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# Central Government Supply Estimates 2015-16

## Supplementary Estimates

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February 2016





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# Central Government Supply Estimates 2015-16

## Supplementary Estimates

for the year ending 31 March 2016

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

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# Contents

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	Page
<b>Section 1</b>	
<b>Introduction</b>	<b>3</b>
<b>Section 2</b>	
<b>Individual Supplementary Estimates</b>	<b>49</b>
<b>Department for Education</b>	<b>51</b>
<b>Teachers' Pension Scheme (England and Wales)</b>	<b>67</b>
<b>Office for Standards in Education, Children's Services and Skills</b>	<b>77</b>
<b>Office of Qualifications and Examinations Regulation</b>	<b>87</b>
<b>Department of Health</b>	<b>97</b>
<b>National Health Service Pension Scheme</b>	<b>113</b>
<b>Food Standards Agency</b>	<b>123</b>
<b>Department for Transport</b>	<b>133</b>
<b>Office of Rail and Road</b>	<b>161</b>
<b>Department for Communities and Local Government</b>	<b>173</b>
<b>Department for Business, Innovation and Skills</b>	<b>193</b>
<b>UK Trade &amp; Investment</b>	<b>225</b>
<b>Export Credits Guarantee Department</b>	<b>235</b>
<b>Competition and Markets Authority</b>	<b>245</b>
<b>UK Atomic Energy Authority Pension Schemes</b>	<b>255</b>
<b>Home Office</b>	<b>265</b>
<b>National Crime Agency</b>	<b>287</b>
<b>Charity Commission</b>	<b>297</b>
<b>Ministry of Justice</b>	<b>307</b>
<b>Ministry of Justice: Judicial Pensions Scheme</b>	<b>327</b>
<b>United Kingdom Supreme Court</b>	<b>337</b>
<b>The National Archives</b>	<b>347</b>
<b>Crown Prosecution Service</b>	<b>357</b>
<b>Serious Fraud Office</b>	<b>367</b>
<b>Ministry of Defence</b>	<b>377</b>
<b>Armed Forces Pension and Compensation Schemes</b>	<b>397</b>
<b>Foreign and Commonwealth Office</b>	<b>407</b>
<b>Department for International Development</b>	<b>423</b>
<b>Department of Energy and Climate Change</b>	<b>437</b>
<b>Office of Gas and Electricity Markets</b>	<b>461</b>
<b>Department for Environment, Food and Rural Affairs</b>	<b>471</b>
<b>Water Services Regulation Authority</b>	<b>497</b>
<b>Department for Culture, Media and Sport</b>	<b>507</b>
<b>Department for Work and Pensions</b>	<b>531</b>
<b>Scotland Office and Office of the Advocate General</b>	<b>553</b>
<b>Wales Office</b>	<b>563</b>

	<b>Northern Ireland Office</b>	<b>573</b>
	<b>HM Treasury</b>	<b>585</b>
	<b>HM Revenue and Customs</b>	<b>609</b>
	<b>National Savings and Investments</b>	<b>623</b>
	<b>The Statistics Board</b>	<b>633</b>
	<b>Government Actuary's Department</b>	<b>643</b>
	<b>Cabinet Office</b>	<b>653</b>
	<b>Security and Intelligence Agencies</b>	<b>677</b>
	<b>Cabinet Office: Civil Superannuation</b>	<b>687</b>
	<b>Royal Mail Statutory Pension Scheme</b>	<b>697</b>
	<b>Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England</b>	<b>707</b>
	<b>House of Lords</b>	<b>717</b>
	<b>House of Commons: Members</b>	<b>727</b>
<b>Table 1</b>	<b>Summary of Changes to Supply provision sought, current year</b>	<b>4</b>
<b>Table 2</b>	<b>Supply Estimates by department (voted)</b>	<b>7</b>
<b>Table 3</b>	<b>Resource Departmental Expenditure Limits 2015-16</b>	<b>23</b>
<b>Table 4</b>	<b>Administration Budgets 2015-16</b>	<b>25</b>
<b>Table 5</b>	<b>Capital Departmental Expenditure Limits 2015-16</b>	<b>26</b>
<b>Table 6</b>	<b>Six months' forecast outturn by department 2015-16 (voted)</b>	<b>28</b>

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**TREASURY CHAMBERS**  
10 February 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. A full description of Supply Estimates was included in *Central Government Supply Estimates 2015-16: Main Supply Estimates* (HC 215) presented to Parliament on 2 July 2015.

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

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

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

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

### **Total Estimates to date**

5. For the current year, Main Estimates were presented to Parliament on 2 July 2015 in HC 215. This booklet sets out the request for changes since that publication.

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

6. **Table 1** below shows the total voted Supply provision sought for 2015-16 in the Main Estimates, the changes sought in the Supplementary Estimates and the revised plans.

