<b>125,350,000</b>
<b>Annually Managed Expenditure</b>			
Resource	73,512,568,000	32,727,358,000	<b>40,785,210,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	2,266,663,000	1,037,157,000	<b>1,229,506,000</b>
<b>Net cash requirement</b>	<b>82,098,001,000</b>	<b>36,320,231,000</b>	<b>45,777,770,000</b>

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## Part II: Subhead detail

£'000

2016-17 Plans									2015-16 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>										
987,588	-46,508	941,080	5,342,659	-444,315	4,898,344	285,882	-24,182	261,700	5,948,460	181,554
<i>Of which:</i>										
A Operational Delivery										
33,563	-14,500	19,063	1,760,378	-42,214	1,718,164	2,700	-	2,700	1,803,967	3,876
B Health and Safety Executive (Net)										
79,969	-	79,969	52,040	-	52,040	8,900	-	8,900	140,920	5,030
C European Social Fund										
-	-	-	250,000	-249,999	1	-	-	-	23,629	-
D Executive Arms Length Bodies (Net)										
14,650	-	14,650	78,405	-	78,405	715	-	715	137,546	1,525
E Employment Programmes										
-	-	-	582,273	-780	581,493	-	-3,000	-3,000	770,225	-3,959
F Support for Local Authorities										
-	-	-	305,326	-	305,326	-	-	-	324,253	-
G Other Programmes										
-	-	-	43,800	-66,276	-22,476	103,000	-	103,000	-26,477	68,376
H Other Benefits										
-	-	-	169,550	-	169,550	-	-	-	163,700	-
I Departmental operating costs										
859,406	-32,008	827,398	2,100,887	-85,046	2,015,841	170,567	-21,182	149,385	2,610,697	106,706
<b>Non-voted expenditure</b>										
-	-	-	425,372	-	425,372	45,000	-	45,000	559,312	45,257
<i>Of which:</i>										
J National Insurance Fund										
-	-	-	391,699	-	391,699	-	-	-	525,639	-
K Expenditure incurred by the Social Fund										
-	-	-	33,673	-	33,673	45,000	-	45,000	33,673	45,257
<b>Total Spending in DEL</b>										
<b>987,588</b>	<b>-46,508</b>	<b>941,080</b>	<b>5,768,031</b>	<b>-444,315</b>	<b>5,323,716</b>	<b>330,882</b>	<b>-24,182</b>	<b>306,700</b>	<b>6,507,772</b>	<b>226,811</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	73,602,224	-89,656	73,512,568	-	-	-	76,996,145	-
<i>Of which:</i>										
L Severe Disablement Allowance - Inside Welfare Cap										
-	-	-	189,298	-	189,298	-	-	-	456,826	-
M Industrial Injuries Benefits Scheme - Inside Welfare Cap										
-	-	-	912,766	-21,118	891,648	-	-	-	903,890	-
N Universal Credit - Inside Welfare Cap										
-	-	-	706,654	-	706,654	-	-	-	40,225	-

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

£'000

2016-17 Plans									2015-16 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 Employment and Support Allowance - Inside Welfare Cap										
-	-	-	9,923,924	-20,469	9,903,455	-	-	-	9,900,196	-
P Income Support - Inside Welfare Cap										
-	-	-	2,332,055	-14,319	2,317,736	-	-	-	2,615,990	-
Q Pension Credit - Inside Welfare Cap										
-	-	-	5,750,521	-	5,750,521	-	-	-	6,102,327	-
R Financial Assistance Scheme - Inside Welfare Cap										
-	-	-	415,941	-	415,941	-	-	-	2,801,911	-
S Attendance Allowance - Inside Welfare Cap										
-	-	-	5,537,853	-3,689	5,534,164	-	-	-	5,529,796	-
T Personal Independence Payment - Inside Welfare Cap										
-	-	-	5,015,439	-9,334	5,006,105	-	-	-	3,004,721	-
U Disability Living Allowance - Inside Welfare Cap										
-	-	-	11,408,131	-17,669	11,390,462	-	-	-	13,239,818	-
V Carer's Allowance - Inside Welfare Cap										
-	-	-	2,744,296	-	2,744,296	-	-	-	2,530,885	-
W Housing Benefit - Inside Welfare Cap										
-	-	-	21,488,598	-	21,488,598	-	-	-	22,294,346	-
X Statutory Maternity Pay - Inside Welfare Cap										
-	-	-	2,379,419	-	2,379,419	-	-	-	2,532,000	-
Y Non-contributory Christmas Bonus - Inside Welfare Cap										
-	-	-	32,282	-	32,282	-	-	-	33,333	-
Z Jobseekers Allowance - Outside Welfare Cap										
-	-	-	1,520,098	-3,058	1,517,040	-	-	-	2,009,633	-
AA Universal Credit - Outside Welfare Cap										
-	-	-	1,088,215	-	1,088,215	-	-	-	488,810	-
AB TV Licences for the over 75s - Outside Welfare Cap										
-	-	-	630,744	-	630,744	-	-	-	625,613	-
AC Housing Benefit - Outside Welfare Cap										
-	-	-	1,419,231	-	1,419,231	-	-	-	1,787,548	-
AD Other Benefits - Outside Welfare Cap										
-	-	-	98,583	-	98,583	-	-	-	107,200	-
AE Other Expenditure - Outside Welfare Cap										
-	-	-	7,676	-	7,676	-	-	-	-8,606	-
AF Other Expenditure EALBs (Net) - Outside Welfare Cap										
-	-	-	500	-	500	-	-	-	-317	-
<b>Non-voted expenditure</b>										
-	-	-	100,081,130	-22,111	100,059,019	-	-	-	97,891,986	-100,000
<i>Of which:</i>										
AG Incapacity Benefit - Inside Welfare Cap										
-	-	-	12,153	-731	11,422	-	-	-	64,813	-
AH Employment and Support Allowance - Inside Welfare Cap										
-	-	-	4,606,823	-20,947	4,585,876	-	-	-	4,456,292	-

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

£'000

2016-17 Plans									2015-16 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
AI Expenditure incurred by the Social Fund - Inside Welfare Cap										
-	-	-	2,438,501	-	2,438,501	-	-	-	2,473,680	-100,000
AJ Maternity Allowance - Inside Welfare Cap										
-	-	-	455,098	-	455,098	-	-	-	441,876	-
AK Bereavement benefits - Inside Welfare Cap										
-	-	-	554,485	-	554,485	-	-	-	572,231	-
AL Other Contributory Benefits - Inside Welfare Cap										
-	-	-	124,389	-	124,389	-	-	-	128,495	-
AM Jobseekers Allowance - Outside Welfare Cap										
-	-	-	308,481	-433	308,048	-	-	-	342,519	-
AN State Pension - Outside Welfare Cap										
-	-	-	91,581,200	-	91,581,200	-	-	-	89,412,080	-
<b>Total Spending in AME</b>										
-	-	-	173,683,354	-111,767	173,571,587	-	-	-	174,888,131	-100,000
<b>Non-Budget spending</b>										
<b>Voted expenditure</b>										
-	-	-	2,266,663	-	2,266,663	-	-	-	2,420,135	-
<i>Of which:</i>										
AO Cash paid in to the Social Fund										
-	-	-	2,266,663	-	2,266,663	-	-	-	2,420,135	-
<b>Total Non-Budget Spending</b>										
-	-	-	2,266,663	-	2,266,663	-	-	-	2,420,135	-
<b>Total for Estimate</b>										
987,588	-46,508	941,080	181,718,048	-556,082	181,161,966	330,882	-24,182	306,700	183,816,038	126,811
<i>Of which:</i>										
<b>Voted Expenditure</b>										
987,588	-46,508	941,080	81,211,546	-533,971	80,677,575	285,882	-24,182	261,700	85,364,740	181,554
<b>Non Voted Expenditure</b>										
-	-	-	100,506,502	-22,111	100,484,391	45,000	-	45,000	98,451,298	-54,743

## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>182,103,046</b>	<b>183,816,038</b>	<b>176,850,269</b>
<b>Net Capital Requirement</b>	<b>306,700</b>	<b>126,811</b>	<b>124,854</b>
<b>Accruals to cash adjustments</b>	<b>217,646</b>	<b>-2,080,933</b>	<b>56,071</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-235,179	-284,704	-493,602
Add cash grant-in-aid	232,459	256,114	491,286
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-226,799	-165,881	-164,918
New provisions and adjustments to previous provisions	-424,633	-2,746,950	-764,875
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-331,119	-341,445	-253,033
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	400,000	400,000	882,345
Increase (-) / Decrease (+) in creditors	600,000	600,000	175,169
Use of provisions	202,917	201,933	183,699
<b>Removal of non-voted budget items</b>	<b>-100,529,391</b>	<b>-98,396,555</b>	<b>-94,879,864</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-100,529,391	-98,396,555	-94,879,864
<b>Net Cash Requirement</b>	<b>82,098,001</b>	<b>83,465,361</b>	<b>82,151,330</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	974,271	1,083,612	874,445
<i>Less:</i>			
Administration DEL Income	-46,508	-74,191	-38,581
<b>Net Administration Costs</b>	<b>927,763</b>	<b>1,009,421</b>	<b>835,864</b>
Gross Programme Costs	179,456,035	181,791,671	174,459,761
<i>Less:</i>			
Programme DEL Income	-444,315	-564,067	-461,552
Programme AME Income	-111,767	-109,678	-17,261
Non-budget income	-	-	-12,083
<b>Net Programme Costs</b>	<b>178,899,953</b>	<b>181,117,926</b>	<b>173,968,865</b>
<b>Total Net Operating Costs</b>	<b>179,827,716</b>	<b>182,127,347</b>	<b>174,804,729</b>
<i>Of which:</i>			
Resource DEL	6,251,413	5,932,752	6,549,132
Capital DEL	3,700	728	-1,453
Resource AME	173,572,603	174,888,921	167,640,147
Capital AME	-	-	-
Non-budget	-	1,304,946	616,903
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-3,700	-728	1,453
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	12,083
Other adjustments	12,367	-730,716	-27,424
<b>Total Resource Budget</b>	<b>179,836,383</b>	<b>181,395,903</b>	<b>174,790,841</b>
<i>Of which:</i>			
Resource DEL	6,264,796	6,507,772	7,151,968
Resource AME	173,571,587	174,888,131	167,638,873
<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	2,266,663	2,420,135	2,059,428
<b>Total Resource (Estimate)</b>	<b>182,103,046</b>	<b>183,816,038</b>	<b>176,850,269</b>

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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource DEL</b>	<b>-490,823</b>	<b>-638,258</b>	<b>-500,133</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-32,008	-58,347	-36,205
<i>Of which:</i>			
A Operational Delivery	-	-1	-465
I Departmental operating costs	-32,008	-58,346	-35,740
Other Grants	-	-31	-176
<i>Of which:</i>			
I Departmental operating costs	-	-31	-176
Other Income	-	-1,313	-2,200
<i>Of which:</i>			
A Operational Delivery	-	-45	-117
I Departmental operating costs	-	-1,268	-2,083
Taxation	-14,500	-14,500	-
<i>Of which:</i>			
A Operational Delivery	-14,500	-14,500	-
Total Administration	-46,508	-74,191	-38,581
Programme			
EU Grants Received	-249,999	-360,000	-281,650
<i>Of which:</i>			
C European Social Fund	-249,999	-360,000	-281,650
Sales of Goods and Services	-77,275	-83,637	-83,800
<i>Of which:</i>			
A Operational Delivery	-26,710	-13,969	-8,204
E Employment Programmes	-780	-13,448	-17,445
G Other Programmes	-	-55	-55
I Departmental operating costs	-49,785	-56,165	-58,096
Interest and Dividends	-31,661	-25,381	-22,019
<i>Of which:</i>			
I Departmental operating costs	-31,661	-25,381	-22,019
Other Grants	-	-2,900	-9,037
<i>Of which:</i>			
H Other Benefits	-	-937	-937
I Departmental operating costs	-	-1,963	-8,100
Other Income	-3,704	-5,496	-4,075
<i>Of which:</i>			
A Operational Delivery	-104	-1,384	-1,548
E Employment Programmes	-	-	2
I Departmental operating costs	-3,600	-4,112	-2,529

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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
Taxation	-81,676	-86,653	-60,971
<i>Of which:</i>			
A Operational Delivery	-15,400	-24,600	-
G Other Programmes	-66,276	-62,053	-60,971
Total Programme	-444,315	-564,067	-461,552
<b>Voted Resource AME</b>	<b>-89,656</b>	<b>-87,556</b>	<b>-17,249</b>
<i>Of which:</i>			
Programme			
Other Income	-89,656	-87,556	-17,249
<i>Of which:</i>			
M Industrial Injuries Benefits Scheme - Inside Welfare Cap	-21,118	-22,211	-
O Employment and Support Allowance - Inside Welfare Cap	-20,469	-19,937	-8
P Income Support - Inside Welfare Cap	-14,319	-12,123	-14,865
S Attendance Allowance - Inside Welfare Cap	-3,689	-4,177	-
T Personal Independence Payment - Inside Welfare Cap	-9,334	-8,487	-
U Disability Living Allowance - Inside Welfare Cap	-17,669	-17,222	-
Z Jobseekers Allowance - Outside Welfare Cap	-3,058	-3,172	-2,376
AE Other Expenditure - Outside Welfare Cap	-	-227	-
Total Programme	-89,656	-87,556	-17,249
<b>Total Voted Resource Income</b>	<b>-580,479</b>	<b>-725,814</b>	<b>-517,382</b>
<b>Voted Capital DEL</b>	<b>-24,182</b>	<b>-26,017</b>	<b>-7,255</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-21,182	-18,558	-1,285
<i>Of which:</i>			
I Departmental operating costs	-21,182	-18,558	-1,285
Repayments	-3,000	-7,459	-5,970
<i>Of which:</i>			
E Employment Programmes	-3,000	-3,959	-3,970
G Other Programmes	-	-3,500	-2,000
Total Programme	-24,182	-26,017	-7,255
<b>Total Voted Capital Income</b>	<b>-24,182</b>	<b>-26,017</b>	<b>-7,255</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

	2016-17 Plans		2015-16 Provisions		2014-15 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)	-	-	-	-	-12,083	-12,083
<b>Total</b>	-	-	-	-	<b>-12,083</b>	<b>-12,083</b>

#### Detailed description of CFER sources

£'000

	2016-17 Plans		2015-16 Provisions		2014-15 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Mesothelioma Levy and Accrual	-	-	-	-	-7,044	-7,044
Civil Penalties	-	-	-	-	-4,463	-4,463
Unidentified Receipts	-	-	-	-	-512	-512
FAS Interest	-	-	-	-	-62	-62
Money Found on Government Property	-	-	-	-	-2	-2
<b>Total</b>	-	-	-	-	<b>-12,083</b>	<b>-12,083</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
Helen John	Disabled People's Employment Corporation (GB) Ltd
Michelle Cracknell	The Pensions Advisory Service
Lesley Titcomb	The Pensions Regulator
Antony Arter	The Pensions Ombudsman

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
Section B - DEL	Health and Safety Executive	132009	8900	140,909
Section D - DEL	The Independent Living Fund	-	-	3,324
Section D - DEL	Disabled People's Employment Corporation (GB) Ltd	766	-261	-
Section D - DEL	The Pensions Regulator	84,284	876	80,316
Section D - DEL	The Pensions Advisory Service	4,620	90	4,610
Section D - DEL	The Pensions Ombudsman	3,385	10	3,300
Section AF - AME	Health and Safety Executive	500	-	-
Section AF - AME	The Independent Living Fund	-	-	-
Section AF - AME	Disabled People's Employment Corporation (GB) Ltd	-	-	-
Section AF - AME	The Pensions Advisory Service	-	-	-
Section AF - AME	The Pensions Ombudsman	-	-	-
<b>Total</b>		<b>225,564</b>	<b>9,615</b>	<b>232,459</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	65

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

For the financial year 2016-17 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 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
<p><b>European Social Fund repayments</b></p> <p>The Audit Authority produces an annual control report and opinion for the EU. Their opinion is largely based on the amount of error found during checks of claims that we've submitted, as managing authority of the European Social Fund in England and Gibraltar. If this exceeds the EU's defined 2% tolerable error the opinion is likely to be qualified, with the risk that the EU would impose a financial correction.</p> <p>In addition, the European Anti Fraud Office (OLAF) will be investigating to assure the Director General of the European Commission that EU money is being spent correctly. OLAF will be sampling 3 contracts and if the review highlights errors then it could impose a financial correction.</p> <p>A further risk arises because European Social Fund commitments are made in sterling, whereas funds are reimbursed from the EU in euros and are fixed at the start of the 7-year programme.</p>	<p><b>Unquantifiable</b></p>
<p><b>Financial Assistance Scheme</b></p> <p>Regulations came into force in April 2010 enabling the transfer to government of pension scheme assets that qualify for the Financial Assistance Scheme, along with their associated pension liabilities. As a result, the Financial Assistance Scheme pension provision (see note 23) will increase as the assets and the associated liabilities transfer. We estimate that the total value of the assets transferred to government will reach £1.85 billion. However, until the assets transfer it isn't possible to estimate the impact on the Financial Assistance Scheme pension liability.</p>	<p><b>Unquantifiable</b></p>
<p><b>Transfer of State Pensions and benefits</b></p> <p>In 2007, regulations were put in place to allow staff employed in certain EU institutions to transfer an enhanced cash value of potential entitlement to the State Pension and other contributory benefits to the Pension Scheme for Officials and Servants of Community Institutions. 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. Since 2007 we've received 1,417 transfer applications. 80% of these have resulted in transfer payments.</p>	<p><b>£1.8m in 14/15</b> <b>£1.9m up to</b> <b>period 6 in 15/16</b></p>
<p><b>Compensation claims</b></p> <p>Compensation payments may become due as a result of claims against us by staff and members of the public. Claims relate to employment tribunal, personal injury and Civil Service Appeals Board cases. There is significant uncertainty around the estimated liability and the timing of payments. This uncertainty can fluctuate based on factors such as medical evidence received, witness statements and whether claims proceed to trial or are settled early.</p>	<p><b>Unquantifiable</b></p>

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

Nature of liability	£'000
<p><b>Single Fraud Investigation Service</b></p> <p>Between July 2014 and March 2015, 336 full-time equivalent staff were transferred to us from local authorities via a legislative transfer scheme. This was part of the Single Fraud Investigation Service project. Under the terms of the Cabinet Office's Fair Deal for staff pensions, employees can transfer their accrued pension benefits from a broadly comparable defined benefit pension scheme to the Principal Civil Service Pension Scheme (PCSPS). To make sure staff who transfer their accrued benefits are no worse off than if they had remained members of their existing schemes, we may be liable to provide additional pension contributions to the PCSPS. We can't yet estimate how many people this will affect, or how much we will need to pay.</p>	<p><b>AME - Unquantifiable</b></p>
<p><b>The Rent Service employee pensions</b></p> <p>The Rent Service transferred from us to the Valuation Office Agency on 1 April 2009. Following the transfer, employees could participate in the Local Government Pension Scheme. If there's a pension deficit we will be liable to meet the shortfall.</p>	<p><b>Unquantifiable</b></p>
<p><b>Compensation recovery</b></p> <p>We recognise recoveries from insurance companies for compensation claims made by benefit recipients. Once the recovery is made the insurance company has the right to mandatory reconsideration or appeal within a set time period. If the reconsideration or appeal is successful recoveries are refunded to the insurance company. Analysis of existing data suggests that it is reasonable to recognise a contingent liability of £4 million for successful mandatory reconsideration or appeals.</p>	<p><b>AME £4m</b></p>
<p><b>Judicial review</b></p> <p>We have contingent liabilities arising from payments that may become due as a result of judicial review claims against us. We can't be sure of the timing, likelihood or amount of any settlements at this stage.</p>	<p><b>Unquantifiable</b></p>
<p><b>Trillium assets claim</b></p> <p>Telereal Trillium have made a claim against us for costs they incurred for the maintenance of assets introduced as part of a major project change. We have disputed the claim and are continuing to negotiate with Telereal Trillium</p>	<p><b>Unquantifiable</b></p>
<p><b>PRIME Refinancing Gain</b></p> <p>Following a legal case, DWP has been awarded a share of a gain made by one of the department's suppliers. The supplier has challenged the decision and has appealed. The outcome of the case and the size of any potential repayment is uncertain.</p>	<p><b>£25.1m</b></p>
<p><b>PRIME Dilapidations</b></p> <p>DWP entered into a sale and leaseback arrangement for its accommodation and associated services in 1998. As legal title to some of the property leases was not transferred from Secretary of State to its supplier, the department may be liable for dilapidation costs that arise at the end of a lease. The amount of the liability is not quantifiable.</p>	<p><b>Unquantifiable</b></p>

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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>
Section I - DEL	International Labour Organisation	13,788





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# Department for Education

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## Introduction

1. The Department for Education's overall aim is to provide world-class education and care so that all children and young people have the opportunity to succeed and reach their potential, regardless of background. To achieve this, we want to make progress in three areas:
  - a) Safety and Wellbeing – we want all children and young people being protected from harm and vulnerable children being supported to succeed with opportunities as good as those for any other child.
  - b) Educational Excellence Everywhere – we want every child having access to high-quality provision, achieving to the best of his or her ability regardless of location, prior attainment and background.
  - c) Prepared for Adult Life – we want all 19-year-olds completing school or college with the skills and character to contribute to the UK's society and economy, and being able to access high-quality work or study options.
  
2. The Department is also responsible for the equalities and human rights policies and programme via the Government Equalities Office, whose purpose it to lead the fight for equality for women and lesbian, gay, bisexual and transgender (LGBT) people. This includes the flagship commitment to force larger employers to publish pay and bonus differentials for men and women, and our efforts to eliminate homophobic and transphobic bullying in our schools. The three objectives that will inform our work to overcome the barriers which hold women and LGBT people back:
  - a) Extending opportunity.
  - b) Improving engagement and representation.
  - c) Ending isolation, segregation and violence.
  
3. The voted DEL and Total Net Budget in Parts I and II of this Estimate include grant paid to Academies which is voted by Parliament. Part III: Note A shows how, by making adjustments, including removing these grants and instead adding spending by Academies, the totals voted by Parliament can be reconciled to the budgetary spending limits controlled by HMT and shown in Table 3. The grant paid to Academies and spending of Academies is unlikely to be the same in any given year. This is because, spending can include items such as depreciation that do not require cash, as well as any spending from Academy reserves. Reserves are built from other income streams available to academies, plus any unspent grant from previous years.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	54,282,104,000	-	54,282,104,000
Capital	5,264,000,000	-	5,264,000,000
<b>Annually Managed Expenditure</b>			
Resource	10,000,000	-	10,000,000
Capital	-	-	-
<b>Total Net Budget †</b>			
Resource	54,292,104,000	-	54,292,104,000
Capital	5,264,000,000	-	5,264,000,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>59,530,827,000</b>		

Amounts required in the year ending 31 March 2017 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, including the purchase and development of land and buildings in support of the academies and free schools programme; grants to academies and free schools; issue of loans to academies; children's services, including early years, Sure Start and safeguarding; young people's services, welfare and safeguarding; curriculum, qualifications and the inspection regime; workforce development and reform; expenditure associated with national and international gender and wider equalities policy, information, support and advice; the cost of administering the Teachers' Pension Scheme (England and Wales); pension costs for voluntary services overseas (VSO) participants; loan and lease interest payable; other non-cash items.

Programme expenditure covers the Department itself, its Executive Agencies, and the Arm's Length Bodies (ALBs) - the Children's Commissioner, Aggregator Vehicle plc, Equalities and Human Rights Commission; together with residual costs from ALBs being closed.

Expenditure also covers administration costs and associated non-cash items, for the Department, its Executive Agencies, and its ALBs.

Income arising from:

The Department receives administration and programme income in support of its objectives including; 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 Vehicle plc; sales of products and publications; property rental income from departmental properties and from its ALBs, the European School at Culham; sales receipts and profits from Departmental or ALB properties, equipment or other assets (including some repayment of proceeds of sale); sales receipts and rental income streams from sites originally purchased for academies and free schools that are not required by the school; penalty income for missed delivery dates in construction contracts; repayments of grant overpaid in previous years; repayments of loans issued to academies; receipts associated with the closure of departmental ALBs; recoveries from services provided to Sure Start; international receipts; Music Manifesto Champion receipts; income from providing shared services; the receipt of administration fees collected by the Teachers' Pension Scheme (England and Wales); 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 other non-cash items, including impairment costs for the Department, Executive Agencies, and its ALBs.

**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	54,282,104,000	24,622,949,000	<b>29,659,155,000</b>
Capital	5,264,000,000	2,115,000,000	<b>3,149,000,000</b>
<b>Annually Managed Expenditure</b>			
Resource	10,000,000	-	<b>10,000,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>59,530,827,000</b>	<b>26,245,801,000</b>	<b>33,285,026,000</b>

† The voted Total Net Budget figure includes grants paid to Academies which do not form part of DfE's budgetary control totals set by HMT. See Tables 3 and 5 for DfE's full budgetary DEL limits as set by HMT (and Part III: Note A for the budgetary resource AME limit) which include the net spending of Academies.

## Part II: Subhead detail

£'000

2016-17 Plans									2015-16 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>										
361,999	-27,000	334,999	54,060,667	-113,562	53,947,105	5,275,000	-11,000	5,264,000	53,531,046	4,885,137
<i>Of which:</i>										
A Activities to Support all Functions										
264,403	-27,000	237,403	59,559	-34,745	24,814	61,000	-11,000	50,000	246,740	20,847
B School Infrastructure and Funding of Education (Department)										
-	-	-	185,605	-85	185,520	2,000	-	2,000	161,038	2,500
C School Infrastructure and Funding of Education (ALB)										
-	-	-	1	-	1	-	-	-	1	-
D Education Standards, Curriculum and Qualifications (Department)										
-	-	-	394,075	-60,507	333,568	-	-	-	160,026	-
E Children's Services, Equality and Communication (Department)										
-	-	-	387,654	-	387,654	-	-	-	331,919	-
F Children's Services, Equality and Communication (ALB) (Net)										
16,259	-	16,259	7,479	-	7,479	-	-	-	25,012	387
G Standards and Testing Agency										
3,730	-	3,730	57,955	-	57,955	-	-	-	51,253	-
H National College for Teaching and Leadership										
13,569	-	13,569	422,165	-4,458	417,707	-	-	-	411,449	-
I Education Funding Agency										
64,038	-	64,038	5,847,527	-13,767	5,833,760	2,473,812	-	2,473,812	5,746,650	2,029,253
J Grants to LA Schools via EFA										
-	-	-	31,171,124	-	31,171,124	2,127,578	-	2,127,578	31,044,210	2,041,098
K Grants to Academies via EFA										
-	-	-	15,527,523	-	15,527,523	610,610	-	610,610	15,352,748	791,052
<b>Total Spending in DEL</b>										
<b>361,999</b>	<b>-27,000</b>	<b>334,999</b>	<b>54,060,667</b>	<b>-113,562</b>	<b>53,947,105</b>	<b>5,275,000</b>	<b>-11,000</b>	<b>5,264,000</b>	<b>53,531,046</b>	<b>4,885,137</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	10,000	-	10,000	-	-	-	3,618	-
<i>Of which:</i>										
L Activities to Support all Functions (Department)										
-	-	-	10,000	-	10,000	-	-	-	3,888	-
<i>Executive Agencies</i>										
-	-	-	-	-	-	-	-	-	-270	-
<b>Total Spending in AME</b>										
<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,618</b>	<b>-</b>

## Part II: Subhead detail

£'000

2016-17 Plans									2015-16 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>										
361,999	-27,000	334,999	54,070,667	-113,562	53,957,105	5,275,000	-11,000	5,264,000	53,534,664	4,885,137
<i>Of which:</i>										
<b>Voted Expenditure</b>										
361,999	-27,000	334,999	54,070,667	-113,562	53,957,105	5,275,000	-11,000	5,264,000	53,534,664	4,885,137
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>54,292,104</b>	<b>53,534,664</b>	<b>54,007,295</b>
<b>Net Capital Requirement</b>	<b>5,264,000</b>	<b>4,885,137</b>	<b>4,994,911</b>
<b>Accruals to cash adjustments</b>	<b>-25,277</b>	<b>98,038</b>	<b>-30,847</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-23,739	-25,400	-22,906
Add cash grant-in-aid	23,738	25,489	3,008
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-15,276	-28,592	-16,750
New provisions and adjustments to previous provisions	-58,221	-33,126	-9,621
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-841	-787
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	131,000	-
Use of provisions	48,221	29,508	16,209
<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>59,530,827</b>	<b>58,517,839</b>	<b>58,971,359</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	361,999	341,073	340,542
<i>Less:</i>			
Administration DEL Income	-27,000	-30,293	-2,738
<b>Net Administration Costs</b>	<b>334,999</b>	<b>310,780</b>	<b>337,804</b>
Gross Programme Costs	59,333,667	58,092,653	58,746,608
<i>Less:</i>			
Programme DEL Income	-113,562	-153,979	-82,606
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>59,220,105</b>	<b>57,938,674</b>	<b>58,664,002</b>
<b>Total Net Operating Costs</b>	<b>59,555,104</b>	<b>58,249,454</b>	<b>59,001,806</b>
<i>Of which:</i>			
Resource DEL	54,233,883	53,501,538	53,997,873
Capital DEL	5,263,000	4,714,790	4,994,511
Resource AME	58,221	33,126	9,422
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	-	-	-
Academies Budgetary Expenditure	18,273,522	17,553,992	15,336,117
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-5,263,000	-4,714,790	-4,994,511
Grants to devolved administrations	-	-	-
Grants to Academies	-15,527,523	-15,352,748	-14,972,017
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget*</b>	<b>57,038,103</b>	<b>55,735,908</b>	<b>54,371,395</b>
<i>Of which:</i>			
Resource DEL*	55,782,103	54,556,790	53,783,447
Resource AME*	1,256,000	1,179,118	587,948
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Grants to Academies	15,527,523	15,352,748	14,972,017
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Academies Budgetary Expenditure	-18,273,522	-17,553,992	-15,336,117
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>54,292,104</b>	<b>53,534,664</b>	<b>54,007,295</b>

\* The Resource DEL and AME aggregates, in the Resource Budget include the net spending of Academies. The Resource and Capital DEL aggregates in the Net Operating Costs and Estimate include grants paid to Academies.

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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource DEL</b>	<b>-140,562</b>	<b>-110,272</b>	<b>-85,044</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-	-21,167	-813
<i>Of which:</i>			
A Activities to Support all Functions	-	-21,167	-813
Other Grants	-	-336	-
<i>Of which:</i>			
A Activities to Support all Functions	-	-336	-
Other Income	-27,000	-8,790	-1,925
<i>Of which:</i>			
A Activities to Support all Functions	-27,000	-8,613	-1,876
H National College for Teaching and Leadership	-	-177	-49
Total Administration	-27,000	-30,293	-2,738
Programme			
Sales of Goods and Services	-34,830	-1,025	-1,709
<i>Of which:</i>			
A Activities to Support all Functions	-34,745	-200	-69
B School Infrastructure and Funding of Education (Department)	-85	-825	-392
G Standards and Testing Agency	-	-	-85
H National College for Teaching and Leadership	-	-	-1,163
Interest and Dividends	-	-22	-28
<i>Of which:</i>			
B School Infrastructure and Funding of Education (Department)	-	-22	-23
H National College for Teaching and Leadership	-	-	-5
Other Grants	-78,732	-78,932	-79,957
<i>Of which:</i>			
B School Infrastructure and Funding of Education (Department)	-	-600	-
D Education Standards, Curriculum and Qualifications (Department)	-60,507	-63,521	-605
E Children's Services, Equality and Communication (Department)	-	-1,240	-23
H National College for Teaching and Leadership	-4,458	-4,458	-2,610
I Education Funding Agency	-13,767	-9,113	-76,719
Other Income	-	-	-612
<i>Of which:</i>			
A Activities to Support all Functions	-	-	-241
B School Infrastructure and Funding of Education (Department)	-	-	-371
Total Programme	-113,562	-79,979	-82,306
<b>Total Voted Resource Income</b>	<b>-140,562</b>	<b>-110,272</b>	<b>-85,044</b>



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

£'000

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	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Capital DEL</b>	<b>-11,000</b>	<b>-74,000</b>	<b>-300</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-11,000	-	-
<i>Of which:</i>			
A Activities to Support all Functions	-11,000	-	-
Other Grants	-	-74,000	-300
<i>Of which:</i>			
A Activities to Support all Functions	-	-74,000	-
H National College for Teaching and Leadership	-	-	-300
Total Programme	<u>-11,000</u>	<u>-74,000</u>	<u>-300</u>
<b>Total Voted Capital Income</b>	<b><u>-11,000</u></b>	<b><u>-74,000</u></b>	<b><u>-300</u></b>

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

No CFER income or receipts are expected in 2016-17 or 2015-16. No CFER income or receipts were received in 2014-15.

## 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>	Chris Wormald
<b>Executive Agency Accounting Officers:</b>	
Claire Burton	Standards and Testing Agency
Sinead O'Sullivan	Nation 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.

<b>ALB Accounting Officers:</b>	
Anne Longfield	Office of the Children's Commissioner
Peter Lauener	Aggregator Vehicle plc
Rebecca Hilsenrath	Commission for Equality and Human Rights (known as the Equality and Human Rights Commission)

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.

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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
C	Aggregator plc	1	-	-
F	Equality and Human Rights Commission	20,974	-	20,974
F	Office of the Children's Commissioner	2,764	-	2,764
<b>Total</b>		<b>23,739</b>	<b>-</b>	<b>23,738</b>

## 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
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
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
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.	2,501



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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 promote excellence in education and skills for learners of all ages, and in the care of children and young people, thereby raising standards and improving lives.
2. We fulfil our role by:
  - Listening to those using services, including parents, and acting on their views when deciding who, when and how to inspect.
  - Collecting first-hand evidence based on what we observe, to inform fair, authoritative and professional judgements.
  - Using expert inspectors who can credibly challenge providers to do better.
  - Reporting on what we find in a clear and accessible way, recognising good practice and being clear about what providers need to do to improve.
  - Publishing transparent and comprehensive information about the quality of individual providers, local areas and national standards to help inform user choice and to support those with governance accountabilities.
  - Publishing what inspectors look for during inspections so that those providing services and those using them know what is expected.
3. Ofsted inspects the following services: maintained schools and academies, some independent schools, early years and childcare, children's centres, children's homes, family centres, adoption and fostering services and agencies, Cafcass (Children and Family Court Advisory and Support Service), children's services in local authorities, school improvement services in local authorities, initial teacher education, further education colleges and 14 to 19 provision, a wide range of work-based learning and skills training, adult and community learning, probation services, education and training in prisons and other secure establishments.
4. We regulate a range of early years and children's social care services by checking that people, premises and the services provided are suitable to care for children and young people. We issue licences to childcare and children's social care providers that meet the required standards. If we find that providers are not meeting the required standards, we use our enforcement powers to ensure that they make the necessary improvements. If they are unable to meet the required standards, we act in the interests of the children and young people in their care and suspend or cancel their licence to operate.
5. We analyse the findings from our inspection and regulatory work and publish reports to highlight areas of strength and weakness in the sectors we work within. We collect evidence in different ways, including statistical analysis, surveys and thematic inspections on specific areas of interest.
 

We publish sector-specific annual reports that summarise our findings throughout the year. We also publish eight regional reports that comment on our findings in each of our regions.

Periodically, we publish in-depth reports on specific topics, including the quality of provision in some subjects. Where we identify good practice, we publish case studies and share our findings in seminars and conferences.
6. Ofsted focuses its inspection and regulation where they will make the greatest difference, reducing demands on high-performing services and working with those that are not yet classified as 'good' to support their improvement.
7. This Estimate covers the expenditure of Ofsted.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	150,500,000	-	150,500,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-806,000	-	-806,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	149,694,000	-	149,694,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>145,704,000</b>		

Amounts required in the year ending 31 March 2017 for expenditure by the 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. Sharing good practice through seminars and conferences.

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.



	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>£</b>			
<b>Departmental Expenditure Limit</b>			
Resource	150,500,000	61,640,000	<b>88,860,000</b>
Capital	-	675,000	<b>-675,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-806,000	-	<b>-806,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>145,704,000</b>	<b>60,574,000</b>	<b>85,130,000</b>

**Part II: Subhead detail**

£'000

2016-17 Plans									2015-16 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>										
16,125	-	16,125	150,875	-16,500	134,375	-	-	-	136,227	2,250
<i>Of which:</i>										
A Administration and Inspection										
16,125	-	16,125	150,875	-16,500	134,375	-	-	-	136,227	2,250
<b>Total Spending in DEL</b>										
16,125	-	16,125	150,875	-16,500	134,375	-	-	-	136,227	2,250
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-806	-	-806	-	-	-	-1,135	-
<i>Of which:</i>										
B Activities to Support All Functions										
-	-	-	-806	-	-806	-	-	-	-1,135	-
<b>Total Spending in AME</b>										
-	-	-	-806	-	-806	-	-	-	-1,135	-
<b>Total for Estimate</b>										
16,125	-	16,125	150,069	-16,500	133,569	-	-	-	135,092	2,250
<i>Of which:</i>										
<b>Voted Expenditure</b>										
16,125	-	16,125	150,069	-16,500	133,569	-	-	-	135,092	2,250
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>149,694</b>	<b>135,092</b>	<b>155,523</b>
<b>Net Capital Requirement</b>	<b>-</b>	<b>2,250</b>	<b>3,667</b>
<b>Accruals to cash adjustments</b>	<b>-3,990</b>	<b>-2,733</b>	<b>749</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	-2,500	-2,800	-870
New provisions and adjustments to previous provisions	-	-265	-218
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-63	-68	-100
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-2,233	-1,000	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	806	1,400	1,937
<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>145,704</b>	<b>134,609</b>	<b>159,939</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	16,125	17,250	16,105
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	<b>16,125</b>	<b>17,250</b>	<b>16,105</b>
Gross Programme Costs	150,069	146,842	154,284
<i>Less:</i>			
Programme DEL Income	-16,500	-29,000	-14,866
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>133,569</b>	<b>117,842</b>	<b>139,418</b>
<b>Total Net Operating Costs</b>	<b>149,694</b>	<b>135,092</b>	<b>155,523</b>
<i>Of which:</i>			
Resource DEL	149,694	134,827	155,305
Capital DEL	-	-	-
Resource AME	-	265	218
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>149,694</b>	<b>135,092</b>	<b>155,523</b>
<i>Of which:</i>			
Resource DEL	150,500	136,227	157,242
Resource AME	-806	-1,135	-1,719
<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>149,694</b>	<b>135,092</b>	<b>155,523</b>

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


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	<b>2016-17 Plans</b>	<b>2015-16 Provision</b>	<b>2014-15 Outturn</b>
<b>Voted Resource DEL</b>	<b>-16,500</b>	<b>-29,000</b>	<b>-14,866</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-16,500	-29,000	-14,662
<i>Of which:</i>			
A Administration and Inspection	-16,500	-29,000	-14,662
Other Income	-	-	-204
<i>Of which:</i>			
A Administration and Inspection	-	-	-204
Total Programme	<u>-16,500</u>	<u>-29,000</u>	<u>-14,866</u>
 <b>Total Voted Resource Income</b>	 <b><u>-16,500</u></b>	 <b><u>-29,000</u></b>	 <b><u>-14,866</u></b>

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

No CFER income or receipts are expected in 2016-17, 2015-16 or 2014-15.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Sir Michael Wilshaw

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

In discharging these responsibilities, particular regard is given to:

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

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





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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. Teaching of the first reformed GCSE and A level qualifications began in September 2015, and new AS examinations will be sat for the first time this summer. Our decisions have been informed by external assessment experts and have been subject to public consultation. We will continue to explain the changes and their implication to stakeholders as the new qualifications are introduced, sat and awarded. In this Estimate for the year ahead we will continue to prioritise our organisational resource and attention to delivering robust accreditation decisions for subjects being taught for the first time in 2017.
2. Our approach to regulation reflects and supports the needs of users of qualifications, including colleges, universities and employers. During 2015 we put in place a simple descriptive regulatory framework and new register so that students, employers and others can more easily access key information about the qualifications we regulate.
3. During the course of this financial year we aim to continue our 2015 goal 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. Teaching of the first reformed GCSE and A level qualifications began in September 2015, and new AS examinations will be sat for the first time this summer. It is important that the introduction of these new qualifications is complemented by improved marking review and appeal systems to provide a more level playing field for all. We expect to announce changes to the current system during this financial year.
5. The Government has set out plans over this Parliament to expand and reform apprenticeships, to create clear progression routes to higher-level skills for people studying for vocational qualifications, and to reform functional skills qualifications. We will continue to advise Government on assessment and qualifications issues as they relate to these reforms. As we do so we will emphasise that qualifications should support the development of knowledge and learning, rather than being ends in themselves. 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.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	19,552,000	-	19,552,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	19,552,000	-	19,552,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>19,496,000</b>		

Amounts required in the year ending 31 March 2017 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; BIS for developments to the register of qualifications and organisations OFQUAL regulate.