**Table 1 Summary of Changes to Supply provision sought, current year**

	£ million		
	2015-16†	2015-16†	2015-16†
	Present Plans	Changes	Revised Plans
Total Resource and Capital Departmental Expenditure Limit	305,014	-1,389	303,626
Total Resource and Capital Annually Managed Expenditure	185,791	135,982	321,773
<b>Total Net Budget</b>	<b>490,806</b>	<b>134,593</b>	<b>625,399</b>
Total Non-Budget Expenditure	64,949	5,316	70,265
<b>Total Resource and Capital in Estimates</b>	<b>555,754</b>	<b>139,910</b>	<b>695,664</b>
Resource to cash adjustments	-77,922	-143,651	-221,572
<b>Total Net Cash Requirement</b>	<b>477,833</b>	<b>-3,741</b>	<b>474,092</b>

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

7. There are 49 Supplementary Estimates for central government departments in this booklet. In addition, there is 1 Supplementary Estimate for an independent body (the House of Commons), who present their own booklet, seeking the changes set out in **Table 2**.
8. The main aggregate for public expenditure is **Total Managed Expenditure (TME)**, which includes Departmental Expenditure Limits (DEL), for which firm 4 year plans were set in the 2010 Comprehensive Spending Review (Cm 7942), and Annually Managed Expenditure (AME), which is subject to annual review as part of the Budget process. These definitions are explained in more detail in Chapter 1 of the *Public Expenditure Statistical Analyses 2015* (Cm 9122) and in section 1 of HC 215.
9. The main elements of DEL and AME that are not funded through the Supply Estimates are central government expenditure funded directly from other sources, (e.g. the National Insurance Fund).

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

10. Parliament votes limits on:
  - The net resource DEL requirement;
  - The net capital DEL requirement;
  - The net resource AME requirement;
  - The net capital AME requirement;
  - The net non-budget requirement; and
  - The net cash requirement for the Estimate as a whole.



11. The operation of in-year controls for 2015-16 was explained in section 1 of HC 215. Changes to resource DEL, administration budgets and capital DEL, as a result of the Supplementary Estimates are summarised in **Tables 3, 4 and 5**.
12. **Table 6** compares the present plans (voted spending only) for 2015-16 with the forecast outturn for the first 6 months of the year for each Estimate.

### **Parliamentary procedure**

13. Supplementary Estimates seek funds for expenditure in addition to, or a reduction in, that sought in previous Supply Estimates in the same financial year. They may be presented to:
  - Seek authority, and additional resources, capital and/or cash as necessary, for any new services; and
  - Increase or decrease the provision for existing services.
14. The House of Commons has an opportunity to debate and vote on Supplementary Estimates (and where applicable New Estimates), followed by detailed examination by departmental Select Committees. This process is described more fully in section 3 of HC 215.

### **Format of Supplementary Estimates**

15. Each Supplementary Estimate is produced in a standard format and consists of an introduction, Part I, Part II and Part III. The format and organisation of Estimates is explained more fully in section 2 of HC 215.

### **Introduction**

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

### **Part I**

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

### **Part II**

18. Part II of the Supplementary Estimate contains 3 tables. The first table identifies the sections within each budgetary limit where changes to resources and capital are being proposed and also shows movement in cash. This is followed by a reproduction of original Main Estimate Part II table showing the revised subhead detail, including the additional provision sought for each subhead (including unchanged subheads) as a result of the Supplementary Estimate. The third table (Part II: resource to cash reconciliation) provides a reconciliation between the net resource total and the net cash requirement (NCR).

**Part III – other statements and notes**

19. Part III of the Supplementary Estimates contains a number of notes. Each Supplementary Estimate will contain at least:

- **Part III: Note A** - the Statement of Comprehensive Net Expenditure (SoCNE) and Reconciliation table, either restated or updated from that appended to the Main Estimates. Individual Select Committees may, of course, request additional department-specific explanatory information to supplement this material;
- **Part III: Note B** - an Analysis of Departmental Income (resource and capital), which is being used to offset gross spending;
- **Part III: Note C** - an analysis of extra receipts payable to the Consolidated Fund;
- **Part III: Note D** - an Explanation of the Accounting Officer responsibilities.

20. The Supplementary Estimates may be accompanied by further notes providing additional information to Parliament about the specific nature of the department's plans, details of the grants-in-aid (G-in-A) paid to Arms Length Bodies (ALBs), changes in accounting policies, etc, where relevant.

**Table 2 Supply Estimates by department (voted)**

	£'000		
	Current Plans	Changes	Revised Plans
<b>Supply Estimates presented by HM Treasury</b>			
Department for Education			
<b>Departmental Expenditure Limit</b>			
Resource	54,717,664	-160,874	54,556,790
Capital	4,700,000	185,137	4,885,137
<b>Annually Managed Expenditure</b>			
Resource	-19,758	1,198,876	1,179,118
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	54,697,906	1,038,002	55,735,908
Capital	4,700,000	185,137	4,885,137
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>58,324,003</b>	<b>164,626</b>	<b>58,488,629</b>
Teachers' Pension Scheme (England and Wales)			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	13,092,300	-798,791	12,293,509
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	13,092,300	-798,791	12,293,509
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>3,675,652</b>	<b>153</b>	<b>3,675,805</b>
Office for Standards In Education, Children's Services and Skills			
<b>Departmental Expenditure Limit</b>			
Resource	136,977	-750	136,227
Capital	1,500	750	2,250
<b>Annually Managed Expenditure</b>			
Resource	-1,135	-	-1,135
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	135,842	-750	135,092
Capital	1,500	750	2,250
Non-Budget Expenditure	-	-	-
<b>Net Cash Requirement</b>	<b>134,609</b>	<b>-</b>	<b>134,609</b>
Office of Qualifications and Examinations Regulation			
<b>Departmental Expenditure Limit</b>			
Resource	16,503	6,150	22,653
Capital	-	35	35
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	16,503	6,150	22,653
Capital	-	35	35
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>15,771</b>	<b>6,000</b>	<b>21,771</b>

£'000

	Current Plans	Changes	Revised Plans
Department of Health			
<b>Departmental Expenditure Limit</b>			
Resource	94,427,172	1,197,517	95,624,689
Capital	4,634,988	-945,313	3,689,675
<b>Annually Managed Expenditure</b>			
Resource	6,600,000	24,671,800	31,271,800
Capital	15,000	-	15,000
<b>Total Net Budget</b>			
Resource	101,027,172	25,869,317	126,896,489
Capital	4,649,988	-945,313	3,704,675
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>98,653,146</b>	<b>252,304</b>	<b>98,905,450</b>
National Health Service Pension Scheme			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	19,026,703	510,297	19,537,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	19,026,703	510,297	19,537,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-314,018</b>	<b>290,723</b>	<b>-23,295</b>
Food Standards Agency			
<b>Departmental Expenditure Limit</b>			
Resource	87,640	-4,139	83,501
Capital	280	739	1,019
<b>Annually Managed Expenditure</b>			
Resource	9,953	-350	9,603
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	97,593	-4,489	93,104
Capital	280	739	1,019
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>86,671</b>	<b>-120</b>	<b>86,551</b>
Department for Transport			
<b>Departmental Expenditure Limit</b>			
Resource	3,744,014	-600,373	3,143,641
Capital	6,089,902	-96,476	5,993,426
<b>Annually Managed Expenditure</b>			
Resource	5,427,969	3,916,153	9,344,122
Capital	7,079,589	-433,903	6,645,686
<b>Total Net Budget</b>			
Resource	9,171,983	3,315,780	12,487,763
Capital	13,169,491	-530,379	12,639,112
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>20,470,664</b>	<b>-494,371</b>	<b>19,976,293</b>

£'000

	Current Plans	Changes	Revised Plans
Office of Rail and Road			
<b>Departmental Expenditure Limit</b>			
Resource	3	1	4
Capital	720	-	720
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	3	1	4
Capital	720	-	720
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,000</b>	<b>1</b>	<b>2,001</b>
Department for Communities and Local Government			
<b>Departmental Expenditure Limit - Communities</b>			
Resource	2,500,488	69,194	2,569,682
Capital	5,340,267	-1,292,116	4,048,151
<b>Departmental Expenditure Limit - Local Government</b>			
Resource	10,638,990	119,685	10,758,675
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	12,386,260	539,719	12,925,979
Capital	220,000	81,035	301,035
<b>Total Net Budget</b>			
Resource	25,525,738	728,598	26,254,336
Capital	5,560,267	-1,211,081	4,349,186
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>22,131,703</b>	<b>-819,490</b>	<b>21,312,213</b>
Department for Business Innovation and Skills			
<b>Departmental Expenditure Limit</b>			
Resource	17,838,479	66,831	17,905,310
Capital	3,783,140	-703,027	3,080,113
<b>Annually Managed Expenditure</b>			
Resource	-405,737	-7,219,045	-7,624,782
Capital	11,251,213	898,033	12,149,246
<b>Total Net Budget</b>			
Resource	17,432,742	-7,152,214	10,280,528
Capital	15,034,353	195,006	15,229,359
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>28,103,291</b>	<b>72,412</b>	<b>28,175,703</b>
UK Trade & Investment			
<b>Departmental Expenditure Limit</b>			
Resource	315,606	20,906	336,512
Capital	1,500	-	1,500
<b>Annually Managed Expenditure</b>			
Resource	5,000	-	5,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	320,606	20,906	341,512
Capital	1,500	-	1,500
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>318,075</b>	<b>20,906</b>	<b>338,981</b>

£'000

	Current Plans	Changes	Revised Plans
Export Credits Guarantee Department			
<b>Departmental Expenditure Limit</b>			
Resource	1	-	1
Capital	300	-	300
<b>Annually Managed Expenditure</b>			
Resource	32,515	-	32,515
Capital	303,290	100,000	403,290
<b>Total Net Budget</b>			
Resource	32,516	-	32,516
Capital	303,590	100,000	403,590
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>86,172</b>	<b>100,000</b>	<b>186,172</b>
Competition and Markets Authority			
<b>Departmental Expenditure Limit</b>			
Resource	69,421	1	69,422
Capital	1,082	-	1,082
<b>Annually Managed Expenditure</b>			
Resource	2,750	1,000	3,750
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	72,171	1,001	73,172
Capital	1,082	-	1,082
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>68,017</b>	<b>1,001</b>	<b>69,018</b>
United Kingdom Atomic Energy Authority Pension Schemes			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	262,950	12,800	275,750
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	262,950	12,800	275,750
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>261,924</b>	<b>-12,498</b>	<b>249,426</b>
Home Office			
<b>Departmental Expenditure Limit</b>			
Resource	10,023,109	256,728	10,279,837
Capital	363,320	-3,944	359,376
<b>Annually Managed Expenditure</b>			
Resource	1,616,000	1	1,616,001
Capital	-	360,000	360,000
<b>Total Net Budget</b>			
Resource	11,639,109	256,729	11,895,838
Capital	363,320	356,056	719,376
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>11,786,830</b>	<b>1,328,197</b>	<b>13,115,027</b>