**Office of Qualifications and Examinations 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	19,552,000	10,108,000	<b>9,444,000</b>
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>19,496,000</b>	<b>9,779,000</b>	<b>9,717,000</b>

**Part II: Subhead detail****£'000**

2016-17 Plans									2015-16 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>										
15,597	-55	15,542	4,010	-	4,010	-	-	-	22,653	35
<i>Of which:</i>										
A Regulation of qualifications and statutory assessments										
15,597	-55	15,542	4,010	-	4,010	-	-	-	22,653	-
<i>Additions</i>										
-	-	-	-	-	-	-	-	-	-	35
<b>Total Spending in DEL</b>										
15,597	-55	15,542	4,010	-	4,010	-	-	-	22,653	35
<b>Total for Estimate</b>										
15,597	-55	15,542	4,010	-	4,010	-	-	-	22,653	35
<i>Of which:</i>										
<b>Voted Expenditure</b>										
15,597	-55	15,542	4,010	-	4,010	-	-	-	22,653	35
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>19,552</b>	<b>22,653</b>	<b>20,993</b>
<b>Net Capital Requirement</b>	-	35	-
<b>Accruals to cash adjustments</b>	<b>-56</b>	<b>-917</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	-10	-871	-876
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-46	-46	-
<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>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>19,496</b>	<b>21,771</b>	<b>20,117</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	15,597	16,117	18,071
<i>Less:</i>			
Administration DEL Income	-55	-335	-396
<b>Net Administration Costs</b>	<b>15,542</b>	<b>15,782</b>	<b>17,675</b>
Gross Programme Costs	4,010	6,946	3,318
<i>Less:</i>			
Programme DEL Income	-	-75	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>4,010</b>	<b>6,871</b>	<b>3,318</b>
<b>Total Net Operating Costs</b>	<b>19,552</b>	<b>22,653</b>	<b>20,993</b>
<i>Of which:</i>			
Resource DEL	19,552	22,653	20,993
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>19,552</b>	<b>22,653</b>	<b>20,993</b>
<i>Of which:</i>			
Resource DEL	19,552	22,653	20,993
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>19,552</b>	<b>22,653</b>	<b>20,993</b>

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


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£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource DEL</b>	<b>-55</b>	<b>-410</b>	<b>-396</b>
<i>Of which:</i>			
Administration			
Other Income	-55	-335	-396
<i>Of which:</i>			
A: Regulation of qualifications and statutory assessments	-55	-335	-396
Total Administration	-55	-335	-396
Programme			
Other Income	-	-75	-
<i>Of which:</i>			
A: Regulation of qualifications and statutory assessments	-	-75	-
Total Programme	-	-75	-
<b>Total Voted Resource Income</b>	<b>-55</b>	<b>-410</b>	<b>-396</b>

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

No CFER income or receipts are expected in 2016-17 or 2015-16. No CFER income or receipts were received in 2014-15.



## 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:** Jeremy Benson

Jeremy Benson 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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# Department for Business, Innovation and Skills

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## Introduction

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

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	11,126,100,000	-	11,126,100,000
Capital	8,866,859,000	-	8,866,859,000
<b>Annually Managed Expenditure</b>			
Resource	-1,302,990,000	243,000,000	-1,059,990,000
Capital	13,261,285,000	-	13,261,285,000
<b>Total Net Budget</b>			
Resource	9,823,110,000	243,000,000	10,066,110,000
Capital	22,128,144,000	-	22,128,144,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>30,025,820,000</b>		

Amounts required in the year ending 31 March 2017 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's 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 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 United Kingdom and maximising its contribution to society.

Making payments to local authorities in respect of Local Area Agreements and New Burdens responsibilities.

The administration of the Department, its executive agencies and its arm's length bodies and any other partner organisation for which the Department has a funding responsibility.

Activities of UK Government Investments on behalf of the Department.

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 statutory regulators in respect of expenses related to levies from industry.

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, National Physical Laboratory 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 Wave Hub, MRC Technology, the Ufi Charitable Trust, and subsidiaries and shares in joint ventures of the Research Councils, and other partner organisations, the public weather service and mapping services. Commercial loan recoveries in relation to UK Coal Production Limited.

General administration receipts of the Department, its executive agencies, its arm's length bodies, and other partner organisations, 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 UK Government Investments on behalf of the Department.

### **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.

The management of asset sales.

Activities of UK Government Investments on behalf of the Department.

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.

Receipts from asset sales.

Activities of UK Government Investments on behalf of the Department.

**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	11,126,100,000	8,027,316,000	<b>3,098,784,000</b>
Capital	8,866,859,000	1,702,413,000	<b>7,164,446,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-1,302,990,000	-	<b>-1,302,990,000</b>
Capital	13,261,285,000	5,063,046,000	<b>8,198,239,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>30,025,820,000</b>	<b>12,646,481,000</b>	<b>17,379,339,000</b>

## Part II: Subhead detail

£'000

2016-17 Plans						2015-16 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>										
485,986	-32,166	453,820	11,596,741	-924,461	10,672,280	9,021,359	-154,500	8,866,859	12,071,501	8,900,614
<i>Of which:</i>										
A Science and Research										
-	-	-	11,536	-555	10,981	1,394,515	-	1,394,515	36,305	642,963
B Innovation, Enterprise and Business										
-	-	-	611,903	-3,512	608,391	783,777	-146,000	637,777	363,699	232,940
C Market Frameworks										
5,226	-	5,226	180,980	-61,900	119,080	-	-	-	118,923	4,456
D Higher Education										
-	-	-	4,766,240	-17,315	4,748,925	13,740	-	13,740	6,408,814	770
E Further Education										
75,906	-	75,906	3,848,386	-814,445	3,033,941	153,800	-	153,800	2,859,028	118,311
F Capability										
294,046	-32,166	261,880	128,912	-7,034	121,878	60,470	-	60,470	281,855	8,420
G Government as Shareholder										
-	-	-	157,410	-19,700	137,710	98,444	-8,500	89,944	179,907	280,994
H Science and Research (ALB) net										
1,111	-	1,111	234,345	-	234,345	4,804,048	-	4,804,048	101,794	5,434,993
I Innovation, Enterprise and Business (ALB) net										
3,000	-	3,000	6,000	-	6,000	600,259	-	600,259	7,488	758,966
J Market Frameworks (ALB) net										
9,179	-	9,179	45,071	-	45,071	-	-	-	53,842	1,547
K Higher Education (ALB) net										
82,857	-	82,857	1,639,119	-	1,639,119	140,000	-	140,000	1,639,634	294,500
L Further Education (ALB) net										
4,631	-	4,631	3,759	-	3,759	-	-	-	22,062	143
M Capability (ALB) Net										
9,800	-	9,800	-	-	-	-	-	-	9,799	-
N Government as Shareholder (ALB) net										
230	-	230	-36,920	-	-36,920	972,306	-	972,306	-11,649	1,121,611
<b>Total Spending in DEL</b>										
485,986	-32,166	453,820	11,596,741	-924,461	10,672,280	9,021,359	-154,500	8,866,859	12,071,501	8,900,614



## Part II: Subhead detail

£'000

2016-17 Plans									2015-16 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>										
-	-	-	255,689	-1,558,679	-1,302,990	23,577,285	-10,316,000	13,261,285	-7,624,782	12,149,246
<i>Of which:</i>										
O Science and Research										
-	-	-	59,227	-	59,227	-	-	-	60,849	-
P Innovation, Enterprise and Business										
-	-	-	53,787	-75,898	-22,111	-	-	-	-16,835	-
Q Market Frameworks										
-	-	-	134,799	-	134,799	-	-	-	127,116	-
R Higher Education										
-	-	-	6,689	-1,478,000	-1,471,311	15,520,000	-2,316,000	13,204,000	-7,782,738	12,507,800
S Further Education										
-	-	-	1,485	-	1,485	260,000	-	260,000	13,900	162,640
T Capability										
-	-	-	-7,183	-	-7,183	-	-	-	-23,304	-
U Government as Shareholder										
-	-	-	15,572	-4,781	10,791	8,000,000	-8,000,000	-	39,889	-167,200
V Science and Research (ALB) net										
-	-	-	36,442	-	36,442	-	-	-	36,502	-
W Innovation, Enterprise and Business (ALB) net										
-	-	-	-11,300	-	-11,300	40,000	-	40,000	-11,300	40,000
X Market Frameworks (ALB) net										
-	-	-	160	-	160	-	-	-	-198	-
Y Higher Education (ALB) net										
-	-	-	8,763	-	8,763	-2,985	-	-2,985	-19,092	-2,853
Z Further Education (ALB) net										
-	-	-	9,072	-	9,072	3,600	-	3,600	5,700	1,113
AA Capability (ALB) Net										
-	-	-	1	-	1	-	-	-	1	-
AB Government as Shareholder (ALB) net										
-	-	-	-51,825	-	-51,825	-243,330	-	-243,330	-55,272	-392,254
<b>Non-voted expenditure</b>										
-	-	-	243,000	-	243,000	-	-	-	242,049	-1,341,104
<i>Of which:</i>										
AC Market Frameworks										
-	-	-	243,000	-	243,000	-	-	-	242,049	-
<i>Government as Shareholder (ALB) net</i>										
-	-	-	-	-	-	-	-	-	-	-1,341,104
<b>Total Spending in AME</b>										
-	-	-	498,689	-1,558,679	-1,059,990	23,577,285	-10,316,000	13,261,285	-7,382,733	10,808,142

## Part II: Subhead detail

£'000

2016-17 Plans									2015-16 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>										
485,986	-32,166	453,820	12,095,430	-2,483,140	9,612,290	32,598,644	-10,470,500	22,128,144	4,688,768	19,708,756
<i>Of which:</i>										
<b>Voted Expenditure</b>										
485,986	-32,166	453,820	11,852,430	-2,483,140	9,369,290	32,598,644	-10,470,500	22,128,144	4,446,719	21,049,860
<b>Non Voted Expenditure</b>										
-	-	-	243,000	-	243,000	-	-	-	242,049	-1,341,104

## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>10,066,110</b>	<b>4,688,768</b>	<b>8,809,189</b>
<b>Net Capital Requirement</b>	<b>22,128,144</b>	<b>19,708,756</b>	<b>17,193,840</b>
<b>Accruals to cash adjustments</b>	<b>-1,925,434</b>	<b>2,665,816</b>	<b>-980,185</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-8,307,393	-9,044,608	-12,142,106
Add cash grant-in-aid	8,901,378	9,148,676	12,873,493
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,169,145	2,111,393	-2,069,692
New provisions and adjustments to previous provisions	-74,899	-133,757	37,635
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-332,321	-461,946	251,878
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	1,000,000	-	-
Increase (-) / Decrease (+) in creditors	-	1,000,000	-
Use of provisions	56,946	46,058	68,607
<b>Removal of non-voted budget items</b>	<b>-243,000</b>	<b>1,099,055</b>	<b>-239,776</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-243,000	1,099,055	-239,776
<b>Net Cash Requirement</b>	<b>30,025,820</b>	<b>28,162,395</b>	<b>24,783,068</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	485,986	520,443	542,844
<i>Less:</i>			
Administration DEL Income	-32,166	-44,786	-58,943
<b>Net Administration Costs</b>	<b>453,820</b>	<b>475,657</b>	<b>483,901</b>
Gross Programme Costs	19,880,909	14,220,466	18,382,321
<i>Less:</i>			
Programme DEL Income	-932,961	-1,222,739	-1,486,756
Programme AME Income	-1,558,679	-1,265,627	-1,716,634
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>17,389,269</b>	<b>11,732,100</b>	<b>15,178,931</b>
<b>Total Net Operating Costs</b>	<b>17,843,089</b>	<b>12,207,757</b>	<b>15,662,832</b>
<i>Of which:</i>			
Resource DEL	11,098,294	12,004,593	9,638,852
Capital DEL	7,750,824	7,531,090	6,909,614
Resource AME	-1,003,044	-7,302,935	-813,604
Capital AME	-2,985	-2,853	-72,030
Non-budget	-	-22,138	-
<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	-7,747,839	-7,528,237	-6,837,584
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	22,138	-
Other adjustments	-29,140	-12,890	-16,059
<b>Total Resource Budget</b>	<b>10,066,110</b>	<b>4,688,768</b>	<b>8,809,189</b>
<i>Of which:</i>			
Resource DEL	11,126,100	12,071,501	9,748,817
Resource AME	-1,059,990	-7,382,733	-939,628
<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>10,066,110</b>	<b>4,688,768</b>	<b>8,809,189</b>

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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource DEL</b>	<b>-956,627</b>	<b>-1,104,682</b>	<b>-1,178,137</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-32,166	-43,356	-45,273
<i>Of which:</i>			
B Innovation, Enterprise and Business	-	-	-18
C Market Frameworks	-	-	-9,374
E Further Education	-	-1,576	-
F Capability	-32,166	-41,780	-35,881
Other Grants	-	-	-11,429
<i>Of which:</i>			
F Capability	-	-	-11,429
Other Income	-	-1,430	-2,234
<i>Of which:</i>			
F Capability	-	-1,430	-2,234
Pensions	-	-	-7
<i>Of which:</i>			
F Capability	-	-	-7
Total Administration	-32,166	-44,786	-58,943
Programme			
EU Grants Received	-	-150	-58
<i>Of which:</i>			
A Science and Research	-	-150	-
B Innovation, Enterprise and Business	-	-	-58
Sales of Goods and Services	-75,804	-161,409	-1,009,450
<i>Of which:</i>			
A Science and Research	-555	-469	-1,206
B Innovation, Enterprise and Business	-	-2,000	-2,503
C Market Frameworks	-61,900	-61,742	-66,576
D Higher Education	-6,315	-79,998	-125,639
E Further Education	-	-6,902	-807,063
F Capability	-7,034	-10,298	-6,384
G Government as Shareholder	-	-	-79
Interest and Dividends	-22,660	-32,924	-37,597
<i>Of which:</i>			
A Science and Research	-	-	-15
B Innovation, Enterprise and Business	-2,960	-5,024	-12,725
G Government as Shareholder	-19,700	-27,900	-24,857

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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
Other Grants	-814,445	-814,445	-4
<i>Of which:</i>			
B Innovation, Enterprise and Business	-	-	-4
E Further Education	-814,445	-814,445	-
Other Income	-11,552	-50,968	-65,026
<i>Of which:</i>			
B Innovation, Enterprise and Business	-552	-	-17,966
C Market Frameworks	-	-	-470
D Higher Education	-11,000	-50,968	-46,190
E Further Education	-	-	-1
G Government as Shareholder	-	-	-399
Taxation	-	-	-7,059
<i>Of which:</i>			
C Market Frameworks	-	-	-7,059
<b>Total Programme</b>	<b>-924,461</b>	<b>-1,059,896</b>	<b>-1,119,194</b>
<b>Voted Resource AME</b>	<b>-1,558,679</b>	<b>-1,265,627</b>	<b>-1,716,193</b>
<i>Of which:</i>			
Programme			
Interest and Dividends	-1,891,000	-1,691,828	-1,445,955
<i>Of which:</i>			
R Higher Education	-1,890,000	-1,690,000	-1,438,339
S Further Education	-	-	-6,601
U Government as Shareholder	-1,000	-1,828	-1,015
Other Income	332,321	426,201	-270,238
<i>Of which:</i>			
P Innovation, Enterprise and Business	-75,898	-44,203	-57,321
R Higher Education	412,000	471,169	-211,563
S Further Education	-	-	-1,354
U Government as Shareholder	-3,781	-765	-
<b>Total Programme</b>	<b>-1,558,679</b>	<b>-1,265,627</b>	<b>-1,716,193</b>
<b>Total Voted Resource Income</b>	<b>-2,515,306</b>	<b>-2,370,309</b>	<b>-2,894,330</b>
<b>Voted Capital DEL</b>	<b>-154,500</b>	<b>-298,704</b>	<b>-652,982</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-13,861	-1,510
<i>Of which:</i>			
B Innovation, Enterprise and Business	-	-9,764	-1,229
C Market Frameworks	-	-544	-105
F Capability	-	-3,553	-176

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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
EU Grants Received	-	-	-1,531
<i>Of which:</i>			
A Science and Research	-	-	-99
B Innovation, Enterprise and Business	-	-	-1,432
Other Grants	-	-154,343	-357,531
<i>Of which:</i>			
A Science and Research	-	-150,000	-18,000
B Innovation, Enterprise and Business	-	-1,843	-339,531
E Further Education	-	-2,500	-
Other Income	-154,500	-130,500	-287,082
<i>Of which:</i>			
B Innovation, Enterprise and Business	-146,000	-122,000	-278,582
G Government as Shareholder	-8,500	-8,500	-8,500
Repayments	-	-	-5,328
<i>Of which:</i>			
B Innovation, Enterprise and Business	-	-	-4,272
G Government as Shareholder	-	-	-1,056
Total Programme	-154,500	-298,704	-652,982
<b>Voted Capital AME</b>	<b>-10,316,000</b>	<b>-9,863,760</b>	<b>-6,315,928</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-35,000
<i>Of which:</i>			
P Innovation, Enterprise and Business	-	-	-35,000
Other Grants	-	-	-441
<i>Of which:</i>			
P Innovation, Enterprise and Business	-	-	-441
Repayments	-10,316,000	-9,863,760	-6,280,487
<i>Of which:</i>			
R Higher Education	-2,316,000	-1,845,000	-1,683,338
S Further Education	-	-360	-149
U Government as Shareholder	-8,000,000	-8,018,400	-4,597,000
Total Programme	-10,316,000	-9,863,760	-6,315,928
<b>Total Voted Capital Income</b>	<b>-10,470,500</b>	<b>-10,162,464</b>	<b>-6,968,910</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

	2016-17 Plans		2015-16 Provisions		2014-15 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-1,341,104	-1,341,104	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-22,138	-22,138	-	-
<b>Total</b>	-	-	<b>-1,363,242</b>	<b>-1,363,242</b>	-	-

#### Detailed description of CFER sources

£'000

	2016-17 Plans		2015-16 Provisions		2014-15 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Annually Managed Expenditure</b>						
Sale of HMG's shares in Royal Mail in June 2015 and October 2015	-	-	-1,341,104	-1,341,104	-	-
<b>Non-Budget</b>						
Dividend received from Royal Mail in October 2015 and potentially receivable in January 2016	-	-	-22,138	-22,138	-	-
<b>Total</b>	-	-	<b>-1,363,242</b>	<b>-1,363,242</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>	Martin Donnelly
<b>Executive Agency Accounting Officers:</b>	
Rob Varley for Sections A and G	Meteorological Office
Nigel Clifford for Sections A and G	Ordnance Survey
Simon Blake for Section C	Low Pay Commission
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
Peter Lauener for Sections E and S	Skills 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.

<b>ALB Accounting Officers:</b>	
Anne Sharp	Advisory, Conciliation and Arbitration Service
Andrew Thompson	Arts and Humanities Research Council
Prof Melanie Welham	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
Chris Claydon	Engineering Construction Industry Training Board
Stephen Haddrill	Financial Reporting Council
Madeline Atkins	Higher Education Funding Council for England
Ruth McKernan CBE	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
David Wallace	Student Loans Company
Prof. Steven Cowley	UK Atomic Energy Authority
Ian Kinder	UK Commission for Employment and Skills
Shaun Kingsbury	UK Green Investment Bank
Joanna Brigham	UK Shared Business Services 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	24	176,082	101,663
H	Biotechnology and Biological Sciences Research Council	20,733	407,100	486,368
H	Economic and Social Research Council	-	197,600	185,213
H	Engineering and Physical Sciences Research Council	9,500	901,000	924,826
H	Medical Research Council	49,800	615,900	646,277
H	Natural Environment Research Council	42,000	352,100	368,365
H	Science and Technology Facilities Council	97,482	611,900	620,436
H	Higher Education Funding Council for England (HEFCE) - Science	-	1,539,167	2,033,705
H	United Kingdom Atomic Energy Authority	15,917	3,199	14,195
I	Innovate UK	9,000	600,259	670,000
J	ACAS (Advisory, Conciliation and Arbitration Service)	49,457	-	47,617
J	Competition Service	4,593	-	4,608
J	Financial Reporting Council	200	-	-
K	Higher Education Funding Council for England (HEFCE) - Education	1,562,366	140,000	1,627,225
K	Office for Fair Access to Higher Education	1,612	-	1,610
K	Student Loans Company	157,998	-	222,753
L	UK Commission for Employment and Skills	8,390	-	8,069
M	UK Shared Business Services Ltd	9,800	-	-
N	BIS (Postal Services Act 2011) Company	6,650	-	-
N	Postal Services Holding Company	150	-	-
N	Enrichment Holdings Limited	30	-	-
N	British Business Bank	-44,160	352,306	308,146
N	Green Investment Bank	640	620,000	630,302
V	Biotechnology and Biological Sciences Research Council	1,500	-	-
V	Natural Environment Research Council	37	-	-
V	Science and Technology Facilities Council	35,561	-	-
V	United Kingdom Atomic Energy Authority	-656	-	-
W	National Endowment for Science, Technology and the Arts	-11,300	40,000	-
X	ACAS (Advisory, Conciliation and Arbitration Service)	160	-	-
Y	Higher Education Funding Council for England (HEFCE) - Education	3,780	-	-
Y	Student Loans Company	4,983	-2,985	-

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
Z	Construction Industry Training Board	9,000	3,500	-
Z	Engineering Construction Industry Training Board	72	100	-
AA	UK Shared Business Services Ltd (UK SBS)	1	-	-
AB	British Business Bank	44,362	-	-
AB	Green Investment Bank	1,035	-	-
AB	Enrichment Holdings Limited	-97,222	-	-
AB	BIS (Postal Services Act 2011) Company	-	-243,330	-
		<b>1,993,495</b>	<b>6,313,898</b>	<b>8,901,378</b>

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
The following liabilities fell to be met from the Department's Estimate:	
<u>Statutory Liabilities Charged to Resource Estimates:</u>	
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
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. The amount and timing of this overarching liability is not quantifiable.	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
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 United Kingdom Space Agency (UKSA) 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. During 2014/15, a prospective amendment to the Outer Space Act 1986 was made, which will come into force from 1 October 2015 (common commencement date). Licensees' currently unlimited liability for third party costs will be capped to 60 million euro for the majority of missions. This amendment was designed to adequately balance the risk to the UK Government whilst ensuring UK space operators remain competitive internationally.	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<u>Non-Statutory Liabilities Charged to Resource Estimates:</u>	
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 core Department is responsible for paying the rent in respect of a lease in the event that the current tenant defaults. The cost to the core Department is estimated to be in the region of £1 million, which is the estimated total value of the amounts payable until the lease expires in November 2016 (31 March 2014: £2 million).	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
Science and Technology Funding Council (STFC) is responsible for Institut Laue Langevin staff-related commitments and costs associated with reprocessing fuel elements.	11,000
The Departmental Group has a number of contingent liabilities associated with cost of decommissioning and restoring sites once they are no longer in use.	7,000
Where institutes or sites that were previously part of Biotechnology and Biological Sciences Research Council (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 (the Company), 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
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.	Unquantifiable
The National Measurement and Regulation Office (NMRO) is responsible for the disposal of all radioactive waste arising from scientific projects undertaken at the National Physical Laboratory. The contingent liability is unquantifiable.	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
The Council collaborates with a number of other international partners in the funding, management and operation of technical facilities which are not owned by STFC. In the event of a decision to withdraw from any of these arrangements, it is likely that STFC would assist in the search for a replacement partner to ensure that technical commitments were met. The most significant international collaborations are in respect of CERN and ESO.	Unquantifiable
The Departmental Group has a contingent liability relating to a lease agreement. The liability is estimated to be £1 million (31 March 2014: nil).	1,000
GIB has provided indemnities relating to costs of decommissioning and restoring sites once they are no longer in use. The maximum liability is £57 million.	57,000
The Department is responsible for a liability to pay rent in respect of a lease in the event that the current tenant defaults. The building was originally leased for the Quality Improvement Agency (QIA). If the current tenant defaults, the cost to the Department is estimated to be in the region of £1.5 million, which is the estimated total value of the amounts payable until the lease expires.	1,483
The Wholesale Guarantee Scheme is a new scheme to be administered by the British Business Bank. It aims to encourage participating banks to lend more to small and medium-sized enterprises by addressing the high capital consumption associated with such lending. The aggregate notional amount of the guarantees issued by the Department under the scheme is expected to be circa £2 billion, with extension beyond this subject to further review. This enables the Department to manage its risk appetite and limit its credit risk exposure.	Unquantifiable
In October 2015, the Core Department issued an indemnity to the Official Receiver, in capacity as liquidator of Sahaviriya Steel Industries UK Limited (SSI UK Ltd). The indemnity is uncapped, but is expected to be called.	Unquantifiable
Repayment of Growth Accelerator Joining Fees.	2,000
As part of the normal course of business BBB and its subsidiaries enter into commercial arrangements with third parties which may include indemnities that are unlikely to crystallise.	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	UK Space Agency	194,200
B	National Measurement System	900
C	Market Frameworks	6,281
D	Higher Education	269
F	Legal programmes	120
H	Science and Technology Facilities Council	219,000



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# Department for Transport

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## Introduction

- <sup>1</sup> 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.
- <sup>2</sup> 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.
- <sup>3</sup> The single net cash requirement is not split by DEL/AME or any other budgetary limits.
- <sup>4</sup> Further details about the expenditure of the Department for Transport can be found in the Annual Report and Accounts 2015-16 to be published in the summer.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	3,154,209,000	12,585,000	3,166,794,000
Capital	5,436,850,000	-	5,436,850,000
<b>Annually Managed Expenditure</b>			
Resource	8,556,799,000	-	8,556,799,000
Capital	6,999,182,000	-	6,999,182,000
<b>Total Net Budget</b>			
Resource	11,711,008,000	12,585,000	11,723,593,000
Capital	12,436,032,000	-	12,436,032,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>19,999,199,000</b>		

Amounts required in the year ending 31 March 2017 for expenditure by Department for Transport on:

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

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

Income arising from:

Sales of assets; loan repayments; Interest receivable and European grants for transport-related activities including roads; vehicle and driving; rail; shipping and maritime; mountain rescue; ports; sustainable travel; aviation; local transport; transport security and safety; highway services; the administration of the Department and payments from other government departments or their agencies in respect of central services. Shipping and maritime income including, but not limited to Registration fees.

**Part I (continued)**

£

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

Grant and pension provisions and associated non-cash costs incurred by the Department for Transport and its associated agencies in respect of transport-related activities including roads; vehicle and driving; rail; sustainable travel; aviation; local transport; transport security and safety; and highway services. Shipping and maritime activities. Other costs incurred by the Department for Transport and its associated agencies in respect of transport-related activities including Payments to General Lighthouse Authorities. 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	3,154,209,000	1,684,806,000	<b>1,469,403,000</b>
Capital	5,436,850,000	2,830,456,000	<b>2,606,394,000</b>
<b>Annually Managed Expenditure</b>			
Resource	8,556,799,000	4,188,586,000	<b>4,368,213,000</b>
Capital	6,999,182,000	3,185,815,000	<b>3,813,367,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>19,999,199,000</b>	<b>10,511,799,000</b>	<b>9,487,400,000</b>

## Part II: Subhead detail

£'000

2016-17 Plans									2015-16 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>										
274,591	-9,484	265,107	5,683,697	-2,794,595	2,889,102	5,459,980	-23,130	5,436,850	3,063,718	6,073,349
<i>Of which:</i>										
A Tolled Crossings										
-	-	-	58,673	-142,448	-83,775	-	-	-	-96,799	-285,476
B Local Authority Transport										
-	-	-	336,237	-	336,237	1,516,726	-	1,516,726	340,151	1,674,768
C Highways England (net)										
48,698	-	48,698	2,076,168	-	2,076,168	2,057,393	-	2,057,393	2,071,690	1,936,924
D Funding of Other ALBs (net)										
8,191	-	8,191	207,137	-	207,137	399,551	-	399,551	92,782	351,670
E Other railways										
-	-	-	507,958	-334,345	173,613	36,100	-	36,100	202,907	73,142
F Sustainable Travel										
-	-	-	72,195	-	72,195	221,758	-360	221,398	117,174	349,549
G Bus Subsidies & Concessionary Fares										
-	-	-	251,277	-	251,277	5,700	-	5,700	248,909	21,159
H GLA transport grants										
-	-	-	474,364	-	474,364	944,000	-	944,000	591,462	925,000
I Crossrail										
-	-	-	2,062	-	2,062	-200,000	-	-200,000	5,012	800,000
J Aviation, Maritime, Security and Safety										
-	-	-	124,130	-55,282	68,848	17,395	-	17,395	53,944	55,652
K Maritime and Coastguard Agency										
8,524	-548	7,976	339,479	-11,200	328,279	13,100	-	13,100	294,939	10,100
L Motoring Agencies										
-	-	-	514,637	-380,368	134,269	13,924	-22,770	-8,846	136,151	-7,899
M Science, research and support functions										
-	-	-	49,288	-	49,288	3,887	-	3,887	68,188	4,780
N Central Administration										
209,178	-8,936	200,242	24,434	-75,589	-51,155	1,446	-	1,446	179,153	694
O Departmental Unallocated Provision										
-	-	-	73,435	-	73,435	-	-	-	1	-
P Support for Passenger Rail Services										
-	-	-	474,707	-1,795,363	-1,320,656	-	-	-	-1,264,487	-
Q High Speed Two										
-	-	-	40,516	-	40,516	429,000	-	429,000	22,541	163,286
R Transport Development Fund										
-	-	-	57,000	-	57,000	-	-	-	-	-

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

£'000

2016-17 Plans									2015-16 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>										
6,893	-	6,893	5,692	-	5,692	-	-	-	16,297	-
<i>Of which:</i>										
S Funding of Other ALBs (net)										
6,893	-	6,893	5,692	-	5,692	-	-	-	16,297	-
<b>Total Spending in DEL</b>										
<b>281,484</b>	<b>-9,484</b>	<b>272,000</b>	<b>5,689,389</b>	<b>-2,794,595</b>	<b>2,894,794</b>	<b>5,459,980</b>	<b>-23,130</b>	<b>5,436,850</b>	<b>3,080,015</b>	<b>6,073,349</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	8,756,387	-199,588	8,556,799	6,999,182	-	6,999,182	9,344,122	6,645,686
<i>Of which:</i>										
T Highways England (net)										
-	-	-	5,000	-	5,000	1	-	1	831,500	-19,450
U Network Rail (net)										
-	-	-	8,177,241	-	8,177,241	6,713,831	-	6,713,831	8,055,319	6,701,136
V Funding of Other ALBs (net)										
-	-	-	82,090	-	82,090	-	-	-	80,510	-
W Other Railways										
-	-	-	475,032	-199,588	275,444	-	-	-	282,869	-
X Aviation, Maritime, Security and Safety										
-	-	-	20,000	-	20,000	3,350	-	3,350	-3,756	-20,000
Y Maritime and Coastguard Agency										
-	-	-	900	-	900	-	-	-	-1,800	-
Z Motoring Agencies										
-	-	-	-3,526	-	-3,526	-	-	-	-4,181	-
AA Central Administration										
-	-	-	-350	-	-350	-	-	-	103,660	-
AB High Speed Two										
-	-	-	-	-	-	282,000	-	282,000	-	-16,000
<i>GLA transport grants</i>										
-	-	-	-	-	-	-	-	-	1	-
<b>Non-voted expenditure</b>										
-	-	-	-	-	-	-	-	-	-514	-
<i>Of which:</i>										
<i>Funding of Other ALBs (net)</i>										
-	-	-	-	-	-	-	-	-	-514	-
<b>Total Spending in AME</b>										
<b>-</b>	<b>-</b>	<b>-</b>	<b>8,756,387</b>	<b>-199,588</b>	<b>8,556,799</b>	<b>6,999,182</b>	<b>-</b>	<b>6,999,182</b>	<b>9,343,608</b>	<b>6,645,686</b>

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

£'000

2016-17 Plans									2015-16 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>										
281,484	-9,484	272,000	14,445,776	-2,994,183	11,451,593	12,459,162	-23,130	12,436,032	12,423,623	12,719,035
<i>Of which:</i>										
<b>Voted Expenditure</b>										
274,591	-9,484	265,107	14,440,084	-2,994,183	11,445,901	12,459,162	-23,130	12,436,032	12,407,840	12,719,035
<b>Non Voted Expenditure</b>										
6,893	-	6,893	5,692	-52,410	5,692	-	-7,407	-	15,783	-

## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>11,723,593</b>	<b>12,423,623</b>	<b>3,936,015</b>
<b>Net Capital Requirement</b>	<b>12,436,032</b>	<b>12,719,035</b>	<b>16,141,593</b>
<b>Accruals to cash adjustments</b>	<b>-4,147,841</b>	<b>-5,150,582</b>	<b>-1,738,204</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-19,775,301	-20,102,081	-155,457
Add cash grant-in-aid	7,762,728	7,305,449	176,950
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-132,710	-235,648	-1,710,055
New provisions and adjustments to previous provisions	-100,241	-105,445	-210,401
Departmental Unallocated Provision	-73,435	-1	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	54,101	53,918	51,591
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	8,046,402	7,837,960	-
Use of provisions	70,615	95,266	109,168
<b>Removal of non-voted budget items</b>	<b>-12,585</b>	<b>-15,783</b>	<b>405,552</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-12,585	-15,783	405,552
<b>Net Cash Requirement</b>	<b>19,999,199</b>	<b>19,976,293</b>	<b>18,744,956</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	281,484	288,827	283,914
<i>Less:</i>			
Administration DEL Income	-9,484	-10,567	-13,025
<b>Net Administration Costs</b>	<b>272,000</b>	<b>278,260</b>	<b>270,889</b>
Gross Programme Costs	17,055,924	18,871,575	14,454,049
<i>Less:</i>			
Programme DEL Income	-2,799,595	-2,654,254	-3,320,449
Programme AME Income	-199,588	-200,300	-93,913
Non-budget income	-88,000	-125,508	-4,950
<b>Net Programme Costs</b>	<b>13,968,741</b>	<b>15,891,513</b>	<b>11,034,737</b>
<b>Total Net Operating Costs</b>	<b>14,240,741</b>	<b>16,169,773</b>	<b>11,305,626</b>
<i>Of which:</i>			
Resource DEL	3,047,325	3,044,154	3,417,295
Capital DEL	2,905,549	3,978,462	7,374,561
Resource AME	8,602,833	9,379,468	518,720
Capital AME	-226,966	-106,803	-
Non-budget	-88,000	-125,508	-4,950
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	73,435	1	-
Consolidated Fund Extra Receipts in the budget but not in the	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-2,678,583	-3,871,659	-7,374,561
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	88,000	125,508	-
Other adjustments	-	-	4,950
<b>Total Resource Budget</b>	<b>11,723,593</b>	<b>12,423,623</b>	<b>3,936,015</b>
<i>Of which:</i>			
Resource DEL	3,166,794	3,080,015	3,460,327
Resource AME	8,556,799	9,343,608	475,688
<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>11,723,593</b>	<b>12,423,623</b>	<b>3,936,015</b>



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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource DEL</b>	<b>-2,804,079</b>	<b>-2,650,518</b>	<b>-2,969,617</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-9,460	-10,421	-12,574
<i>Of which:</i>			
<i>Highways Agency</i>	-	-	-1,761
K Maritime and Coastguard Agency	-548	-600	-935
N Central Administration	-8,912	-9,821	-9,878
Other Income	-24	-146	-451
<i>Of which:</i>			
N Central Administration	-24	-146	-451
Total Administration	-9,484	-10,567	-13,025
Programme			
EU Grants Received	-50,900	-39,804	-40,464
<i>Of which:</i>			
J Aviation, Maritime, Security and Safety	-50,900	-39,804	-40,464
Sales of Goods and Services	-450,297	-806,050	-760,903
<i>Of which:</i>			
A Tolled Crossings	-130,000	-130,000	-93,881
<i>Highways Agency</i>	-	-	-27,922
<i>Network Rail</i>	-	-	-361,538
E Other railways	-279,958	-283,823	-239,258
F Sustainable Travel	-	-103	-
I Crossrail	-	-1,385	-
J Aviation, Maritime, Security and Safety	-3,127	-3,652	-4,991
K Maritime and Coastguard Agency	-11,200	-11,000	-10,978
L Motoring Agencies	-17,547	-369,958	-18,314
M Science, research and support functions	-	-14	-3,754
N Central Administration	-8,465	-5,731	-267
Q High Speed Two	-	-384	-
Interest and Dividends	-80,172	-57,309	-113,932
<i>Of which:</i>			
A Tolled Crossings	-12,448	-15,621	-8,090
<i>Highways Agency</i>	-	-	-19,649
E Other railways	-	-568	-992
F Sustainable Travel	-	-105	-122
J Aviation, Maritime, Security and Safety	-	-	-82,573
L Motoring Agencies	-600	-1,090	-2,506
N Central Administration	-67,124	-39,925	-
Other Income	-2,212,874	-1,736,436	-2,041,029
<i>Of which:</i>			
E Other railways	-54,387	-54,387	-53,498
F Sustainable Travel	-	-19	-609
J Aviation, Maritime, Security and Safety	-1,255	-980	-954

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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
L Motoring Agencies	-361,869	-18,459	-399,765
N Central Administration	-	-	-1,934
P Support for Passenger Rail Services	-1,795,363	-1,662,591	-1,584,269
Taxation	-352	-352	-264
<i>Of which:</i>			
L Motoring Agencies	-352	-352	-264
<b>Total Programme</b>	<b>-2,794,595</b>	<b>-2,639,951</b>	<b>-2,956,592</b>
<b>Voted Resource AME</b>	<b>-199,588</b>	<b>-200,300</b>	<b>-93,913</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-	-	-6,450
<i>Of which:</i>			
U Network Rail	-	-	-6,450
Interest and Dividends	-199,588	-200,300	-87,463
<i>Of which:</i>			
U Network Rail	-	-	-16,231
W Other Railways	-199,588	-196,544	-71,232
X Aviation, Maritime, Security and Safety	-	-3,756	-
<b>Total Programme</b>	<b>-199,588</b>	<b>-200,300</b>	<b>-93,913</b>
<b>Total Voted Resource Income</b>	<b>-3,003,667</b>	<b>-2,850,818</b>	<b>-3,063,530</b>
<b>Voted Capital DEL</b>	<b>-23,130</b>	<b>-332,399</b>	<b>-427,100</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-11,970	-	-15,638
<i>Of which:</i>			
Highways Agency	-	-	-15,638
L Motoring Agencies	-11,970	-	-
EU Grants Received	-	-14,303	-24,326
<i>Of which:</i>			
F Sustainable Travel	-	-14,303	-24,326
Other Grants	-	-	-11,990
<i>Of which:</i>			
Highways Agency	-	-	-11,990
Other Income	-5,000	-	-327,378
<i>Of which:</i>			
E Other railways	-	-	-325,000
L Motoring Agencies	-5,000	-	-2,378
Repayments	-6,160	-318,096	-47,768
<i>Of which:</i>			
A Tolled Crossings	-	-286,230	-4,970

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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
E Other railways	-	-	-10,000
F Sustainable Travel	-360	-360	-360
L Motoring Agencies	-5,800	-31,506	-32,438
<b>Total Programme</b>	<b>-23,130</b>	<b>-332,399</b>	<b>-427,100</b>
<b>Voted Capital AME</b>	<b>-</b>	<b>-20,000</b>	<b>189,993</b>
<i>Of which:</i>			
Programme			
Repayments	-	-20,000	189,993
<i>Of which:</i>			
W Other Railways	-	-	-7
X Aviation, Maritime, Security and Safety	-	-20,000	190,000
<b>Total Programme</b>	<b>-</b>	<b>-20,000</b>	<b>189,993</b>
<b>Total Voted Capital Income</b>	<b>-23,130</b>	<b>-352,399</b>	<b>-237,107</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

	2016-17 Plans		2015-16 Provisions		2014-15 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)	-88,000	-88,000	-125,508	-125,508	-	-140,243
<b>Total</b>	<b>-88,000</b>	<b>-88,000</b>	<b>-125,508</b>	<b>-125,508</b>	<b>-</b>	<b>-140,243</b>

#### Detailed description of CFER sources

£'000

	2016-17 Plans		2015-16 Provisions		2014-15 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Driver and Vehicle Licensing						
Agency - Cherished Transfers / Sale of Marks	-88,000	-88,000	-125,508	-125,508	-	-132,199
Gain Share - Highways England	-	-	-	-	-	-8,044
<b>Total</b>	<b>-88,000</b>	<b>-88,000</b>	<b>-125,508</b>	<b>-125,508</b>	<b>-</b>	<b>-140,243</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
Gareth Llewellyn 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 Chief Executive Officer	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	2,124,866	2,057,393	3,195,000
D	Air Travel Trust	-31,964	-	-
D	High Speed Two Ltd	156,717	384,401	535,000
D	Passenger Focus	4,889	-	4,889
D	British Transport Police	85,686	15,150	-
D	Directly Operated Railways	-	-	-
S	Commissioners of Irish Lights	-	-	-
S	Northern Lighthouse Board	-	-	-
S	Trinity House Lighthouse Service	-	-	-
T	Highways England	5,000	1	-
U	Network Rail	8,177,241	6,713,831	4,027,839
V	Air Travel Trust	-	-	-
V	British Transport Police	82,090	-	-
<b>Total</b>		<b>10,604,525</b>	<b>9,170,776</b>	<b>7,762,728</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: possible obligations in relation to land and property acquisitions	246,700
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.	4,708,310
CTRL Act 1996. Undertaking under the HS1 concession agreement	3,045,000
Town and Country Act 1990, The Department has issued a Safeguarding Order for the proposed route of HS2. This creates an obligation on the Department to purchase properties that have been blighted.	940
<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	66,000
Deficit liability for Employees transferred from Kent County Council to Highways England	10,000
Highways England Carriageway Pavement defects claim	3,000
Highways England third party claims	5,857
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)	3,839,500
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	1,701,000
In 2012 the Secretary of State agreed to quantifiable (disclosed) and unquantifiable assurances, warranties, indemnities and potential losses under the Inter City Express Rolling Stock contracts with Agility Consortium and Network Rail.	50,000
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
International Oil Pollution Compensation Fund Building - obligations under the agreement to fund alternative accommodation in the event of the building becoming partially or completely destroyed	400
Guarantees issued by Network Rail to financial institutions banks in respect of its own activities and activities of businesses it owns or partially owns.	454,300
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	87,478

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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>
J	International Civil Aviation Organisation	3,792
K	International Maritime Organisation	1,622
J	European Civil Aviation Conference	249
J	International Transport Federation	450



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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. 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	1,960,178,000	-1,048,000,000	912,178,000
Capital	2,420,022,000	-	2,420,022,000
<b>Annually Managed Expenditure</b>			
Resource	813,418,000	-	813,418,000
Capital	-42,851,000	-	-42,851,000
<b>Total Net Budget</b>			
Resource	2,773,596,000	-1,048,000,000	1,725,596,000
Capital	2,377,171,000	-	2,377,171,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>4,982,885,000</b>		

Amounts required in the year ending 31 March 2017 for expenditure by Department of Energy and Climate Change on:

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

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

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.