£'000

	Current Plans	Changes	Revised Plans
National Crime Agency			
<b>Departmental Expenditure Limit</b>			
Resource	421,860	11,161	433,021
Capital	41,840	-	41,840
<b>Annually Managed Expenditure</b>			
Resource	210,000	-	210,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	631,860	11,161	643,021
Capital	41,840	-	41,840
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>426,700</b>	<b>26,161</b>	<b>452,861</b>
Charity Commission			
<b>Departmental Expenditure Limit</b>			
Resource	23,200	1	23,201
Capital	3,900	-1,700	2,200
<b>Annually Managed Expenditure</b>			
Resource	360	-	360
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	23,560	1	23,561
Capital	3,900	-1,700	2,200
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>26,180</b>	<b>-1,699</b>	<b>24,481</b>
Ministry of Justice			
<b>Departmental Expenditure Limit</b>			
Resource	6,746,453	426,253	7,172,706
Capital	327,980	-49,017	278,963
<b>Annually Managed Expenditure</b>			
Resource	131,000	620,010	751,010
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	6,877,453	1,046,263	7,923,716
Capital	327,980	-49,017	278,963
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>6,475,592</b>	<b>644,260</b>	<b>7,119,852</b>
Ministry of Justice: Judicial Pensions Scheme			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	163,105	6,695	169,800
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	163,105	6,695	169,800
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-59,013</b>	<b>8,374</b>	<b>-50,639</b>

£'000

	Current Plans	Changes	Revised Plans
United Kingdom Supreme Court			
<b>Departmental Expenditure Limit</b>			
Resource	2,240	-340	1,900
Capital	150	300	450
<b>Annually Managed Expenditure</b>			
Resource	1,000	-	1,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	3,240	-340	2,900
Capital	150	300	450
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,269</b>	<b>-40</b>	<b>1,229</b>
The National Archives			
<b>Departmental Expenditure Limit</b>			
Resource	33,701	600	34,301
Capital	1,200	-	1,200
<b>Annually Managed Expenditure</b>			
Resource	-131	-	-131
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	33,570	600	34,170
Capital	1,200	-	1,200
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>29,641</b>	<b>-</b>	<b>29,641</b>
Crown Prosecution Service			
<b>Departmental Expenditure Limit</b>			
Resource	482,276	10,547	492,823
Capital	2,460	-750	1,710
<b>Annually Managed Expenditure</b>			
Resource	5,264	-	5,264
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	487,540	10,547	498,087
Capital	2,460	-750	1,710
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>480,936</b>	<b>25,280</b>	<b>506,216</b>
Serious Fraud Office			
<b>Departmental Expenditure Limit</b>			
Resource	43,768	18,000	61,768
Capital	1,365	750	2,115
<b>Annually Managed Expenditure</b>			
Resource	2,000	-	2,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	45,768	18,000	63,768
Capital	1,365	750	2,115
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>43,071</b>	<b>18,750</b>	<b>61,821</b>



£'000

	Current Plans	Changes	Revised Plans
HM Procurator General and Treasury Solicitor			
<b>Departmental Expenditure Limit</b>			
Resource	8,533	-	8,533
Capital	1,350	-	1,350
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	8,533	-	8,533
Capital	1,350	-	1,350
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>9,283</b>	-	<b>9,283</b>
Ministry of Defence			
<b>Departmental Expenditure Limit</b>			
Resource	36,641,252	-348,190	36,293,062
Capital	6,823,306	798,483	7,621,789
<b>Annually Managed Expenditure</b>			
Resource	1,510,170	6,650,000	8,160,170
Capital	-	100,000	100,000
<b>Total Net Budget</b>			
Resource	38,151,422	6,301,810	44,453,232
Capital	6,823,306	898,483	7,721,789
<b>Non-Budget Expenditure</b>	53,000	900,000	953,000
<b>Net Cash Requirement</b>	<b>36,444,890</b>	<b>1,293</b>	<b>36,446,183</b>
Armed Forces Retired Pay, Pensions etc			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	5,565,731	400,000	5,965,731
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,565,731	400,000	5,965,731
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,537,917</b>	<b>100,000</b>	<b>1,637,917</b>
Foreign and Commonwealth Office			
<b>Departmental Expenditure Limit</b>			
Resource	1,990,863	-20,293	1,970,570
Capital	102,000	37,171	139,171
<b>Annually Managed Expenditure</b>			
Resource	100,000	1	100,001
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,090,863	-20,292	2,070,571
Capital	102,000	37,171	139,171
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,943,362</b>	<b>16,879</b>	<b>1,960,241</b>

£'000

	Current Plans	Changes	Revised Plans
Department for International Development			
<b>Departmental Expenditure Limit</b>			
Resource	6,735,724	-68,488	6,667,236
Capital	2,625,450	-452,536	2,172,914
<b>Annually Managed Expenditure</b>			
Resource	279,440	-	279,440
Capital	-	450,000	450,000
<b>Total Net Budget</b>			
Resource	7,015,164	-68,488	6,946,676
Capital	2,625,450	-2,536	2,622,914
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>9,343,174</b>	<b>-66,024</b>	<b>9,277,150</b>
Department for International Development: Overseas Superannuation			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	36,523	-	36,523
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	36,523	-	36,523
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>82,000</b>	-	<b>82,000</b>
Department of Energy and Climate Change			
<b>Departmental Expenditure Limit</b>			
Resource	2,506,228	50,520	2,556,748
Capital	2,621,199	-230,785	2,390,414
<b>Annually Managed Expenditure</b>			
Resource	9,447,811	99,278,978	108,726,789
Capital	-85,540	152,432	66,892
<b>Total Net Budget</b>			
Resource	11,954,039	99,329,498	111,283,537
Capital	2,535,659	-78,353	2,457,306
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>5,014,621</b>	<b>-272,518</b>	<b>4,742,103</b>
Office of Gas and Electricity Markets			
<b>Departmental Expenditure Limit</b>			
Resource	700	5,465	6,165
Capital	1,000	-	1,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	700	5,465	6,165
Capital	1,000	-	1,000
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>10,290</b>	<b>5,465</b>	<b>15,755</b>

£'000

	Current Plans	Changes	Revised Plans
Department for Environment, Food and Rural Affairs			
<b>Departmental Expenditure Limit</b>			
Resource	1,771,595	65,045	1,836,640
Capital	493,000	45,005	538,005
<b>Annually Managed Expenditure</b>			
Resource	13,608	444,260	457,868
Capital	1,000	1,000	2,000
<b>Total Net Budget</b>			
Resource	1,785,203	509,305	2,294,508
Capital	494,000	46,005	540,005
<b>Non-Budget Expenditure</b>	10,000	-	10,000
<b>Net Cash Requirement</b>	<b>2,134,052</b>	<b>1,173,811</b>	<b>3,307,863</b>
Water Services Regulation Authority			
<b>Departmental Expenditure Limit</b>			
Resource	131	1	132
Capital	288	-	288
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	131	1	132
Capital	288	-	288
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,477</b>	<b>-</b>	<b>1,477</b>
Department for Culture, Media and Sport			
<b>Departmental Expenditure Limit</b>			
Resource	1,386,729	25,899	1,412,628
Capital	402,036	-33,928	368,108
<b>Annually Managed Expenditure</b>			
Resource	3,442,131	-87,036	3,355,095
Capital	133,537	-106,276	27,261
<b>Total Net Budget</b>			
Resource	4,828,860	-61,137	4,767,723
Capital	535,573	-140,204	395,369
<b>Non-Budget Expenditure</b>	-	46,620	46,620
<b>Net Cash Requirement</b>	<b>4,902,210</b>	<b>-64,164</b>	<b>4,838,046</b>
Department for Work and Pensions			
<b>Departmental Expenditure Limit</b>			
Resource	5,893,667	54,793	5,948,460
Capital	179,420	2,134	181,554
<b>Annually Managed Expenditure</b>			
Resource	72,727,463	4,268,682	76,996,145
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	78,621,130	4,323,475	82,944,605
Capital	179,420	2,134	181,554
<b>Non-Budget Expenditure</b>	2,304,794	115,341	2,420,135
<b>Net Cash Requirement</b>	<b>80,711,624</b>	<b>2,753,737</b>	<b>83,465,361</b>

£'000

	Current Plans	Changes	Revised Plans
<b>Scotland Office and Office of the Advocate General</b>			
<b>Departmental Expenditure Limit</b>			
Resource	8,980	28	9,008
Capital	25	210	235
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	8,980	28	9,008
Capital	25	210	235
<b>Non-Budget Expenditure</b>	27,942,974	640,152	28,583,126
<b>Net Cash Requirement</b>	<b>27,951,908</b>	<b>640,385</b>	<b>28,592,293</b>

## Wales Office

<b>Departmental Expenditure Limit</b>			
Resource	4,407	-25	4,382
Capital	25	25	50
<b>Annually Managed Expenditure</b>			
Resource	-20	-	-20
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	4,387	-25	4,362
Capital	25	25	724
<b>Non-Budget Expenditure</b>	13,683,892	72,652	13,756,544
<b>Net Cash Requirement</b>	<b>13,688,254</b>	<b>72,572</b>	<b>13,760,826</b>

## Northern Ireland Office

<b>Departmental Expenditure Limit</b>			
Resource	20,391	3,202	23,593
Capital	380	1,770	2,150
<b>Annually Managed Expenditure</b>			
Resource	-	-750	-750
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	20,391	2,452	22,843
Capital	380	1,770	2,150
<b>Non-Budget Expenditure</b>	14,204,000	439,600	14,643,600
<b>Net Cash Requirement</b>	<b>14,222,541</b>	<b>444,822</b>	<b>14,667,363</b>

## HM Treasury

<b>Departmental Expenditure Limit</b>			
Resource	118,469	14,213	132,682
Capital	-739,150	81,900	-657,250
<b>Annually Managed Expenditure</b>			
Resource	-2,018,765	20,758,594	18,739,829
Capital	-4,565,500	-21,100,251	-25,665,751
<b>Total Net Budget</b>			
Resource	-1,900,296	20,772,807	18,872,511
Capital	-5,304,650	-21,018,351	-26,323,001
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-543,849</b>	<b>-13,805,126</b>	<b>-14,348,975</b>