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, UK Climate Investments, 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;

receipt and retention of financial securities relating to the decommissioning of renewable devices such as offshore wind;

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; Exchange rate gains and losses.

Expenditure by the Nuclear Decommissioning Authority, Coal Authority, Civil Nuclear Police Authority, Committee on Climate Change, Low Carbon Contracts Company; Electricity Settlements Company, Oil and Gas Authority and UK Climate Investments.

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>£</b>			
<b>Departmental Expenditure Limit</b>			
Resource	1,960,178,000	1,127,803,000	<b>832,375,000</b>
Capital	2,420,022,000	1,179,540,000	<b>1,240,482,000</b>
<b>Annually Managed Expenditure</b>			
Resource	813,418,000	4,251,515,000	<b>-3,438,097,000</b>
Capital	-42,851,000	-	<b>-42,851,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>4,982,885,000</b>	<b>2,256,579,000</b>	<b>2,726,306,000</b>



## Part II: Subhead detail

£'000

2016-17 Plans									2015-16 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>										
190,040	-19,540	170,500	1,801,778	-12,100	1,789,678	2,420,022	-	2,420,022	2,556,748	2,390,414
<i>Of which:</i>										
A Security and Resilience: ensure the UK has a secure and resilient energy system										
-	-	-	16,409	-6,600	9,809	-	-	-	14,982	6,600
B Keeping bills low: keep energy bills as low as possible for households and businesses										
-	-	-	90,160	-	90,160	35,420	-	35,420	357,866	148,072
C Decarbonisation: secure ambitious international action on climate change and reduce carbon emissions cost-effectively at home										
-	-	-	57,136	-	57,136	390,214	-	390,214	120,400	357,948
D Energy legacy: manage the UK's energy legacy safely and responsibly										
-	-	-	294,920	-	294,920	6,300	-	6,300	307,869	5,200
E Delivering efficiently in DECC										
120,494	-419	120,075	8,470	-	8,470	8,288	-	8,288	154,242	14,815
F Oil and Gas Authority										
18,692	-19,121	-429	25,500	-5,500	20,000	900	-	900	29,252	1,882
G NDA and SLC expenditure										
44,000	-	44,000	1,292,000	-	1,292,000	1,972,000	-	1,972,000	1,545,000	1,847,000
H Coal Authority (net)										
4,269	-	4,269	17,166	-	17,166	6,900	-	6,900	23,000	6,500
I Civil Nuclear Police Authority (net)										
-	-	-	15	-	15	-	-	-	336	-
J Committee on Climate Change (net)										
2,585	-	2,585	-	-	-	-	-	-	3,799	-
K Low Carbon Contracts Company (net)										
-	-	-	1	-	1	-	-	-	1	2,397
L Electricity Settlements Company (net)										
-	-	-	1	-	1	-	-	-	1	-
<b>Non-voted expenditure</b>										
-	-	-	-	-1,048,000	-1,048,000	-	-	-	-1,136,100	-78,000
<i>Of which:</i>										
M Nuclear Decommissioning Authority Income (CFER)										
-	-	-	-	-1,048,000	-1,048,000	-	-	-	-1,136,100	-78,000
<b>Total Spending in DEL</b>										
190,040	-19,540	170,500	1,801,778	-1,060,100	741,678	2,420,022	-	2,420,022	1,420,648	2,312,414

**Part II: Subhead detail**

£'000

2016-17 Plans									2015-16 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>										
-	-	-	813,446	-28	813,418	8,149	-51,000	-42,851	108,726,789	66,892
<i>Of which:</i>										
N Keeping bills low: keep energy bills as low as possible for households and businesses										
-	-	-	-	-28	-28	-	-	-	3,568	-
O Energy legacy: manage the UK's energy legacy safely and responsibly										
-	-	-	-184,350	-	-184,350	8,149	-51,000	-42,851	10,339	66,891
P Renewable Heat Incentive										
-	-	-	640,000	-	640,000	-	-	-	430,000	-
Q Nuclear Decommissioning Authority										
-	-	-	355,900	-	355,900	-	-	-	90,355,000	-
R Coal Authority (net)										
-	-	-	1,841	-	1,841	-	-	-	1,950,050	-
S Civil Nuclear Police Authority (net)										
-	-	-	55	-	55	-	-	-	-236	-
<i>Decarbonisation: secure ambitious international action on climate change and reduce carbon emissions cost-effectively at home</i>										
-	-	-	-	-	-	-	-	-	2,195,454	1
<i>Low Carbon Contracts Company (net)</i>										
-	-	-	-	-	-	-	-	-	13,782,614	-
<b>Total Spending in AME</b>										
-	-	-	813,446	-28	813,418	8,149	-51,000	-42,851	108,726,789	66,892
<b>Total for Estimate</b>										
190,040	-19,540	170,500	2,615,224	-1,060,128	1,555,096	2,428,171	-51,000	2,377,171	110,147,437	2,379,306
<i>Of which:</i>										
<b>Voted Expenditure</b>										
190,040	-19,540	170,500	2,615,224	-12,128	2,603,096	2,428,171	-51,000	2,377,171	111,283,537	2,457,306
<b>Non Voted Expenditure</b>										
-	-	-	-	-1,048,000	-1,048,000	-	-	-	-1,136,100	-78,000

## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>1,725,596</b>	<b>110,147,437</b>	<b>9,878,030</b>
<b>Net Capital Requirement</b>	<b>2,377,171</b>	<b>2,379,306</b>	<b>1,639,913</b>
<b>Accruals to cash adjustments</b>	<b>-167,882</b>	<b>-108,998,740</b>	<b>-7,945,424</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-3,696,733	-109,515,462	-10,883,153
Add cash grant-in-aid	3,328,516	3,382,800	3,385,860
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-4,571	-2,200,447	-539,977
New provisions and adjustments to previous provisions	-76,780	-280,690	-476,454
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	28	-598	-21,928
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-673,172	513,852
Increase (-) / Decrease (+) in creditors	-	-	-240,965
Use of provisions	281,658	288,829	317,341
<b>Removal of non-voted budget items</b>	<b>1,048,000</b>	<b>1,214,100</b>	<b>1,011,703</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	1,048,000	1,214,100	1,011,703
<b>Net Cash Requirement</b>	<b>4,982,885</b>	<b>4,742,103</b>	<b>4,584,222</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	190,040	203,909	177,783
<i>Less:</i>			
Administration DEL Income	-19,540	-14,132	-6,345
<b>Net Administration Costs</b>	<b>170,500</b>	<b>189,777</b>	<b>171,438</b>
Gross Programme Costs	3,068,646	111,595,125	11,189,089
<i>Less:</i>			
Programme DEL Income	-1,060,100	-1,160,653	-1,103,330
Programme AME Income	-28	-2,549	-513,667
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>2,008,518</b>	<b>110,431,923</b>	<b>9,572,092</b>
<b>Total Net Operating Costs</b>	<b>2,179,018</b>	<b>110,621,700</b>	<b>9,743,530</b>
<i>Of which:</i>			
Resource DEL	651,283	1,135,749	1,101,360
Capital DEL	427,722	469,656	347,284
Resource AME	1,100,013	109,016,294	8,776,670
Capital AME	-	1	-480,890
Non-budget	-	-	-894
<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	-427,722	-469,657	133,606
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	894
Other adjustments	-25,700	-4,606	-
<b>Total Resource Budget</b>	<b>1,725,596</b>	<b>110,147,437</b>	<b>9,878,030</b>
<i>Of which:</i>			
Resource DEL	912,178	1,420,648	1,405,260
Resource AME	813,418	108,726,789	8,472,770
<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	1,048,000	1,136,100	1,008,787
Other adjustments	-1,048,000	-1,136,100	-1,008,787
<b>Total Resource (Estimate)</b>	<b>1,725,596</b>	<b>110,147,437</b>	<b>9,878,030</b>

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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource DEL</b>	<b>-31,640</b>	<b>-29,175</b>	<b>-25,338</b>
<i>Of which:</i>			
Administration			
EU Grants Received	-	-2	-13
<i>Of which:</i>			
E Delivering efficiently in DECC	-	-2	-13
Sales of Goods and Services	-	-2,407	-2,124
<i>Of which:</i>			
E Delivering efficiently in DECC	-	-1,442	-2,124
F Oil and Gas Authority	-	-965	-
Other Grants	-419	-1,351	-1,777
<i>Of which:</i>			
E Delivering efficiently in DECC	-419	-1,351	-1,777
Other Income	-	-119	-2,431
<i>Of which:</i>			
E Delivering efficiently in DECC	-	-119	-2,431
Taxation	-19,121	-7,637	-
<i>Of which:</i>			
F Oil and Gas Authority	-19,121	-7,637	-
<b>Total Administration</b>	<b>-19,540</b>	<b>-11,516</b>	<b>-6,345</b>
 Programme			
EU Grants Received	-	-	-48
<i>Of which:</i>			
B Keeping bills low: keep energy bills as low as possible for households and businesses	-	-	-48
Sales of Goods and Services	-6,600	-17,162	-15,443
<i>Of which:</i>			
A Security and Resilience: ensure the UK has a secure and resilient energy system	-6,600	-10,834	-8,635
B Keeping bills low: keep energy bills as low as possible for households and businesses	-	-	-63
C Decarbonisation: secure ambitious international action on climate change and reduce carbon emissions cost-effectively at home	-	-6,328	-6,745
Other Grants	-	-97	-
<i>Of which:</i>			
B Keeping bills low: keep energy bills as low as possible for households and businesses	-	-97	-
Other Income	-	-	-3,502
<i>Of which:</i>			
A Security and Resilience: ensure the UK has a secure and resilient energy system	-	-	-38
B Keeping bills low: keep energy bills as low as possible for households and businesses	-	-	-3,363
E Delivering efficiently in DECC	-	-	-101
Taxation	-5,500	-400	-
<i>Of which:</i>			
F Oil and Gas Authority	-5,500	-400	-
<b>Total Programme</b>	<b>-12,100</b>	<b>-17,659</b>	<b>-18,993</b>

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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource AME</b>	<b>-28</b>	<b>-2,549</b>	<b>-13,667</b>
<i>Of which:</i>			
Programme			
Other Income	-28	-2,549	-13,667
<i>Of which:</i>			
N Keeping bills low: keep energy bills as low as possible for households and businesses	-28	-2,549	-1,220
O Energy legacy: manage the UK's energy legacy safely and responsibly	-	-	-12,447
Total Programme	-28	-2,549	-13,667
<b>Total Voted Resource Income</b>	<b>-31,668</b>	<b>-31,724</b>	<b>-39,005</b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-10,110</b>	<b>-15,650</b>
<i>Of which:</i>			
Programme			
Other Grants	-	-9,510	-3,943
<i>Of which:</i>			
B Keeping bills low: keep energy bills as low as possible for households and businesses	-	-1,551	-1,938
C Decarbonisation: secure ambitious international action on climate change and reduce carbon emissions cost-effectively at home	-	-7,959	-2,005
Repayments	-	-600	-11,707
<i>Of which:</i>			
B Keeping bills low: keep energy bills as low as possible for households and businesses	-	-600	-11,707
Total Programme	-	-10,110	-15,650
<b>Voted Capital AME</b>	<b>-51,000</b>	<b>-113,400</b>	<b>-629,500</b>
<i>Of which:</i>			
Programme			
Other Grants	-	-	-500,000
<i>Of which:</i>			
O Energy legacy: manage the UK's energy legacy safely and responsibly	-	-	-500,000
Repayments	-51,000	-113,400	-129,500
<i>Of which:</i>			
O Energy legacy: manage the UK's energy legacy safely and responsibly	-51,000	-113,400	-129,500
Total Programme	-51,000	-113,400	-629,500
<b>Total Voted Capital Income</b>	<b>-51,000</b>	<b>-123,510</b>	<b>-645,150</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

	2016-17 Plans		2015-16 Provisions		2014-15 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-1,048,000	-1,048,000	-1,136,100	-1,034,000	-1,008,787	-1,057,185
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-78,000	-53,000	-2,916	-2,916
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-894	-894
<b>Total</b>	<b>-1,048,000</b>	<b>-1,048,000</b>	<b>-1,214,100</b>	<b>-1,087,000</b>	<b>-1,012,597</b>	<b>-1,060,995</b>

#### Detailed description of CFER sources

£'000

	2016-17 Plans		2015-16 Provisions		2014-15 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Nuclear Decommissioning Authority Resource DEL	-1,048,000	-1,048,000	-1,136,100	-1,034,000	-1,008,787	-1,057,185
Nuclear Decommissioning Authority Capital DEL	-	-	-78,000	-53,000	-2,916	-2,916
<b>Non-Budget</b>						
Receipts from the Coal Authority	-	-	-	-	-894	-894
<b>Total</b>	<b>-1,048,000</b>	<b>-1,048,000</b>	<b>-1,214,100</b>	<b>-1,087,000</b>	<b>-1,012,597</b>	<b>-1,060,995</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 (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
G & Q	Nuclear Decommissioning Authority †	650,900	58,000	3,298,000
G	Site Licence Companies	1,041,000	1,914,000	-
H	Coal Authority	21,435	6,900	28,335
I	Civil Nuclear Police Authority	15	-	15
J	Committee on Climate Change	2,585	-	2,166
K	Low Carbon Contracts Company	1	-	-
L	Electricity Settlements Company	1	-	-
R	Coal Authority	1,841	-	-
S	Civil Nuclear Police Authority	55	-	-
<b>Total</b>		<b>1,717,833</b>	<b>1,978,900</b>	<b>3,328,516</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
B4-DEL	Energy Company Obligation Brokerage	375
C4-DEL	Big Energy Saving Network	964
C4-DEL	Biomass Supplier List Creation & Maintenance	624
C4-DEL	Big Energy Savings Week	319
C4-DEL	International Energy, and Climate Change: international subscriptions and contributions	4,527
D4-DEL	Non-proliferation, and Nuclear Energy: international subscriptions and contributions	20,798
D4-DEL	UK Coal Cohort Concessionary Fuel costs	1,665
E4-DEL	Fuel Contingency Planning	4,600

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
As at 31 March 2015 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 Trustees of the Fund 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 BE (now EDF E) appointed Trustees of the 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 (now EDF E).	Unquantifiable
– Indemnities have been given to Department staff appointed by the Department as Directors of Low Carbon Contracts Company Limited (formerly CfD Counterparty Company Limited) and to Electricity Settlements Company Limited. These indemnities are against personal liability following any legal action against the companies. Indemnities are valid for claims during the relevant period that are brought up to 6 years following that date.	Unquantifiable
– Indemnities have been provided to the Low Carbon Contracts Company Limited and to Electricity Settlements Company Limited in respect of their officers before commercial Directors and Officers insurance is in place.	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 the Department 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
– The Department 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 for England and Wales will be met by the Department.	Unquantifiable
– The Department 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
– The Department has the option to extend the Warm Front contract from April 2016 to March 2017 however the supplier may choose not to do so and thereby not accept any future liabilities for upheld Warm Front complaints. Therefore after April 2016 there is a possibility that the Department could have to pay for any such liabilities.	Unquantifiable
– Coal Industry Act 1994: Responsibility for compensation claims relating to personal injuries suffered by former British Coal mineworkers transferred to the Department on 1 January 1998 by a restructuring scheme under the Coal Industry Act 1994. The timing and amounts of any future liabilities 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 £9.1 billion (2014: £9.1 billion restated). The latest estimate of the discounted liabilities for decommissioning and uncontracted liabilities is £7.5 billion (2014: £7.2 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 approximately 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 2013-14 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 (BCSSS) under Paragraph 2(9) of Schedule 5 to the Coal Industry Act 1994 and Deed Relating to the Mineworkers' Pension Scheme (MPS) 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. In February 2015, the Trustees of the BCSSS and the Secretary of State entered into an agreement which simplifies the mechanism by which pension entitlements are guaranteed while maintaining the fundamental safeguards for Scheme members. 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 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: The Department faces damages claims estimated at £132m (2014: £196m) plus costs from solar energy and construction companies affected by changes to Feed in Tariffs. Preliminary issues based on assumed facts were heard at the High Court in May 2014. The claimants and the Department appealed the preliminary issues judgment to the Court of Appeal and the hearing was held in March 2015. The Court of Appeal judgment found that, inter alia, the claimants are (in principle) entitled to compensation from the Department if they can prove they suffered losses which were not justified by legitimate policy considerations, and that the losses were in fact caused by the Department's action. The Department applied to the Court of Appeal for permission to appeal to the Supreme Court on 23 June and are awaiting the Court's response. If the Court of Appeal refuses permission, the Department will then need to consider whether to apply to the Supreme Court directly for permission to appeal. Taking the case to the Supreme Court (via either route) could, if the Department wins, end the claim completely but would lead to further legal costs, most of which would fall on the Department in the event of losing the appeal. In the event that the Department is denied permission to appeal, decides not to appeal, or is allowed to appeal but is unsuccessful, the Department would then proceed to a full trial. If this happens the Department may, even so, avoid paying any damages to the claimants, because it would continue to argue that the losses were justified. If that argument fails, the Department would have to pay some damages - the actual amount would depend on the full facts.</p>	132,000

## Part III: Note K - Contingent Liabilities

Nature of liability	£'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. One of the aviation claims that was previously stayed is in the process of being withdrawn, the other has not been granted permission and on appealing this decision in March 2015 the court granted permission for the case to be referred to the Court of Justice of the European Union (CJEU). The Department and the appellant must now agree the terms of reference for the CJEU by 22 April 2015. The stationary judicial reviews are being considered together but are stayed pending a decision from the European Court on similar claims in other member states (likely to be in 2016). 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 2015 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 Nuclear Provisions. However, movements in financial markets may adversely impact the actuarial valuations of the schemes, resulting in an increase in scheme deficits and consequent increase in nuclear provision.</p>	Unquantifiable
<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, this would transfer to the Authority who 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:</p> <p>Wentworth Woodhouse</p> <p>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.</p> <p>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

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<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. The Authority does not expect that the outcome of the above issues will materially affect its financial position.</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 a legal case which is 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, Sellafeld and Dounreay. These indemnities are in respect of the uninsurable residual risk that courts in a country which is not party to the Paris and Brussels Conventions on third party liability in the field of nuclear energy may accept jurisdiction to determine liability in the event of a nuclear incident. These are not treated as contingent liabilities within the meaning of IAS 37 since the possibility of a transfer of economic benefit in settlement is considered too remote.</p>	Unquantifiable
<p>– International Carrier Bond: During the year the NDA procured a US Bond on behalf of their subsidiary, INS Ltd, in order to meet US law in respect of vessels calling at US ports for commercial purposes. This Bond is required to ensure that all duties, taxes and fees owed to the federal government are paid. The Bond would therefore only be called on in the case of non-payment of any of the above, and the total cost would not be expected to exceed \$100,000.</p>	Unquantifiable
<p>– Capacity agreements: Capacity agreements are arrangements between National Grid (as System Operator) and capacity providers. They require the capacity provider to be ready to provide a certain amount of capacity in their applicable delivery years when called upon to do so by National Grid. The first four-year ahead Capacity Auction for delivery in 2018-19 was held in December 2014. Through this auction the Department has assured 49.26 GW of capacity for 2018-19. The total cost of the Capacity Agreements resulting from this auction (including those for more than one year) is £1,805m in 2014 prices. These payments will be funded by a levy on licensed electricity suppliers. The Department through the Government owned Electricity Settlements Company (ESC) is not part of the statutory arrangements related to capacity agreements and is only responsible to act as an administrator for the settlement process. The Capacity Market obligation for the ESC only arises when payments are received from the licensed suppliers and the generator delivers the required capacity in line with the capacity arrangements.</p>	1,805,236

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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>
C4-DEL	UN Framework Convention on Climate Change	2,100
C4-DEL	International Energy Agency	1,155
D4-DEL	International Atomic Energy Agency	18,198
D4-DEL	Organisation for the Prohibition of Chemical Weapons	2,500



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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; the digital economy and cyber security; 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; 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 2016-17 is £13,761.4 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	1,406,403,000	-61,800,000	1,344,603,000
Capital	383,700,000	-	383,700,000
<b>Annually Managed Expenditure</b>			
Resource	3,454,788,000	1,189,222,000	4,644,010,000
Capital	116,743,000	447,593,000	564,336,000
<b>Total Net Budget</b>			
Resource	4,861,191,000	1,127,422,000	5,988,613,000
Capital	500,443,000	447,593,000	948,036,000
<b>Non-Budget Expenditure</b>		-	
<b>Net cash requirement</b>	<b>4,786,866,000</b>		

Amounts required in the year ending 31 March 2017 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 commemorations, 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 to support delivery of cultural and creative events and exhibitions.

Funding for the administration and operating costs of the Department, and grants to other government departments. Providing support for the UK Council for Child Internet Safety. Funding for the operating costs of Data Protection.

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, the Office of the Information Commissioner and Phonepay Plus; 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.

Provision for research and surveys, and funding for UK membership of various international organisations.

Provision for the sponsorship of the digital economy including 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.

Fees charged for Subject Access Requests under the Data Protection Act and receipts in relation to data protection enquiries.

Recovery of commemorative costs.

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 other government departments, devolved administrations, local authorities and the private sector in respect of broadband and mobile communication infrastructure contracts.

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.

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	1,406,403,000	624,028,000	<b>782,375,000</b>
Capital	383,700,000	180,916,000	<b>202,784,000</b>
<b>Annually Managed Expenditure</b>			
Resource	3,454,788,000	1,548,959,000	<b>1,905,829,000</b>
Capital	116,743,000	60,092,000	<b>56,651,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>4,786,866,000</b>	<b>2,205,995,000</b>	<b>2,580,871,000</b>

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## Part II: Subhead detail

£'000

2016-17 Plans									2015-16 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>										
212,975	-	212,975	1,278,098	-84,670	1,193,428	383,740	-40	383,700	1,444,688	382,668
<i>Of which:</i>										
A Support for the Museums and Galleries sector										
-	-	-	21,667	-	21,667	1,934	-	1,934	17,427	1,934
B Museums and Galleries sponsored ALBs (net)										
-	-	-	380,191	-	380,191	57,771	-	57,771	440,249	38,785
C Libraries sponsored ALBs (net)										
8,770	-	8,770	112,875	-	112,875	3,289	-	3,289	119,322	4,471
D Support for the Arts sector										
-	-	-	1,033	-75,000	-73,967	115	-	115	-77,596	115
E Arts and culture ALBs (net)										
16,661	-	16,661	425,528	-	425,528	35,484	-	35,484	444,007	25,890
F Support for the Sports sector										
-	-	-	14,124	-7,000	7,124	-	-	-	10,817	-
G Sport sponsored ALBs (net)										
14,062	-	14,062	107,452	-	107,452	36,490	-	36,490	112,422	38,960
H Ceremonial and support for the Heritage sector										
250	-	250	30,125	-	30,125	4,321	-	4,321	54,756	4,123
I Heritage sponsored ALBs (net)										
16,138	-	16,138	88,509	-	88,509	23,150	-	23,150	93,890	21,509
J The Royal Parks										
2,687	-	2,687	10,909	-	10,909	7,371	-	7,371	12,887	3,105
K Support for the Tourism sector										
-	-	-	6,500	-	6,500	-	-	-	-	-
L Tourism sponsored ALBs (net)										
27,032	-	27,032	7,740	-	7,740	500	-	500	68,302	186
M Support for the Broadcasting and Media sector										
1,350	-	1,350	28,933	-	28,933	133,633	-	133,633	25,576	219,297
N Broadcasting and Media sponsored ALBs (net)										
74,565	-	74,565	30,070	-	30,070	74,272	-	74,272	113,459	21,998
O Administration and Research										
51,460	-	51,460	1,848	-	1,848	5,370	-	5,370	59,168	2,295
P Support for Horseracing and the Gambling sector										
-	-	-	-	-2,670	-2,670	-	-40	-40	-1,871	-127
Q Gambling Commission(net)										
-	-	-	3,162	-	3,162	40	-	40	3,682	127
R Olympics - legacy programmes										
-	-	-	7,432	-	7,432	-	-	-	-51,809	-

**Part II: Subhead detail**

£'000

2016-17 Plans									2015-16 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>										
-61,800	-	-61,800	-	-	-	-	-	-	-61,800	-
<i>Of which:</i>										
S Spectrum Management Receipts										
-61,800	-	-61,800	-	-	-	-	-	-	-61,800	-
<b>Total Spending in DEL</b>										
151,175	-	151,175	1,278,098	-84,670	1,193,428	383,740	-40	383,700	1,382,888	382,668
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	3,454,788	-	3,454,788	116,743	-	116,743	3,378,173	50,339
<i>Of which:</i>										
T British Broadcasting Corporation(net)										
-	-	-	3,411,359	-	3,411,359	116,743	-	116,743	3,322,559	46,515
U Provisions, Impairments and other AME spend										
-	-	-	43,429	-	43,429	-	-	-	55,614	-
<i>Levy bodies</i>										
-	-	-	-	-	-	-	-	-	-	3,824
<b>Non-voted expenditure</b>										
-	-	-	1,189,222	-	1,189,222	447,593	-	447,593	1,235,321	476,277
<i>Of which:</i>										
V Lottery Grants										
-	-	-	1,189,222	-	1,189,222	447,593	-	447,593	1,235,321	476,277
<b>Total Spending in AME</b>										
-	-	-	4,644,010	-	4,644,010	564,336	-	564,336	4,613,494	526,616
<b>Total for Estimate</b>										
151,175	-	151,175	5,922,108	-84,670	5,837,438	948,076	-40	948,036	5,996,382	909,284
<i>Of which:</i>										
<b>Voted Expenditure</b>										
212,975	-	212,975	4,732,886	-84,670	4,648,216	500,483	-40	500,443	4,822,861	433,007
<b>Non Voted Expenditure</b>										
-61,800	-61,800	-61,800	1,189,222	-4,522	1,189,222	447,593	-	447,593	1,173,521	476,277

## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>5,988,613</b>	<b>5,996,382</b>	<b>6,221,100</b>
<b>Net Capital Requirement</b>	<b>948,036</b>	<b>909,284</b>	<b>986,292</b>
<b>Accruals to cash adjustments</b>	<b>-574,768</b>	<b>-417,822</b>	<b>-707,908</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-5,114,812	-4,971,477	-4,703,078
Add cash grant-in-aid	4,498,635	4,473,367	4,080,132
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-4,891	-6,067	-4,378
New provisions and adjustments to previous provisions	-300	-300	-2
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-450
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	6,482
Increase (-) / Decrease (+) in creditors	46,600	86,655	-87,716
Use of provisions	-	-	1,102
<b>Removal of non-voted budget items</b>	<b>-1,575,015</b>	<b>-1,649,798</b>	<b>-2,143,259</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-1,575,015	-1,649,798	-2,143,259
<b>Net Cash Requirement</b>	<b>4,786,866</b>	<b>4,838,046</b>	<b>4,356,225</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	151,175	178,033	141,333
<i>Less:</i>			
Administration DEL Income	-	-1,220	-2,146
<b>Net Administration Costs</b>	<b>151,175</b>	<b>176,813</b>	<b>139,187</b>
Gross Programme Costs	6,656,995	6,790,445	7,140,742
<i>Less:</i>			
Programme DEL Income	-84,710	-175,963	-161,526
Programme AME Income	-	-	-72,504
Non-budget income	-150,000	-150,000	-154,767
<b>Net Programme Costs</b>	<b>6,422,285</b>	<b>6,464,482</b>	<b>6,751,945</b>
<b>Total Net Operating Costs</b>	<b>6,573,460</b>	<b>6,641,295</b>	<b>6,891,132</b>
<i>Of which:</i>			
Resource DEL	1,344,603	1,382,878	1,259,209
Capital DEL	307,069	317,585	217,248
Resource AME	4,644,010	4,613,504	4,961,891
Capital AME	427,778	477,328	607,537
Non-budget	-150,000	-150,000	-154,753
<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	-734,847	-794,913	-824,785
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	150,000	150,000	154,767
Other adjustments	-	-	-14
<b>Total Resource Budget</b>	<b>5,988,613</b>	<b>5,996,382</b>	<b>6,221,100</b>
<i>Of which:</i>			
Resource DEL	1,344,603	1,382,888	1,288,027
Resource AME	4,644,010	4,613,494	4,933,073
<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	61,800	52,594
Other adjustments	-61,800	-61,800	-52,594
<b>Total Resource (Estimate)</b>	<b>5,988,613</b>	<b>5,996,382</b>	<b>6,221,100</b>



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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource DEL</b>	<b>-84,670</b>	<b>-177,056</b>	<b>-162,737</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-	-189	-19
<i>Of which:</i>			
D Support for the Arts sector	-	-	-17
O Administration and Research	-	-189	-2
Other Grants	-	-1,031	-597
<i>Of which:</i>			
D Support for the Arts sector	-	-680	-597
H Ceremonial and support for the Heritage sector	-	-35	-
O Administration and Research	-	-316	-
Other Income	-	-	-642
<i>Of which:</i>			
J The Royal Parks	-	-	-122
O Administration and Research	-	-	-520
Taxation	-	-	-888
<i>Of which:</i>			
J The Royal Parks	-	-	-888
Total Administration	-	-1,220	-2,146
Programme			
Donations	-	-	-193
<i>Of which:</i>			
J The Royal Parks	-	-	-193
Sales of Goods and Services	-	-24,554	-16,278
<i>Of which:</i>			
J The Royal Parks	-	-24,500	-16,278
P Support for Horseracing and the Gambling sector	-	-54	-
Other Grants	-82,000	-148,015	-133,340
<i>Of which:</i>			
D Support for the Arts sector	-75,000	-77,737	-62,479
F Support for the Sports sector	-7,000	-7,500	-7,000
H Ceremonial and support for the Heritage sector	-	-818	-1,226
J The Royal Parks	-	-	-1,435
K Support for the Tourism sector	-	-	-200
M Support for the Broadcasting and Media sector	-	-960	-
R Olympics - legacy programmes	-	-61,000	-61,000
Other Income	-2,670	-3,267	-9,186
<i>Of which:</i>			
F Support for the Sports sector	-	-	-500
H Ceremonial and support for the Heritage sector	-	-	-53
J The Royal Parks	-	-	-2,746
M Support for the Broadcasting and Media sector	-	-	-251

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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
P Support for Horseracing and the Gambling sector	-2,670	-2,817	-2,628
R Olympics - legacy programmes	-	-450	-3,008
Taxation	-	-	-1,594
<i>Of which:</i>			
J The Royal Parks	-	-	-1,594
<b>Total Programme</b>	<b>-84,670</b>	<b>-175,836</b>	<b>-160,591</b>
<b>Voted Resource AME</b>	<b>-</b>	<b>-</b>	<b>-72,504</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-	-	-165
<i>Of which:</i>			
Levy bodies	-	-	-165
Interest and Dividends	-	-	-642
<i>Of which:</i>			
Levy bodies	-	-	-642
Other Income	-	-	-11,594
<i>Of which:</i>			
Levy bodies	-	-	-11,594
Taxation	-	-	-60,103
<i>Of which:</i>			
Levy bodies	-	-	-60,103
<b>Total Programme</b>	<b>-</b>	<b>-</b>	<b>-72,504</b>
<b>Total Voted Resource Income</b>	<b>-84,670</b>	<b>-177,056</b>	<b>-235,241</b>
<b>Voted Capital DEL</b>	<b>-40</b>	<b>-127</b>	<b>-967</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-32
<i>Of which:</i>			
J The Royal Parks	-	-	-32
Other Grants	-40	-127	-935
<i>Of which:</i>			
J The Royal Parks	-	-	-10
M Support for the Broadcasting and Media sector	-	-	-925
P Support for Horseracing and the Gambling sector	-40	-127	-
<b>Total Programme</b>	<b>-40</b>	<b>-127</b>	<b>-967</b>
<b>Voted Capital AME</b>	<b>-</b>	<b>-</b>	<b>-5,395</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-44
<i>Of which:</i>			
Levy bodies	-	-	-44

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

Repayments	-	-	-5,351
<i>Of which:</i>			
<i>Levy bodies</i>	-	-	-5,351
Total Programme	-	-	-5,395
<b>Total Voted Capital Income</b>	<b>-40</b>	<b>-127</b>	<b>-6,362</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

	2016-17 Plans		2015-16 Provisions		2014-15 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-61,800	-61,800	-61,800	-61,800	-52,594	-52,594
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	-150,000	-150,000	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (NOT in the SoCNE)	-	-367,277	-	-194,200	-154,767	-406,125
<b>Total</b>	<b>-211,800</b>	<b>-579,077</b>	<b>-211,800</b>	<b>-406,000</b>	<b>-207,361</b>	<b>-458,719</b>

#### Detailed description of CFER sources

£'000

	2016-17 Plans		2015-16 Provisions		2014-15 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Spectrum Management Receipts	-61,800	-61,800	-61,800	-61,800	-52,594	-52,594
<b>Non-Budget</b>						
Wireless Telegraphy Act Licence Fees	-	-367,277	-	-194,200	-154,767	-406,125
BBC contribution to broadband infrastructure and services	-150,000	-150,000	-150,000	-150,000	-	-
<b>Total</b>	<b>-211,800</b>	<b>-579,077</b>	<b>-211,800</b>	<b>-406,000</b>	<b>-207,361</b>	<b>-458,719</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:** Sue Owen

**Executive Agency Accounting Officers:**

Andrew Scattergood                      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:**

Hartwig Fischer	British Museum
Sir Michael Dixon	Natural History Museum
Diane Lees	Imperial War Museum
Gabriele Finaldi	National Gallery
Dr Kevin Fewster	Royal Museums Greenwich
Dr David Fleming OBE	National Museums Liverpool
Dr Nicholas Cullinan	National Portrait Gallery
Ian Blatchford	Science Museums Group
Sir Nicholas Serota	Tate Gallery
Martin Roth	Victoria and Albert Museum
Dr Christoph Vogtherr	Wallace Collection
Helen Dorey	Sir John Soane's Museum
Janet Vitmayer CBE	Horniman Museum and Gardens
David Dewing	Geffrye Museum
Dr Edward Impey	Royal Armouries
Roly Keating	British Library
Darren Henley	Arts Council England
Jennie Price	Sport England
Liz Nicholl OBE	United Kingdom Sports Council
Nicole Sapstead	UK Anti-Doping
Karen Eyre-White	Sports Grounds Safety Authority (SGSA)
Duncan Wilson OBE	Historic England
Crispin Truman	Churches Conservation Trust
Carole Souter	National Heritage Memorial Fund
Sally Balcombe	Visit Britain
Amanda Nevill	British Film Institute
Sharon White	Ofcom
Ian Jones	S4C
Christopher Graham	Information Commissioners Office
Sarah Harrison	The Gambling Commission
Alan Delmonte	Horseracing 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)	380,191	57,771	334,633
C	Libraries	121,645	3,289	93,911
E	Arts Council England	442,189	35,484	475,637
G	Sports Ground Safety Authority	1,456	-	1,430
G	Sport England	70,903	33,956	102,334
G	UK Anti-Doping	5,364	-	5,296
G	United Kingdom Sports Council	43,791	2,534	45,695
I	Heritage bodies (subgroup)	79,544	18,250	89,738
I	National Heritage Memorial Fund	25,103	4,900	30,000
L	VisitBritain	34,772	500	34,772
N	British Film Institute	21,509	3,422	22,965
N	Ofcom	71,002	70,000	135,002
N	S4C	7,259	-	6,762
N	Information Commissioner's Office	4,865	850	3,750
Q	The Gambling Commission	3,162	40	2,710
T	British Broadcasting Corporation	3,411,359	116,743	3,114,000
U	Museum and Galleries (subgroup)	22,936		
U	Libraries	60		
U	Arts Council England	116		
U	Sport England	2,625		
U	United Kingdom Sports Council	2,501		
U	Heritage bodies (subgroup)	2,345		
U	VisitBritain	2,850		
U	British Film Institute	9,024		
U	Ofcom	364		
U	The Gambling Commission	48		
<b>Total</b>		<b>4,766,983</b>	<b>347,739</b>	<b>4,498,635</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
Section B	Geffrye Museum	1,696
Section B	Horniman Museum and Gardens	4,549
Section E	Arts Council England	475,637
Section G	United Kingdom Anti Doping	5,296
Section H	Chatham Historic Dockyard Trust	217
Section H	Listed Places of Worship	21,356
Section L	Cotswolds Broadband Project	1,600
Section M	British Film Institute	22,965



## 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	150,000
British Museum	1,077,526
English Heritage	87,568
Geffrye Museum	17
Historic England	500
Horniman Museum	300
Imperial War Museum	68,352
National Gallery	2,767,000
Royal Museums Greenwich	98,523
National Museums Liverpool	100,980
National Museums Northern Ireland	6,681
National Portrait Museum	785,035
Natural History Museum	43,700
Royal Armouries	7,164
Science Museum Group	254,908
Sir John Soane's Museum	7,500
South Bank Centre	7,718
Tate	3,159,394
Victoria and Albert Museum	550,000
Wallace Collection	11,000
Other non-DCMS bodies	4,577,549



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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; legacy Fire costs; 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	2,826,999,000	-	2,826,999,000
Capital	5,540,724,000	-	5,540,724,000
<b>Departmental Expenditure Limit - DCLG Local Govt.</b>			
Resource	8,205,650,000	-	8,205,650,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	12,769,773,000	-	12,769,773,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	23,802,422,000	-	23,802,422,000
Capital	5,540,724,000	-	5,540,724,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>19,333,048,000</b>		

Amounts required in the year ending 31 March 2017 for expenditure by Department for Communities and Local Government on:

**Departmental Expenditure Limit DCLG Communities:**Expenditure arising from:

Responsibility for housing to buy and rent; homelessness, rough sleepers and supporting people to stay in their homes; Local Authority housing provision in relation to domestic abuse; building standards; provision for additional borrowing by local authorities to fund new housing; planning; Right to Buy, including pilots; support for home owners and home ownership; Planning Inspectorate; encouraging action at neighbourhood level; tenant empowerment; 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), including provision for recognition of ineligible expenditure, write-offs, foreign exchange movements (or foreign exchange contracts) and financial corrections as part of a consequence of running the programme; Olympic Park legacy; land stabilisation; zero carbon and climate change; Local Growth Fund, paid to an accountable body for each Local Enterprise Partnership; LEP core funding.

Responsibility for support for Local Authorities; new burdens; controlling migration; gain share or other funding agreed in devolution deals; transitional relief; emergency assistance; financial support in response to flooding and for flood recovery; 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; payments to the Greater London Authority; Private Finance Initiative Special Grant; the closure of the Audit Commission. Responsibility for decentralising power to citizens and communities; promoting race, gender and faith equality; tackling extremism and promoting cohesive communities; memorials and remembrance.

Troubled Families; child sexual exploitation; legacy issues around Fire Regional Control Centres; the Fire Service College trading fund.

Analytical 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; shared service providers to the Department; legacy programmes.

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; closure of these organisations.

ALBs and any other new ALBs; other public bodies not classified as ALBs; payments to other Government Departments in support of DCLG policy; depreciation and any other non-cash costs.

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 Transactions devolved to and delivered by local authorities.

#### Income arising from:

Responsibility for housing to buy and rent; homelessness, rough sleepers and supporting people to stay in their homes; Local Authority housing provision in relation to domestic abuse; building standards; provision for additional borrowing by local authorities to fund new housing; planning; Right to Buy, including pilots; support for home owners and home ownership; Planning Inspectorate; encouraging action at neighbourhood level; tenant empowerment; 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), including provision for recognition of ineligible expenditure, write-offs, foreign exchange movements (or foreign exchange contracts) and financial corrections as part of a consequence of running the programme; Olympic Park legacy; land stabilisation; zero carbon and climate change; Local Growth Fund, paid to an accountable body for each Local Enterprise Partnership; LEP core funding.

Responsibility for support for Local Authorities; new burdens; controlling migration; gain share or other funding agreed in devolution deals; transitional relief; emergency assistance; financial support in response to flooding and for flood recovery; 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; payments to the Greater London Authority; Private Finance Initiative Special Grant; the closure of the Audit Commission. Responsibility for decentralising power to citizens and communities; promoting race, gender and faith equality; tackling extremism and promoting cohesive communities; memorials and remembrance; Troubled Families; child sexual exploitation; legacy issues around Fire Regional Control Centres; the Fire Service College trading fund.

Analytical 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; shared service providers to the Department; legacy programmes.

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.

ALBs and any other new ALBs; other public bodies not classified as ALBs; payments to other Government Departments in support of DCLG policy; depreciation and any other non-cash costs; closure of these organisations.

Income arising from local authorities, housing associations, other government departments and other government departments' ALBs.

Income arising from 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 income 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 Transactions devolved to and delivered by local authorities.

### Departmental Expenditure Limit - DCLG Local Govt:

#### Expenditure arising from:

Financial support to Local Authorities, including revenue support grant and business rates retention; Autumn Statement relief measures, council tax freeze, localising council tax support, council tax benefit - new burdens, emergency assistance, controlling migration, 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; GLA General Grant; Private Finance Initiative Special Grant; GLA community right to build;; Adult Social Care Implementation grant; Independent Living Fund grant; stamp duty land tax; better care fund; rural services delivery, devolution funding; transitional funding.

### Annually Managed Expenditure:

#### Expenditure arising from:

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; other public bodies not classified as ALBs and setting up of new Development Corporations.

Net spending of ALBs; other public bodies not classified as ALBs.

#### Income arising from:

Business rates retention.