£'000

	Current Plans	Changes	Revised Plans
HM Revenue and Customs			
<b>Departmental Expenditure Limit</b>			
Resource	3,427,766	-116,685	3,311,081
Capital	162,820	71,637	234,457
<b>Annually Managed Expenditure</b>			
Resource	11,710,860	369,107	12,079,967
Capital	300	-	300
<b>Total Net Budget</b>			
Resource	15,138,626	252,422	15,391,048
Capital	163,120	71,637	234,757
<b>Non-Budget Expenditure</b>	6,750,000	3,102,000	9,852,000
<b>Net Cash Requirement</b>	<b>21,878,846</b>	<b>3,192,196</b>	<b>25,071,042</b>
National Savings and Investments			
<b>Departmental Expenditure Limit</b>			
Resource	148,420	9,800	158,220
Capital	273	-1,625	-1,352
<b>Annually Managed Expenditure</b>			
Resource	5,300	-2,000	3,300
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	153,720	7,800	161,520
Capital	273	-1,625	-1,352
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>162,473</b>	<b>17,000</b>	<b>179,473</b>
The Statistics Board			
<b>Departmental Expenditure Limit</b>			
Resource	174,172	7,922	182,094
Capital	16,800	-7,949	8,851
<b>Annually Managed Expenditure</b>			
Resource	-863	6,750	5,887
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	173,309	14,672	187,981
Capital	16,800	-7,949	8,851
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>173,872</b>	<b>-1,078</b>	<b>172,794</b>
Government Actuary's Department			
<b>Departmental Expenditure Limit</b>			
Resource	1	1	2
Capital	150	-	150
<b>Annually Managed Expenditure</b>			
Resource	-478	291	-187
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-477	292	-185
Capital	150	-	150
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-57</b>	<b>-66</b>	<b>-123</b>

£'000

	Current Plans	Changes	Revised Plans
Crown Estate Office			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	2,365	-	2,365
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,365	-	2,365
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,357</b>	-	<b>2,357</b>
Cabinet Office			
<b>Departmental Expenditure Limit</b>			
Resource	411,568	89,678	501,246
Capital	16,030	-39,097	-23,067
<b>Annually Managed Expenditure</b>			
Resource	5,000	5,000	10,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	416,568	94,678	511,246
Capital	16,030	-39,097	-23,067
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>436,999</b>	<b>36,669</b>	<b>473,668</b>
Security and Intelligence Agencies			
<b>Departmental Expenditure Limit</b>			
Resource	2,381,869	-19,353	2,362,516
Capital	359,574	41,170	400,744
<b>Annually Managed Expenditure</b>			
Resource	112,005	50,700	162,705
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,493,874	31,347	2,525,221
Capital	359,574	41,170	400,744
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,326,543</b>	<b>86,817</b>	<b>2,413,360</b>
Cabinet Office: Civil Superannuation			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	8,534,000	-153,341	8,380,659
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	8,534,000	-153,341	8,380,659
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,010,662</b>	<b>249,562</b>	<b>2,260,224</b>

£'000

	Current Plans	Changes	Revised Plans
Royal Mail Statutory Pension Scheme			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	1,406,000	20,000	1,426,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,406,000	20,000	1,426,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,324,000</b>	<b>46,000</b>	<b>1,370,000</b>
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England			
<b>Departmental Expenditure Limit</b>			
Resource	32,858	801	33,659
Capital	700	-	700
<b>Annually Managed Expenditure</b>			
Resource	-400	-461	-861
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	32,458	340	32,798
Capital	700	-	700
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>31,930</b>	<b>1,077</b>	<b>33,007</b>
House of Lords			
<b>Departmental Expenditure Limit</b>			
Resource	102,154	-2,700	99,454
Capital	27,602	1,360	28,962
<b>Annually Managed Expenditure</b>			
Resource	800	3,885	4,685
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	102,954	1,185	104,139
Capital	27,602	1,360	28,962
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>243,003</b>	<b>-1,340</b>	<b>241,663</b>
House of Commons: Members			
<b>Departmental Expenditure Limit</b>			
Resource	24,300	-	24,300
Capital	3,900	-	3,900
<b>Annually Managed Expenditure</b>			
Resource	10,800	8,000	18,800
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	35,100	8,000	43,100
Capital	3,900	-	3,900
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>27,185</b>	<b>-</b>	<b>27,185</b>

£'000

	Current Plans	Changes	Revised Plans
<b>Total (Supply Estimates Presented by HM Treasury)</b>			
<b>Departmental Expenditure Limit</b>			
Resource	266,060,342	1,188,733	267,249,075
Capital	38,394,072	-2,589,687	35,804,385
<b>Annually Managed Expenditure</b>			
Resource	171,437,849	155,479,825	326,917,674
Capital	14,352,889	-19,497,930	-5,145,041
<b>Total Net Budget</b>			
Resource	437,498,191	156,668,558	594,166,749
Capital	52,746,961	-22,087,617	30,659,344
<b>Non-Budget Expenditure</b>	64,948,660	5,316,365	70,265,025
<b>Net Cash Requirement</b>	477,300,453	-3,741,101	473,559,352

## Supply Estimates presented elsewhere

House of Commons: Administration

<b>Departmental Expenditure Limit</b>			
Resource	212,500	12,200	224,700
Capital	45,800	-	45,800
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	212,500	12,200	224,700
Capital	45,800	-	45,800
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	233,800	-	233,800

National Audit Office

<b>Departmental Expenditure Limit</b>			
Resource	64,500	-	64,500
Capital	2,000	-	2,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	64,500	-	64,500
Capital	2,000	-	2,000
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	64,750	-	64,750