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit - DCLG Communities</b>			
Resource	2,826,999,000	2,946,394,000	-119,395,000
Capital	5,540,724,000	4,555,373,000	985,351,000
<b>Departmental Expenditure Limit - DCLG Local Govt.</b>			
Resource	8,205,650,000	3,541,731,000	4,663,919,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	12,769,773,000	4,686,571,000	8,083,202,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>19,333,048,000</b>	<b>15,730,068,000</b>	<b>3,602,980,000</b>

## Part II: Subhead detail

£'000

2016-17 Plans									2015-16 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 Communities</b>										
<b>Voted expenditure</b>										
356,081	-50,213	305,868	2,674,132	-153,001	2,521,131	6,103,428	-562,704	5,540,724	2,459,954	3,991,014
<i>of which:</i>										
A Local Government & Public Services										
-	-	-	214,413	-	214,413	466,513	-18,704	447,809	572,722	736,057
B Housing & Planning										
51,561	-11,328	40,233	1,773,053	-1	1,773,052	570,437	-394,000	176,437	1,474,598	47,707
C Decentralisation & Local Growth										
-	-	-	326,900	-150,000	176,900	1,939,550	-150,000	1,789,550	65,491	1,342,893
D Troubled Families										
-	-	-	230,000	-	230,000	-	-	-	72,772	-
E Research, Data & Trading Funds										
-	-	-	37,882	-1,800	36,082	6,400	-	6,400	72,064	5,882
F DCLG Staff, Building and Infrastructure Costs										
228,225	-38,885	189,340	3,700	-1,200	2,500	6,826	-	6,826	183,505	4,655
G Departmental Unallocated Provision										
-	-	-	125,796	-	125,796	12,499	-	12,499	-	-
H Local Government & Public Services (ALB)(Net)										
18,317	-	18,317	-	-	-	371	-	371	18,502	263
I Housing & Planning (ALB)(Net)										
57,978	-	57,978	-37,612	-	-37,612	3,100,832	-	3,100,832	300	1,853,557
<b>Non-voted expenditure</b>										
-	-	-	-	-	-	-	-	-	-358	-
<i>of which:</i>										
<i>Neighbourhoods</i>										
-	-	-	-	-	-	-	-	-	-358	-
<b>Total Spending in DEL - DCLG Communities</b>										
<b>356,081</b>	<b>-50,213</b>	<b>305,868</b>	<b>2,674,132</b>	<b>-153,001</b>	<b>2,521,131</b>	<b>6,103,428</b>	<b>-562,704</b>	<b>5,540,724</b>	<b>2,459,596</b>	<b>3,991,014</b>
<b>Spending in DEL - DCLG Local Govt</b>										
<b>Voted expenditure</b>										
-	-	-	8,205,650	-	8,205,650	-	-	-	10,758,675	-
<i>of which:</i>										
J Revenue Support Grant										
-	-	-	7,205,350	-	7,205,350	-	-	-	9,532,755	-
K Other Grants and Payments										
-	-	-	1,000,300	-	1,000,300	-	-	-	1,224,503	-
<i>Business Rates Retention</i>										
-	-	-	-	-	-	-	-	-	1,417	-
<b>Total Spending in DEL - DCLG Local Govt</b>										
<b>-</b>	<b>-</b>	<b>-</b>	<b>8,205,650</b>	<b>-</b>	<b>8,205,650</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,758,675</b>	<b>-</b>

**Part II: Subhead detail**

£'000

2016-17 Plans									2015-16 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>										
-	-	-	15,211,829	-2,442,056	12,769,773	-	-	-	12,513,323	207,035
<i>of which:</i>										
L Housing & Planning										
-	-	-	161	-	161	-	-	-	213,285	207,035
M Research, Data and Trading Funds										
-	-	-	8,100	-	8,100	-	-	-	8,100	-
N DCLG Staff, Building and Infrastructure Costs										
-	-	-	-3,096	-	-3,096	-	-	-	2,100	-
O Non-Domestic Rates Outturn Adjustments										
-	-	-	300,000	-	300,000	-	-	-	60,949	-
P Local Government & Public Services (ALB)(Net)										
-	-	-	2,145	-	2,145	-	-	-	1,484	-
Q Housing & Planning (ALB)(Net)										
-	-	-	410,396	-	410,396	-	-	-	75,244	-
R Business Rates Retention										
-	-	-	14,494,123	-2,442,056	12,052,067	-	-	-	12,152,161	-
<b>Total Spending in AME</b>										
-	-	-	15,211,829	-2,442,056	12,769,773	-	-	-	12,513,323	207,035
<b>Total for Estimate</b>										
356,081	-50,213	305,868	26,091,611	-2,595,057	23,496,554	6,103,428	-562,704	5,540,724	25,731,594	4,198,049
<i>of which:</i>										
<b>Voted Expenditure</b>										
356,081	-50,213	305,868	26,091,611	-2,595,057	23,496,554	6,103,428	-562,704	5,540,724	25,731,952	4,198,049
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-358	-



## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>23,802,422</b>	<b>25,731,594</b>	<b>27,365,855</b>
<b>Net Capital Requirement</b>	<b>5,540,724</b>	<b>4,198,049</b>	<b>4,452,695</b>
<b>Accruals to cash adjustments</b>	<b>-10,010,098</b>	<b>-9,382,353</b>	<b>-7,769,957</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-3,552,427	-1,949,350	-2,446,057
Add cash grant-in-aid	3,008,954	1,779,879	6,208,287
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-16,601	-9,404	6,196
New provisions and adjustments to previous provisions	-2,369	-216,885	-7,009
Departmental Unallocated Provision	-138,295	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	47,704
Other non-cash items	-11,738,074	-11,411,503	-10,769,527
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	22,400
Increase (+) / Decrease (-) in debtors	284,850	284,850	-543,317
Increase (-) / Decrease (+) in creditors	2,138,560	2,138,560	-303,515
Use of provisions	5,304	1,500	14,881
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>358</b>	<b>-188</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	358	-188
<b>Net Cash Requirement</b>	<b>19,333,048</b>	<b>20,547,648</b>	<b>24,048,405</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	349,922	355,767	283,231
<i>Less:</i>			
Administration DEL (DCLG Communities) Income	-50,213	-50,147	-45,223
Administration DEL (DCLG Local Govt) Income	-	-	-
<b>Net Administration Costs</b>	<b>299,709</b>	<b>305,620</b>	<b>238,008</b>
Gross Programme Costs	28,965,265	31,295,799	33,896,829
<i>Less:</i>			
Programme DEL (DCLG Communities) Income	-715,705	-661,677	-502,911
Programme DEL (DCLG Local Govt) Income	-	-62,085	-
Programme AME Income	-2,442,056	-2,554,834	-3,155,487
Non-budget income	-185,000	-183,000	-167,829
<b>Net Programme Costs</b>	<b>25,622,504</b>	<b>27,834,203</b>	<b>30,070,602</b>
<b>Total Net Operating Costs</b>	<b>25,922,213</b>	<b>28,139,823</b>	<b>30,308,610</b>
<i>Of which:</i>			
Resource DEL (DCLG Communities)	2,693,544	2,455,155	2,021,690
Resource DEL (DCLG Local Govt)	8,205,650	10,758,675	13,656,825
Capital DEL (DCLG Local Govt)	-	-	-
Capital DEL (DCLG Communities)	2,680,885	2,384,194	2,941,998
Resource AME	12,777,432	12,517,764	11,735,044
Capital AME	-	207,035	120,882
Non-budget	-435,298	-183,000	-167,829
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	125,796	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-2,245,587	-2,408,229	-2,895,051
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	435,298	183,000	167,829
Other adjustments	-435,298	-183,000	-167,829
<b>Total Resource Budget</b>	<b>23,802,422</b>	<b>25,731,594</b>	<b>27,413,559</b>
<i>Of which:</i>			
Resource DEL (DCLG Local Govt)	8,205,650	10,758,675	13,656,825
Resource DEL (DCLG Communities)	2,826,999	2,459,596	2,047,383
Resource AME	12,769,773	12,513,323	11,709,351
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-47,704
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>23,802,422</b>	<b>25,731,594</b>	<b>27,365,855</b>

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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource DEL - DCLG Communities</b>	<b>-203,214</b>	<b>-306,194</b>	<b>-246,887</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-50,213	-49,030	-18,756
<i>Of which:</i>			
B Housing & Planning	-11,328	-13,004	-13,744
F DCLG Staff, Building and Infrastructure Costs	-38,885	-36,026	-5,012
Other Grants	-	-	-266
<i>Of which:</i>			
F DCLG Staff, Building and Infrastructure Costs	-	-	-266
Other Income	-	-1,117	-26,201
<i>Of which:</i>			
B Housing & Planning	-	-	-644
F DCLG Staff, Building and Infrastructure Costs	-	-1,117	-25,557
Total Administration	-50,213	-50,147	-45,223
Programme			
EU Grants Received	-150,000	-142,425	-170,215
<i>Of which:</i>			
C Decentralisation & Local Growth	-150,000	-142,425	-170,215
Sales of Goods and Services	-1,200	-34,800	-342
<i>Of which:</i>			
B Housing & Planning	-	-33,600	-104
E Research, Data & Trading Funds	-	-	-
F DCLG Staff, Building and Infrastructure Costs	-1,200	-1,200	-238
Interest and Dividends	-1,800	-3,360	-2,960
<i>Of which:</i>			
B Housing & Planning	-	-1,660	-44
C Decentralisation & Local Growth	-	-	-1,416
E Research, Data & Trading Funds	-1,800	-1,700	-1,500
Other Grants	-	-72,314	-25,000
<i>Of which:</i>			
A Local Government & Public Services	-	-	-
B Housing & Planning	-	-1,028	-
C Decentralisation & Local Growth	-	-1,286	-
D Troubled Families	-	-70,000	-25,000
Other Income	-1	-3,148	-3,147
<i>Of which:</i>			
A Local Government & Public Services	-	-1,194	-1,715
B Housing & Planning	-1	-1,954	-300
C Decentralisation & Local Growth	-	-	-71
E Research, Data & Trading Funds	-	-	-81
F DCLG Staff, Building and Infrastructure Costs	-	-	-980
Total Programme	-153,001	-256,047	-201,664

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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource DEL - DCLG Local Govt</b>	-	<b>-62,085</b>	-
<i>Of which:</i>			
Programme			
Other Grants	-	-62,085	-
<i>Of which:</i>			
K Other Grants and Payments	-	-62,085	-
Total Programme	-	-62,085	-
<b>Voted Resource AME</b>	<b>-2,442,056</b>	<b>-2,554,834</b>	<b>-3,155,487</b>
<i>Of which:</i>			
Programme			
Other Grants	-2,442,056	-2,554,834	-3,155,487
<i>Of which:</i>			
R Business Rates Retention	-2,442,056	-2,554,834	-3,155,487
Total Programme	-2,442,056	-2,554,834	-3,155,487
<b>Total Voted Resource Income</b>	<b>-2,645,270</b>	<b>-2,923,113</b>	<b>-3,402,374</b>
<b>Voted Capital DEL - DCLG Communities</b>	<b>-562,704</b>	<b>-459,130</b>	<b>-301,247</b>
<i>Of which:</i>			
Programme			
EU Grants Received	-150,000	-142,425	-288,906
<i>Of which:</i>			
C Decentralisation & Local Growth	-150,000	-142,425	-288,906
Other Grants	-412,704	-263,205	-12,226
<i>Of which:</i>			
A Local Government & Public Services	-18,704	-14,856	-
B Housing & Planning	-394,000	-222,143	-11,854
C Decentralisation & Local Growth	-	-26,206	-372
Other Income	-	-	-115
<i>Of which:</i>			
A Local Government & Public Services	-	-	-115
Repayments	-	-53,500	-
<i>Of which:</i>			
C Decentralisation & Local Growth	-	-53,500	-
Total Programme	-562,704	-459,130	-301,247
<b>Total Voted Capital Income</b>	<b>-562,704</b>	<b>-459,130</b>	<b>-301,247</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

	2016-17 Plans		2015-16 Provisions		2014-15 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)	-435,298	-435,298	-183,000	-183,000	-167,829	-167,829
<b>Total</b>	<b>-435,298</b>	<b>-435,298</b>	<b>-183,000</b>	<b>-183,000</b>	<b>-167,829</b>	<b>-167,829</b>

#### Detailed description of CFER sources

£'000

	2016-17 Plans		2015-16 Provisions		2014-15 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Capital Pooled Housing Receipts	-185,000	-185,000	-183,000	-183,000	-167,829	-167,829
HCA Housing Supply: Help to Buy	-250,298	-250,298	-	-	-	-
<b>Total</b>	<b>-435,298</b>	<b>-435,298</b>	<b>-183,000</b>	<b>-183,000</b>	<b>-167,829</b>	<b>-167,829</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>	Melanie Dawes
<b>Executive Agency Accounting Officers:</b>	
Sarah Richards	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:

Mark Hodgkinson	Homes and Communities Agency
Denise Fowler	The Housing Ombudsman
Anthony Essien	The Leasehold Advisory Service
Michael King	Commission for Local Administration in England
Antonio Masella	Valuation Tribunal Service
Gerard Whiteman	Ebbsfleet 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 (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
H	Commission for Local Administration in England	11,005	50	11,055
H	Valuation Tribunal Service	7,312	321	8,192
I	Ebbsfleet Development Corporation	4,021	39,100	44,044
I	Homes and Communities Agency	14,078	3,061,229	2,944,693
I	The Leasehold Advisory Service	994	10	970
I	The Housing Ombudsman	1,273	493	-
P	Commission for Local Administration in England	1,295	-	-
P	Valuation Tribunal Service	850	-	-
Q	Ebbsfleet Development Corporation	1,500	-	-
Q	Homes and Communities Agency	408,906	-	-
Q	The Housing Ombudsman	-10	-	-
<b>Total</b>		<b>451,224</b>	<b>3,101,203</b>	<b>3,008,954</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 is party to a number of litigation cases with associated potential adverse costs.	331
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
The Department's arm's 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 arm's length body.	Unquantifiable



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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, 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, 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 £145,000,000 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 2015-16 Annual Report and Accounts.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	7,046,936,000	127,263,000	7,174,199,000
Capital	654,850,000	-	654,850,000
<b>Annually Managed Expenditure</b>			
Resource	260,941,000	-	260,941,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	7,307,877,000	127,263,000	7,435,140,000
Capital	654,850,000	-	654,850,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	7,219,546,000		

Amounts required in the year ending 31 March 2017 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 and training; administration of the judicial pension scheme; joint initiatives in the criminal justice system and other legal services; human 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 programme; payments to British Institute of International and Comparative Law and bilateral training projects with other national governments; wider market initiatives; payments and grants to Local Authorities; loan charge payments to Local Authorities; payments to other government departments; depreciation and other non-cash costs falling in DEL; 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 public inquests and inquiries.

Costs of operating the following executive arm's length bodies: Criminal Cases Review Commission; Children and Family Court Advisory and Support Service (Cafcass); Judicial Appointments Commission; Legal Services Board; Office of Legal Complaints; Parole Board and Youth Justice Board.

Costs of operating and continued liaison with the following advisory arm's length bodies: Advisory Committees on Justices of the Peace in England and Wales; Assessor of Compensation for Miscarriages of Justice; Chief Coroner's Office; Civil Justice Council; Civil Procedure Rule Committee; Commissioner for Victims and Witnesses; Criminal Procedure Rule Committee; Family Justice Council; Family Procedure Rule Committee; Independent Advisory Panel on Deaths in Custody; Independent Monitoring Boards of Prisons, Immigration Removal Centres and Short Term Holding Facilities; Judicial Appointments and Conduct Ombudsman; Judicial College; Judicial Conduct and Investigations Office; Judicial Office; Law Commission; Office of HM Inspectorate of Prisons; Office of HM Inspectorate of Probation; Office of the Judge Advocate General; Prison Service Pay Review Body; Office of the Official Solicitor; Office of the Prisons and Probation Ombudsman for England and Wales; Public Trustee; Sentencing Council for England and Wales; Tribunal Procedure Committee.

National Offender Management Service including payments to Community Rehabilitation Companies; payments to National Probation Service; payments in respect of Electronic Monitoring and Prison Escort and Custody Service; payments to providers in respect of Payment by Results (PBR) programmes; the prevention and treatment of drug abuse; counter terrorism and intelligence; secure accommodation placements; public and private prisons; Prison Service College; grants to 'prisoners' abroad and welfare to work schemes.

HM Courts and Tribunal Service; Court of Protection; Office of the Public Guardian, Court Funds Office; Criminal Injuries Compensation Authority including payments to victims of overseas terrorism; Legal Aid Agency including costs paid from central funds.

Income arising from:

Civil and Family Court fee income; fine income; retention of legacy criminal court charging income; tribunals fee income; netting off of receipts retained in accordance with the fine incentive scheme; receipts relating to the asset recovery incentive scheme; receipts from the victims surcharge; pre-1990 loan charge debt payments; receipts retained in relation to the costs of fine enforcement; fees charged by the Public Trustee; recoveries by the Official Solicitor; fees charged by the Office of the Public Guardian and Court of Protection; receipts from the National Insurance Fund and Scottish Criminal Injuries Compensation Appeals Panel; receipts in relation to Claims Management Regulation; recoveries from the Debt Management Office for the cost of administering funds in court; recoveries from the investment managers for the cost of administering the Commons Investment Schemes; recoveries for research and recommendation work undertaken by the Law Commission; repayment of criminal injuries compensation; receipts in respect of judicial superannuation contributions and receipts from the Judicial Pension scheme supply estimate for administrative costs; receipts from the European Commission; receipts from Royal Licences; receipts for Crown Office fees; receipts under the New Deal Scheme and receipts from Wider Markets Initiatives; receipts from the Scottish and Northern Ireland Executives and the Welsh Assembly Government; Local Authority payments to Youth Justice Boards for secure remand places; payments from the Skills Funding Agency; the Heritage Lottery Fund and Sport England.

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

Legal Aid Agency income in respect of contributions from funded clients, costs recoverable from funded clients or others including recoveries of damages and statutory charge, statutory charge interest, Crown Court recoveries, recovery of defence costs, and grants from other third parties received to the legal aid fund.

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 and receipts from other government departments.

### Annually Managed Expenditure:

#### Expenditure arising from:

Corporation tax; pensions; provisions throughout MoJ; impairment of land and buildings; 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>£</b>			
<b>Departmental Expenditure Limit</b>			
Resource	7,046,936,000	3,231,000,000	<b>3,815,936,000</b>
Capital	654,850,000	294,000,000	<b>360,850,000</b>
<b>Annually Managed Expenditure</b>			
Resource	260,941,000	58,950,000	<b>201,991,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>7,219,546,000</b>	<b>2,914,016,000</b>	<b>4,305,530,000</b>

## Part II: Subhead detail

£'000

2016-17 Plans									2015-16 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>										
576,693	-20,085	556,608	8,400,080	-1,909,752	6,490,328	715,850	-61,000	654,850	7,165,106	286,563
<i>Of which:</i>										
A Policy, Corporate Services and Associated Offices										
299,530	-16,691	282,839	682,384	-1,282,802	-600,418	414,032	-	414,032	748,186	241,292
B National Offender Management Service										
128,907	-1,807	127,100	3,706,349	-180,513	3,525,836	91,936	-23,000	68,936	3,509,362	14,500
C HM Courts and Tribunals Service										
20,750	-	20,750	1,730,543	-139,463	1,591,080	185,848	-38,000	147,848	846,344	16,800
D Office of The Public Guardian										
-	-	-	53,700	-76,116	-22,416	4,305	-	4,305	-15,908	4,654
E Youth Justice Board (Net)										
6,135	-	6,135	206,769	-	206,769	6,058	-	6,058	163,628	850
F Parole Board (net)										
1,242	-	1,242	13,324	-	13,324	954	-	954	14,060	20
G Criminal Cases Review Commission (Net)										
1,066	-	1,066	4,223	-	4,223	310	-	310	5,255	47
H Judicial Appointments Commission (Net)										
308	-	308	4,132	-	4,132	100	-	100	4,525	-
I Office of Legal Complaints										
-	-	-	13,700	-	13,700	431	-	431	11,888	-
J Legal Services Board										
-	-	-	4,037	-	4,037	-	-	-	4,298	-
K Legal Aid Agency										
96,865	-	96,865	1,750,499	-210,000	1,540,499	10,688	-	10,688	1,648,168	7,800
L CICA Agency										
14,540	-1,587	12,953	123,320	-20,858	102,462	1,188	-	1,188	108,500	600
M Children and Family Court Advisory and Support Service										
7,350	-	7,350	107,100	-	107,100	-	-	-	116,800	-
<b>Non-voted expenditure</b>										
-	-	-	127,263	-	127,263	-	-	-	125,279	-
<i>Of which:</i>										
N Higher Judiciary Judicial Salaries										
-	-	-	145,000	-	145,000	-	-	-	141,465	-
O OLC/LSB CFERS										
-	-	-	-17,737	-	-17,737	-	-	-	-16,186	-
<b>Total Spending in DEL</b>										
576,693	-20,085	556,608	8,527,343	-1,909,752	6,617,591	715,850	-61,000	654,850	7,290,385	286,563

## Part II: Subhead detail (Continued)

£'000

2016-17 Plans									2015-16 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>										
-	-	-	260,941	-	260,941	-	-	-	751,010	-
<i>Of which:</i>										
P Policy, Corporate Services and Associated Offices										
-	-	-	109,000	-	109,000	-	-	-	503,161	-
Q National Offender Management HQ										
-	-	-	140,000	-	140,000	-	-	-	139,347	-
R Criminal Cases Review Commission (Net)										
-	-	-	461	-	461	-	-	-	515	-
S CICA Agency										
-	-	-	4,680	-	4,680	-	-	-	41,963	-
T Children and Family Court Advisory and Support Service										
-	-	-	6,800	-	6,800	-	-	-	4,777	-
<i>HM Courts and Tribunals Service</i>										
-	-	-	-	-	-	-	-	-	11,000	-
<i>Legal Aid Agency</i>										
-	-	-	-	-	-	-	-	-	50,247	-
<b>Total Spending in AME</b>										
-	-	-	260,941	-	260,941	-	-	-	751,010	-
<b>Total for Estimate</b>										
576,693	-20,085	556,608	8,788,284	-1,909,752	6,878,532	715,850	-61,000	654,850	8,041,395	286,563
<i>Of which:</i>										
<b>Voted Expenditure</b>										
576,693	-20,085	556,608	8,661,021	-1,909,752	6,751,269	715,850	-61,000	654,850	7,916,116	286,563
<b>Non Voted Expenditure</b>										
-	-	-	127,263	-17,737	127,263	-	-	-	125,279	-

## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>7,435,140</b>	<b>8,041,395</b>	<b>7,290,427</b>
<b>Net Capital Requirement</b>	<b>654,850</b>	<b>286,563</b>	<b>295,377</b>
<b>Accruals to cash adjustments</b>	<b>-743,181</b>	<b>-1,082,827</b>	<b>-491,857</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-384,500	-326,663	-367,774
Add cash grant-in-aid	373,560	317,720	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-643,561	-922,666	-435,960
New provisions and adjustments to previous provisions	-188,680	-685,467	-51,034
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-1,469
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	100,000	268,500	-
Use of provisions	-	265,749	364,380
<b>Removal of non-voted budget items</b>	<b>-127,263</b>	<b>-125,279</b>	<b>-131,858</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-145,000	-141,465	-148,256
Other adjustments	17,737	16,186	16,398
<b>Net Cash Requirement</b>	<b>7,219,546</b>	<b>7,119,852</b>	<b>6,962,089</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	576,693	600,271	574,269
<i>Less:</i>			
Administration DEL Income	-20,085	-26,733	-24,756
<b>Net Administration Costs</b>	<b>556,608</b>	<b>573,538</b>	<b>549,513</b>
Gross Programme Costs	8,795,259	9,407,936	8,363,099
<i>Less:</i>			
Programme DEL Income	-1,909,752	-1,932,479	-1,615,467
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>6,885,507</b>	<b>7,475,457</b>	<b>6,747,632</b>
<b>Total Net Operating Costs</b>	<b>7,442,115</b>	<b>8,048,995</b>	<b>7,297,145</b>
<i>Of which:</i>			
Resource DEL	7,174,199	7,024,204	7,220,049
Capital DEL	6,975	7,600	6,718
Resource AME	260,941	1,017,191	70,378
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	-6,975	-7,600	-6,718
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>7,435,140</b>	<b>8,041,395</b>	<b>7,290,427</b>
<i>Of which:</i>			
Resource DEL	7,174,199	7,290,385	7,586,014
Resource AME	260,941	751,010	-295,587
<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	17,737	16,186	16,398
Other adjustments	-17,737	-16,186	-16,398
<b>Total Resource (Estimate)</b>	<b>7,435,140</b>	<b>8,041,395</b>	<b>7,290,427</b>



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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource DEL</b>	<b>-1,929,837</b>	<b>-1,943,026</b>	<b>-1,623,825</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-20,085	-26,733	-24,756
<i>Of which:</i>			
A: Policy, Corporate Services and Associated Offices	-16,691	-19,085	-19,189
B: National Offender Management Service	-1,807	-5,088	-4,280
C: HM Courts and Tribunals Service	-	-89	-500
K: Legal Aid Agency	-	-1,146	-787
L: CICA Agency	-1,587	-1,325	-
Total Administration	-20,085	-26,733	-24,756
Programme			
Sales of Goods and Services	-1,909,752	-1,916,293	-1,599,069
<i>Of which:</i>			
A: Policy, Corporate Services and Associated Offices	-1,282,802	-405,055	-363,911
B: National Offender Management Service	-180,513	-319,912	-288,822
C: HM Courts and Tribunals Service	-139,463	-899,243	-696,778
D: Office of The Public Guardian	-76,116	-64,750	-51,411
K: Legal Aid Agency	-210,000	-200,508	-198,147
L: CICA Agency	-20,858	-26,825	-
Total Programme	-1,909,752	-1,916,293	-1,599,069
<b>Total Voted Resource Income</b>	<b>-1,929,837</b>	<b>-1,943,026</b>	<b>-1,623,825</b>
<b>Voted Capital DEL</b>	<b>-61,000</b>	<b>-36,000</b>	<b>-69,936</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-61,000	-36,000	-69,936
<i>Of which:</i>			
A: Policy, Corporate Services and Associated Offices	-	-36,000	-52,624
B: National Offender Management Service	-23,000	-	-2,075
C: HM Courts and Tribunals Service	-38,000	-	-14,912
D: Office of The Public Guardian	-	-	-63
L: CICA Agency	-	-	-262
Total Programme	-61,000	-36,000	-69,936
<b>Total Voted Capital Income</b>	<b>-61,000</b>	<b>-36,000</b>	<b>-69,936</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

	2016-17 Plans		2015-16 Provisions		2014-15 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-17,737	-17,737	-16,186	-16,186	-16,398	-16,398
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>-17,737</b>	<b>-17,737</b>	<b>-16,186</b>	<b>-16,186</b>	<b>-16,398</b>	<b>-16,398</b>

#### Detailed description of CFER sources

£'000

	2016-17 Plans		2015-16 Provisions		2014-15 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
OLC/LSB LEVIES	-17,737	-17,737	-16,186	-16,186	-16,398	-16,398
<b>Total</b>	<b>-17,737</b>	<b>-17,737</b>	<b>-16,186</b>	<b>-16,186</b>	<b>-16,398</b>	<b>-16,398</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
<b>Executive Agency Accounting Officers:</b>	
Natalie Ceeneey for section C	HM Courts and Tribunals Service
Michael Spurr for sections B and Q	National Offender Management Services
Matthew Coats for section K	Legal Aid Agency
Carole Oatway for sections L and S	Criminal Injuries Compensation Authority
Alan Eccles for section D	Office of the Public Guardian

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
Nigel Reeder	Chief Executive, Judicial Appointments Commission
Neil Buckley	Chief Executive, Legal Services Board
Nick Hawkins	Chief Executive, Office of Legal Complaints
Martin Jones	Chief Executive, Parole Board
Lin Hinnigan	Chief Executive, Youth Justice Board

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.

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
M,T	Children and Family Court Advisory and Support Service	121,250	-	114,050
G,R	Criminal Cases Review Commission	5,750	310	5,709
H	Judicial Appointments Commission	4,440	100	4,390
J	Legal Services Board	4,037	-	3,998
I	Office of Legal Complaints	13,700	431	13,731
F	Parole Board	14,566	954	15,220
E	Youth Justice Board	212,904	6,058	216,462
<b>Total</b>		<b>376,647</b>	<b>7,853</b>	<b>373,560</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 the Heathrow Airport Holdings Limited. 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 £69.2m (2014-15: £56.3m) have been indicated to NOMS, where the likelihood of a liability arising is deemed possible but not likely.</p>	61,200
<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 £5.0m.</p>	5,000
<p><b>CICA Pre-Tariff Cases:</b> MoJ is currently defending a claim for the use of the discount rate set by the Lord Chancellor 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, with a subsequent application for permission to appeal to the Court of Appeal also refused. The applicant has lodged another appeal for a permission hearing to be heard 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 but has been estimated to be between £7m and £192m.</p>	7,000 to 192,000
<p><b>CICA Tariff:</b> The Court of Appeal rejected an appeal by an applicant against the decision of the Upper Tribunal in a Tariff case concerning Foetal Alcohol Spectrum Disorder. The applicant's representatives requested permission to appeal to the Supreme Court which was refused. The representatives have now selected another test-case to progress to put before the First-tier Tribunal and the outcome of this is not yet known. There are 87 known cases. Any liability is uncertain but has been estimated between £26m and £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>Fee paid judicial office holders' claims:</b> Pension entitlements are provided to salaried judges under the Judicial Pension scheme (JPS). In September 2005, a retired fee paid judicial office holder brought a claim in the Employment Tribunal seeking retrospective parity of treatment with salaried judicial office holders by claiming pension entitlements under the Part Time Workers Regulations.</p>	Unquantifiable
<p>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 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>	
<p>There were a number of stayed claims and outstanding appeals lodged which were not heard before the end of the reporting period or before these 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.</p>	
<p><b>Employment Tribunals:</b> MoJ is currently defending one Employment Tribunal Claim.</p>	Unquantifiable
<p><b>Other European Court of Human Rights claims:</b> MoJ is currently engaged in 10 other cases at the European Court of Human Rights, some of which may involve possible financial liability other which are unquantifiable. These cases represent several topics including claims for breach of Article 6 of the European Convention on Human Rights.</p>	Unquantifiable
<p><b>Headquarters legal claims:</b> There are a number of 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 Judicial Reviews challenging refusal to pay compensation for miscarriages of justice and legal aid funding.</p>	Unquantifiable
<p><b>Data Protection Act:</b> There are five claims against the MoJ for alleged failure to comply with the Data Protection Act. These cases are ongoing.</p>	Unquantifiable
<p><b>Criminal Injuries Compensation:</b> 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.</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 and Court of Appeal rejected the judicial review, but it is being taken to the UK Supreme Court. 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

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<p><b>NOMS LGPS Pensions Guarantee:</b> The Secretary of State for Justice has provided a guarantee to the GMPF in respect of the CRCs' participation in the GMPF for pension liabilities that transferred to the CRCs. The responsibility for funding the past service liabilities associated with the original employees who are deferred or pensioner members of the LGPS transferred to NOMS under the Secretary of State for Justice.</p>	Unquantifiable
<p><b>Civil Service Injury Benefit Scheme:</b> 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.</p>	Unquantifiable





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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. It provides information relating to a budget transfer from HMRC's Illicit Excise Tobacco Fund and from HMRC's Tax Crime Resourcing Fund to the CPS.
5. It provides information relating to a budget transfer from Foreign and Commonwealth Office for the platform charges to the CPS.
6. The Crown Prosecution Service Annual Report and Accounts 2015-16 will contain further details.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	491,269,000	-	491,269,000
Capital	7,500,000	-	7,500,000
<b>Annually Managed Expenditure</b>			
Resource	2,880,000	-	2,880,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	494,149,000	-	494,149,000
Capital	7,500,000	-	7,500,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>495,810,000</b>		

Amounts required in the year ending 31 March 2017 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>£</b>			
<b>Departmental Expenditure Limit</b>			
Resource	491,269,000	217,024,000	<b>274,245,000</b>
Capital	7,500,000	1,107,000	<b>6,393,000</b>
<b>Annually Managed Expenditure</b>			
Resource	2,880,000	2,369,000	<b>511,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>495,810,000</b>	<b>216,421,000</b>	<b>279,389,000</b>

## Part II: Subhead detail

£'000

2016-17 Plans									2015-16 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>										
32,600	-1,000	31,600	520,669	-61,000	459,669	7,500	-	7,500	492,823	1,710
<i>Of which:</i>										
A Administration Costs in HQ and on Central Services										
32,600	-1,000	31,600	-	-	-	-	-	-	32,200	-
B Crown Prosecutions and Legal Services										
-	-	-	520,669	-61,000	459,669	7,500	-	7,500	460,623	1,710
<b>Total Spending in DEL</b>										
<b>32,600</b>	<b>-1,000</b>	<b>31,600</b>	<b>520,669</b>	<b>-61,000</b>	<b>459,669</b>	<b>7,500</b>	<b>-</b>	<b>7,500</b>	<b>492,823</b>	<b>1,710</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	2,880	-	2,880	-	-	-	5,264	-
<i>Of which:</i>										
C CPS voted AME charges										
-	-	-	2,880	-	2,880	-	-	-	5,264	-
<b>Total Spending in AME</b>										
<b>-</b>	<b>-</b>	<b>-</b>	<b>2,880</b>	<b>-</b>	<b>2,880</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,264</b>	<b>-</b>
<b>Total for Estimate</b>										
<b>32,600</b>	<b>-1,000</b>	<b>31,600</b>	<b>523,549</b>	<b>-61,000</b>	<b>462,549</b>	<b>7,500</b>	<b>-</b>	<b>7,500</b>	<b>498,087</b>	<b>1,710</b>
<i>Of which:</i>										
<b>Voted Expenditure</b>										
32,600	-1,000	31,600	523,549	-61,000	462,549	7,500	-	7,500	498,087	1,710
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>494,149</b>	<b>498,087</b>	<b>489,738</b>
<b>Net Capital Requirement</b>	<b>7,500</b>	<b>1,710</b>	<b>47</b>
<b>Accruals to cash adjustments</b>	<b>-5,839</b>	<b>6,419</b>	<b>-4,056</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	-2,959	-3,800	-2,239
New provisions and adjustments to previous provisions	920	-2,264	-2,310
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-3,800	-3,000	-4,072
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	6,313	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	9,170	-
Use of provisions	-	-	4,565
<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>495,810</b>	<b>506,216</b>	<b>485,729</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	32,600	32,700	30,511
<i>Less:</i>			
Administration DEL Income	-1,000	-500	-456
<b>Net Administration Costs</b>	<b>31,600</b>	<b>32,200</b>	<b>30,055</b>
Gross Programme Costs	523,549	525,387	539,419
<i>Less:</i>			
Programme DEL Income	-61,000	-59,500	-61,328
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>462,549</b>	<b>465,887</b>	<b>478,091</b>
<b>Total Net Operating Costs</b>	<b>494,149</b>	<b>498,087</b>	<b>508,146</b>
<i>Of which:</i>			
Resource DEL	491,269	492,823	483,452
Capital DEL	-	-	-
Resource AME	2,880	5,264	6,286
Capital AME	-	-	-
Non-budget	-	-	18,408
<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	-	-	-18,408
<b>Total Resource Budget</b>	<b>494,149</b>	<b>498,087</b>	<b>489,738</b>
<i>Of which:</i>			
Resource DEL	491,269	492,823	488,017
Resource AME	2,880	5,264	1,721
<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>494,149</b>	<b>498,087</b>	<b>489,738</b>

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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource DEL</b>	<b>-62,000</b>	<b>-60,000</b>	<b>-61,784</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-1,000	-500	-
<i>Of which:</i>			
A Administration Costs in HQ and on Central Services	-1,000	-500	-
Other Income	-	-	-456
<i>Of which:</i>			
A Administration Costs in HQ and on Central Services	-	-	-456
Total Administration	-1,000	-500	-456
Programme			
Sales of Goods and Services	-61,000	-59,500	-
<i>Of which:</i>			
B Crown Prosecutions and Legal Services	-61,000	-59,500	-
Other Income	-	-	-8,015
<i>Of which:</i>			
B Crown Prosecutions and Legal Services	-	-	-8,015
Taxation	-	-	-53,313
<i>Of which:</i>			
B Crown Prosecutions and Legal Services	-	-	-53,313
Total Programme	-61,000	-59,500	-61,328
<b>Total Voted Resource Income</b>	<b>-62,000</b>	<b>-60,000</b>	<b>-61,784</b>

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

No CFER income or receipts are expected in 2016-17 or 2015-16. No CFER income or receipts were received in 2014-15.



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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>	Nick Folland 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. The Serious Fraud Office (SFO) is a specialist prosecuting authority tackling the top level of serious or complex fraud, bribery and corruption. It is part of the UK criminal justice system covering England, Wales and Northern Ireland, but not Scotland, the Isle of Man or the Channel Islands. The SFO handles a small number of large and very large economic crime cases.
2. This Estimate covers the costs incurred in the administration and operation of 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.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	45,700,000	-	45,700,000
Capital	5,200,000	-	5,200,000
<b>Annually Managed Expenditure</b>			
Resource	1,000,000	-	1,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	46,700,000	-	46,700,000
Capital	5,200,000	-	5,200,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>48,000,000</b>		

Amounts required in the year ending 31 March 2017 for expenditure by Serious Fraud Office on:

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

Administration of The Serious Fraud Office (SFO) including staff costs, capital and operational costs, 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, including payments made as a result of asset recovery schemes and deferred prosecution agreements to individuals, charities, companies, or foreign and commonwealth governments and associated non-cash costs falling in DEL.

Income arising from:

Recovery of income awarded to the SFO in court, receipts for services provided by the SFO and receipts from any asset recovery schemes or deferred prosecution agreements.

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

Increases to and utilisation of provisions, including early departure, staff severance, legal claims and accommodation related costs, 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>£</b>			
<b>Departmental Expenditure Limit</b>			
Resource	45,700,000	19,696,000	<b>26,004,000</b>
Capital	5,200,000	614,000	<b>4,586,000</b>
<b>Annually Managed Expenditure</b>			
Resource	1,000,000	900,000	<b>100,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>48,000,000</b>	<b>19,382,000</b>	<b>28,618,000</b>

## Part II: Subhead detail

£'000

2016-17 Plans									2015-16 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>										
7,400	-	7,400	39,200	-900	38,300	5,200	-	5,200	61,768	2,115
<i>Of which:</i>										
A Investigations and Prosecution										
7,400	-	7,400	39,200	-900	38,300	5,200	-	5,200	61,768	2,115
<b>Total Spending in DEL</b>										
7,400	-	7,400	39,200	-900	38,300	5,200	-	5,200	61,768	2,115
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	1,000	-	1,000	-	-	-	2,000	-
<i>Of which:</i>										
B New Provisions and Adjustment to existing provisions										
-	-	-	1,000	-	1,000	-	-	-	2,000	-
<b>Total Spending in AME</b>										
-	-	-	1,000	-	1,000	-	-	-	2,000	-
<b>Total for Estimate</b>										
7,400	-	7,400	40,200	-900	39,300	5,200	-	5,200	63,768	2,115
<i>Of which:</i>										
<b>Voted Expenditure</b>										
7,400	-	7,400	40,200	-900	39,300	5,200	-	5,200	63,768	2,115
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>46,700</b>	<b>63,768</b>	<b>68,149</b>
<b>Net Capital Requirement</b>	<b>5,200</b>	<b>2,115</b>	<b>2,264</b>
<b>Accruals to cash adjustments</b>	<b>-3,900</b>	<b>-4,062</b>	<b>-1,527</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	-2,900	-2,062	-1,929
New provisions and adjustments to previous provisions	-1,000	-2,000	-
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	-	-	-
Use of provisions	-	-	462
<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>48,000</b>	<b>61,821</b>	<b>68,886</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	7,400	7,351	6,206
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	<b>7,400</b>	<b>7,351</b>	<b>6,206</b>
Gross Programme Costs	40,200	56,817	63,487
<i>Less:</i>			
Programme DEL Income	-900	-400	-1,544
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>39,300</b>	<b>56,417</b>	<b>61,943</b>
<b>Total Net Operating Costs</b>	<b>46,700</b>	<b>63,768</b>	<b>68,149</b>
<i>Of which:</i>			
Resource DEL	45,700	61,768	56,402
Capital DEL	-	-	-
Resource AME	1,000	2,000	11,747
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>46,700</b>	<b>63,768</b>	<b>68,149</b>
<i>Of which:</i>			
Resource DEL	45,700	61,768	56,864
Resource AME	1,000	2,000	11,285
<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>46,700</b>	<b>63,768</b>	<b>68,149</b>



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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource DEL</b>	<b>-900</b>	<b>-400</b>	<b>-1,544</b>
<i>Of which:</i>			
Programme			
Other Income	-900	-400	-
<i>Of which:</i>			
A Investigations and Prosecution	-900	-400	-
Taxation	-	-	-1,544
<i>Of which:</i>			
A Investigations and Prosecution	-	-	-1,544
Total Programme	-900	-400	-1,544
<b>Total Voted Resource Income</b>	<b>-900</b>	<b>-400</b>	<b>-1,544</b>

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

No CFER income or receipts are expected in 2016-17 or 2015-16. No CFER income or receipts were received in 2014-15.

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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 CB QC

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

In discharging these responsibilities, particular regard is given to:

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

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



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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 2015-16 Annual Report and Accounts.
- 4 The Government Legal Department (formerly the Treasury Solicitor's Department), became an Agency on 1 April 1996. 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, it has operated under 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	8,580,000	-	8,580,000
Capital	1,900,000	-	1,900,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	8,580,000	-	8,580,000
Capital	1,900,000	-	1,900,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>9,650,000</b>		

Amounts required in the year ending 31 March 2017 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 for 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; income from ICT services 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	8,580,000	3,840,000	<b>4,740,000</b>
Capital	1,900,000	608,000	<b>1,292,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>9,650,000</b>	<b>4,177,000</b>	<b>5,473,000</b>

## Part II: Subhead detail

£'000

2016-17 Plans									2015-16 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>										
197,060	-188,480	8,580	-	-	-	1,900	-	1,900	8,533	1,350
<i>Of which:</i>										
A GLD Administration										
189,662	-188,072	1,590	-	-	-	1,900	-	1,900	1,333	1,350
B AGO Administration										
4,626	-408	4,218	-	-	-	-	-	-	4,250	-
C CPSI Administration										
2,772	-	2,772	-	-	-	-	-	-	2,950	-
<b>Total Spending in DEL</b>										
197,060	-188,480	8,580	-	-	-	1,900	-	1,900	8,533	1,350
<b>Total for Estimate</b>										
197,060	-188,480	8,580	-	-	-	1,900	-	1,900	8,533	1,350
<i>Of which:</i>										
<b>Voted Expenditure</b>										
197,060	-188,480	8,580	-	-	-	1,900	-	1,900	8,533	1,350
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>8,580</b>	<b>8,533</b>	<b>8,217</b>
<b>Net Capital Requirement</b>	<b>1,900</b>	<b>1,350</b>	<b>1,633</b>
<b>Accruals to cash adjustments</b>	<b>-830</b>	<b>-600</b>	<b>-1,775</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	-2,330	-2,100	-2,161
New provisions and adjustments to previous provisions	-	-	35
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-88
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,500	1,500	-
Use of provisions	-	-	439
<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>9,650</b>	<b>9,283</b>	<b>8,075</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	197,060	188,533	180,127
<i>Less:</i>			
Administration DEL Income	-188,480	-180,000	-171,875
<b>Net Administration Costs</b>	<b>8,580</b>	<b>8,533</b>	<b>8,252</b>
Gross Programme Costs	-	-	-35
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>-</b>	<b>-</b>	<b>-35</b>
<b>Total Net Operating Costs</b>	<b>8,580</b>	<b>8,533</b>	<b>8,217</b>
<i>Of which:</i>			
Resource DEL	8,580	8,533	8,252
Capital DEL	-	-	-
Resource AME	-	-	-35
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>8,580</b>	<b>8,533</b>	<b>8,217</b>
<i>Of which:</i>			
Resource DEL	8,580	8,533	8,691
Resource AME	-	-	-474
<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>8,580</b>	<b>8,533</b>	<b>8,217</b>

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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource DEL</b>	<b>-188,480</b>	<b>-180,000</b>	<b>-171,875</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-188,480	-180,000	-164,604
<i>Of which:</i>			
A GLD Administration	-188,072	-179,600	-164,597
B AGO Administration	-408	-400	-7
Other Income	-	-	-7,271
<i>Of which:</i>			
A GLD Administration	-	-	-6,727
B AGO Administration	-	-	-540
C CPSI Administration	-	-	-4
Total Administration	-188,480	-180,000	-171,875
<b>Total Voted Resource Income</b>	<b>-188,480</b>	<b>-180,000</b>	<b>-171,875</b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-</b>	<b>-5</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-5
<i>Of which:</i>			
A GLD Administration	-	-	-5
Total Programme	-	-	-5
<b>Total Voted Capital Income</b>	<b>-</b>	<b>-</b>	<b>-5</b>

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

No CFER income or receipts are expected in 2016-17 or 2015-16. No CFER income or receipts were received in 2014-15.

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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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# 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 cross border 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 eight 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	1,911,226,000	-	1,911,226,000
Capital	609,600,000	-	609,600,000
<b>Annually Managed Expenditure</b>			
Resource	84,479,000	-	84,479,000
Capital	1,000,000	-	1,000,000
<b>Total Net Budget</b>			
Resource	1,995,705,000	-	1,995,705,000
Capital	610,600,000	-	610,600,000
<b>Non-Budget Expenditure</b>	10,000,000		
<b>Net cash requirement</b>	2,290,974,000		

Amounts required in the year ending 31 March 2017 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. 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; Voted Loans in relation to National Museums.

### 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. Promotion of affordable insurance in relation to flood risk.

#### Income arising from:

Levies from the flood reinsurance; meat; dairy; forestry; horticulture; shellfish; fish; cereals; agriculture industries; delivery body funding contributions; packaging recovery support; surveys; EU funding; investments; reinsurance related and commercial income and interest gained.

### **Non-Budget Expenditure:**

#### Expenditure arising from:

Payments to devolved administrations.

#### Income arising from:

Funding contributions to support delivery bodies.

The **Department for Environment, Food and Rural Affairs** 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	1,911,226,000	797,218,000	<b>1,114,008,000</b>
Capital	609,600,000	221,850,000	<b>387,750,000</b>
<b>Annually Managed Expenditure</b>			
Resource	84,479,000	40,000,000	<b>44,479,000</b>
Capital	1,000,000	450,000	<b>550,000</b>
<b>Non-Budget Expenditure</b>	10,000,000	4,500,000	<b>5,500,000</b>
<b>Net cash requirement</b>	2,290,974,000	960,323,000	<b>1,330,651,000</b>

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**Part II: Subhead detail****£'000**

2016-17 Plans									2015-16 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>										
577,808	-66,154	511,654	3,560,614	-2,161,042	1,399,572	611,600	-2,000	609,600	1,789,036	587,717
<i>Of which:</i>										
A Food and farming										
99,805	-320	99,485	1,700,415	-1,541,877	158,538	18,340	-	18,340	272,244	32,364
B Improve the environment										
28,800	-2,181	26,619	235,761	-8,226	227,535	43,989	-	43,989	259,297	48,943
C Protect the country from floods										
1,283	-	1,283	588	-	588	32	-	32	15,435	13,067
D Animal and plant health										
38,962	-	38,962	219,218	-88,025	131,193	8,677	-	8,677	215,441	17,712
E Marine and fisheries										
7,331	-	7,331	50,511	-29,978	20,533	5,403	-	5,403	29,074	5,655
F Countryside and rural services										
11,211	-2,185	9,026	688,227	-492,921	195,306	25,773	-	25,773	206,481	25,340
G Departmental operating costs										
251,748	-61,468	190,280	96,090	-15	96,075	78,223	-2,000	76,223	76,775	8,954
H Improve the environment (ALB) (net)										
74,171	-	74,171	243,276	-	243,276	27,163	-	27,163	335,432	30,017
I Protect the country from floods (ALB) (net)										
61,804	-	61,804	310,090	-	310,090	404,000	-	404,000	358,554	405,000
J Marine and fisheries (ALB) (net)										
2,290	-	2,290	14,230	-	14,230	-	-	-	18,080	276
K Countryside and rural services (ALB) (net)										
403	-	403	2,208	-	2,208	-	-	-	2,223	389
<b>Total Spending in DEL</b>										
<b>577,808</b>	<b>-66,154</b>	<b>511,654</b>	<b>3,560,614</b>	<b>-2,161,042</b>	<b>1,399,572</b>	<b>611,600</b>	<b>-2,000</b>	<b>609,600</b>	<b>1,789,036</b>	<b>587,717</b>

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

£'000

2016-17 Plans									2015-16 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>										
-	-	-	184,479	-100,000	84,479	1,000	-	1,000	457,868	2,000
<i>Of which:</i>										
L Food and farming										
-	-	-	-29,968	-	-29,968	-	-	-	-24,968	-
M Improve the environment										
-	-	-	56,585	-100,000	-43,415	-	-	-	304,876	-
N Countryside and rural services										
-	-	-	-550	-	-550	-	-	-	-350	-
O Departmental operating costs										
-	-	-	49,423	-	49,423	-	-	-	152,353	-
P Food and farming (ALB) (net)										
-	-	-	-15	-	-15	1,000	-	1,000	-15	1,000
Q Improve the environment (ALB) (net)										
-	-	-	-12,341	-	-12,341	-	-	-	-14,641	-
R Protect the country from floods (ALB) (net)										
-	-	-	121,284	-	121,284	-	-	-	40,284	1,000
S Marine and fisheries (ALB) (net)										
-	-	-	61	-	61	-	-	-	329	-
<b>Total Spending in AME</b>										
-	-	-	184,479	-100,000	84,479	1,000	-	1,000	457,868	2,000
<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>										
-	-	-	1,213,800	-1,203,800	10,000	-	-	-	10,000	-
<b>Total for Estimate</b>										
577,808	-66,154	511,654	4,958,893	-3,464,842	1,494,051	612,600	-2,000	610,600	2,256,904	589,717
<i>Of which:</i>										
<b>Voted Expenditure</b>										
577,808	-66,154	511,654	4,958,893	-3,464,842	1,494,051	612,600	-2,000	610,600	2,256,904	589,717
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>2,005,705</b>	<b>2,256,904</b>	<b>1,934,344</b>
<b>Net Capital Requirement</b>	<b>610,600</b>	<b>589,717</b>	<b>694,556</b>
<b>Accruals to cash adjustments</b>	<b>-325,331</b>	<b>463,350</b>	<b>-166,821</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1,249,624	-1,177,928	-1,281,848
Add cash grant-in-aid	1,022,369	1,024,520	1,207,957
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-83,234	-90,934	-153,357
New provisions and adjustments to previous provisions	-137,983	-411,073	-66,075
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-2,752	-2,397	6,457
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-2,144
Increase (+) / Decrease (-) in debtors	-	1,150,000	185,351
Increase (-) / Decrease (+) in creditors	-	-156,000	-174,380
Use of provisions	125,893	127,162	111,218
<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>2,290,974</b>	<b>3,309,971</b>	<b>2,462,079</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	554,458	692,569	609,351
<i>Less:</i>			
Administration DEL Income	-66,154	-158,524	-123,879
<b>Net Administration Costs</b>	<b>488,304</b>	<b>534,045</b>	<b>485,472</b>
Gross Programme Costs	5,402,505	5,720,645	5,166,935
<i>Less:</i>			
Programme DEL Income	-2,161,042	-2,197,953	-2,107,345
Programme AME Income	-100,000	-145,000	-
Non-budget income	-1,203,800	-1,250,800	-1,086,849
<b>Net Programme Costs</b>	<b>1,937,663</b>	<b>2,126,892</b>	<b>1,972,741</b>
<b>Total Net Operating Costs</b>	<b>2,425,967</b>	<b>2,660,937</b>	<b>2,458,213</b>
<i>Of which:</i>			
Resource DEL	1,676,062	1,547,543	1,605,646
Capital DEL	420,262	451,033	533,485
Resource AME	319,643	699,361	326,885
Capital AME	-	-	-
Non-budget	10,000	-37,000	-7,803
<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	-420,262	-451,033	-533,485
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	47,000	9,616
Other adjustments	-10,000	-10,000	-1,813
<b>Total Resource Budget</b>	<b>1,995,705</b>	<b>2,246,904</b>	<b>1,932,531</b>
<i>Of which:</i>			
Resource DEL	1,911,226	1,789,036	1,854,533
Resource AME	84,479	457,868	77,998
<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	1,813
<b>Total Resource (Estimate)</b>	<b>2,005,705</b>	<b>2,256,904</b>	<b>1,934,344</b>

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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource DEL</b>	<b>-2,227,196</b>	<b>-2,356,477</b>	<b>-2,228,749</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-66,154	-158,524	-122,539
<i>Of which:</i>			
A: Food and farming	-320	-7,191	-27,944
B: Improve the environment	-2,181	-2,181	-1,109
C: Protect the country from floods	-	-15	9
D: Animal and plant health	-	-64,722	-61,180
E: Marine and fisheries	-	-20,200	-20,035
F: Countryside and rural services	-2,185	-2,323	-4,152
G: Departmental operating costs	-61,468	-61,892	-8,128
Interest and Dividends	-	-	-1
<i>Of which:</i>			
A: Food and farming	-	-	-1
Other Income	-	-	-1,136
<i>Of which:</i>			
A: Food and farming	-	-	154
B: Improve the environment	-	-	-35
C: Protect the country from floods	-	-	-1
E: Marine and fisheries	-	-	-15
F: Countryside and rural services	-	-	-132
G: Departmental operating costs	-	-	-1,107
Taxation	-	-	-203
<i>Of which:</i>			
C: Protect the country from floods	-	-	-18
G: Departmental operating costs	-	-	-185
Total Administration	-66,154	-158,524	-123,879
<b>Programme</b>			
EU Grants Received	-2,006,131	-2,140,770	-2,058,072
<i>Of which:</i>			
A: Food and farming	-1,537,876	-1,704,876	-1,576,362
D: Animal and plant health	-803	-871	-589
E: Marine and fisheries	-5,078	-9,602	-6,877
F: Countryside and rural services	-462,374	-425,421	-469,747
G: Departmental operating costs	-	-	-4,497
Sales of Goods and Services	-154,889	-57,171	-46,738
<i>Of which:</i>			
A: Food and farming	-3,991	-45	-
B: Improve the environment	-8,226	-7,179	-7,108
D: Animal and plant health	-87,222	-22,500	-20,131
E: Marine and fisheries	-24,900	-	-1,995
F: Countryside and rural services	-30,535	-27,431	-11,329
G: Departmental operating costs	-15	-16	-6,175

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

£'000

Interest and Dividends	-12	-12	-13
<i>Of which:</i>			
F: Countryside and rural services	-12	-12	-13
Other Grants	-10	-	-16
<i>Of which:</i>			
A: Food and farming	-10	-	-
B: Improve the environment	-	-	-21
D: Animal and plant health	-	-	5
Other Income	-	-	-31
<i>Of which:</i>			
B: Improve the environment	-	-	-31
<b>Total Programme</b>	<b>-2,161,042</b>	<b>-2,197,953</b>	<b>-2,104,870</b>
<b>Voted Resource AME</b>	<b>-100,000</b>	<b>-145,000</b>	<b>-</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-100,000	-145,000	-
<i>Of which:</i>			
M: Improve the environment	-100,000	-145,000	-
<b>Total Programme</b>	<b>-100,000</b>	<b>-145,000</b>	<b>-</b>
<b>Total Voted Resource Income</b>	<b>-2,327,196</b>	<b>-2,501,477</b>	<b>-2,228,749</b>
<b>Voted Capital DEL</b>	<b>-2,000</b>	<b>-12,470</b>	<b>-18,783</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-2,000	-12,470	-16,308
<i>Of which:</i>			
A: Food and farming	-	-	-19
D: Animal and plant health	-	-	-486
E: Marine and fisheries	-	-	-174
F: Countryside and rural services	-	-	-80
G: Departmental operating costs	-2,000	-12,470	-15,549
Other Grants	-	-	-2,475
<i>Of which:</i>			
G: Departmental operating costs	-	-	-2,475
<b>Total Programme</b>	<b>-2,000</b>	<b>-12,470</b>	<b>-18,783</b>
<b>Total Voted Capital Income</b>	<b>-2,000</b>	<b>-12,470</b>	<b>-18,783</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

	2016-17 Plans		2015-16 Provisions		2014-15 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)	-	-	-47,000	-47,000	-9,616	-4,894
<b>Total</b>	-	-	<b>-47,000</b>	<b>-47,000</b>	<b>-9,616</b>	<b>-4,894</b>

#### Detailed description of CFER sources

£'000

	2016-17 Plans		2015-16 Provisions		2014-15 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Bovine tuberculosis monies	-	-	-4,000	-4,000	-4,894	-4,894
Creation of FERA Science Limited	-	-	-	-	-4,722	-
Thames Tideway Tunnel	-	-	-43,000	-43,000	-	-
<b>Total</b>	-	-	<b>-47,000</b>	<b>-47,000</b>	<b>-9,616</b>	<b>-4,894</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Clare Moriarty
<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
Professor Peter Borriello	Veterinary Medicines Directorate
Tom Karsten	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
Sir James Bevan	Environment Agency
Brendan McCafferty	Flood Re
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	Agriculture & Horticulture Development Board
Marcus Coleman	Sea Fish Industry Authority

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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
P	Agriculture & Horticulture Development Board	-15	1,000	-
H	Consumer Council for Water	5,150	-	5,130
H, I, Q, R	Environment Agency	560,792	417,104	851,049
R	Flood Re	100,000	-	-
H	Joint Nature Conservation Committee	8,438	864	10,500
J	Marine Management Organisation	16,520	-	15,090
K	National Forest Company	2,611	-	2,600
H	Natural England	99,464	2,720	105,000
H	Royal Botanic Gardens, Kew	24,440	10,475	33,000
S	Sea Fish Industry Authority	61	-	-
<b>Total</b>		<b>817,461</b>	<b>432,163</b>	<b>1,022,369</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**

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. This will change with the introduction of the new Employee Benefits Framework which is due to go live on 1st April 2016 and will provide the same benefit at nil cost to the Department.

## Part III: Note K - Contingent Liabilities

Nature of liability	£'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.	21,000
Liability for landfill sites that do not reach the standards required by the Environmental Permitting regulations and where the permit holder becomes insolvent and cases where ongoing management is required and there is no permit holder.	15,000-30,000
Small potential liabilities against Defra, its Executive Agencies and ALBs.	1,400
Infringements of the Urban Waste Water Treatment Directive could lead to substantial fines for the Core Department from the EU.	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
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
An HMRC audit of the Forestry Commission's treatment of VAT and income tax is underway. An unquantifiable contingent liability is disclosed to recognise the possibility of future non-compliance liabilities arising from the audit.	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

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
<b>Total:</b>	<b>10,011</b>

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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).
2. We are the UK's tax, payments and customs authority, and we have a vital purpose: we collect the money that pays for the UK's public services and help families and individuals with targeted financial support.

We do this by being impartial and increasingly effective and efficient in our administration. We help the honest majority to get their tax right and make it hard for the dishonest minority to cheat the system.

Our objectives are to:

- maximise revenues due and bear down on avoidance and evasion
- transform tax and payments for our customers
- design and deliver a professional, efficient and engaged organisation.

We contribute to the country's economic and social wellbeing and support growth. The UK is the world's seventh largest economy and the second largest in the EU and we play our part by making it as easy as possible for industry and business to trade.

We work closely with HM Treasury through the Policy Partnership to deliver effective tax policy which meets government objectives, working together on policy design through to implementation. We are uniquely placed to provide advice on the implementation of tax policies using our considerable expertise, knowledge and insight of our customers and their behaviour, tax compliance and tax legislation.

We also work with a number of other government departments to help deliver their objectives; for example, in collecting student loans and in enforcing the National Minimum Wage.

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	3,588,545,000	293,800,000	3,882,345,000
Capital	241,640,000	-	241,640,000
<b>Annually Managed Expenditure</b>			
Resource	11,874,547,000	31,092,458,000	42,967,005,000
Capital	30,000	-	30,000
<b>Total Net Budget</b>			
Resource	15,463,092,000	31,386,258,000	46,849,350,000
Capital	241,670,000	-	241,670,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>15,374,965,000</b>		

Amounts required in the year ending 31 March 2017 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, Revenue and Customs Digital Technology Services Limited, 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, Revenue and Customs Digital Technology Services Limited, 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.

**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	3,588,545,000	1,542,495,000	<b>2,046,050,000</b>
Capital	241,640,000	73,269,000	<b>168,371,000</b>
<b>Annually Managed Expenditure</b>			
Resource	11,874,547,000	5,269,887,000	<b>6,604,660,000</b>
Capital	30,000	135,000	<b>-105,000</b>
<b>Non-Budget Expenditure</b>	-	3,037,500,000	<b>-3,037,500,000</b>
<b>Net cash requirement</b>	<b>15,374,965,000</b>	<b>9,845,481,000</b>	<b>5,529,484,000</b>

## Part II: Subhead detail

£'000

2016-17 Plans									2015-16 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>										
1,039,035	-156,800	882,235	2,974,510	-268,200	2,706,310	244,640	-3,000	241,640	3,311,081	234,457
<i>Of which:</i>										
A HMRC Administration										
1,030,635	-156,800	873,835	2,750,809	-60,500	2,690,309	232,640	-3,000	229,640	3,276,253	227,157
B VOA Administration										
-	-	-	207,701	-207,700	1	12,000	-	12,000	1	7,300
C Utilised Provisions										
8,400	-	8,400	16,000	-	16,000	-	-	-	34,827	-
<b>Non-voted expenditure</b>										
56,000	-	56,000	237,800	-	237,800	-	-	-	296,960	-
<i>Of which:</i>										
D National Insurance Fund										
56,000	-	56,000	237,800	-	237,800	-	-	-	296,960	-
<b>Total Spending in DEL</b>										
1,095,035	-156,800	938,235	3,212,310	-268,200	2,944,110	244,640	-3,000	241,640	3,608,041	234,457
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	11,878,717	-4,170	11,874,547	30	-	30	12,079,967	300
<i>Of which:</i>										
E Child Benefit										
-	-	-	11,650,313	-	11,650,313	30	-	30	11,903,111	300
F Tax Free Childcare										
-	-	-	20,424	-	20,424	-	-	-	-	-
G Providing payments in lieu of tax relief to certain bodies										
-	-	-	120,079	-	120,079	-	-	-	105,792	-
H HMRC Administration										
-	-	-	30,000	-	30,000	-	-	-	30,000	-
I VOA - Payments of rates to LAs on behalf of certain bodies										
-	-	-	80,330	-4,170	76,160	-	-	-	74,190	-
J VOA Administration										
-	-	-	2,001	-	2,001	-	-	-	2,001	-
K Utilised Provisions										
-	-	-	-24,430	-	-24,430	-	-	-	-35,127	-
<b>Non-voted expenditure</b>										
-	-	-	31,092,458	-	31,092,458	-	-	-	32,458,014	-
<i>Of which:</i>										
L Personal Tax Credit										
-	-	-	28,516,247	-	28,516,247	-	-	-	29,453,632	-
M Other Reliefs and Allowances										
-	-	-	2,576,211	-	2,576,211	-	-	-	3,004,382	-
<b>Total Spending in AME</b>										
-	-	-	42,971,175	-4,170	42,967,005	30	-	30	44,537,981	300

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

£'000

2016-17 Plans									2015-16 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-Budget spending</b>										
<b>Voted expenditure</b>										
-	-	-	-	-	-	-	-	-	9,852,000	-
<i>Of which:</i>										
<i>Payments To National Insurance Fund</i>										
-	-	-	-	-	-	-	-	-	9,852,000	-
<b>Total Non-Budget Spending</b>										
-	-	-	-	-	-	-	-	-	<b>9,852,000</b>	-
<b>Total for Estimate</b>										
<b>1,095,035</b>	<b>-156,800</b>	<b>938,235</b>	<b>46,183,485</b>	<b>-272,370</b>	<b>45,911,115</b>	<b>244,670</b>	<b>-3,000</b>	<b>241,670</b>	<b>57,998,022</b>	<b>234,757</b>
<i>Of which:</i>										
<b>Voted Expenditure</b>										
1,039,035	-156,800	882,235	14,853,227	-272,370	14,580,857	244,670	-3,000	241,670	25,243,048	234,757
<b>Non Voted Expenditure</b>										
56,000	-	56,000	31,330,258	-	31,330,258	-	-	-	32,754,974	-

## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>46,849,350</b>	<b>57,998,022</b>	<b>51,115,398</b>
<b>Net Capital Requirement</b>	<b>241,670</b>	<b>234,757</b>	<b>231,690</b>
<b>Accruals to cash adjustments</b>	<b>-329,797</b>	<b>-406,763</b>	<b>-328,188</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	-320,046	-285,374	-277,889
New provisions and adjustments to previous provisions	-32,000	-32,000	-72,476
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-2,181	-2,242	-8,891
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	382,206	-
Increase (-) / Decrease (+) in creditors	-	-504,480	-
Use of provisions	24,430	35,127	31,068
<b>Removal of non-voted budget items</b>	<b>-31,386,258</b>	<b>-32,754,974</b>	<b>-31,449,381</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-31,386,258	-32,754,974	-31,449,381
<b>Net Cash Requirement</b>	<b>15,374,965</b>	<b>25,071,042</b>	<b>19,569,519</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	1,086,635	959,777	875,334
<i>Less:</i>			
Administration DEL Income	-156,800	-127,000	-97,124
<b>Net Administration Costs</b>	<b>929,835</b>	<b>832,777</b>	<b>778,210</b>
Gross Programme Costs	46,191,915	47,625,054	45,870,837
<i>Less:</i>			
Programme DEL Income	-268,200	-307,499	-249,574
Programme AME Income	-4,170	-4,010	-4,064
Non-budget income	-200	-200	-200
<b>Net Programme Costs</b>	<b>45,919,345</b>	<b>47,313,345</b>	<b>45,616,999</b>
<b>Total Net Operating Costs</b>	<b>46,849,180</b>	<b>48,146,122</b>	<b>46,395,209</b>
<i>Of which:</i>			
Resource DEL	3,857,945	3,573,214	3,433,036
Capital DEL	-	-	-
Resource AME	42,991,435	44,573,108	42,962,373
Capital AME	-	-	-
Non-budget	-200	-200	-200
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	200	200	200
Other adjustments	-30	-300	-11
<b>Total Resource Budget</b>	<b>46,849,350</b>	<b>48,146,022</b>	<b>46,395,398</b>
<i>Of which:</i>			
Resource DEL	3,882,345	3,608,041	3,464,093
Resource AME	42,967,005	44,537,981	42,931,305
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	9,852,000	4,720,000
<b>Total Resource (Estimate)</b>	<b>46,849,350</b>	<b>57,998,022</b>	<b>51,115,398</b>



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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource DEL</b>	<b>-425,000</b>	<b>-434,499</b>	<b>-346,698</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-156,800	-127,000	-95,438
<i>Of which:</i>			
A: HMRC Administration	-156,800	-127,000	-95,438
Other Income	-	-	-1,686
<i>Of which:</i>			
A: HMRC Administration	-	-	-1,686
Total Administration	-156,800	-127,000	-97,124
Programme			
Sales of Goods and Services	-268,200	-307,499	-247,087
<i>Of which:</i>			
A: HMRC Administration	-60,500	-96,000	-53,953
B: VOA Administration	-207,700	-211,499	-193,134
Other Income	-	-	-2,487
<i>Of which:</i>			
A: HMRC Administration	-	-	-2,466
B: VOA Administration	-	-	-21
Total Programme	-268,200	-307,499	-249,574
<b>Voted Resource AME</b>	<b>-4,170</b>	<b>-4,010</b>	<b>-4,064</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-4,170	-4,010	-4,064
<i>Of which:</i>			
I: VOA - Payments of rates to LAs on behalf of certain bodies	-4,170	-4,010	-4,064
Total Programme	-4,170	-4,010	-4,064
<b>Total Voted Resource Income</b>	<b>-429,170</b>	<b>-438,509</b>	<b>-350,762</b>
<b>Voted Capital DEL</b>	<b>-3,000</b>	<b>-1,200</b>	<b>-6,185</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-3,000	-1,200	-6,185
<i>Of which:</i>			
A: HMRC Administration	-3,000	-1,200	-6,006
B: VOA Administration	-	-	-179
Total Programme	-3,000	-1,200	-6,185
<b>Total Voted Capital Income</b>	<b>-3,000</b>	<b>-1,200</b>	<b>-6,185</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

	2016-17 Plans		2015-16 Provisions		2014-15 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
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

	2016-17 Plans		2015-16 Provisions		2014-15 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>

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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>	Jon Thompson (Principal Accounting Officer)
<b>Executive Agency Accounting Officers:</b>	Penny Ciniewicz for sections B, I and J (Chief Executive of the Valuation Office 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.

Jon Thompson (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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# 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, UK Government Investments Limited, 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. Spending on the Help to Buy ISA programme.
7. 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.
8. Further details can be found in the 2015-16 Annual Report and Accounts.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	177,302,000	7,722,000	185,024,000
Capital	82,000,000	-	82,000,000
<b>Annually Managed Expenditure</b>			
Resource	-698,965,000	3,759,000	-695,206,000
Capital	-3,563,400,000	-	-3,563,400,000
<b>Total Net Budget</b>			
Resource	-521,663,000	11,481,000	-510,182,000
Capital	-3,481,400,000	-	-3,481,400,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>354,913,000</b>		

Amounts required in the year ending 31 March 2017 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 and set up costs of the National Infrastructure Commission.

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, the Royal Mint Advisory Committee on the design of Coins, Medals, Seals and Decorations and UK Government Investments Limited.

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, businesses and individuals including credit easing, provision of guarantees, infrastructure finance and spending on Help to Buy ISA.

Creation and use of provisions including those relating to payments under the Equitable Life Payments Scheme, those in respect of economic, financial and related administration, the funding of tax costs and associated interest payments for certain retired police and fire service officers and decommissioning relief agreements.

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 and individuals 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	177,302,000	53,311,000	<b>123,991,000</b>
Capital	82,000,000	-	<b>82,000,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-698,965,000	-	<b>-698,965,000</b>
Capital	-3,563,400,000	-	<b>-3,563,400,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>354,913,000</b>	-	<b>354,913,000</b>

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## Part II: Subhead detail

£'000

2016-17 Plans									2015-16 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>										
209,390	-42,766	166,624	33,139	-22,461	10,678	83,000	-1,000	82,000	143,882	-657,250
<i>Of which:</i>										
A Core Treasury										
142,091	-14,695	127,396	29,518	-21,561	7,957	4,498	-1,000	3,498	127,274	2,993
B Debt Management Office										
16,970	-1,580	15,390	5,120	-900	4,220	500	-	500	18,017	100
C Government Internal Audit Agency										
28,431	-26,491	1,940	-	-	-	-	-	-	1,651	-
D Office of Tax Simplification										
751	-	751	-	-	-	-	-	-	512	-
E United Kingdom Financial Investments Limited (Net)										
3,312	-	3,312	-	-	-	-	-	-	2,832	-
F Office for Budget Responsibility (Net)										
2,734	-	2,734	-	-	-	-	-	-	2,146	-
G Infrastructure Finance Unit Limited (Net)										
-	-	-	-1,500	-	-1,500	-2,000	-	-2,000	-4,220	-4,607
H IUK Investments Limited (Net)										
-	-	-	-	-	-	1	-	1	-	301
I IUK Investments Holdings Limited (Net)										
-	-	-	-	-	-	1	-	1	-	1
J HM Treasury UK Sovereign SUKUK plc (Net)										
-	-	-	1	-	1	-	-	-	1	-
K Royal Mint Advisory Committee on the design of coins (Net)										
1	-	1	-	-	-	-	-	-	1	-
L Departmental Unallocated Provision										
3,000	-	3,000	-	-	-	-	-	-	-	-
M Asian Infrastructure Investment Bank										
-	-	-	-	-	-	80,000	-	80,000	-	84,812
N UK Government Investments Limited (Net)										
12,100	-	12,100	-	-	-	-	-	-	11,918	-
<i>Eurostar</i>										
-	-	-	-	-	-	-	-	-	-16,250	-740,850
<b>Non-voted expenditure</b>										
-	-	-	7,722	-	7,722	-	-	-	11,000	-
<i>Of which:</i>										
O Banking and gilts registration services										
-	-	-	7,722	-	7,722	-	-	-	11,000	-
<b>Total Spending in DEL</b>										
209,390	-42,766	166,624	40,861	-22,461	18,400	83,000	-1,000	82,000	154,882	-657,250

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

£'000

2016-17 Plans									2015-16 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>										
-	-	-	-392,598	-306,367	-698,965	-3,563,400	-	-3,563,400	18,739,829	-25,665,551
<i>Of which:</i>										
P Provisions										
-	-	-	-500	-	-500	-	-	-	82,600	-
Q UK Coinage manufacturing costs										
-	-	-	53,100	-	53,100	-	-	-	43,600	-
R UK Coinage metal costs										
-	-	-	40,900	-12,400	28,500	-	-	-	9,500	-
S Royal Mint dividend										
-	-	-	-	-4,000	-4,000	-	-	-	-4,000	-
T Investment in the Bank of England										
-	-	-	-	-50,000	-50,000	-	-	-	-50,000	-
U Administration of the Equitable Life Payments Scheme										
-	-	-	5,100	-	5,100	-	-	-	5,100	-
V National Loan Guarantee Scheme										
-	-	-	2,000	-65,000	-63,000	-	-	-	-63,000	-
W Loans to Ireland										
-	-	-	-	-83,967	-83,967	-	-	-	-83,967	-
X Assistance to financial institutions										
-	-	-	-	-91,000	-91,000	30,000	-	30,000	24,850,000	-250,000
Y Sovereign Grant funding of Royal Household (Net)										
-	-	-	42,800	-	42,800	6,400	-	6,400	40,100	4,500
Z Money Advice Service (formerly Consumer Financial Education Body) (Net)										
-	-	-	1	-	1	100	-	100	1	100
AA Financial Services Compensation Scheme (Net)										
-	-	-	19,000	-	19,000	100	-	100	-300,000	100
AB UK Asset Resolution Limited (Net)										
-	-	-	-750,000	-	-750,000	-3,600,000	-	-3,600,000	-1,200,000	-16,250,000
AC Help to Buy (HMT) Limited (Net)										
-	-	-	1	-	1	-	-	-	1	-
AD Help to Buy ISA										
-	-	-	195,000	-	195,000	-	-	-	20,000	-
<i>Sale of shares</i>										
-	-	-	-	-	-	-	-	-	-4,610,106	-9,170,251
<b>Non-voted expenditure</b>										
-	-	-	4,759	-1,000	3,759	-	-	-	3,765	-
<i>Of which:</i>										
AE Royal Household Pensions										
-	-	-	4,400	-1,000	3,400	-	-	-	3,406	-

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

£'000

2016-17 Plans									2015-16 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	
AF Civil List	-	-	-	359	-	359	-	-	-	359	-
<b>Total Spending in AME</b>	-	-	-	-387,839	-307,367	-695,206	-3,563,400	-	-3,563,400	18,743,594	-25,665,551
<b>Total for Estimate</b>	<b>209,390</b>	<b>-42,766</b>	<b>166,624</b>	<b>-346,978</b>	<b>-329,828</b>	<b>-676,806</b>	<b>-3,480,400</b>	<b>-1,000</b>	<b>-3,481,400</b>	<b>18,898,476</b>	<b>-26,322,801</b>
<i>Of which:</i>											
<b>Voted Expenditure</b>											
209,390	-42,766	166,624	-359,459	-328,828	-688,287	-3,480,400	-1,000	-3,481,400	18,883,711	-26,322,801	
<b>Non Voted Expenditure</b>											
-	-	-	12,481	-1,000	11,481	-	-	-	14,765	-	

## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>-510,182</b>	<b>18,898,476</b>	<b>-49,775,664</b>
<b>Net Capital Requirement</b>	<b>-3,481,400</b>	<b>-26,322,801</b>	<b>-12,678,769</b>
<b>Accruals to cash adjustments</b>	<b>4,357,976</b>	<b>-6,898,685</b>	<b>53,500,928</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	4,266,948	17,704,767	5,783,018
Add cash grant-in-aid	64,034	47,047	39,896
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-6,306	-25,007,699	48,000,267
New provisions and adjustments to previous provisions	-	-83,000	-447,990
Departmental Unallocated Provision	-3,000	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-200	-200	-418
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	4,171
Increase (+) / Decrease (-) in debtors	-	-	77,293
Increase (-) / Decrease (+) in creditors	-	-	-49,708
Use of provisions	36,500	440,400	94,507
<b>Removal of non-voted budget items</b>	<b>-11,481</b>	<b>-14,765</b>	<b>-15,083</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-11,122	-14,406	-14,724
Other adjustments	-359	-359	-359
<b>Net Cash Requirement</b>	<b>354,913</b>	<b>-14,337,775</b>	<b>-8,968,588</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	205,890	216,724	184,840
<i>Less:</i>			
Administration DEL Income	-42,766	-63,890	-31,385
<b>Net Administration Costs</b>	<b>163,124</b>	<b>152,384</b>	<b>153,455</b>
Gross Programme Costs	-346,478	19,122,069	-43,460,599
<i>Less:</i>			
Programme DEL Income	-22,461	-17,910	-374,872
Programme AME Income	-307,367	-357,767	-6,418,648
Non-budget income	-30,000	-29,000	-1,392,662
<b>Net Programme Costs</b>	<b>-706,306</b>	<b>18,717,392</b>	<b>-51,646,781</b>
<b>Total Net Operating Costs</b>	<b>-543,182</b>	<b>18,869,776</b>	<b>-51,493,326</b>
<i>Of which:</i>			
Resource DEL	181,524	154,482	136,526
Capital DEL	-	300	-325,000
Resource AME	-694,706	18,743,994	-49,912,190
Capital AME	-	-	-
Non-budget	-30,000	-29,000	-1,392,662
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	3,000	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-300	325,000
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	30,000	29,000	25,464
Other adjustments	-	-	1,367,198
<b>Total Resource Budget</b>	<b>-510,182</b>	<b>18,898,476</b>	<b>-49,775,664</b>
<i>Of which:</i>			
Resource DEL	185,024	154,882	136,684
Resource AME	-695,206	18,743,594	-49,912,348
<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>-510,182</b>	<b>18,898,476</b>	<b>-49,775,664</b>

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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource DEL</b>	<b>-65,227</b>	<b>-81,610</b>	<b>-80,922</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-42,766	-63,700	-31,050
<i>Of which:</i>			
A Core Treasury	-14,695	-33,860	-29,251
B Debt Management Office	-1,580	-1,633	-1,799
C Government Internal Audit Agency	-26,491	-11,957	-
<i>Eurostar</i>	-	-16,250	-
Total Administration	-42,766	-63,700	-31,050
Programme			
Sales of Goods and Services	-22,461	-28,010	-43,669
<i>Of which:</i>			
A Core Treasury	-21,561	-22,900	-32,084
B Debt Management Office	-900	-890	-958
G Infrastructure Finance Unit Limited (Net)	-	-4,220	-
<i>Business Finance Partnership</i>	-	-	-10,627
Interest and Dividends	-	-	-5,085
<i>Of which:</i>			
A Core Treasury	-	-	-626
G Infrastructure Finance Unit Limited (Net)	-	-	-4,459
Other Income	-	-	-1,118
<i>Of which:</i>			
A Core Treasury	-	-	-1,118
Taxation	-	10,100	-
<i>Of which:</i>			
A Core Treasury	-	10,100	-
Total Programme	-22,461	-17,910	-49,872
<b>Voted Resource AME</b>	<b>-306,367</b>	<b>-356,767</b>	<b>-6,417,744</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-12,400	-148,901	-252,108
<i>Of which:</i>			
R UK Coinage metal costs	-12,400	-3,800	-18,990
V National Loan Guarantee Scheme	-	-65,000	-61,772
X Assistance to financial institutions	-	-80,101	-18,443
<i>Northern Rock (Virgin Money)</i>	-	-	-152,903
Interest and Dividends	-293,967	-207,866	-644,389
<i>Of which:</i>			
S Royal Mint dividend	-4,000	-4,000	-4,000
T Investment in the Bank of England	-50,000	-50,000	-92,827
V National Loan Guarantee Scheme	-65,000	-	-2,868

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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
W Loans to Ireland	-83,967	-83,967	-83,967
X Assistance to financial institutions	-91,000	-69,899	-460,727
Other Income	-	-	-32,430
<i>Of which:</i>			
Assistance to financial institutions	-	-	-32,430
Taxation	-	-	-5,488,817
<i>Of which:</i>			
AB UK Asset Resolution Limited (Net)	-	-	-5,488,817
<b>Total Programme</b>	<b>-306,367</b>	<b>-356,767</b>	<b>-6,417,744</b>
<b>Total Voted Resource Income</b>	<b>-371,594</b>	<b>-438,377</b>	<b>-6,498,666</b>
<b>Voted Capital DEL</b>	<b>-1,000</b>	<b>-740,850</b>	<b>-329,959</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-1,000	-	-
<i>Of which:</i>			
A Core Treasury	-1,000	-	-
Other Grants	-	-	-325,000
<i>Of which:</i>			
Eurostar	-	-	-325,000
Other Income	-	-740,850	-
<i>Of which:</i>			
Eurostar	-	-740,850	-
Repayments	-	-	-4,959
<i>Of which:</i>			
A Core Treasury	-	-	-449
G Infrastructure Finance Unit Limited (Net)	-	-	-4,510
<b>Total Programme</b>	<b>-1,000</b>	<b>-740,850</b>	<b>-329,959</b>
<b>Voted Capital AME</b>	<b>-</b>	<b>-9,820,251</b>	<b>-3,062,433</b>
<i>Of which:</i>			
Programme			
Other Income	-	-9,170,251	-1,802,737
<i>Of which:</i>			
Sale of shares	-	-9,170,251	-1,802,737
Repayments	-	-650,000	-1,259,696
<i>Of which:</i>			
X Assistance to financial institutions	-	-650,000	-1,259,696
<b>Total Programme</b>	<b>-</b>	<b>-9,820,251</b>	<b>-3,062,433</b>
<b>Total Voted Capital Income</b>	<b>-1,000</b>	<b>-10,561,101</b>	<b>-3,392,392</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

	2016-17 Plans		2015-16 Provisions		2014-15 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)	-30,000	8,481,000	-29,000	-7,940,100	-25,464	-10,737,477
<b>Total</b>	<b>-30,000</b>	<b>8,481,000</b>	<b>-29,000</b>	<b>-7,940,100</b>	<b>-25,464</b>	<b>-10,737,477</b>

#### Detailed description of CFER sources

£'000

	2016-17 Plans		2015-16 Provisions		2014-15 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Pool Re insurance premiums	-30,000	-30,000	-29,000	-29,000	-25,464	-33,713
Accumulated cash from the Bank of England Asset Purchase Facility Fund	-	-8,451,000	-	-7,161,100	-	-10,703,764
Excess cash from arm's length bodies	-	-	-	-750,000	-	-
<b>Total</b>	<b>-30,000</b>	<b>-8,481,000</b>	<b>-29,000</b>	<b>-7,940,100</b>	<b>-25,464</b>	<b>-10,737,477</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:** John Kingman (Interim Principal Accounting Officer)

**Executive Agency Accounting Officers:**

Sir 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 Bowler	Office of Tax Simplification
James Leigh-Pemberton	United Kingdom Financial Investments
Mark Russell	UK Government Investments
Robert Chote	Office for Budget Responsibility
John Kingman (Interim Principal Accounting Officer)	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
Sophie Dean	Help to Buy (HMT) Limited
John Kingman (Interim Principal Accounting Officer)	IUK Investments Limited
John Kingman (Interim Principal Accounting Officer)	IUK Investments Holdings Limited
James Richardson	HM Treasury UK Sovereign SUKUK plc

John Kingman (Interim 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 (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	3,312	-	-
F	Office for Budget Responsibility	2,734	-	2,734
G	Infrastructure Finance Unit Limited	-1,500	-2,000	-
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	-	-
N	UK Government Investments	12,100	-	12,100
Y	Sovereign Grant funding of Royal Household	42,800	6,400	49,200
Z	Money Advice Service	1	100	-
AA	Financial Services Compensation Scheme	19,000	100	-
AB	UK Asset Resolution Limited	-750,000	-3,600,000	-
AC	Help to Buy (HMT) Limited	1	-	-
<b>Total</b>		<b>-671,550</b>	<b>-3,595,398</b>	<b>64,034</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
AME - P	Payment to HMRC for the tax costs and associated interest payments for certain retired police and fire service officers	15,000

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## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<b>Contingent liabilities limited by recourse to assets</b>	
Contingent liabilities have been included in this category where the liability would be limited by recourse to assets if the liability were to crystallise. The amounts shown are gross of any such offset. Contingent liabilities with recourse to equities have not been included.	
HM Treasury 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).	270,000
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).	1,500,000
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
A standby liquidity facility to the Greater London Authority to support the construction of the Northern Line extension.	750,000
<b>Other Contingent Liabilities</b>	
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.	