£'000

	Current Plans	Changes	Revised Plans
Electoral Commission			
<b>Departmental Expenditure Limit</b>			
Resource	20,876	-	20,876
Capital	250	-	250
<b>Annually Managed Expenditure</b>			
Resource	30	-	30
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	20,906	-	20,906
Capital	250	-	250
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>20,597</b>	-	<b>20,597</b>
Independent Parliamentary Standards Authority			
<b>Departmental Expenditure Limit</b>			
Resource	209,991	-	209,991
Capital	1,898	-	1,898
<b>Annually Managed Expenditure</b>			
Resource	500	-	500
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	210,491	-	210,491
Capital	1,898	-	1,898
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>211,038</b>	-	<b>211,038</b>
Local Government Boundary Commission for England			
<b>Departmental Expenditure Limit</b>			
Resource	2,137	-	2,137
Capital	50	-	50
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,137	-	2,137
Capital	50	-	50
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,083</b>	-	<b>2,083</b>

£'000

	Current Plans	Changes	Revised Plans
<b>Total (Supply Estimates Presented elsewhere)</b>			
<b>Departmental Expenditure Limit</b>			
Resource	510,004	12,200	522,204
Capital	49,998	-	49,998
<b>Annually Managed Expenditure</b>			
Resource	530	-	530
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	510,534	12,200	522,734
Capital	49,998	-	49,998
<b>Non-Budget Expenditure</b>			
	-	-	-
<b>Net Cash Requirement</b>			
	532,268	-	532,268

**Grand Total 2015-16**

<b>Departmental Expenditure Limit</b>			
Resource	266,570,346	1,200,933	267,771,279
Capital	38,444,070	-2,589,687	35,854,383
<b>Annually Managed Expenditure</b>			
Resource	171,438,379	155,479,825	326,918,204
Capital	14,352,889	-19,497,930	-5,145,041
<b>Total Net Budget</b>			
Resource	438,008,725	156,680,758	594,689,483
Capital	52,796,959	-22,087,617	30,709,342
<b>Non-Budget Expenditure</b>			
	64,948,660	5,316,365	70,265,025
<b>Net Cash Requirement</b>			
	477,832,721	-3,741,101	474,091,620

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

Department †	£'000				
	Present Total	Changes	Revised		Revised Total
			of which Voted	of which Non-Voted	
Department for Education	54,717,664	-160,874	54,556,790	-	54,556,790
Office for Standards in Education, Children's Services and Skills	136,977	-750	136,227	-	136,227
Office of Qualifications and Examinations Regulation	16,503	6,150	22,653	-	22,653
Department of Health	113,325,931	1,197,517	95,624,689	18,898,759	114,523,448
Food Standards Agency	87,640	-4,139	83,501	-	83,501
Department for Transport	3,755,908	-595,970	3,143,641	16,297	3,159,938
Office of Rail and Road	3	1	4	-	4
DCLG - Communities	2,500,130	69,194	2,569,682	-358	2,569,324
DCLG - Local Government	10,638,990	119,685	10,758,675	-	10,758,675
Department for Business, Innovation and UK Trade & Investment	17,838,479	66,831	17,905,310	-	17,905,310
Export Credits Guarantee Department	315,606	20,906	336,512	-	336,512
Competition and Markets Authority	1	-	1	-	1
Home Office	69,421	1	69,422	-	69,422
National Crime Agency	10,023,109	256,728	10,279,837	-	10,279,837
Charity Commission	421,860	11,161	433,021	-	433,021
Ministry of Justice	23,200	1	23,201	-	23,201
United Kingdom Supreme Court	6,870,852	427,133	7,172,706	125,279	7,297,985
The National Archives	5,113	-300	1,900	2,913	4,813
Crown Prosecution Service	33,701	600	34,301	-	34,301
Serious Fraud Office	482,276	10,547	492,823	-	492,823
HM Procurator General and Treasury Solicitor	43,768	18,000	61,768	-	61,768
Ministry of Defence	8,533	-	8,533	-	8,533
Foreign and Commonwealth Office	36,641,252	-348,190	36,293,062	-	36,293,062
Department for International Development	1,990,863	-20,293	1,970,570	-	1,970,570
Department of Energy and Climate Change	7,423,154	-180,561	6,667,236	575,357	7,242,593
Office of Gas and Electricity Markets	1,400,228	20,420	2,556,748	-1,136,100	1,420,648
Department for Environment, Food and Rural Affairs	700	5,465	6,165	-	6,165
Water Services Regulation Authority	1,771,595	65,045	1,836,640	-	1,836,640
Department for Culture, Media and Sport	131	1	132	-	132
Department for Work and Pensions	1,324,929	25,899	1,412,628	-61,800	1,350,828
Scottish Government	6,459,039	48,733	5,948,460	559,312	6,507,772
Scotland Office and Office of the Advocate General	26,563,793	73,337	-	26,637,130	26,637,130
Welsh Government	8,980	14,203	9,008	14,175	23,183
Wales Office	13,525,478	42,426	-	13,567,904	13,567,904
Northern Ireland Executive	4,407	-25	4,382	-	4,382
Northern Ireland Office	10,108,882	407,000	-	10,515,882	10,515,882
HM Treasury	21,466	6,477	23,593	4,350	27,943
HM Revenue and Customs	129,269	14,413	132,682	11,000	143,682
National Savings and Investments	3,724,726	-116,685	3,311,081	296,960	3,608,041
The Statistics Board	148,420	9,800	158,220	-	158,220
Government Actuary's Department	174,172	7,922	182,094	-	182,094
Cabinet Office	1	1	2	-	2
Security and Intelligence Agencies	532,168	78,103	501,246	109,025	610,271
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	2,381,869	-19,353	2,362,516	-	2,362,516
House of Lords	32,858	988	33,659	187	33,846
House of Commons: Members	102,154	-2,700	99,454	-	99,454
	24,300	-	24,300	-	24,300