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

Nature of liability	£'000
<p>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.</p>	2,900,000
<p>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.</p>	Up to £12,000,000
<p>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).</p>	1,600,000
<p>HM Treasury has confirmed to the PRA its intention to take appropriate steps (should they prove necessary) to ensure that Bradford &amp; Bingley will continue to operate above the minimum regulatory capital requirements (Treasury Minute dated 2 June 2009).</p>	Unquantifiable
<p>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).</p>	Unquantifiable
<p>HM Treasury has guaranteed indemnities provided by Bradford &amp; Bingley for its directors against liabilities and losses in the course of their actions whilst the entity is in public ownership.</p>	Unquantifiable
<p>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).</p>	Unquantifiable
<p>HM Treasury has guaranteed indemnities provided by United Kingdom Financial Investments (UKFI) for its directors against liabilities and losses incurred in the course of their actions.</p>	Unquantifiable
<p>HM Treasury has provided indemnities for the directors of Infrastructure Finance Unit Limited against liabilities and losses incurred in the course of their actions.</p>	Unquantifiable
<p>HM Treasury has provided indemnities for the directors of IUK Investments Limited against liabilities and losses incurred in the course of their actions.</p>	Unquantifiable

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

Nature of liability	£'000
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
HM Treasury has provided indemnities for the directors of HM Treasury Sovereign SUKUK plc against liabilities and losses incurred in the course of their actions.	Unquantifiable
HM Treasury has provided indemnities for the directors of UK Government Investments Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable
HM Treasury has provided indemnities for the directors of UKGI Financing Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable
HM Treasury has provided indemnities for the directors of Help to Buy (HMT) 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
<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 1993.	Unquantifiable
HM Treasury continues to indemnify the liquidators and receivers (the Officeholders) of Barlow Clowes pursuant to the deeds of indemnity dated 3rd April 1991 and 29th March 1994. Maximum potential liabilities under this intervention are unquantifiable.	Unquantifiable

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

Nature of liability	£'000
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
The Deed of Indemnity between HM Treasury, the Bank of England and BEAPFF provides that BEAPFF on behalf of itself and its officers and directors may at any time claim payment under the indemnity in respect of any indemnified losses incurred. The losses include all claims, losses, damages, liabilities, etc suffered or incurred by BEAPFF or its officers or directors as a result of, arising out of, in connection with, or which are attributable to, BEAPFF carrying on activities pursuant to or in connection with the APF, save to the extent that the losses arise from BEAPFF's own wilful default or reckless disregard of its obligations. Maximum potential liabilities under this intervention are considered unquantifiable.	Unquantifiable
The Royal Mint Trading Fund has a Memorandum of Understanding (MOU) arrangement with the National Loans Fund by which it can draw down funds in the form of a financing facility subject to demand. The upper limit of this financing facility is £50 million. If the Royal Mint Trading Fund was unable to meet this commitment the National Loans Fund funding conditions dictate that the amount outstanding would have to be met from within the Treasury's DEL .	50,000
The Treasury has agreed to be a founder contributor of the Asian Infrastructure Bank (AIIB) and following the first capital contribution under the Asian Infrastructure Investment Bank (Initial Capital Contribution) Order 2015 has incurred a contingent liability. The liability arises under the Articles of Agreement of the AIIB and following this first payment is for a callable capital contribution of up to US\$488,752,000. The UK's contribution will be paid over five years, once the final payment is made (in 2019/20) the total callable capital will be US\$2,443,760,000. (Treasury Minute dated 30 November 2015).	Unquantifiable (liability subject to US\$ exchange rate)



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# Cabinet Office

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## Introduction

The Cabinet Office and No.10, alongside HM Treasury, form the Government's corporate centre, co-ordinating policy and promoting efficiency and reform. Our purpose is to make government greater than the sum of its parts by providing challenge, support and expertise. In doing this we must focus only on what is most efficiently and effectively done at the centre. This includes supporting the Prime Minister, co-ordinating intelligence and security, leading digital transformation, providing expert support to departments and agencies and improving Civil Service capability and effectiveness. The Cabinet Office will also continue to improve the efficient running of the department to facilitate the implementation of cross-government priorities.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	704,744,000	59,000,000	763,744,000
Capital	55,000,000	-	55,000,000
<b>Annually Managed Expenditure</b>			
Resource	5,000,000	-	5,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	709,744,000	59,000,000	768,744,000
Capital	55,000,000	-	55,000,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	776,569,000		

Amounts required in the year ending 31 March 2017 for expenditure by Cabinet Office on:

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

Administration and operation of the department in connection with the following functions:

Supporting the Prime Minister and Cabinet to deliver the Government's programme, driving efficiencies and reforms that will make government work better, building a stronger civil society, creating a more united democracy and strengthening and securing the United Kingdom at home and abroad.

Governance of the Principal Civil Service Pension Scheme and the Royal Mail Statutory Pension Scheme.

Supporting not-for-profit bodies associated with the public service; net expenditure by arm's length bodies; payments to and relating to former Prime Ministers and Deputy Prime Ministers; reimbursement of Lord Lieutenants' expenses; expenses in connection with honours; losses and special payments.

Expenditure on non-current assets, depreciation, notional audit fee, doubtful debts, bad debt write offs and associated non-cash items in DEL.

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**Part I (continued)**


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Income arising from:

Royalties, dividends, interest receivable, income from the EU, rental income, sales of goods and services, rebates from suppliers, expert and transactional services carried out on behalf of other public sector bodies, shared services income, cost sharing arrangements, contributions to programmes conducted on behalf of government, sale of contractual rights, framework establishment and management fee income, 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 receipts, receipts from staff, repayment of grants and subsidies, repayment of loan principal and related interest, deposits forfeited by candidates in an election, registration fee income from consultant lobbyists, sale or use of rights and assets, capital grant in kind income on receipt of donated assets, and income on disposal of donated assets.

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

Provisions for early departures, dilapidations, onerous contracts, revaluation of assets and depreciation on donated assets and associated non-cash items in AME.

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

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£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	704,744,000	273,600,000	431,144,000
Capital	55,000,000	29,250,000	25,750,000
<b>Annually Managed Expenditure</b>			
Resource	5,000,000	-	5,000,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	776,569,000	302,850,000	473,719,000

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## Part II: Subhead detail

£'000

2016-17 Plans									2015-16 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>										
219,680	-40,819	178,861	538,720	-12,837	525,883	55,000	-	55,000	501,246	-23,067
<i>Of which:</i>										
A Support the Prime Minister and Cabinet to deliver the Government's Programme										
44,587	-5,918	38,669	4,778	-776	4,002	2,711	-	2,711	-	-
B Driving efficiencies and reforms that make Government work better										
57,836	-18,457	39,379	204,533	-9,061	195,472	35,420	-	35,420	-	-
C Building a more United Democracy and a stronger Civil Society										
1,581	-600	981	266,018	-1,000	265,018	-	-	-	-	-
D Create a more United Democracy										
3,348	-82	3,266	26,000	-	26,000	-	-	-	-	-
E Strengthen and Secure the United Kingdom at home and abroad										
5,817	-	5,817	35,000	-	35,000	11,056	-	11,056	-	-
F Corporate Activities										
104,324	-15,762	88,562	2,285	-2,000	285	5,813	-	5,813	-	-
G Arm's Length Bodies (net)										
2,187	-	2,187	106	-	106	-	-	-	2,012	-
<i>Support to the Cabinet, the PM &amp; the Deputy PM</i>										
-	-	-	-	-	-	-	-	-	116,517	18,342
<i>Permanent Secretary's Group</i>										
-	-	-	-	-	-	-	-	-	245,686	-50,939
<i>Chief Executive's Group</i>										
-	-	-	-	-	-	-	-	-	136,555	9,530
<i>Independent Business Units</i>										
-	-	-	-	-	-	-	-	-	476	-
<b>Non-voted expenditure</b>										
-	-	-	59,000	-	59,000	-	-	-	109,025	-
<i>Of which:</i>										
H Elections										
-	-	-	59,000	-	59,000	-	-	-	105,825	-
<i>UK Members of the European Parliament</i>										
-	-	-	-	-	-	-	-	-	3,200	-
<b>Total Spending in DEL</b>										
219,680	-40,819	178,861	597,720	-12,837	584,883	55,000	-	55,000	610,271	-23,067

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

£'000

2016-17 Plans									2015-16 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>										
-	-	-	5,000	-	5,000	-	-	-	10,000	-
<i>Of which:</i>										
I Cabinet Office AME										
-	-	-	5,000	-	5,000	-	-	-	10,000	-
<b>Total Spending in AME</b>										
-	-	-	5,000	-	5,000	-	-	-	10,000	-
<b>Total for Estimate</b>										
219,680	-40,819	178,861	602,720	-12,837	589,883	55,000	-	55,000	620,271	-23,067
<i>Of which:</i>										
<b>Voted Expenditure</b>										
219,680	-40,819	178,861	543,720	-12,837	530,883	55,000	-	55,000	511,246	-23,067
<b>Non Voted Expenditure</b>										
-	-	-	59,000	-	59,000	-	-	-	109,025	-

## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>768,744</b>	<b>620,271</b>	<b>648,905</b>
<b>Net Capital Requirement</b>	<b>55,000</b>	<b>-23,067</b>	<b>50,040</b>
<b>Accruals to cash adjustments</b>	<b>11,825</b>	<b>-14,511</b>	<b>-26,304</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-2,293	-2,012	-2,502
Add cash grant-in-aid	2,406	2,091	2,417
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-31,800	-36,008	-15,263
New provisions and adjustments to previous provisions	-	-5,006	787
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-457	-899	-611
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-779	2,424
Increase (-) / Decrease (+) in creditors	43,969	25,012	-15,432
Use of provisions	-	3,090	1,876
<b>Removal of non-voted budget items</b>	<b>-59,000</b>	<b>-109,025</b>	<b>-98,750</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-59,000	-109,025	-99,059
Other adjustments	-	-	309
<b>Net Cash Requirement</b>	<b>776,569</b>	<b>473,668</b>	<b>573,891</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	219,680	286,458	281,276
<i>Less:</i>			
Administration DEL Income	-40,819	-123,221	-130,088
<b>Net Administration Costs</b>	<b>178,861</b>	<b>163,237</b>	<b>151,188</b>
Gross Programme Costs	602,720	489,853	570,005
<i>Less:</i>			
Programme DEL Income	-12,837	-29,194	-51,583
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>589,883</b>	<b>460,659</b>	<b>518,422</b>
<b>Total Net Operating Costs</b>	<b>768,744</b>	<b>623,896</b>	<b>669,602</b>
<i>Of which:</i>			
Resource DEL	763,744	603,981	644,846
Capital DEL	-	6,825	23,249
Resource AME	5,000	13,090	1,507
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	-	-6,825	-23,249
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	3,200	2,552
<b>Total Resource Budget</b>	<b>768,744</b>	<b>620,271</b>	<b>648,905</b>
<i>Of which:</i>			
Resource DEL	763,744	610,271	649,274
Resource AME	5,000	10,000	-369
<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	-	-	309
Other adjustments	-	-	-309
<b>Total Resource (Estimate)</b>	<b>768,744</b>	<b>620,271</b>	<b>648,905</b>

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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource DEL</b>	<b>-53,656</b>	<b>-151,528</b>	<b>-178,749</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-40,819	-112,320	-118,533
<i>Of which:</i>			
A Support the Prime Minister and Cabinet to deliver the Government's Programme	-5,918	-	-
B Driving efficiencies and reforms that make Government work better	-18,457	-	-
C Building a more United Democracy and a stronger Civil Society	-600	-	-
D Create a more United Democracy	-82	-	-
F Corporate Activities	-15,762	-	-
Support to the Cabinet, the PM & the Deputy PM	-	-95	-7,568
Permanent Secretary's Group	-	-15,574	-
Chief Executive's Group	-	-96,651	-
Political & Constitutional Reform	-	-	-38
Efficiency and Reform	-	-	-9,996
Government Innovation Group	-	-	-1,334
Corporate Services Group	-	-	-16,800
Civil Service Capability	-	-	-22,628
Pensions	-	-	-60,169
Interest and Dividends	-	-5,469	-3,800
<i>Of which:</i>			
Permanent Secretary's Group	-	-63	-
Chief Executive's Group	-	-5,406	-
Corporate Services Group	-	-	-3,800
Other Income	-	-5,432	-7,417
<i>Of which:</i>			
Support to the Cabinet, the PM & the Deputy PM	-	-1,079	-1,827
Permanent Secretary's Group	-	-4,203	-
Chief Executive's Group	-	-150	-
National Security	-	-	-500
Efficiency and Reform	-	-	-4,861
Government Innovation Group	-	-	-255
Corporate Services Group	-	-	54
Civil Service Capability	-	-	-28
Taxation	-	-	-32
<i>Of which:</i>			
Corporate Services Group	-	-	-32
Total Administration	-40,819	-123,221	-129,782



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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
Programme			
Sales of Goods and Services	-10,837	-18,733	-10,830
<i>Of which:</i>			
A Support the Prime Minister and Cabinet to deliver the Government's Programme	-776	-	-
B Driving efficiencies and reforms that make Government work better	-9,061	-	-
C Building a more United Democracy and a stronger Civil Society	-1,000	-	-
Support to the Cabinet, the PM & the Deputy PM	-	-1,100	-
<i>Permanent Secretary's Group</i>	-	-500	-
<i>Chief Executive's Group</i>	-	-17,133	-
<i>Efficiency and Reform</i>	-	-	-8,095
<i>Government Innovation Group</i>	-	-	-1,659
<i>Hosted Functions</i>	-	-	-1,076
Interest and Dividends	-2,000	-2,000	-2,000
<i>Of which:</i>			
F Corporate Activities	-2,000	-	-
<i>Chief Executive's Group</i>	-	-2,000	-
<i>Efficiency and Reform</i>	-	-	-2,000
Other Grants	-	-7,400	-38,137
<i>Of which:</i>			
<i>Permanent Secretary's Group</i>	-	-7,400	-
<i>National Security</i>	-	-	-40
<i>Government Innovation Group</i>	-	-	-38,097
Other Income	-	-174	2,000
<i>Of which:</i>			
<i>Permanent Secretary's Group</i>	-	-174	-
<i>Government Innovation Group</i>	-	-	2,000
Total Programme	-12,837	-28,307	-48,967
<b>Total Voted Resource Income</b>	<b>-53,656</b>	<b>-151,528</b>	<b>-178,749</b>

### Voted Capital DEL

	-	-67,584	-4,925
<i>Of which:</i>			
Programme			
Sales of Assets	-	-66,697	-
<i>Of which:</i>			
<i>Permanent Secretary's Group</i>	-	-64,221	-
<i>Chief Executive's Group</i>	-	-2,476	-
Other Grants	-	-887	-2,616
<i>Of which:</i>			
<i>Support to the Cabinet, the PM &amp; the Deputy PM</i>	-	-	-15
<i>Permanent Secretary's Group</i>	-	-887	-
<i>Government Innovation Group</i>	-	-	-2,601

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


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£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
Other Income	-	-	-2,039
<i>Of which:</i>			
<i>Corporate Services Group</i>	-	-	-2,039
Repayments	-	-	-270
<i>Of which:</i>			
<i>Government Innovation Group</i>	-	-	-270
Total Programme	-	-67,584	-4,925
<b>Total Voted Capital Income</b>	-	<b>-67,584</b>	<b>-4,925</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

	2016-17 Plans		2015-16 Provisions		2014-15 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-309	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-317
Non-budget amounts collectable on behalf of the Consolidated Fund (outside the SoCNE)	-	-	-678	-678	-	-
<b>Total</b>	-	-	<b>-678</b>	<b>-678</b>	<b>-309</b>	<b>-317</b>

#### Detailed description of CFER sources

£'000

	2016-17 Plans		2015-16 Provisions		2014-15 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Forfeited deposits in respect of Parliamentary Elections in England and Wales	-	-	-678	-678	-307	-307
Registration fees from Consultant Lobbyists	-	-	-	-	-2	-10
<b>Total</b>	-	-	<b>-678</b>	<b>-678</b>	<b>-309</b>	<b>-317</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:** John Manzoni, Chief Executive of the Civil Service and Cabinet Office Permanent Secretary

**Executive Agency Accounting Officers:**

Paul Coombs Finance Director, Crown Commercial Service

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

**ALB Accounting Officers:**

Alison White The Registrar of Consultant Lobbyists  
Clare Salters Chief Executive, Civil Service Commission

John Manzoni, Chief Executive of the Civil Service and Cabinet Office Permanent Secretary has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

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

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

In accordance with Managing Public Money requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) 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
DEL- G	The Registrar of Consultant Lobbyists	106	-	219
DEL- G	Civil Service Commission*	2,187	-	2,187
<b>Total</b>		<b>2,293</b>	<b>-</b>	<b>2,406</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 - B4	Resource Grants to private sector	700

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## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>The Cabinet Office provided an indemnity to Regional and Local Returning Officers for the European Parliamentary Elections held on 22 May 2014. The indemnity is to cover the costs of any claims against them which are not covered under any existing insurance policies which Regional and Local Returning Officers hold. The Department also certificated 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 Local Returning Officers for any by-elections which are held prior to the next scheduled European Parliamentary election in mid-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 stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at polling stations to significant election petitions challenging the outcome of a poll and associated legal costs. The Cabinet Office provided an indemnity to Returning Officers for the UK Parliamentary general election held on 7 May 2015. The indemnity is to cover the costs of any claims against them which are not covered under any 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 before the next General Election in May 2020.</p>	unquantifiable
<p>The Cabinet Office is providing an indemnity to Police Area Returning Officers and Local Returning Officers for the Police and Crime Commissioner Elections to be held on 5 May 2016. The indemnity is to cover the costs of any claims against them which are not covered under any existing insurance policies which Police Area Returning Officers and Local Returning Officers hold. The Department also certificated 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 Police Area Returning Officers and Local Returning Officers for any by-elections which are held prior to the next scheduled Police and Crime Commissioner Elections in May 2020. For the purposes of Police and Crime Commissioner Elections, Police Area Returning Officers and Local Returning Officers throughout England and Wales are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at polling stations to significant election petitions challenging the outcome of a poll and associated legal costs. The Home Office previously provided an indemnity to Returning Officers for the Police and Crime Commissioner Elections held on 15 November 2012.</p>	unquantifiable





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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 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 2016-17.
3. A detailed analysis of the income and extra receipts payable to the Consolidated Fund can be found in the notes to the estimate.
4. Further details of the expenditure contained in this estimate can be found in the Scotland Office and Office of the Advocate General Annual Report 2015-16.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	9,130,000	-	9,130,000
Capital	50,000	-	50,000
<b>Annually Managed Expenditure</b>			
Resource	4,300,000	-	4,300,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	13,430,000	-	13,430,000
Capital	50,000	-	50,000
<b>Non-Budget Expenditure</b>	27,948,607,000		
<b>Net cash requirement</b>	27,957,716,000		

Amounts required in the year ending 31 March 2017 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.

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

Changes in provisions.

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

Payment of a grant to the Scottish Consolidated Fund.

Scotland Office and Office of the Advocate General will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>£</b>			
<b>Departmental Expenditure Limit</b>			
Resource	9,130,000	4,041,000	<b>5,089,000</b>
Capital	50,000	11,000	<b>39,000</b>
<b>Annually Managed Expenditure</b>			
Resource	4,300,000	-	<b>4,300,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	<b>27,948,607,000</b>	<b>12,574,338,000</b>	<b>15,374,269,000</b>
<b>Net cash requirement</b>	<b>27,957,716,000</b>	<b>12,578,359,000</b>	<b>15,379,357,000</b>

**Part II: Subhead detail**

£'000

2016-17 Plans									2015-16 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>										
11,160	-2,460	8,700	430	-	430	50	-	50	9,008	235
<i>Of which:</i>										
A Scotland Office and Office of The Advocate General										
11,160	-2,460	8,700	30	-	30	50	-	50	8,808	235
B Boundary Commission For Scotland										
-	-	-	400	-	400	-	-	-	200	-
<b>Non-voted expenditure</b>										
-	-	-	-	-	-	-	-	-	14,175	-
<i>Of which:</i>										
C Election Expenses										
-	-	-	-	-	-	-	-	-	14,175	-
<b>11,160</b>	<b>-2,460</b>	<b>8,700</b>	<b>430</b>	<b>-</b>	<b>430</b>	<b>50</b>	<b>-</b>	<b>50</b>	<b>23,183</b>	<b>235</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	4,300	-	4,300	-	-	-	-	-
<i>Of which:</i>										
D Provisions										
-	-	-	4,300	-	4,300	-	-	-	-	-
<b>Total Spending in AME</b>										
-	-	-	<b>4,300</b>	<b>-</b>	<b>4,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-Budget spending</b>										
<b>Voted expenditure</b>										
-	-	-	27,948,607	-	27,948,607	-	-	-	28,583,126	-
<i>Of which:</i>										
E Grant Payable to The Scottish Consolidated Fund										
-	-	-	23,048,607	-	23,048,607	-	-	-	28,583,126	-
F Payover of Scottish Rate of Income Tax to Scottish Consolidated Fund										
-	-	-	4,900,000	-	4,900,000	-	-	-	-	-
<b>Total Non-Budget Spending</b>										
-	-	-	<b>27,948,607</b>	<b>-</b>	<b>27,948,607</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,583,126</b>	<b>-</b>
<b>Total for Estimate</b>										
<b>11,160</b>	<b>-2,460</b>	<b>8,700</b>	<b>27,953,337</b>	<b>-</b>	<b>27,953,337</b>	<b>50</b>	<b>-</b>	<b>50</b>	<b>28,606,309</b>	<b>235</b>
<i>Of which:</i>										
<b>Voted Expenditure</b>										
11,160	-2,460	8,700	27,953,337	-	27,953,337	50	-	50	28,592,134	235
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	14,175	-

## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>27,962,037</b>	<b>28,606,309</b>	<b>28,168,999</b>
<b>Net Capital Requirement</b>	<b>50</b>	<b>235</b>	<b>53</b>
<b>Accruals to cash adjustments</b>	<b>-4,371</b>	<b>-76</b>	<b>-61</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	-35	-20
New provisions and adjustments to previous provisions	-4,300	-	-
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>-14,175</b>	<b>-11,237</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-14,175	-11,237
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>27,957,716</b>	<b>28,592,293</b>	<b>28,157,754</b>

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

	£'000		
	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	11,160	12,328	11,400
<i>Less:</i>			
Administration DEL Income	-2,460	-3,520	-3,628
<b>Net Administration Costs</b>	<b>8,700</b>	<b>8,808</b>	<b>7,772</b>
Gross Programme Costs	27,953,337	28,597,501	28,161,227
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-35,000	-
<b>Net Programme Costs</b>	<b>27,953,337</b>	<b>28,562,501</b>	<b>28,161,227</b>
<b>Total Net Operating Costs</b>	<b>27,962,037</b>	<b>28,571,309</b>	<b>28,168,999</b>
<i>Of which:</i>			
Resource DEL	9,130	23,183	19,089
Capital DEL	-	-	-
Resource AME	4,300	-	-
Capital AME	-	-	-
Non-budget	27,948,607	28,548,126	28,149,910
<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	-27,948,607	-28,583,126	-28,149,910
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	35,000	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>13,430</b>	<b>23,183</b>	<b>19,089</b>
<i>Of which:</i>			
Resource DEL	9,130	23,183	19,089
Resource AME	4,300	-	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	27,948,607	28,583,126	28,149,910
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>27,962,037</b>	<b>28,606,309</b>	<b>28,168,999</b>

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

£'000

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	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource DEL</b>	<b>-2,460</b>	<b>-3,520</b>	<b>-3,628</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-2,460	-3,520	-3,628
<i>Of which:</i>			
A Scotland Office and Office of The Advocate General	-2,460	-3,520	-3,628
Total Administration	-2,460	-3,520	-3,628
<b>Total Voted Resource Income</b>	<b>-2,460</b>	<b>-3,520</b>	<b>-3,628</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

	2016-17 Plans		2015-16 Provisions		2014-15 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	-	-31,000
<b>Total</b>	-	-	<b>-35,000</b>	<b>-35,000</b>	-	<b>-31,000</b>

#### Detailed description of CFER sources

£'000

	2016-17 Plans		2015-16 Provisions		2014-15 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	-	-31,000
<b>Total</b>	-	-	<b>-35,000</b>	<b>-35,000</b>	-	<b>-31,000</b>



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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** 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 (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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# 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	22,040,000	5,349,000	27,389,000
Capital	340,000	-	340,000
<b>Annually Managed Expenditure</b>			
Resource	1,000	-	1,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	22,041,000	5,349,000	27,390,000
Capital	340,000	-	340,000
<b>Non-Budget Expenditure</b>	14,540,100,000		
<b>Net cash requirement</b>	14,560,278,000		

Amounts required in the year ending 31 March 2017 for expenditure by the Northern Ireland Office on:

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

Overseeing the effective operation of the devolution settlement in Northern Ireland and representing the interests of Northern Ireland within the UK Government. Expenditure on administrative services, Head of State related costs, VIP visits to Northern Ireland, NI Human Rights Commission and other Reviews and Commissions arising from the Good Friday Agreement, the Northern Ireland Act 1998, the Northern Ireland Act 2000, the Northern Ireland Act 2009, political development and inquiries, the Electoral Office for Northern Ireland, elections and boundary reviews, legal services, security, victims of the Troubles including the work of the Independent Commission for the Location of Victims Remains, arms decommissioning, parading, Civil Service Commissioners, compensation schemes under the Justice and Security (Northern Ireland) Act 2007 and Terrorism Act 2000 and certain other grants. Expenditure on arrangements for the running of Hillsborough Castle. This will include associated depreciation and any other non-cash costs falling in DEL.

Income arising from:

Recoupment of electoral expenses, receipts from the use of video conferencing facilities, fees and costs recovered or received for work done for other departments, freedom of information receipts, data protection act receipts, recovery of compensation paid, recoupment of grant funding, costs and fees awarded in favour of the crown and receipts arising from arms decommissioning. Fees and costs recovered or received for the use of the NIO estate. Contributions from third parties to fund grant programmes and monies from other departments to fund projects in Northern Ireland.

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

Change in provisions.

**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.

£

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
<b>Departmental Expenditure Limit</b>			
Resource	22,040,000	9,176,000	<b>12,864,000</b>
Capital	340,000	171,000	<b>169,000</b>
<b>Annually Managed Expenditure</b>			
Resource	1,000	-	<b>1,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	<b>14,540,100,000</b>	<b>6,391,800,000</b>	<b>8,148,300,000</b>
<b>Net cash requirement</b>	<b>14,560,278,000</b>	<b>6,400,143,000</b>	<b>8,160,135,000</b>

**Part II: Subhead detail**

£'000

2016-17 Plans									2015-16 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>										
21,151	-5,625	15,526	6,625	-111	6,514	340	-	340	23,593	2,150
<i>Of which:</i>										
A Northern Ireland Office										
21,151	-5,625	15,526	4,629	-111	4,518	340	-	340	21,555	2,150
B NI Human Rights Commission										
-	-	-	1,190	-	1,190	-	-	-	1,215	-
C Parades Commission										
-	-	-	806	-	806	-	-	-	823	-
<b>Non-voted expenditure</b>										
-	-	-	5,349	-	5,349	-	-	-	4,350	-
<i>Of which:</i>										
D Funding of Elections										
-	-	-	5,349	-	5,349	-	-	-	4,350	-
<b>Total Spending in DEL</b>										
21,151	-5,625	15,526	11,974	-111	11,863	340	-	340	27,943	2,150
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	1	-	1	-	-	-	-750	-
<i>Of which:</i>										
E Northern Ireland Office										
-	-	-	1	-	1	-	-	-	-750	-
<b>Total Spending in AME</b>										
-	-	-	1	-	1	-	-	-	-750	-
<b>Non-Budget spending</b>										
<b>Voted expenditure</b>										
-	-	-	14,540,100	-	14,540,100	-	-	-	14,643,600	-
<i>Of which:</i>										
F Grant Payable to The Northern Ireland Consolidated Fund										
-	-	-	14,540,100	-	14,540,100	-	-	-	14,643,600	-
<b>Total Non-Budget Spending</b>										
-	-	-	14,540,100	-	14,540,100	-	-	-	14,643,600	-
<b>Total for Estimate</b>										
21,151	-5,625	15,526	14,552,075	-111	14,551,964	340	-	340	14,670,793	2,150
<i>Of which:</i>										
<b>Voted Expenditure</b>										
21,151	-5,625	15,526	14,546,726	-111	14,546,615	340	-	340	14,666,443	2,150
<b>Non Voted Expenditure</b>										
-	-	-	5,349	-	5,349	-	-	-	4,350	-

## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>14,567,490</b>	<b>14,670,793</b>	<b>13,987,213</b>
<b>Net Capital Requirement</b>	<b>340</b>	<b>2,150</b>	<b>1,897</b>
<b>Accruals to cash adjustments</b>	<b>-2,203</b>	<b>-1,230</b>	<b>-2,042</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1,996	-2,038	-2,961
Add cash grant-in-aid	1,942	1,984	2,295
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,046	-1,796	-1,518
New provisions and adjustments to previous provisions	-61	-2,370	142
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-102	-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	3,120	-
<b>Removal of non-voted budget items</b>	<b>-5,349</b>	<b>-4,350</b>	<b>-3,334</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-5,349	-4,350	-3,334
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>14,560,278</b>	<b>14,667,363</b>	<b>13,983,734</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	21,151	19,037	16,731
<i>Less:</i>			
Administration DEL Income	-5,625	-5,625	-5,447
<b>Net Administration Costs</b>	<b>15,526</b>	<b>13,412</b>	<b>11,284</b>
Gross Programme Costs	14,552,135	14,657,636	13,975,963
<i>Less:</i>			
Programme DEL Income	-111	-111	-34
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>14,552,024</b>	<b>14,657,525</b>	<b>13,975,929</b>
<b>Total Net Operating Costs</b>	<b>14,567,550</b>	<b>14,670,937</b>	<b>13,987,213</b>
<i>Of which:</i>			
Resource DEL	27,389	24,883	24,355
Capital DEL	-	84	-
Resource AME	61	2,370	-142
Capital AME	-	-	-
Non-budget	14,540,100	14,643,600	13,963,000
<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	-	-84	-
Grants to devolved administrations	-14,540,100	-14,643,600	-13,963,000
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-60	-60	-
<b>Total Resource Budget</b>	<b>27,390</b>	<b>27,193</b>	<b>24,213</b>
<i>Of which:</i>			
Resource DEL	27,389	27,943	24,355
Resource AME	1	-750	-142
<i>Adjustments to include:</i>			
Grants to devolved administrations	14,540,100	14,643,600	13,963,000
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>14,567,490</b>	<b>14,670,793</b>	<b>13,987,213</b>



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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource DEL</b>	<b>-5,736</b>	<b>-5,736</b>	<b>-5,481</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-5,625	-5,625	-5,447
<i>Of which:</i>			
A Northern Ireland Office	-5,625	-5,625	-5,447
Total Administration	<u>-5,625</u>	<u>-5,625</u>	<u>-5,447</u>
Programme			
Sales of Goods and Services	-111	-111	-34
<i>Of which:</i>			
A Northern Ireland Office	-111	-111	-34
Total Programme	<u>-111</u>	<u>-111</u>	<u>-34</u>
<b>Total Voted Resource Income</b>	<b><u>-5,736</u></b>	<b><u>-5,736</u></b>	<b><u>-5,481</u></b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-84</b>	<b>-</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-84	-
<i>Of which:</i>			
A Northern Ireland Office	-	-84	-
Total Programme	<u>-</u>	<u>-84</u>	<u>-</u>
<b>Total Voted Capital Income</b>	<b><u>-</u></b>	<b><u>-84</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 2016-17 or 2015-16. No CFER income or receipts were received in 2014-15.

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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 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 (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
B	NI Human Rights Commission	1,190	-	1,149
C	NI Parades Commission	806	-	793

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<b>Total</b>		<b>1,996</b>	<b>-</b>	<b>1,942</b>
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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	4,480,000	-	4,480,000
Capital	30,000	-	30,000
<b>Annually Managed Expenditure</b>			
Resource	-20,000	-	-20,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	4,460,000	-	4,460,000
Capital	30,000	-	30,000
<b>Non-Budget Expenditure</b>	13,855,933,000		
<b>Net cash requirement</b>	13,860,342,000		

Amounts required in the year ending 31 March 2017 for expenditure by the 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.

**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	4,480,000	1,983,000	<b>2,497,000</b>
Capital	30,000	11,000	<b>19,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-20,000	-	<b>-20,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	<b>13,855,933,000</b>	<b>6,157,751,000</b>	<b>7,698,182,000</b>
<b>Net cash requirement</b>	<b>13,860,342,000</b>	<b>6,159,714,000</b>	<b>7,700,628,000</b>

## Part II: Subhead detail

£'000

2016-17 Plans									2015-16 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>										
4,403	-53	4,350	130	-	130	30	-	30	4,382	50
<i>Of which:</i>										
A Wales Office										
4,403	-53	4,350	130	-	130	30	-	30	4,382	50
<b>Total Spending in DEL</b>										
4,403	-53	4,350	130	-	130	30	-	30	4,382	50
<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>										
-	-	-	13,855,933	-	13,855,933	-	-	-	13,756,544	-
<i>Of which:</i>										
C Grant Payable to the Welsh Consolidated Fund										
-	-	-	13,855,933	-	13,855,933	-	-	-	13,756,544	-
<b>Total Non-Budget Spending</b>										
-	-	-	13,855,933	-	13,855,933	-	-	-	13,756,544	-
<b>Total for Estimate</b>										
4,403	-53	4,350	13,856,043	-	13,856,043	30	-	30	13,760,906	50
<i>Of which:</i>										
<b>Voted Expenditure</b>										
4,403	-53	4,350	13,856,043	-	13,856,043	30	-	30	13,760,906	50
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>13,860,393</b>	<b>13,760,906</b>	<b>13,591,980</b>
<b>Net Capital Requirement</b>	<b>30</b>	<b>50</b>	<b>117</b>
<b>Accruals to cash adjustments</b>	<b>-81</b>	<b>-130</b>	<b>-160</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	-120	-131
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-31	-30	-29
<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>13,860,342</b>	<b>13,760,826</b>	<b>13,591,937</b>

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

	£'000		
	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	4,383	4,374	4,332
<i>Less:</i>			
Administration DEL Income	-53	-52	-52
<b>Net Administration Costs</b>	<b>4,330</b>	<b>4,322</b>	<b>4,280</b>
Gross Programme Costs	13,856,063	13,756,604	13,587,700
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>13,856,063</b>	<b>13,756,604</b>	<b>13,587,700</b>
<b>Total Net Operating Costs</b>	<b>13,860,393</b>	<b>13,760,926</b>	<b>13,591,980</b>
<i>Of which:</i>			
Resource DEL	4,460	4,382	4,323
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	13,855,933	13,756,544	13,587,657
<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	-13,855,933	-13,756,544	-13,587,657
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-20	-
<b>Total Resource Budget</b>	<b>4,460</b>	<b>4,362</b>	<b>4,323</b>
<i>Of which:</i>			
Resource DEL	4,480	4,382	4,323
Resource AME	-20	-20	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	13,855,933	13,756,544	13,587,657
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>13,860,393</b>	<b>13,760,906</b>	<b>13,591,980</b>

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


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	<b>2016-17 Plans</b>	<b>2015-16 Provision</b>	<b>2014-15 Outturn</b>
<b>Voted Resource DEL</b>	<b>-53</b>	<b>-52</b>	<b>-52</b>
<i>Of which:</i>			
Administration			
Other Income	-53	-52	-52
<i>Of which:</i>			
A Wales Office	-53	-52	-52
Total Administration	<u>-53</u>	<u>-52</u>	<u>-52</u>
<b>Total Voted Resource Income</b>	<b><u>-53</u></b>	<b><u>-52</u></b>	<b><u>-52</u></b>

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

No CFER income or receipts are expected in 2016-17, 2015-16 or 2014-15.

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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:** 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 (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 Trade & Investment

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## Introduction

1. The Estimate sets out planned expenditure for UK Trade and Investment for the purpose of trade development and promotion and inward investment.
2. The expenditure is broken down between resource and capital, with resource provision further sub-divided between administration and programme spend.
3. Further details about the expenditure of UK Trade and Investment can be found in the Annual Report and Accounts 2015-16 to be published in the summer.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	313,528,000	-	313,528,000
Capital	3,000,000	-	3,000,000
<b>Annually Managed Expenditure</b>			
Resource	3,000,000	-	3,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	316,528,000	-	316,528,000
Capital	3,000,000	-	3,000,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>317,450,000</b>		

Amounts required in the year ending 31 March 2017 for expenditure by UK Trade & Investment on:

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

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

Income arising from:

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

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

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

**UK Trade & Investment** will account for this Estimate.



£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	313,528,000	142,023,000	<b>171,505,000</b>
Capital	3,000,000	675,000	<b>2,325,000</b>
<b>Annually Managed Expenditure</b>			
Resource	3,000,000	2,250,000	<b>750,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>317,450,000</b>	<b>143,134,000</b>	<b>174,316,000</b>

## Part II: Subhead detail

£'000

2016-17 Plans									2015-16 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>										
23,441	-	23,441	297,187	-7,100	290,087	3,000	-	3,000	336,512	1,500
<i>Of which:</i>										
A Trade development and promotion and inward investment										
23,441	-	23,441	297,187	-7,100	290,087	3,000	-	3,000	336,512	1,500
<b>Total Spending in DEL</b>										
23,441	-	23,441	297,187	-7,100	290,087	3,000	-	3,000	336,512	1,500
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	3,000	-	3,000	-	-	-	5,000	-
<i>Of which:</i>										
B Trade development and promotion and inward investment										
-	-	-	3,000	-	3,000	-	-	-	5,000	-
<b>Total Spending in AME</b>										
-	-	-	3,000	-	3,000	-	-	-	5,000	-
<b>Total for Estimate</b>										
23,441	-	23,441	300,187	-7,100	293,087	3,000	-	3,000	341,512	1,500
<i>Of which:</i>										
<b>Voted Expenditure</b>										
23,441	-	23,441	300,187	-7,100	293,087	3,000	-	3,000	341,512	1,500
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>316,528</b>	<b>341,512</b>	<b>264,147</b>
<b>Net Capital Requirement</b>	<b>3,000</b>	<b>1,500</b>	<b>1,619</b>
<b>Accruals to cash adjustments</b>	<b>-2,078</b>	<b>-4,031</b>	<b>-22,717</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	-2,078	-2,031	-2,352
New provisions and adjustments to previous provisions	-	-2,000	4
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-234
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-672
Increase (-) / Decrease (+) in creditors	-	-	-19,463
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>317,450</b>	<b>338,981</b>	<b>243,049</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	23,441	19,861	14,118
<i>Less:</i>			
Administration DEL Income	-	-	-251
<b>Net Administration Costs</b>	<b>23,441</b>	<b>19,861</b>	<b>13,867</b>
Gross Programme Costs	300,187	332,651	265,022
<i>Less:</i>			
Programme DEL Income	-7,100	-11,000	-14,742
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>293,087</b>	<b>321,651</b>	<b>250,280</b>
<b>Total Net Operating Costs</b>	<b>316,528</b>	<b>341,512</b>	<b>264,147</b>
<i>Of which:</i>			
Resource DEL	313,528	336,512	264,151
Capital DEL	-	-	-
Resource AME	3,000	5,000	-4
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>316,528</b>	<b>341,512</b>	<b>264,147</b>
<i>Of which:</i>			
Resource DEL	313,528	336,512	264,151
Resource AME	3,000	5,000	-4
<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>316,528</b>	<b>341,512</b>	<b>264,147</b>

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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource DEL</b>	<b>-7,100</b>	<b>-11,000</b>	<b>-14,993</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-	-	-251
<i>Of which:</i>			
A Trade development and promotion and inward investment	-	-	-251
Total Administration	-	-	-251
Programme			
Sales of Goods and Services	-7,100	-11,000	-11,326
<i>Of which:</i>			
A Trade development and promotion and inward investment	-7,100	-11,000	-11,326
Other Income	-	-	-3,416
<i>Of which:</i>			
A Trade development and promotion and inward investment	-	-	-3,416
Total Programme	-7,100	-11,000	-14,742
<b>Total Voted Resource Income</b>	<b>-7,100</b>	<b>-11,000</b>	<b>-14,993</b>

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

No CFER income or receipts are expected in 2016-17 or 2015-16. No CFER income or receipts were received in 2014-15.

## 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 Raines

Catherine Raines 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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# 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 71% 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 2016

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	144,200,000	-	144,200,000
Capital	610,000	-	610,000
<b>Annually Managed Expenditure</b>			
Resource	3,300,000	-	3,300,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	147,500,000	-	147,500,000
Capital	610,000	-	610,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>149,970,000</b>		

Amounts required in the year ending 31 March 2017 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.

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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	144,200,000	66,789,000	<b>77,411,000</b>
Capital	610,000	123,000	<b>487,000</b>
<b>Annually Managed Expenditure</b>			
Resource	3,300,000	2,385,000	<b>915,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>149,970,000</b>	<b>73,113,000</b>	<b>76,857,000</b>

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**Part II: Subhead detail**

£'000

2016-17 Plans									2015-16 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>										
195,200	-51,000	144,200	-	-	-	610	-	610	158,220	-1,352
<i>Of which:</i>										
A Administration										
195,200	-51,000	144,200	-	-	-	610	-	610	158,220	-1,352
<b>Total Spending in DEL</b>										
195,200	-51,000	144,200	-	-	-	610	-	610	158,220	-1,352
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	3,300	-	3,300	-	-	-	3,300	-
<i>Of which:</i>										
B Administration										
-	-	-	3,300	-	3,300	-	-	-	3,300	-
<b>Total Spending in AME</b>										
-	-	-	3,300	-	3,300	-	-	-	3,300	-
<b>Total for Estimate</b>										
195,200	-51,000	144,200	3,300	-	3,300	610	-	610	161,520	-1,352
<i>Of which:</i>										
<b>Voted Expenditure</b>										
195,200	-51,000	144,200	3,300	-	3,300	610	-	610	161,520	-1,352
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>147,500</b>	<b>161,520</b>	<b>224,287</b>
<b>Net Capital Requirement</b>	<b>610</b>	<b>-1,352</b>	<b>1,383</b>
<b>Accruals to cash adjustments</b>	<b>1,860</b>	<b>19,305</b>	<b>-16,558</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	-4,200	-4,200	-361
New provisions and adjustments to previous provisions	-300	-300	-683
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-640	-820	-746
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	4,000	6,300	-2,010
Increase (-) / Decrease (+) in creditors	3,000	18,325	-12,803
Use of provisions	-	-	45
<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>149,970</b>	<b>179,473</b>	<b>209,112</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	195,200	201,520	238,103
<i>Less:</i>			
Administration DEL Income	-51,000	-43,300	-14,282
<b>Net Administration Costs</b>	<b>144,200</b>	<b>158,220</b>	<b>223,821</b>
Gross Programme Costs	-3,700	12,300	-12,232
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>-3,700</b>	<b>12,300</b>	<b>-12,232</b>
<b>Total Net Operating Costs</b>	<b>140,500</b>	<b>170,520</b>	<b>211,589</b>
<i>Of which:</i>			
Resource DEL	144,200	158,220	223,821
Capital DEL	-	-	-
Resource AME	3,300	3,300	466
Capital AME	-	-	-
Non-budget	-7,000	9,000	-12,698
<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	7,000	-9,000	12,698
<b>Total Resource Budget</b>	<b>147,500</b>	<b>161,520</b>	<b>224,287</b>
<i>Of which:</i>			
Resource DEL	144,200	158,220	223,866
Resource AME	3,300	3,300	421
<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>147,500</b>	<b>161,520</b>	<b>224,287</b>

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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource DEL</b>	<b>-51,000</b>	<b>-43,300</b>	<b>-14,282</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-51,000	-43,300	-12,739
<i>Of which:</i>			
A Administration	-51,000	-43,300	-12,739
Other Income	-	-	-1,543
<i>Of which:</i>			
A Administration	-	-	-1,543
Total Administration	-51,000	-43,300	-14,282
<b>Total Voted Resource Income</b>	<b>-51,000</b>	<b>-43,300</b>	<b>-14,282</b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-1,625</b>	<b>-</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-1,625	-
<i>Of which:</i>			
A Administration	-	-1,625	-
Total Programme	-	-1,625	-
<b>Total Voted Capital Income</b>	<b>-</b>	<b>-1,625</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 2016-17 or 2015-16. No CFER income or receipts were received in 2014-15.



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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Jane Platt

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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# 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	23,050,000	-	23,050,000
Capital	3,000,000	-	3,000,000
<b>Annually Managed Expenditure</b>			
Resource	162,000	-	162,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	23,212,000	-	23,212,000
Capital	3,000,000	-	3,000,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>25,130,000</b>		

Amounts required in the year ending 31 March 2017 for expenditure by Charity Commission on:

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

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

Income arising from:

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

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

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

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	23,050,000	10,440,000	<b>12,610,000</b>
Capital	3,000,000	1,755,000	<b>1,245,000</b>
<b>Annually Managed Expenditure</b>			
Resource	162,000	162,000	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>25,130,000</b>	<b>11,781,000</b>	<b>13,349,000</b>

## Part II: Subhead detail

£'000

2016-17 Plans									2015-16 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>										
24,050	-1,000	23,050	-	-	-	3,000	-	3,000	23,201	2,200
<i>Of which:</i>										
A Giving the public confidence in the integrity of charity										
24,050	-1,000	23,050	-	-	-	3,000	-	3,000	23,201	2,200
<b>Total Spending in DEL</b>										
24,050	-1,000	23,050	-	-	-	3,000	-	3,000	23,201	2,200
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	162	-	162	-	-	-	360	-
<i>Of which:</i>										
B Provisions within AME										
-	-	-	162	-	162	-	-	-	360	-
<b>Total Spending in AME</b>										
-	-	-	162	-	162	-	-	-	360	-
<b>Total for Estimate</b>										
24,050	-1,000	23,050	162	-	162	3,000	-	3,000	23,561	2,200
<i>Of which:</i>										
<b>Voted Expenditure</b>										
24,050	-1,000	23,050	162	-	162	3,000	-	3,000	23,561	2,200
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>23,212</b>	<b>23,561</b>	<b>20,780</b>
<b>Net Capital Requirement</b>	<b>3,000</b>	<b>2,200</b>	<b>705</b>
<b>Accruals to cash adjustments</b>	<b>-1,082</b>	<b>-1,280</b>	<b>-328</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	-670
New provisions and adjustments to previous provisions	-162	-500	215
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-70	-70	-70
<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	197
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>25,130</b>	<b>24,481</b>	<b>21,157</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	23,888	24,900	22,501
<i>Less:</i>			
Administration DEL Income	-1,000	-1,699	-1,506
<b>Net Administration Costs</b>	<b>22,888</b>	<b>23,201</b>	<b>20,995</b>
Gross Programme Costs	162	500	-215
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>162</b>	<b>500</b>	<b>-215</b>
<b>Total Net Operating Costs</b>	<b>23,050</b>	<b>23,701</b>	<b>20,780</b>
<i>Of which:</i>			
Resource DEL	22,888	23,201	20,995
Capital DEL	-	-	-
Resource AME	162	500	-215
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	162	-140	-
<b>Total Resource Budget</b>	<b>23,212</b>	<b>23,561</b>	<b>20,780</b>
<i>Of which:</i>			
Resource DEL	23,050	23,201	21,192
Resource AME	162	360	-412
<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>23,212</b>	<b>23,561</b>	<b>20,780</b>

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

£'000

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	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource DEL</b>	<b>-1,000</b>	<b>-1,699</b>	<b>-1,506</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-1,000	-1,699	-1,506
<i>Of which:</i>			
A: Giving the public confidence in the integrity of charity	-1,000	-1,699	-1,506
Total Administration	-1,000	-1,699	-1,506
<b>Total Voted Resource Income</b>	<b>-1,000</b>	<b>-1,699</b>	<b>-1,506</b>

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

No CFER income or receipts are expected in 2016-17 or 2015-16. No CFER income or receipts were received in 2014-15.

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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>	Paula Sussex
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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.

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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 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 Markets Authority.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	69,426,000	-	69,426,000
Capital	2,200,000	-	2,200,000
<b>Annually Managed Expenditure</b>			
Resource	2,500,000	-	2,500,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	71,926,000	-	71,926,000
Capital	2,200,000	-	2,200,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>69,140,000</b>		

Amounts required in the year ending 31 March 2017 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.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>£</b>			
<b>Departmental Expenditure Limit</b>			
Resource	69,426,000	31,239,000	<b>38,187,000</b>
Capital	2,200,000	487,000	<b>1,713,000</b>
<b>Annually Managed Expenditure</b>			
Resource	2,500,000	1,238,000	<b>1,262,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>69,140,000</b>	<b>30,608,000</b>	<b>38,532,000</b>

**Part II: Subhead detail**

£'000

2016-17 Plans									2015-16 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>										
21,885	-3,000	18,885	53,541	-3,000	50,541	2,200	-	2,200	69,422	1,082
<i>Of which:</i>										
A Competition Promotion										
21,885	-3,000	18,885	53,541	-3,000	50,541	2,200	-	2,200	69,422	1,082
<b>Total Spending in DEL</b>										
21,885	-3,000	18,885	53,541	-3,000	50,541	2,200	-	2,200	69,422	1,082
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	2,500	-	2,500	-	-	-	3,750	-
<i>Of which:</i>										
B Competition Promotion										
-	-	-	2,500	-	2,500	-	-	-	3,750	-
<b>Total Spending in AME</b>										
-	-	-	2,500	-	2,500	-	-	-	3,750	-
<b>Total for Estimate</b>										
21,885	-3,000	18,885	56,041	-3,000	53,041	2,200	-	2,200	73,172	1,082
<i>Of which:</i>										
<b>Voted Expenditure</b>										
21,885	-3,000	18,885	56,041	-3,000	53,041	2,200	-	2,200	73,172	1,082
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>71,926</b>	<b>73,172</b>	<b>62,713</b>
<b>Net Capital Requirement</b>	<b>2,200</b>	<b>1,082</b>	<b>1,663</b>
<b>Accruals to cash adjustments</b>	<b>-4,986</b>	<b>-5,236</b>	<b>2,987</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	-3,486	-1,089
New provisions and adjustments to previous provisions	-2,500	-3,750	-2,250
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	1,000	2,000	6,326
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>69,140</b>	<b>69,018</b>	<b>67,363</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	21,885	21,568	16,030
<i>Less:</i>			
Administration DEL Income	-3,000	-2,686	-408
<b>Net Administration Costs</b>	<b>18,885</b>	<b>18,882</b>	<b>15,622</b>
Gross Programme Costs	56,041	59,560	47,091
<i>Less:</i>			
Programme DEL Income	-3,000	-5,270	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>53,041</b>	<b>54,290</b>	<b>47,091</b>
<b>Total Net Operating Costs</b>	<b>71,926</b>	<b>73,172</b>	<b>62,713</b>
<i>Of which:</i>			
Resource DEL	69,426	69,422	60,463
Capital DEL	-	-	-
Resource AME	2,500	3,750	2,250
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>71,926</b>	<b>73,172</b>	<b>62,713</b>
<i>Of which:</i>			
Resource DEL	69,426	69,422	60,463
Resource AME	2,500	3,750	2,250
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>71,926</b>	<b>73,172</b>	<b>62,713</b>



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


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£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource DEL</b>	<b>-6,000</b>	<b>-7,956</b>	<b>-408</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-3,000	-2,686	-408
<i>Of which:</i>			
A Competition Promotion	-3,000	-2,686	-408
Total Administration	<u>-3,000</u>	<u>-2,686</u>	<u>-408</u>
Programme			
Sales of Goods and Services	-3,000	-5,270	-
<i>Of which:</i>			
A Competition Promotion	-3,000	-5,270	-
Total Programme	<u>-3,000</u>	<u>-5,270</u>	<u>-</u>
<b>Total Voted Resource Income</b>	<b><u>-6,000</u></b>	<b><u>-7,956</u></b>	<b><u>-408</u></b>

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

No CFER income or receipts are expected in 2016-17 or 2015-16. No CFER income or receipts were received in 2014-15.

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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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# 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	222,672,000	-	222,672,000
Capital	11,410,000	-	11,410,000
<b>Annually Managed Expenditure</b>			
Resource	-5,708,000	-	-5,708,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	216,964,000	-	216,964,000
Capital	11,410,000	-	11,410,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>205,996,000</b>		

Amounts required in the year ending 31 March 2017 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, quality management of the UK's European statistics, provision of business support services and associated non-cash items.

Income arising from:

provision of social surveys and the provision of other services (statistical and corporate); recovery costs of shared projects; sales of statistical data supply services and publications; receipts from EU and other overseas contracts; rental income; and the provision of business support services.

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

creation of provision in respect of onerous contracts; early departure costs; and other provisions and associated non-cash items.

The Statistics Board will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	222,672,000	80,000,000	142,672,000
Capital	11,410,000	7,560,000	3,850,000
<b>Annually Managed Expenditure</b>			
Resource	-5,708,000	-	-5,708,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>205,996,000</b>	<b>95,000,000</b>	<b>110,996,000</b>

## Part II: Subhead detail

£'000

2016-17 Plans									2015-16 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>										
-	-	-	252,172	-29,500	222,672	11,410	-	11,410	182,094	8,851
<i>Of which:</i>										
A Programme Expenditure										
-	-	-	252,172	-29,500	222,672	11,410	-	11,410	182,094	8,851
<b>Total Spending in DEL</b>										
-	-	-	252,172	-29,500	222,672	11,410	-	11,410	182,094	8,851
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-5,708	-	-5,708	-	-	-	5,887	-
<i>Of which:</i>										
B Utilised Provisions										
-	-	-	-5,708	-	-5,708	-	-	-	5,968	-
<i>Provisions</i>										
-	-	-	-	-	-	-	-	-	-81	-
<b>Total Spending in AME</b>										
-	-	-	-5,708	-	-5,708	-	-	-	5,887	-
<b>Total for Estimate</b>										
-	-	-	246,464	-29,500	216,964	11,410	-	11,410	187,981	8,851
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	246,464	-29,500	216,964	11,410	-	11,410	187,981	8,851
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>216,964</b>	<b>187,981</b>	<b>169,924</b>
<b>Net Capital Requirement</b>	<b>11,410</b>	<b>8,851</b>	<b>11,861</b>
<b>Accruals to cash adjustments</b>	<b>-22,378</b>	<b>-24,038</b>	<b>-14,744</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	-24,700	-17,551	-15,804
New provisions and adjustments to previous provisions	82	-7,301	-159
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	-3,386	-600	-
Use of provisions	5,626	1,414	1,219
<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>205,996</b>	<b>172,794</b>	<b>167,041</b>



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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	-	-	-
Gross Programme Costs	246,464	217,099	197,306
<i>Less:</i>			
Programme DEL Income	-29,500	-29,600	-27,382
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>216,964</b>	<b>187,499</b>	<b>169,924</b>
<b>Total Net Operating Costs</b>	<b>216,964</b>	<b>187,499</b>	<b>169,924</b>
<i>Of which:</i>			
Resource DEL	217,046	181,798	168,941
Capital DEL	-	-1,600	-
Resource AME	-82	7,301	983
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	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-1,118	-
<b>Total Resource Budget</b>	<b>216,964</b>	<b>187,981</b>	<b>169,924</b>
<i>Of which:</i>			
Resource DEL	222,672	182,094	170,160
Resource AME	-5,708	5,887	-236
<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>216,964</b>	<b>187,981</b>	<b>169,924</b>

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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource DEL</b>	<b>-29,500</b>	<b>-28,000</b>	<b>-27,382</b>
<i>Of which:</i>			
Programme			
EU Grants Received	-1,000	-	-582
<i>Of which:</i>			
A: Programme Expenditure	-1,000	-	-582
Sales of Goods and Services	-28,500	-28,000	-26,800
<i>Of which:</i>			
A: Programme Expenditure	-28,500	-28,000	-26,800
Total Programme	<u>-29,500</u>	<u>-28,000</u>	<u>-27,382</u>
<b>Total Voted Resource Income</b>	<b><u>-29,500</u></b>	<b><u>-28,000</u></b>	<b><u>-27,382</u></b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-1,600</b>	<b>-</b>
<i>Of which:</i>			
Programme			
Other Grants	-	-1,600	-
<i>Of which:</i>			
A: Programme Expenditure	-	-1,600	-
Total Programme	<u>-</u>	<u>-1,600</u>	<u>-</u>
<b>Total Voted Capital Income</b>	<b><u>-</u></b>	<b><u>-1,600</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 2016-17 or 2015-16. No CFER income or receipts were received in 2014-15.

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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:** 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 (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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# 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	76,702,000	-	76,702,000
Capital	7,810,000	-	7,810,000
<b>Annually Managed Expenditure</b>			
Resource	9,603,000	-	9,603,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	86,305,000	-	86,305,000
Capital	7,810,000	-	7,810,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>82,357,000</b>		

Amounts required in the year ending 31 March 2017 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; payments of penalties and interest; expenditure relating to work done in collaboration with or on behalf of UK and EU government departments; 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; recharge of expenditure relating to work done in collaboration with or on behalf of UK and EU government departments 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	76,702,000	39,438,000	<b>37,264,000</b>
Capital	7,810,000	126,000	<b>7,684,000</b>
<b>Annually Managed Expenditure</b>			
Resource	9,603,000	4,479,000	<b>5,124,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>82,357,000</b>	<b>39,002,000</b>	<b>43,355,000</b>

## Part II: Subhead detail

£'000

2016-17 Plans									2015-16 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>										
43,100	-6,200	36,900	67,568	-27,766	39,802	7,810	-	7,810	75,311	9,209
<i>Of which:</i>										
A Food Standards Agency Westminster (DEL)										
43,100	-6,200	36,900	67,568	-27,766	39,802	7,810	-	7,810	75,311	9,209
<b>Total Spending in DEL</b>										
43,100	-6,200	36,900	67,568	-27,766	39,802	7,810	-	7,810	75,311	9,209
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	9,603	-	9,603	-	-	-	9,603	-
<i>Of which:</i>										
B Food Standards Agency Westminster (AME)										
-	-	-	9,603	-	9,603	-	-	-	9,603	-
<b>Total Spending in AME</b>										
-	-	-	9,603	-	9,603	-	-	-	9,603	-
<b>Total for Estimate</b>										
43,100	-6,200	36,900	77,171	-27,766	49,405	7,810	-	7,810	84,914	9,209
<i>Of which:</i>										
<b>Voted Expenditure</b>										
43,100	-6,200	36,900	77,171	-27,766	49,405	7,810	-	7,810	84,914	9,209
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>86,305</b>	<b>84,914</b>	<b>77,078</b>
<b>Net Capital Requirement</b>	<b>7,810</b>	<b>9,209</b>	<b>13,490</b>
<b>Accruals to cash adjustments</b>	<b>-11,758</b>	<b>-7,572</b>	<b>-8,204</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	-2,093	-2,107	-1,369
New provisions and adjustments to previous provisions	-13,177	-12,180	-5,816
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-62	-62	-60
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-206
Increase (-) / Decrease (+) in creditors	-	4,200	-3,687
Use of provisions	3,574	2,577	2,934
<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>82,357</b>	<b>86,551</b>	<b>82,364</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	43,060	42,557	40,858
<i>Less:</i>			
Administration DEL Income	-6,200	-7,290	-6,143
<b>Net Administration Costs</b>	<b>36,860</b>	<b>35,267</b>	<b>34,715</b>
Gross Programme Costs	84,711	88,604	81,712
<i>Less:</i>			
Programme DEL Income	-27,766	-30,767	-28,496
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>56,945</b>	<b>57,837</b>	<b>53,216</b>
<b>Total Net Operating Costs</b>	<b>93,805</b>	<b>93,104</b>	<b>87,931</b>
<i>Of which:</i>			
Resource DEL	73,128	72,734	71,262
Capital DEL	7,500	8,190	10,853
Resource AME	13,177	12,180	5,816
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	-7,500	-8,190	-10,853
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>86,305</b>	<b>84,914</b>	<b>77,078</b>
<i>Of which:</i>			
Resource DEL	76,702	75,311	74,196
Resource AME	9,603	9,603	2,882
<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>86,305</b>	<b>84,914</b>	<b>77,078</b>

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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource DEL</b>	<b>-33,966</b>	<b>-38,057</b>	<b>-34,639</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-6,200	-7,290	-6,143
<i>Of which:</i>			
A Food Standards Agency Westminster (DEL)	-6,200	-7,290	-6,143
Total Administration	-6,200	-7,290	-6,143
Programme			
Sales of Goods and Services	-27,766	-30,767	-28,496
<i>Of which:</i>			
A Food Standards Agency Westminster (DEL)	-27,766	-30,767	-28,496
Total Programme	-27,766	-30,767	-28,496
<b>Total Voted Resource Income</b>	<b>-33,966</b>	<b>-38,057</b>	<b>-34,639</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	-	-300	-
<b>Total Voted Capital Income</b>	<b>-</b>	<b>-300</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 2016-17 or 2015-16. No CFER income or receipts were received in 2014-15.

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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 (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
FSA Legal claims: The FSA is subject to various claims and legal actions in the ordinary course of its activities the outcome of which is uncertain.	Unquantifiable

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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	33,547,000	-	33,547,000
Capital	2,123,000	-	2,123,000
<b>Annually Managed Expenditure</b>			
Resource	-61,000	-	-61,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	33,486,000	-	33,486,000
Capital	2,123,000	-	2,123,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>30,422,000</b>		

Amounts required in the year ending 31 March 2017 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	33,547,000	15,165,000	<b>18,382,000</b>
Capital	2,123,000	540,000	<b>1,583,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-61,000	-	<b>-61,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>30,422,000</b>	<b>13,338,000</b>	<b>17,084,000</b>

## Part II: Subhead detail

£'000

2016-17 Plans									2015-16 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>										
9,540	-	9,540	34,707	-10,700	24,007	2,123	-	2,123	34,002	1,499
<i>Of which:</i>										
A The National Archives (DEL)										
9,540	-	9,540	34,707	-10,700	24,007	2,123	-	2,123	34,002	1,499
<b>Total Spending in DEL</b>										
9,540	-	9,540	34,707	-10,700	24,007	2,123	-	2,123	34,002	1,499
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-61	-	-61	-	-	-	-131	-
<i>Of which:</i>										
B The National Archives (AME)										
-	-	-	-61	-	-61	-	-	-	-131	-
<b>Total Spending in AME</b>										
-	-	-	-61	-	-61	-	-	-	-131	-
<b>Total for Estimate</b>										
9,540	-	9,540	34,646	-10,700	23,946	2,123	-	2,123	33,871	1,499
<i>Of which:</i>										
<b>Voted Expenditure</b>										
9,540	-	9,540	34,646	-10,700	23,946	2,123	-	2,123	33,871	1,499
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>33,486</b>	<b>33,871</b>	<b>33,707</b>
<b>Net Capital Requirement</b>	<b>2,123</b>	<b>1,499</b>	<b>2,795</b>
<b>Accruals to cash adjustments</b>	<b>-5,187</b>	<b>-5,729</b>	<b>-6,557</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	-5,800	-5,496
New provisions and adjustments to previous provisions	-	-	-610
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-48	-60	-48
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	2
Increase (+) / Decrease (-) in debtors	-	-	285
Increase (-) / Decrease (+) in creditors	-	-	-724
Use of provisions	61	131	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>30,422</b>	<b>29,641</b>	<b>29,945</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	9,540	9,375	8,697
<i>Less:</i>			
Administration DEL Income	-	-150	-37
<b>Net Administration Costs</b>	<b>9,540</b>	<b>9,225</b>	<b>8,660</b>
Gross Programme Costs	34,669	34,595	36,845
<i>Less:</i>			
Programme DEL Income	-10,700	-9,650	-10,835
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>23,969</b>	<b>24,945</b>	<b>26,010</b>
<b>Total Net Operating Costs</b>	<b>33,509</b>	<b>34,170</b>	<b>34,670</b>
<i>Of which:</i>			
Resource DEL	33,486	33,871	33,096
Capital DEL	23	299	963
Resource AME	-	-	611
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	-23	-299	-963
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>33,486</b>	<b>33,871</b>	<b>33,707</b>
<i>Of which:</i>			
Resource DEL	33,547	34,002	33,130
Resource AME	-61	-131	577
<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>33,486</b>	<b>33,871</b>	<b>33,707</b>

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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource DEL</b>	<b>-10,700</b>	<b>-9,800</b>	<b>-10,872</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-	-150	-31
<i>Of which:</i>			
A The National Archives (DEL)	-	-150	-31
Other Income	-	-	-6
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-6
Total Administration	-	-150	-37
Programme			
Donations	-	-	-103
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-103
EU Grants Received	-	-	-4
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-4
Sales of Goods and Services	-10,700	-9,650	-7,758
<i>Of which:</i>			
A The National Archives (DEL)	-10,700	-9,650	-7,758
Other Grants	-	-	-995
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-995
Other Income	-	-	-162
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-162
Taxation	-	-	-1,813
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-1,813
Total Programme	-10,700	-9,650	-10,835
<b>Total Voted Resource Income</b>	<b>-10,700</b>	<b>-9,800</b>	<b>-10,872</b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-</b>	<b>-175</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-175
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-175
Total Programme	-	-	-175
<b>Total Voted Capital Income</b>	<b>-</b>	<b>-</b>	<b>-175</b>

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

No CFER income or receipts are expected in 2016-17 or 2015-16. No CFER income or receipts were received in 2014-15.

## 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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# 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 £2,400,000 in 2016/17
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	2,650,000	2,400,000	5,050,000
Capital	400,000	-	400,000
<b>Annually Managed Expenditure</b>			
Resource	1,000,000	-	1,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	3,650,000	2,400,000	6,050,000
Capital	400,000	-	400,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>2,430,000</b>		

Amounts required in the year ending 31 March 2017 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; fees received from Justices sitting in other foreign courts; 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	2,650,000	1,008,000	<b>1,642,000</b>
Capital	400,000	68,000	<b>332,000</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>2,430,000</b>	<b>571,000</b>	<b>1,859,000</b>

## Part II: Subhead detail

£'000

2016-17 Plans									2015-16 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>										
1,075	-155	920	9,562	-7,832	1,730	400	-	400	1,900	450
<i>Of which:</i>										
A United Kingdom Supreme Court										
1,075	-155	920	9,562	-7,832	1,730	400	-	400	1,900	450
<b>Non-voted expenditure</b>										
-	-	-	2,400	-	2,400	-	-	-	2,913	-
<i>Of which:</i>										
B UK Supreme Court Non-Voted										
-	-	-	2,400	-	2,400	-	-	-	2,913	-
<b>Total Spending in DEL</b>										
1,075	-155	920	11,962	-7,832	4,130	400	-	400	4,813	450
<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>										
1,075	-155	920	12,962	-7,832	5,130	400	-	400	5,813	450
<i>Of which:</i>										
<b>Voted Expenditure</b>										
1,075	-155	920	10,562	-7,832	2,730	400	-	400	2,900	450
<b>Non Voted Expenditure</b>										
-	-	-	2,400	-	2,400	-	-	-	2,913	-

## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>6,050</b>	<b>5,813</b>	<b>4,461</b>
<b>Net Capital Requirement</b>	<b>400</b>	<b>450</b>	<b>332</b>
<b>Accruals to cash adjustments</b>	<b>-1,620</b>	<b>-2,121</b>	<b>-918</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	-2,120	-2,081	-865
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-40	-40	-53
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	240	-	-
Increase (-) / Decrease (+) in creditors	300	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-2,400</b>	<b>-2,913</b>	<b>-2,882</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-2,400	-2,913	-2,882
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,430</b>	<b>1,229</b>	<b>993</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	1,075	1,071	957
<i>Less:</i>			
Administration DEL Income	-155	-155	-66
<b>Net Administration Costs</b>	<b>920</b>	<b>916</b>	<b>891</b>
Gross Programme Costs	12,962	12,449	11,482
<i>Less:</i>			
Programme DEL Income	-7,832	-7,552	-7,912
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>5,130</b>	<b>4,897</b>	<b>3,570</b>
<b>Total Net Operating Costs</b>	<b>6,050</b>	<b>5,813</b>	<b>4,461</b>
<i>Of which:</i>			
Resource DEL	5,050	4,813	4,461
Capital DEL	-	-	-
Resource AME	1,000	1,000	-
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>6,050</b>	<b>5,813</b>	<b>4,461</b>
<i>Of which:</i>			
Resource DEL	5,050	4,813	4,461
Resource AME	1,000	1,000	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>6,050</b>	<b>5,813</b>	<b>4,461</b>

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


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	<b>2016-17 Plans</b>	<b>2015-16 Provision</b>	<b>2014-15 Outturn</b>
<b>Voted Resource DEL</b>	<b>-7,987</b>	<b>-7,707</b>	<b>-7,978</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-155	-155	-66
<i>Of which:</i>			
A United Kingdom Supreme Court	-155	-155	-66
Total Administration	<u>-155</u>	<u>-155</u>	<u>-66</u>
Programme			
Sales of Goods and Services	-7,832	-7,552	-7,912
<i>Of which:</i>			
A United Kingdom Supreme Court	-7,832	-7,552	-7,912
Total Programme	<u>-7,832</u>	<u>-7,552</u>	<u>-7,912</u>
<b>Total Voted Resource Income</b>	<b><u>-7,987</u></b>	<b><u>-7,707</u></b>	<b><u>-7,978</u></b>

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

No CFER income or receipts are expected in 2016-17 or 2015-16. No CFER income or receipts were received in 2014-15.



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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 Ormerod

Mark Ormerod 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.



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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 are 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	2,000	-	2,000
Capital	200,000	-	200,000
<b>Annually Managed Expenditure</b>			
Resource	-200,000	-	-200,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-198,000	-	-198,000
Capital	200,000	-	200,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-178,000</b>		

Amounts required in the year ending 31 March 2017 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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	2,000	-	2,000
Capital	200,000	68,000	132,000
<b>Annually Managed Expenditure</b>			
Resource	-200,000	-	-200,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>-178,000</b>	-	<b>-178,000</b>

## Part II: Subhead detail

£'000

2016-17 Plans									2015-16 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>										
18,842	-18,840	2	-	-	-	200	-	200	2	150
<i>Of which:</i>										
A Administration										
18,642	-18,840	-198	-	-	-	200	-	200	-187	150
B Use of Provisions (DEL)										
200	-	200	-	-	-	-	-	-	189	-
<b>Total Spending in DEL</b>										
18,842	-18,840	2	-	-	-	200	-	200	2	150
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-200	-	-200	-	-	-	-187	-
<i>Of which:</i>										
C Provisions (AME)										
-	-	-	-200	-	-200	-	-	-	-187	-
<b>Total Spending in AME</b>										
-	-	-	-200	-	-200	-	-	-	-187	-
<b>Total for Estimate</b>										
18,842	-18,840	2	-200	-	-200	200	-	200	-185	150
<i>Of which:</i>										
<b>Voted Expenditure</b>										
18,842	-18,840	2	-200	-	-200	200	-	200	-185	150
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>-198</b>	<b>-185</b>	<b>-1,817</b>
<b>Net Capital Requirement</b>	<b>200</b>	<b>150</b>	<b>203</b>
<b>Accruals to cash adjustments</b>	<b>-180</b>	<b>-88</b>	<b>-477</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	-320	-320	-321
New provisions and adjustments to previous provisions	-	-2	466
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-60	-60	-60
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-40
Increase (+) / Decrease (-) in debtors	-	-	-1,111
Increase (-) / Decrease (+) in creditors	-	105	410
Use of provisions	200	189	179
<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>-178</b>	<b>-123</b>	<b>-2,091</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	18,642	16,133	16,757
<i>Less:</i>			
Administration DEL Income	-18,840	-16,320	-18,109
<b>Net Administration Costs</b>	<b>-198</b>	<b>-187</b>	<b>-1,352</b>
Gross Programme Costs	-	2	-465
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>-</b>	<b>2</b>	<b>-465</b>
<b>Total Net Operating Costs</b>	<b>-198</b>	<b>-185</b>	<b>-1,817</b>
<i>Of which:</i>			
Resource DEL	-198	-187	-1,352
Capital DEL	-	-	-
Resource AME	-	2	-465
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>-198</b>	<b>-185</b>	<b>-1,817</b>
<i>Of which:</i>			
Resource DEL	2	2	-1,173
Resource AME	-200	-187	-644
<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>-198</b>	<b>-185</b>	<b>-1,817</b>

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

£'000

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	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource DEL</b>	<b>-18,840</b>	<b>-16,320</b>	<b>-18,109</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-18,840	-16,320	-18,109
<i>Of which:</i>			
A: Administration	-18,840	-16,320	-18,109
Total Administration	-18,840	-16,320	-18,109
<b>Total Voted Resource Income</b>	<b>-18,840</b>	<b>-16,320</b>	<b>-18,109</b>

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

No CFER income or receipts are expected in 2016-17 or 2015-16. No CFER income or receipts were received in 2014-15.

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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>	Martin Clarke
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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 (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 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	1,000	-	1,000
Capital	6,000,000	-	6,000,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,000	-	1,000
Capital	6,000,000	-	6,000,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>16,098,000</b>		

Amounts required in the year ending 31 March 2017 for expenditure by Office of Gas and Electricity Markets on:

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

administrative and operational costs; payments to other government departments; co-operation with international regulators; services to other government and energy related organisations; administration of energy efficiency, offshore transmission and other environmental schemes; regulation of and participation in the Smart Meter programme; payments in relation to legal costs arising from regulatory duties; adjustments to provisions; depreciation and other non-cash items in DEL.

Income arising from:

gas and electricity licence fees; receipts in respect of the administration of the Offshore Tender regime and Fossil Fuel Levy; income from fees and charges levied under the Gas Act 1986 and the Electricity Act 1989, as amended by the Utilities Act 2000; receipts in respect of letting, disposal, vacation or occupation of accommodation; income from services to other government and energy related organisations; and other cost recovery receipts.

**Office of Gas and Electricity Markets** will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
			£
<b>Departmental Expenditure Limit</b>			
Resource	1,000	315,000	-314,000
Capital	6,000,000	450,000	5,550,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	16,098,000	4,631,000	11,467,000

## Part II: Subhead detail

£'000

2016-17 Plans									2015-16 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>										
90,801	-90,800	1	-	-	-	6,000	-	6,000	6,165	1,000
<i>Of which:</i>										
A Gas and Electricity Markets Authority: Administration										
62,101	62,100	1	-	-	-	6,000	-	6,000	5,465	1,000
B Ofgem E-Serve: Administration										
23,600	-23,600	-	-	-	-	-	-	-	700	-
C Gas and Electricity Markets Authority: Great Working Environment										
3,000	-3,000	-	-	-	-	-	-	-	-	-
D Gas and Electricity Markets Authority: Provision of hosted services										
2,100	-2,100	-	-	-	-	-	-	-	-	-
<b>Total Spending in DEL</b>										
<b>90,801</b>	<b>-90,800</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>	<b>6,165</b>	<b>1,000</b>
<b>Total for Estimate</b>										
<b>90,801</b>	<b>90,800</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>	<b>6,165</b>	<b>1,000</b>
<i>Of which:</i>										
<b>Voted Expenditure</b>										
90,801	90,800	1	-	-	-	6,000	-	6,000	6,165	1,000
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>1</b>	<b>6,165</b>	<b>488</b>
<b>Net Capital Requirement</b>	<b>6,000</b>	<b>1,000</b>	<b>1,238</b>
<b>Accruals to cash adjustments</b>	<b>10,097</b>	<b>8,590</b>	<b>-1,371</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	-1,371
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-53	-60	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	5,000	5,000	-
Increase (-) / Decrease (+) in creditors	5,000	5,000	-
Use of provisions	150	150	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>16,098</b>	<b>15,755</b>	<b>355</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	90,801	89,500	87,251
<i>Less:</i>			
Administration DEL Income	-90,800	-83,335	-86,763
<b>Net Administration Costs</b>	<b>1</b>	<b>6,165</b>	<b>488</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>1</b>	<b>6,165</b>	<b>488</b>
<i>Of which:</i>			
Resource DEL	1	6,165	488
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>1</b>	<b>6,165</b>	<b>488</b>
<i>Of which:</i>			
Resource DEL	1	6,165	488
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>1</b>	<b>6,165</b>	<b>488</b>



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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource DEL</b>	<b>-90,800</b>	<b>-83,335</b>	<b>-86,763</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-25,700	-29,686	-32,371
<i>Of which:</i>			
A Gas and Electricity Markets Authority: Administration	-	-	-32,371
B Ofgem E-Serve: Administration	-23,600	-29,686	-
D Gas and Electricity Markets Authority: Provision of hosted services	-2,100	-	-
Other Income	-	-	-2,259
<i>Of which:</i>			
A Gas and Electricity Markets Authority: Administration	-	-	-2,259
Taxation	-65,100	-53,649	-52,133
<i>Of which:</i>			
A Gas and Electricity Markets Authority: Administration	-62,100	-37,033	-52,133
B Ofgem E-Serve: Administration	-	-16,616	-
C Gas and Electricity Markets Authority: Great Working Environment	-3,000	-	-
Total Administration	-90,800	-83,335	-86,763
<b>Total Voted Resource Income</b>	<b>-90,800</b>	<b>-83,335</b>	<b>-86,763</b>

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

No CFER income or receipts are expected in 2016-17 or 2015-16. No CFER income or receipts were received in 2014-15.

## 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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# Office of Rail and Road

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## Introduction

1. This Estimate provides for expenditure for the Office of Rail and Road (ORR).
2. ORR, as the combined economic and safety regulator, is responsible for railway health and safety matters and the regulation of access to railways and promotion of competition in the provision of rail services. It is also responsible for promoting efficiency and economy for those providing railway services and protecting the interests of railway service users.
3. ORR is responsible for monitoring Highways England's management and operation of the strategic road network.
4. ORR acts as the appeal body, controls the network statement, monitors the competitive situation of rail services, and oversees the efficient management and fair and non-discriminatory use of rail infrastructure for Northern Ireland.
5. Further details of expenditure contained in this Estimate can be found in ORR's Annual Report and Accounts 2016.

**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 2017 for expenditure by Office of Rail and Road 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 roads investment strategy and its management and operation of the strategic road network. support for activities as highways monitor.

Acting as the appeal body, controlling the network statement, monitoring the competitive situation of rail services, and overseeing the efficient management and fair and non-discriminatory use of rail infrastructure for Northern Ireland.

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; NIR Networks Limited.

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.

**Part I (continued)**

£

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 and Road** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	3,000	1,000	2,000
Capital	720,000	324,000	396,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	2,000,000	900,000	1,100,000

## Part II: Subhead detail

£'000

2016-17 Plans									2015-16 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>										
32,251	-32,248	3	-	-	-	720	-	720	4	720
<i>Of which:</i>										
A Economic regulation, admin, associated capital and other expenditure										
13,083	-13,082	1	-	-	-	720	-	720	2	720
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>										
32,251	-32,248	3	-	-	-	720	-	720	4	720
<b>Total for Estimate</b>										
32,251	-32,248	3	-	-	-	720	-	720	4	720
<i>Of which:</i>										
<b>Voted Expenditure</b>										
32,251	-32,248	3	-	-	-	720	-	720	4	720
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>3</b>	<b>4</b>	<b>-1,701</b>
<b>Net Capital Requirement</b>	<b>720</b>	<b>720</b>	<b>525</b>
<b>Accruals to cash adjustments</b>	<b>1,277</b>	<b>1,277</b>	<b>-990</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	-883	-980	-912
New provisions and adjustments to previous provisions	-9	-	-27
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-76	-60	-51
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	2,245	-	-
Increase (-) / Decrease (+) in creditors	-	2,177	-
Use of provisions	-	140	-
<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>2,001</b>	<b>-2,166</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	32,251	32,877	28,793
<i>Less:</i>			
Administration DEL Income	-32,248	-32,873	-30,494
<b>Net Administration Costs</b>	<b>3</b>	<b>4</b>	<b>-1,701</b>
Gross Programme Costs	-	-	-
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Net Operating Costs</b>	<b>3</b>	<b>4</b>	<b>-1,701</b>
<i>Of which:</i>			
Resource DEL	3	4	-1,701
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the 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>3</b>	<b>4</b>	<b>-1,701</b>
<i>Of which:</i>			
Resource DEL	3	4	-1,701
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>4</b>	<b>-1,701</b>

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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource DEL</b>	<b>-32,248</b>	<b>-32,873</b>	<b>-30,494</b>
<i>Of which:</i>			
Administration			
Other Income	-2,922	-2,850	-738
<i>Of which:</i>			
A Economic regulation, admin, associated capital and other expenditure	-185	-113	-119
B Safety Regulation, admin and other expenditure	-137	-137	-148
C Other Regulation, admin and other expenditure	-2,600	-2,600	-471
Taxation	-29,326	-30,023	-29,756
<i>Of which:</i>			
A Economic regulation, admin, associated capital and other expenditure	-12,897	-13,594	-13,402
B Safety Regulation, admin and other expenditure	-16,429	-16,429	-16,354
Total Administration	-32,248	-32,873	-30,494
<b>Total Voted Resource Income</b>	<b>-32,248</b>	<b>-32,873</b>	<b>-30,494</b>

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

No CFER income or receipts are expected in 2016-17 or 2015-16. No CFER income or receipts were received in 2014-15.

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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:** Joanna Whittington

Joanna Whittington 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 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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# 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 £142,000, 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	130,000	-	130,000
Capital	360,000	-	360,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	130,000	-	130,000
Capital	360,000	-	360,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>1,502,000</b>		

Amounts required in the year ending 31 March 2017 for expenditure by Water Services Regulation Authority on:

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

Administration and operation costs; depreciation, pension payments, provisions and other non-cash items in DEL.

Income arising from:

Water industry regulatory licence, fines and penalties as set out in the Water Industry Act 1991, 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.

**Water Services Regulation Authority** 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	130,000	59,000	<b>71,000</b>
Capital	360,000	130,000	<b>230,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>1,502,000</b>	<b>665,000</b>	<b>837,000</b>

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**Part II: Subhead detail**

£'000

2016-17 Plans									2015-16 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>										
25,552	-25,422	130	-	-	-	360	-	360	132	288
<i>Of which:</i>										
A Water Services Regulation Authority										
25,552	-25,422	130	-	-	-	360	-	360	131	288
<i>Open Water Market Limited ALB (net)</i>										
-	-	-	-	-	-	-	-	-	1	-
<b>Total Spending in DEL</b>										
25,552	-25,422	130	-	-	-	360	-	360	132	288
<b>Total for Estimate</b>										
25,552	-25,422	130	-	-	-	360	-	360	132	288
<i>Of which:</i>										
<b>Voted Expenditure</b>										
25,552	-25,422	130	-	-	-	360	-	360	132	288
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>130</b>	<b>132</b>	<b>-542</b>
<b>Net Capital Requirement</b>	<b>360</b>	<b>288</b>	<b>226</b>
<b>Accruals to cash adjustments</b>	<b>1,012</b>	<b>1,057</b>	<b>-3,326</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-1	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-359	-359	-307
New provisions and adjustments to previous provisions	-130	-130	-1,088
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-78	-45	-171
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	111
Increase (-) / Decrease (+) in creditors	1,373	434	-2,983
Use of provisions	206	1,158	1,112
<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>1,502</b>	<b>1,477</b>	<b>-3,642</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	25,552	27,049	29,134
<i>Less:</i>			
Administration DEL Income	-25,422	-26,917	-29,676
<b>Net Administration Costs</b>	<b>130</b>	<b>132</b>	<b>-542</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>130</b>	<b>132</b>	<b>-542</b>
<i>Of which:</i>			
Resource DEL	130	132	-542
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>130</b>	<b>132</b>	<b>-542</b>
<i>Of which:</i>			
Resource DEL	130	132	-542
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>130</b>	<b>132</b>	<b>-542</b>

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

£'000

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	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource DEL</b>	<b>-25,422</b>	<b>-26,917</b>	<b>-29,676</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-	-	-144
<i>Of which:</i>			
A: Water Services Regulation Authority	-	-	-144
Taxation	-25,422	-26,917	-29,532
<i>Of which:</i>			
A: Water Services Regulation Authority	-25,422	-26,917	-29,532
Total Administration	-25,422	-26,917	-29,676
<b>Total Voted Resource Income</b>	<b>-25,422</b>	<b>-26,917</b>	<b>-29,676</b>

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

No CFER income or receipts are expected in 2016-17, 2015-16 or 2014-15.

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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:** Cathryn Ross

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

In discharging these responsibilities, particular regard is given to:

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

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

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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# 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 receives.
3. Income received by ECGD in the course of supporting exporters scores against its Resource AME. In 2016-17 income will predominately be premium earned. Income arising from Direct Lending loans is interest earned.
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	164,320,000	-	164,320,000
Capital	1,935,376,000	-	1,935,376,000
<b>Total Net Budget</b>			
Resource	164,321,000	-	164,321,000
Capital	1,935,676,000	-	1,935,676,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>1,308,812,000</b>		

Amounts required in the year ending 31 March 2017 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	135,000	<b>165,000</b>
<b>Annually Managed Expenditure</b>			
Resource	164,320,000	14,632,000	<b>149,688,000</b>
Capital	1,935,376,000	455,481,000	<b>1,479,895,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>1,308,812,000</b>	<b>407,777,000</b>	<b>901,035,000</b>

**Part II: Subhead detail**

£'000

2016-17 Plans									2015-16 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>										
40,000	-39,999	1	-	-	-	300	-	300	1	300
<i>Of which:</i>										
A Export Credit Guarantees and Investments										
40,000	-39,999	1	-	-	-	300	-	300	1	300
<b>Total Spending in DEL</b>										
40,000	-39,999	1	-	-	-	300	-	300	1	300
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	265,140	-100,820	164,320	1,948,893	-13,517	1,935,376	32,515	403,290
<i>Of which:</i>										
B Export Credits										
-	-	-	126,346	-90,030	36,316	-	-	-	32,990	-
C Fixed Rate Export Finance / Export Finance Assistance										
-	-	-	7,648	-3,416	4,232	-	-	-	4,645	-
D Refinanced Loans and Interest Equalisation										
-	-	-	-	-2,810	-2,810	-	-11,917	-11,917	-4,832	-16,710
E Direct Lending										
-	-	-	131,146	-4,564	126,582	1,948,893	-1,600	1,947,293	-288	420,000
<b>Total Spending in AME</b>										
-	-	-	265,140	-100,820	164,320	1,948,893	-13,517	1,935,376	32,515	403,290
<b>Total for Estimate</b>										
40,000	-39,999	1	265,140	-100,820	164,320	1,949,193	-13,517	1,935,676	32,516	403,590
<i>Of which:</i>										
<b>Voted Expenditure</b>										
40,000	-39,999	1	265,140	-100,820	164,320	1,949,193	-13,517	1,935,676	32,516	403,590
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>164,321</b>	<b>32,516</b>	<b>-129,452</b>
<b>Net Capital Requirement</b>	<b>1,935,676</b>	<b>403,590</b>	<b>-21,929</b>
<b>Accruals to cash adjustments</b>	<b>-791,185</b>	<b>-249,934</b>	<b>-107,403</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	-733	-432
New provisions and adjustments to previous provisions	-97,361	-111,643	-372
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-152,405	-38,122	33,680
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-599,909	20,000	6,748
Increase (-) / Decrease (+) in creditors	58,740	-119,905	-147,027
Use of provisions	-	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>1,308,812</b>	<b>186,172</b>	<b>-258,784</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	40,000	39,531	31,333
<i>Less:</i>			
Administration DEL Income	-39,999	-39,999	-11,448
<b>Net Administration Costs</b>	<b>1</b>	<b>-468</b>	<b>19,885</b>
Gross Programme Costs	265,140	162,681	-33,986
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-100,820	-129,697	-115,351
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>164,320</b>	<b>32,984</b>	<b>-149,337</b>
<b>Total Net Operating Costs</b>	<b>164,321</b>	<b>32,516</b>	<b>-129,452</b>
<i>Of which:</i>			
Resource DEL	1	-468	19,885
Capital DEL	-	-	-
Resource AME	164,320	32,984	-149,337
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>164,321</b>	<b>32,516</b>	<b>-129,452</b>
<i>Of which:</i>			
Resource DEL	1	1	19,885
Resource AME	164,320	32,515	-149,337
<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>164,321</b>	<b>32,516</b>	<b>-129,452</b>

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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource DEL</b>	<b>-39,999</b>	<b>-39,999</b>	<b>-11,448</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-39,999	-39,999	-11,448
<i>Of which:</i>			
A Export Credit Guarantees and Investments	-39,999	-39,999	-11,448
Total Administration	-39,999	-39,999	-11,448
<b>Voted Resource AME</b>	<b>-100,820</b>	<b>-129,697</b>	<b>-115,351</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-82,755	-116,439	-92,663
<i>Of which:</i>			
B Export Credits	-82,755	-116,439	-92,663
Interest and Dividends	-18,065	-13,258	-22,688
<i>Of which:</i>			
B Export Credits	-7,275	-6,687	-15,573
C Fixed Rate Export Finance / Export Finance Assistance	-3,416	-1,355	-392
D Refinanced Loans and Interest Equalisation	-2,810	-4,928	-6,693
E Direct Lending	-4,564	-288	-30
Total Programme	-100,820	-129,697	-115,351
<b>Total Voted Resource Income</b>	<b>-140,819</b>	<b>-169,696</b>	<b>-126,799</b>
<b>Voted Capital AME</b>	<b>-13,517</b>	<b>-16,710</b>	<b>-29,173</b>
<i>Of which:</i>			
Programme			
Repayments	-13,517	-16,710	-29,173
<i>Of which:</i>			
D Refinanced Loans and Interest Equalisation	-11,917	-16,710	-29,173
E Direct Lending	-1,600	-	-
Total Programme	-13,517	-16,710	-29,173
<b>Total Voted Capital Income</b>	<b>-13,517</b>	<b>-16,710</b>	<b>-29,173</b>

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

No CFER income or receipts are expected in 2016-17 or 2015-16. No CFER income or receipts were received in 2014-15.



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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:** Louis Taylor

Louis Taylor 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 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	33,433,000	187,000	33,620,000
Capital	700,000	-	700,000
<b>Annually Managed Expenditure</b>			
Resource	-950,000	-	-950,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	32,483,000	187,000	32,670,000
Capital	700,000	-	700,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	32,505,000		

Amounts required in the year ending 31 March 2017 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.

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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	33,433,000	14,786,000	<b>18,647,000</b>
Capital	700,000	315,000	<b>385,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-950,000	-	<b>-950,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>32,505,000</b>	<b>14,369,000</b>	<b>18,136,000</b>

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**Part II: Subhead detail**

£'000

2016-17 Plans									2015-16 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>										
-	-	-	34,333	-900	33,433	700	-	700	33,659	700
<i>Of which:</i>										
A Administration										
-	-	-	34,333	-900	33,433	700	-	700	33,659	700
<b>Non-voted expenditure</b>										
-	-	-	187	-	187	-	-	-	187	-
<i>Of which:</i>										
B Ombudsman's salary and social security										
-	-	-	187	-	187	-	-	-	187	-
<b>Total Spending in DEL</b>										
-	-	-	34,520	-900	33,620	700	-	700	33,846	700
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-950	-	-950	-	-	-	-861	-
<i>Of which:</i>										
C Use of provisions										
-	-	-	-950	-	-950	-	-	-	-861	-
<b>Total Spending in AME</b>										
-	-	-	-950	-	-950	-	-	-	-861	-
<b>Total for Estimate</b>										
-	-	-	33,570	-900	32,670	700	-	700	32,985	700
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	33,383	-900	32,483	700	-	700	32,798	700
<b>Non Voted Expenditure</b>										
-	-	-	187	-	187	-	-	-	187	-

**Part II: Resource to cash reconciliation**

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>32,670</b>	<b>32,985</b>	<b>31,858</b>
<b>Net Capital Requirement</b>	<b>700</b>	<b>700</b>	<b>566</b>
<b>Accruals to cash adjustments</b>	<b>-678</b>	<b>-491</b>	<b>-1,110</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	-1,628	-1,093
New provisions and adjustments to previous provisions	-500	-	-
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	-	276	-
Use of provisions	1,450	861	25
<b>Removal of non-voted budget items</b>	<b>-187</b>	<b>-187</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-187	-187	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>32,505</b>	<b>33,007</b>	<b>31,314</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	-	-	-
Gross Programme Costs	33,570	34,366	32,897
<i>Less:</i>			
Programme DEL Income	-900	-920	-868
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>32,670</b>	<b>33,446</b>	<b>32,029</b>
<b>Total Net Operating Costs</b>	<b>32,670</b>	<b>33,446</b>	<b>32,029</b>
<i>Of which:</i>			
Resource DEL	32,170	33,446	31,858
Capital DEL	-	-	-
Resource AME	500	-	-
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	-	-461	-171
<b>Total Resource Budget</b>	<b>32,670</b>	<b>32,985</b>	<b>31,858</b>
<i>Of which:</i>			
Resource DEL	33,620	33,846	31,883
Resource AME	-950	-861	-25
<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>32,670</b>	<b>32,985</b>	<b>31,858</b>



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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource DEL</b>	<b>-900</b>	<b>-920</b>	<b>-868</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-900	-340	-780
<i>Of which:</i>			
A: Administration	-900	-340	-780
Other Income	-	-580	-88
<i>Of which:</i>			
A: Administration	-	-580	-88
Total Programme	-900	-920	-868
<b>Total Voted Resource Income</b>	<b>-900</b>	<b>-920</b>	<b>-868</b>

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

No CFER income or receipts are expected in 2016-17 or 2015-16. No CFER income or receipts were received in 2014-15.

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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 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.

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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# 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 and grants-in-aid to Parliamentary bodies and organisations who promote the House of Lords' objectives.
- 2 Control is vested in the House of Lords' House Committee, appointed each session. The spending plans provide for a uniform level of service to the House and its Committees.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	108,832,000	-	108,832,000
Capital	45,409,000	-	45,409,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	108,832,000	-	108,832,000
Capital	45,409,000	-	45,409,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>144,249,000</b>		

Amounts required in the year ending 31 March 2017 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 and grants-in-aid to Parliamentary bodies and organisations who promote the House of Lords' objectives; 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.

**House of Lords Administration** will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
			£
<b>Departmental Expenditure Limit</b>			
Resource	108,832,000	45,969,000	<b>62,863,000</b>
Capital	45,409,000	20,434,000	<b>24,975,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-	360,000	<b>-360,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>144,249,000</b>	<b>56,783,000</b>	<b>87,466,000</b>

## Part II: Subhead detail

£'000

2016-17 Plans									2015-16 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>										
-	-	-	113,673	-4,841	108,832	45,409	-	45,409	99,454	28,962
<i>Of which:</i>										
A Administration										
-	-	-	86,943	-4,794	82,149	5,447	-	5,447	74,107	2,268
B Works Services										
-	-	-	26,730	-47	26,683	39,962	-	39,962	25,347	26,694
<b>Total Spending in DEL</b>										
-	-	-	113,673	-4,841	108,832	45,409	-	45,409	99,454	28,962
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-	-	-	-	-	-	4,685	-
<i>Of which:</i>										
C Administration										
-	-	-	-	-	-	-	-	-	4,685	-
<b>Total Spending in AME</b>										
-	-	-	-	-	-	-	-	-	4,685	-
<b>Total for Estimate</b>										
-	-	-	113,673	-4,841	108,832	45,409	-	45,409	104,139	28,962
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	113,673	-4,841	108,832	45,409	-	45,409	104,139	28,962
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>108,832</b>	<b>104,139</b>	<b>94,441</b>
<b>Net Capital Requirement</b>	<b>45,409</b>	<b>28,962</b>	<b>14,992</b>
<b>Accruals to cash adjustments</b>	<b>-9,992</b>	<b>108,562</b>	<b>-10,306</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	-10,482	-11,878	-5,664
New provisions and adjustments to previous provisions	-	-	-10,755
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-70	-70	-70
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	10	10	47
Increase (+) / Decrease (-) in debtors	100	100	-171
Increase (-) / Decrease (+) in creditors	450	400	2,628
Use of provisions	-	120,000	3,679
<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>144,249</b>	<b>241,663</b>	<b>99,127</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	-	-	-
Gross Programme Costs	113,673	108,640	101,434
<i>Less:</i>			
Programme DEL Income	-4,841	-4,501	-6,993
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>108,832</b>	<b>104,139</b>	<b>94,441</b>
<b>Total Net Operating Costs</b>	<b>108,832</b>	<b>104,139</b>	<b>94,441</b>
<i>Of which:</i>			
Resource DEL	108,832	99,454	89,989
Capital DEL	-	-	-
Resource AME	-	4,685	4,452
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>108,832</b>	<b>104,139</b>	<b>94,441</b>
<i>Of which:</i>			
Resource DEL	108,832	99,454	89,989
Resource AME	-	4,685	4,452
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>108,832</b>	<b>104,139</b>	<b>94,441</b>

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

£'000

	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource DEL</b>	<b>-4,841</b>	<b>-4,501</b>	<b>-6,993</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-4,841	-4,501	-5,483
<i>Of which:</i>			
A Administration	-4,794	-4,454	-4,461
B Works Services	-47	-47	-1,022
Pensions	-	-	-1,510
<i>Of which:</i>			
A Administration	-	-	-1,510
Total Programme	-4,841	-4,501	-6,993
<b>Total Voted Resource Income</b>	<b>-4,841</b>	<b>-4,501</b>	<b>-6,993</b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-</b>	<b>-1</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-1
<i>Of which:</i>			
A Administration	-	-	-1
Total Programme	-	-	-1
<b>Total Voted Capital Income</b>	<b>-</b>	<b>-</b>	<b>-1</b>

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

No CFER income or receipts are expected in 2016-17 or 2015-16. No CFER income or receipts were received in 2014-15.

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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 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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# Crown Estate Office

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## Introduction

1. This Estimate provides for a contribution to 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 2014-15 £285.1 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 2017 for expenditure by the 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.

The **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: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 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>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	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-8	-8	-8
<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 II: Subhead detail

£'000

2016-17 Plans									2015-16 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 III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 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	-	-	-
<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 2016-17 or 2015-16. No departmental income was received in 2014-15

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

No CFER income or receipts are expected in 2016-17 or 2015-16. No CFER income or receipts were received in 2014-15.

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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, the Second Commissioner and Chief Executive

Alison Nimmo, the 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 (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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# 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	5,480,119,000	-	5,480,119,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,480,119,000	-	5,480,119,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>1,070,988,000</b>		

Amounts required in the year ending 31 March 2017 for expenditure by Armed Forces Pensions and Compensation Schemes on:

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

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

Income arising from:

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

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



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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	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	5,480,119,000	2,504,579,000	<b>2,975,540,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>1,070,988,000</b>	<b>692,063,000</b>	<b>378,925,000</b>

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**Part II: Subhead detail**

£'000

2016-17 Plans									2015-16 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>										
-	-	-	8,379,771	-2,899,652	5,480,119	-	-	-	5,965,731	-
<i>Of which:</i>										
A Retired pay, pensions and other payments to ex-service personnel										
-	-	-	8,379,771	-2,899,652	5,480,119	-	-	-	5,965,731	-
<b>Total Spending in AME</b>										
-	-	-	8,379,771	-2,899,652	5,480,119	-	-	-	5,965,731	-
<b>Total for Estimate</b>										
-	-	-	8,379,771	-2,899,652	5,480,119	-	-	-	5,965,731	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	8,379,771	-2,899,652	5,480,119	-	-	-	5,965,731	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>5,480,119</b>	<b>5,965,731</b>	<b>6,446,396</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-4,409,131</b>	<b>-4,327,814</b>	<b>-3,912,252</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	-8,379,771	-8,866,656	-8,312,391
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	2,883	94,250	-4,583
Increase (-) / Decrease (+) in creditors	-3,805	-22,311	-54,746
Use of provisions	3,971,562	4,466,903	4,459,468
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,070,988</b>	<b>1,637,917</b>	<b>2,534,144</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Programme Costs	8,379,771	8,866,656	8,312,391
<i>Of which:</i>			
Increases in liability	3,147,340	3,352,284	2,663,894
Interest on scheme liability	5,232,431	5,514,372	5,648,497
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-2,897,710	-2,900,411	-1,865,164
Transfers in	-1,942	-514	-831
Other income	-	-	-
<b>Net Programme Costs</b>	<b>5,480,119</b>	<b>5,965,731</b>	<b>6,446,396</b>
<b>Total Net Operating Costs</b>	<b>5,480,119</b>	<b>5,965,731</b>	<b>6,446,396</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	5,480,119	5,965,731	6,446,396
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>5,480,119</b>	<b>5,965,731</b>	<b>6,446,396</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	5,480,119	5,965,731	6,446,396
<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>5,480,119</b>	<b>5,965,731</b>	<b>6,446,396</b>

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

£'000

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	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource AME</b>	<b>-2,899,652</b>	<b>-2,900,925</b>	<b>-1,865,995</b>
<i>Of which:</i>			
Programme			
Pensions	-2,899,652	-2,900,925	-1,865,995
<i>Of which:</i>			
A Retired pay, pensions and other payments to ex-service personnel	-2,899,652	-2,900,925	-1,865,995
Total Programme	-2,899,652	-2,900,925	-1,865,995
<b>Total Voted Resource Income</b>	<b>-2,899,652</b>	<b>-2,900,925</b>	<b>-1,865,995</b>

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

No CFER income or receipts are expected in 2016-17 or 2015-16. No CFER income or receipts were received in 2014-15.

## 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:** Louise Tulett

Louise Tulett 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 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 Requirements reflect 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	33,251,000	-	33,251,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	33,251,000	-	33,251,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>70,350,000</b>		

Amounts required in the year ending 31 March 2017 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	33,251,000	16,435,000	<b>16,816,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>70,350,000</b>	<b>36,900,000</b>	<b>33,450,000</b>

**Part II: Subhead detail**

£'000

2016-17 Plans									2015-16 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>										
-	-	-	33,251	-	33,251	-	-	-	36,523	-
<i>Of which:</i>										
A Interest On Liabilities and Other Expenses										
-	-	-	33,251	-	33,251	-	-	-	36,523	-
<b>Total Spending in AME</b>										
-	-	-	33,251	-	33,251	-	-	-	36,523	-
<b>Total for Estimate</b>										
-	-	-	33,251	-	33,251	-	-	-	36,523	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	33,251	-	33,251	-	-	-	36,523	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>33,251</b>	<b>36,523</b>	<b>42,399</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>37,099</b>	<b>45,477</b>	<b>40,604</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	-33,251	-36,523	-42,398
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	-	-	55
Increase (-) / Decrease (+) in creditors	-	-	1,244
Use of provisions	70,350	82,000	81,703
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>70,350</b>	<b>82,000</b>	<b>83,003</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Programme Costs	33,251	36,523	42,399
<i>Of which:</i>			
Increases in liability	-	-	-
Interest on scheme liability	33,251	36,523	42,399
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-	-	-
Transfers in	-	-	-
Other income	-	-	-
<b>Net Programme Costs</b>	<b>33,251</b>	<b>36,523</b>	<b>42,399</b>
<b>Total Net Operating Costs</b>	<b>33,251</b>	<b>36,523</b>	<b>42,399</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	33,251	36,523	42,399
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>33,251</b>	<b>36,523</b>	<b>42,399</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	33,251	36,523	42,399
<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>33,251</b>	<b>36,523</b>	<b>42,399</b>

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

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No departmental income is expected in 2016-17 or 2015-16. No departmental income was received in 2014-15.

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

No CFER income or receipts are expected in 2016-17 or 2015-16. No CFER income or receipts were received in 2014-15.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Mark Lowcock

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

In discharging these responsibilities, particular regard is given to:

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

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



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

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

Section in Part II: Subhead Detail	Service	£'000
A - AME	Payments to pensioners for service with the Cotton Research Corporation.	15
A - AME	Grants to certain former civil servants of the Republic of Yemen and its predecessors and to former civil servants of Burma, Guyana, Jamaica, Somaliland, Tanzania, Uganda, Zanzibar and the East African Community under the Carr/Robertson Assurance 1964.	183
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 Etc. (Disablement and Death) Service Pensions Order, as amended.	158
A - AME	Pensions in respect of certain Palestine Police personnel analogous to the pensions payable to British civilians under the Personal Injuries Civilian Scheme.	19

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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.	89,500
Spouses' pensions – liability may arise upon event of death of members who have such an entitlement but existence of living spouse unknown to Superannuation Scheme.	Unquantifiable

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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) and 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	18,317,561,000	-	18,317,561,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	18,317,561,000	-	18,317,561,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-46,000,000</b>		

Amounts required in the year ending 31 March 2017 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	18,317,561,000	8,562,016,000	9,755,545,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>-46,000,000</b>	-	<b>-46,000,000</b>

**Part II: Subhead detail**

£'000

2016-17 Plans									2015-16 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>										
-	-	-	28,905,561	-10,588,000	18,317,561	-	-	-	19,537,000	-
<i>Of which:</i>										
A Pensions										
-	-	-	28,905,561	-10,588,000	18,317,561	-	-	-	19,537,000	-
<b>Total Spending in AME</b>										
-	-	-	28,905,561	-10,588,000	18,317,561	-	-	-	19,537,000	-
<b>Total for Estimate</b>										
-	-	-	28,905,561	-10,588,000	18,317,561	-	-	-	19,537,000	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	28,905,561	-10,588,000	18,317,561	-	-	-	19,537,000	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>18,317,561</b>	<b>19,537,000</b>	<b>18,533,716</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-18,363,561</b>	<b>-19,560,295</b>	<b>-19,110,047</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	-28,905,561	-29,715,000	-28,579,500
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	271,000	32,374	10,706
Increase (-) / Decrease (+) in creditors	-10,000	2,331	-7,648
Use of provisions	10,281,000	10,120,000	9,466,395
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>-46,000</b>	<b>-23,295</b>	<b>-576,331</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Programme Costs	28,905,561	29,715,000	28,579,500
<i>Of which:</i>			
Increases in liability	15,068,154	15,715,000	13,779,500
Interest on scheme liability	13,837,407	14,000,000	14,800,000
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-10,448,000	-10,040,000	-9,891,986
Transfers in	-70,000	-70,000	-71,928
Other income	-70,000	-68,000	-81,870
<b>Net Programme Costs</b>	<b>18,317,561</b>	<b>19,537,000</b>	<b>18,533,716</b>
<b>Total Net Operating Costs</b>	<b>18,317,561</b>	<b>19,537,000</b>	<b>18,533,716</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	18,317,561	19,537,000	18,533,716
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>18,317,561</b>	<b>19,537,000</b>	<b>18,533,716</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	18,317,561	19,537,000	18,533,716
<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>18,317,561</b>	<b>19,537,000</b>	<b>18,533,716</b>

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

£'000

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	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource AME</b>	<b>-10,588,000</b>	<b>-10,178,000</b>	<b>-10,045,784</b>
<i>Of which:</i>			
Programme			
Pensions	-10,588,000	-10,178,000	-10,045,784
<i>Of which:</i>			
A Pensions	-10,588,000	-10,178,000	-10,045,784
Total Programme	-10,588,000	-10,178,000	-10,045,784
<b>Total Voted Resource Income</b>	<b>-10,588,000</b>	<b>-10,178,000</b>	<b>-10,045,784</b>

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

No CFER income or receipts are expected in 2016-17 or 2015-16. No CFER income or receipts were received in 2014-15.

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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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# 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 The costs of administering the scheme are now met by the Scheme; these were previously included in the Department for Education's supply estimate.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	11,739,570,000	-	11,739,570,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	11,739,570,000	-	11,739,570,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>3,420,020,000</b>		

Amounts required in the year ending 31 March 2017 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>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	11,739,570,000	5,891,535,000	<b>5,848,035,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>3,420,020,000</b>	<b>1,654,043,000</b>	<b>1,765,977,000</b>

## Part II: Subhead detail

£'000

2016-17 Plans						2015-16 Provisions				
Resources			Capital			Resources	Capital			
Administration		Net	Programme		Net	Net	Net			
Gross	Income		Gross	Income						
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	18,124,557	-6,384,987	11,739,570	-	-	-	12,293,509	-
<i>Of which:</i>										
A Pensions and associated payments										
-	-	-	18,124,557	-6,384,987	11,739,570	-	-	-	12,293,509	-
<b>Total Spending in AME</b>										
-	-	-	18,124,557	-6,384,987	11,739,570	-	-	-	12,293,509	-
<b>Total for Estimate</b>										
-	-	-	18,124,557	-6,384,987	11,739,570	-	-	-	12,293,509	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	18,124,557	-6,384,987	11,739,570	-	-	-	12,293,509	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>11,739,570</b>	<b>12,293,509</b>	<b>13,295,855</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-8,319,550</b>	<b>-8,617,704</b>	<b>-9,694,621</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	-18,101,240	-18,351,184	-19,024,056
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	1,011	88,466	7,592
Increase (-) / Decrease (+) in creditors	-	31,000	-22,142
Use of provisions	9,780,679	9,614,014	9,343,985
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>3,420,020</b>	<b>3,675,805</b>	<b>3,601,234</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Programme Costs	18,124,557	18,389,095	19,035,646
<i>Of which:</i>			
Increases in liability	8,246,408	8,478,309	8,162,164
Interest on scheme liability	9,854,832	9,872,875	10,861,892
Other expenditure	23,317	16,452	11,590
<i>Less:</i>			
Contributions received	-6,336,105	-6,056,952	-5,707,478
Transfers in	-29,109	-33,336	-30,615
Other income	-19,773	-3,738	-1,698
<b>Net Programme Costs</b>	<b>11,739,570</b>	<b>12,293,509</b>	<b>13,295,855</b>
<b>Total Net Operating Costs</b>	<b>11,739,570</b>	<b>12,293,509</b>	<b>13,295,855</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	11,739,570	12,293,509	13,295,855
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the 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>11,739,570</b>	<b>12,293,509</b>	<b>13,295,855</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	11,739,570	12,293,509	13,295,855
<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>11,739,570</b>	<b>12,293,509</b>	<b>13,295,855</b>



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

£'000

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	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource AME</b>	<b>-6,384,987</b>	<b>-6,095,586</b>	<b>-5,739,791</b>
<i>Of which:</i>			
Programme			
Other Income		-1,560	-
<i>Of which:</i>			
A Pensions and associated payments		-1,560	-
Pensions	-6,384,987	-6,094,026	-5,739,791
<i>Of which:</i>			
A Pensions and associated payments	-6,384,987	-6,094,026	-5,739,791
Total Programme	-6,384,987	-6,095,586	-5,739,791
<b>Total Voted Resource Income</b>	<b>-6,384,987</b>	<b>-6,095,586</b>	<b>-5,739,791</b>

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

No CFER income or receipts are expected in 2016-17 or 2015-16. No CFER income or receipts were received in 2014-15.

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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.	73,099

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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 Scheme (CPS), the Principal Non-Industrial Superannuation Scheme (PNISS), and the Protected Persons Superannuation Scheme (PPSS). The schemes cover employees of the UK Atomic Energy Authority, the Civil Nuclear Police Authority, National Nuclear Laboratories, International Nuclear Services, former employees of British Nuclear Fuels plc and some employees of the Health Protection Agency, the Engineering and Physical Sciences Research Council, the Science and Technology Facilities Council, and former UK Atomic Energy Authority employees who transferred to the Ministry of Defence Atomic Weapons Establishment (AWE). The PNISS and PPSS are closed to new entrants.
3. The income consists of contributions from employers and employees, and transfer values in respect of staff joining from other schemes.
4. Assumptions for 2016-17 compared to 2015-16 are

	2015-16			2016-17		
		Average pension			Average pension	
	Number	Annual	Weekly	Number	Annual	Weekly
Pensioners	16,395	£11,341	£218	16,477	£14,971	£288
Dependents	5,652	£5,807	£112	5,573	£6,000	£115

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

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	275,765,000	-	275,765,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	275,765,000	-	275,765,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>225,601,000</b>		

Amounts required in the year ending 31 March 2017 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	275,765,000	118,328,000	<b>157,437,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>225,601,000</b>	<b>117,866,000</b>	<b>107,735,000</b>

**Part II: Subhead detail**

£'000

2016-17 Plans									2015-16 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>										
-	-	-	308,152	-32,387	275,765	-	-	-	275,750	-
<i>Of which:</i>										
A Pensions, transfer values, repayments of contributions										
-	-	-	308,152	-32,387	275,765	-	-	-	275,750	-
<b>Total Spending in AME</b>										
-	-	-	308,152	-32,387	275,765	-	-	-	275,750	-
<b>Total for Estimate</b>										
-	-	-	308,152	-32,387	275,765	-	-	-	275,750	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	308,152	-32,387	275,765	-	-	-	275,750	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>275,765</b>	<b>275,750</b>	<b>276,563</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-50,164</b>	<b>-26,324</b>	<b>-79,107</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	-	-	-
New provisions and adjustments to previous provisions	-308,152	-304,106	-307,091
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	12,000	10,000	-
Use of provisions	245,988	267,782	227,984
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>225,601</b>	<b>249,426</b>	<b>197,456</b>



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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Programme Costs	308,152	304,106	307,091
<i>Of which:</i>			
Increases in liability	55,522	62,106	42,489
Interest on scheme liability	252,630	242,000	264,602
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-27,521	-25,750	-28,035
Transfers in	-4,501	-2,150	-2,493
Other income	-365	-456	-
<b>Net Programme Costs</b>	<b>275,765</b>	<b>275,750</b>	<b>276,563</b>
<b>Total Net Operating Costs</b>	<b>275,765</b>	<b>275,750</b>	<b>276,563</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	275,765	275,750	276,563
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>275,765</b>	<b>275,750</b>	<b>276,563</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	275,765	275,750	276,563
<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>275,765</b>	<b>275,750</b>	<b>276,563</b>

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

£'000

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	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource AME</b>	<b>-32,387</b>	<b>-28,356</b>	<b>-30,528</b>
<i>Of which:</i>			
Programme			
Pensions	-32,387	-28,356	-30,528
<i>Of which:</i>			
A Pensions, transfer values, repayments of contributions	-32,387	-28,356	-30,528
Total Programme	-32,387	-28,356	-30,528
<b>Total Voted Resource Income</b>	<b>-32,387</b>	<b>-28,356</b>	<b>-30,528</b>

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

No CFER income or receipts are expected in 2016-17 or 2015-16. No CFER income or receipts were received in 2014-15.

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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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# 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 an ASLC rate of 38.45% in line with 2015-16 contributions and as recommended by the Government Actuary's Department. The scheme members' contribution rates for spouses remain constant at 2.4% and 1.8%.
5. Judges make personal pension contributions into the scheme. These vary from 4.60% to 8.05% depending on their level of annual pensionable earnings.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	150,276,000	91,800,000	242,076,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	150,276,000	91,800,000	242,076,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-61,951,000</b>		

Amounts required in the year ending 31 March 2017 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	150,276,000	73,397,000	<b>76,879,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>-61,951,000</b>	-	<b>-61,951,000</b>

## Part II: Subhead detail

£'000

2016-17 Plans									2015-16 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>										
-	-	-	276,922	-126,646	150,276	-	-	-	169,800	-
<i>Of which:</i>										
A Judicial Pension Scheme										
-	-	-	276,922	-126,646	150,276	-	-	-	169,800	-
<b>Non-voted expenditure</b>										
-	-	-	91,800	-	91,800	-	-	-	89,656	-
<i>Of which:</i>										
B Judicial Pension Scheme										
-	-	-	91,800	-	91,800	-	-	-	89,656	-
<b>Total Spending in AME</b>										
-	-	-	368,722	-126,646	242,076	-	-	-	259,456	-
<b>Total for Estimate</b>										
-	-	-	368,722	-126,646	242,076	-	-	-	259,456	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	276,922	-126,646	150,276	-	-	-	169,800	-
<b>Non Voted Expenditure</b>										
-	-	-	91,800	-	91,800	-	-	-	89,656	-

## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>242,076</b>	<b>259,456</b>	<b>151,175</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-212,227</b>	<b>-220,439</b>	<b>-107,786</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	-276,200	-283,844	-159,530
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	63,973	63,405	51,744
<b>Removal of non-voted budget items</b>	<b>-91,800</b>	<b>-89,656</b>	<b>-89,400</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-91,800	-89,656	-89,400
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>-61,951</b>	<b>-50,639</b>	<b>-46,011</b>



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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Programme Costs	368,722	374,238	249,395
<i>Of which:</i>			
Increases in liability	161,200	170,444	31,530
Interest on scheme liability	115,000	113,400	128,000
Other expenditure	92,522	90,394	89,865
<i>Less:</i>			
Contributions received	-126,646	-114,782	-98,220
Transfers in	-	-	-
Other income	-	-	-
<b>Net Programme Costs</b>	<b>242,076</b>	<b>259,456</b>	<b>151,175</b>
<b>Total Net Operating Costs</b>	<b>242,076</b>	<b>259,456</b>	<b>151,175</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	242,076	259,456	151,175
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>242,076</b>	<b>259,456</b>	<b>151,175</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	242,076	259,456	151,175
<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>242,076</b>	<b>259,456</b>	<b>151,175</b>

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

£'000

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	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource AME</b>	<b>-126,646</b>	<b>-114,782</b>	<b>-98,220</b>
<i>Of which:</i>			
Programme			
Pensions	-126,646	-114,782	-98,220
<i>Of which:</i>			
Section A: Judicial Pension Scheme	-126,646	-114,782	-98,220
Total Programme	-126,646	-114,782	-98,220
<b>Total Voted Resource Income</b>	<b>-126,646</b>	<b>-114,782</b>	<b>-98,220</b>

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

No CFER income or receipts are expected in 2016-17 or 2015-16. No CFER income or receipts were received in 2014-15.

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

In discharging these responsibilities, particular regard is given to:

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

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

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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 2014-15.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	7,905,416,000	-	7,905,416,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	7,905,416,000	-	7,905,416,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>2,369,764,000</b>		

Amounts required in the year ending 31 March 2017 for expenditure by Cabinet Office: Civil Superannuation on:

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

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

Income arising from:

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

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

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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	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	7,905,416,000	3,840,300,000	<b>4,065,116,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>2,369,764,000</b>	<b>904,798,000</b>	<b>1,464,966,000</b>

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## Part II: Subhead detail

£'000

2016-17 Plans									2015-16 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>										
-	-	-	11,600,760	-3,695,344	7,905,416	-	-	-	8,380,659	-
<i>Of which:</i>										
A Civil superannuation										
-	-	-	11,600,760	-3,695,344	7,905,416	-	-	-	8,380,659	-
<b>Total Spending in AME</b>										
-	-	-	11,600,760	-3,695,344	7,905,416	-	-	-	8,380,659	-
<b>Total for Estimate</b>										
-	-	-	11,600,760	-3,695,344	7,905,416	-	-	-	8,380,659	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	11,600,760	-3,695,344	7,905,416	-	-	-	8,380,659	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>7,905,416</b>	<b>8,380,659</b>	<b>8,994,143</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-5,535,652</b>	<b>-6,120,435</b>	<b>-7,505,509</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	-11,591,760	-12,240,435	-13,172,775
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	6,056,108	6,120,000	5,667,266
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,369,764</b>	<b>2,260,224</b>	<b>1,488,634</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Programme Costs	11,600,760	12,252,554	13,179,691
<i>Of which:</i>			
Increases in liability	4,675,760	5,220,435	5,278,778
Interest on scheme liability	6,916,000	7,020,000	7,893,997
Other expenditure	9,000	12,119	6,916
<i>Less:</i>			
Contributions received	-3,622,387	-3,583,000	-3,321,676
Transfers in	-36,950	-245,000	-800,582
Other income	-36,007	-43,895	-63,290
<b>Net Programme Costs</b>	<b>7,905,416</b>	<b>8,380,659</b>	<b>8,994,143</b>
<b>Total Net Operating Costs</b>	<b>7,905,416</b>	<b>8,380,659</b>	<b>8,994,143</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	7,905,416	8,380,659	8,994,143
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>7,905,416</b>	<b>8,380,659</b>	<b>8,994,143</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	7,905,416	8,380,659	8,994,143
<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>7,905,416</b>	<b>8,380,659</b>	<b>8,994,143</b>

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

£'000

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	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource AME</b>	<b>-3,695,344</b>	<b>-3,871,895</b>	<b>-4,185,548</b>
<i>Of which:</i>			
Programme			
Pensions	-3,695,344	-3,871,895	-4,185,548
<i>Of which:</i>			
A Civil superannuation	-3,695,344	-3,871,895	-4,185,548
Total Programme	-3,695,344	-3,871,895	-4,185,548
<b>Total Voted Resource Income</b>	<b>-3,695,344</b>	<b>-3,871,895</b>	<b>-4,185,548</b>

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

No CFER income or receipts are expected in 2016-17 or 2015-16. No CFER income or receipts were received in 2014-15.

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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:** John Manzoni

John Manzoni 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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# 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 Pension Scheme.
2. The income arises from the transfer over time to the Royal Mail Statutory Pension Scheme of certain money purchase benefits from the Royal Mail Pension Plan.
3. Assumptions for 2016-17 compared to 2015-16 are:

	2015-16			2016-17		
	Number	Annual	Weekly	Number	Annual	Weekly
Pensioners	154,720	£6,037.33	£116.10	157,814	£6,158.08	£118.42
Dependants	41,101	£3,045.42	£582.57	41,923	£3,106.33	£59.74

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	1,390,000,000	-	1,390,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,390,000,000	-	1,390,000,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	1,330,000,000		

Amounts required in the year ending 31 March 2017 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.

**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	1,390,000,000	632,700,000	<b>757,300,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>1,330,000,000</b>	<b>595,800,000</b>	<b>734,200,000</b>

## Part II: Subhead detail

£'000

2016-17 Plans									2015-16 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>										
-	-	-	1,393,600	-3,600	1,390,000	-	-	-	1,426,000	-
<i>Of which:</i>										
A RMSPS Pension Scheme										
-	-	-	1,393,600	-3,600	1,390,000	-	-	-	1,426,000	-
<b>Total Spending in AME</b>										
-	-	-	1,393,600	-3,600	1,390,000	-	-	-	1,426,000	-
<b>Total for Estimate</b>										
-	-	-	1,393,600	-3,600	1,390,000	-	-	-	1,426,000	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	1,393,600	-3,600	1,390,000	-	-	-	1,426,000	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
<b>Net Resource Requirement</b>	<b>1,390,000</b>	<b>1,426,000</b>	<b>1,579,008</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-60,000</b>	<b>-56,000</b>	<b>-112,044</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	-1,393,600	-1,427,000	-1,580,004
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	1,333,600	1,371,000	1,467,960
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,330,000</b>	<b>1,370,000</b>	<b>1,466,964</b>

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

£'000

	2016-17 Plans	2015-16 Provisions	2014-15 Outturn
Gross Programme Costs	1,393,600	1,427,000	1,580,004
<i>Of which:</i>			
Increases in liability	-	20,000	-
Interest on scheme liability	1,393,600	1,407,000	1,580,004
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-	-	-
Transfers in	-3,600	-1,000	-996
Other income	-	-	-
<b>Net Programme Costs</b>	<b>1,390,000</b>	<b>1,426,000</b>	<b>1,579,008</b>
<b>Total Net Operating Costs</b>	<b>1,390,000</b>	<b>1,426,000</b>	<b>1,579,008</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	1,390,000	1,426,000	1,579,008
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>1,390,000</b>	<b>1,426,000</b>	<b>1,579,008</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	1,390,000	1,426,000	1,579,008
<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>1,390,000</b>	<b>1,426,000</b>	<b>1,579,008</b>

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

£'000

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	2016-17 Plans	2015-16 Provision	2014-15 Outturn
<b>Voted Resource AME</b>	<b>-3,600</b>	<b>-1,000</b>	<b>-996</b>
<i>Of which:</i>			
Programme			
Pensions	-3,600	-1,000	-996
<i>Of which:</i>			
A RMSPS Pension Scheme	-3,600	-1,000	-996
Total Programme	-3,600	-1,000	-996
<b>Total Voted Resource Income</b>	<b>-3,600</b>	<b>-1,000</b>	<b>-996</b>

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

No CFER income or receipts are expected in 2016-17 or 2015-16. No income or receipts were received in 2014-15.

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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:** John Manzoni

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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.







HM Treasury contacts

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If you require this information in an alternative  
format or have general enquiries about  
HM Treasury and its work, contact:

Correspondence Team  
HM Treasury  
1 Horse Guards Road  
London  
SW1A 2HQ

Tel: 020 7270 5000

Email: [public.enquiries@hmtreasury.gsi.gov.uk](mailto:public.enquiries@hmtreasury.gsi.gov.uk)