**Table 3 Resource Departmental Expenditure Limits 2015-16 (continued)**

	<b>£'000</b>				
	<b>Present Total</b>	<b>Changes</b>	<b>Revised</b>		<b>Revised Total</b>
			<i>of which</i> <b>Voted</b>	<i>of which</i> <b>Voted</b>	
House of Commons: Administration	213,700	12,200	224,700	1,200	225,900
National Audit Office	64,800	-	64,500	300	64,800
Electoral Commission	21,141	-	20,876	265	21,141
Independent Parliamentary Standards	209,991	-	209,991	-	209,991
Local Government Boundary Commission for England	2,137	-	2,137	-	2,137
<b>Total</b>	<b>336,322,268</b>	<b>1,587,048</b>	<b>267,771,279</b>	<b>70,138,037</b>	<b>337,909,316</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.

**Table 4 Administration Budgets 2015-16**

	£'000				
	Present Total	Changes	Revised		Revised Total
			of which Voted	of which Non-Voted	
<b>Department</b>					
Department for Education	292,871	20,189	313,060	-	313,060
Office for Standards in Education, Children's Services and Skills	18,900	-1,650	17,250	-	17,250
Office of Qualifications and Examinations Regulation	15,817	-35	15,782	-	15,782
Department of Health	3,118,720	350	3,119,070	-	3,119,070
Food Standards Agency	36,540	-202	36,338	-	36,338
Department for Transport	274,949	3,311	271,513	6,747	278,260
Office of Rail and Road	3	1	4	-	4
DCLG - Communities	313,042	1,094	314,494	-358	314,136
Department for Business, Innovation and UK Trade & Investment	606,654	-3,861	602,793	-	602,793
Export Credits Guarantee Department	18,670	1,191	19,861	-	19,861
Competition and Markets Authority	1	-	1	-	1
Home Office	18,882	-	18,882	-	18,882
National Crime Agency	378,165	-2,591	375,574	-	375,574
Charity Commission	28,000	2,761	30,761	-	30,761
Ministry of Justice	23,200	1	23,201	-	23,201
United Kingdom Supreme Court	555,185	20,740	575,925	-	575,925
The National Archives	916	-	916	-	916
Crown Prosecution Service	9,540	-315	9,225	-	9,225
Serious Fraud Office	31,600	600	32,200	-	32,200
HM Procurator General and Treasury Solicitor	7,351	-	7,351	-	7,351
Ministry of Defence	8,533	-	8,533	-	8,533
Foreign and Commonwealth Office	1,519,640	1,180	1,520,820	-	1,520,820
Department for International Development	183,615	4,989	188,604	-	188,604
Department of Energy and Climate Change	112,528	-6,861	105,667	-	105,667
Office of Gas and Electricity Markets	196,039	-6,262	192,393	-2,616	189,777
Department for Environment, Food and Rural Affairs	700	5,465	6,165	-	6,165
Water Services Regulation Authority	517,275	23,028	540,303	-	540,303
Department for Culture, Media and Sport	131	1	132	-	132
Department for Work and Pensions	163,386	13,437	238,623	-61,800	176,823
Scotland Office and Office of the Advocate General	1,000,701	57,797	1,058,498	-	1,058,498
Wales Office	8,780	28	8,808	-	8,808
Northern Ireland Office	4,347	-25	4,322	-	4,322
HM Treasury	13,317	95	13,412	-	13,412
National Savings and Investments	123,739	17,845	141,584	-	141,584
Government Actuary's Department	831,375	23,802	784,068	71,109	855,177
Cabinet Office	148,420	9,800	158,220	-	158,220
Security and Intelligence Agencies	1	1	2	-	2
	151,065	15,262	166,327	-	166,327
	63,400	1,800	65,200	-	65,200
<b>Total</b>	<b>10,795,998</b>	<b>202,966</b>	<b>10,985,882</b>	<b>13,082</b>	<b>10,998,964</b>

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

Department †	£'000				
	Present Total	Changes	Revised		Revised Total
			of which Voted	of which Non-Voted	
Department for Education	4,700,000	185,137	4,885,137	-	4,885,137
Office for Standards in Education, Children's Services and Skills	1,500	750	2,250	-	2,250
Office of Qualifications and Examinations Regulation	-	35	35	-	35
Department of Health	4,634,988	-945,313	3,689,675	-	3,689,675
Food Standards Agency	280	739	1,019	-	1,019
Department for Transport	6,089,902	-96,476	5,993,426	-	5,993,426
Office of Rail and Road	720	-	720	-	720
DCLG - Communities	5,340,267	-1,292,116	4,048,151	-	4,048,151
DCLG - Local Government	-	-	-	-	-
Department for Business, Innovation and UK Trade & Investment	3,783,140	-703,027	3,080,113	-	3,080,113
Export Credits Guarantee Department	1,500	-	1,500	-	1,500
Competition and Markets Authority	300	-	300	-	300
Home Office	1,082	-	1,082	-	1,082
National Crime Agency	363,320	-3,944	359,376	-	359,376
Charity Commission	41,840	-	41,840	-	41,840
Ministry of Justice	3,900	-1,700	2,200	-	2,200
United Kingdom Supreme Court	327,980	-49,017	278,963	-	278,963
The National Archives	150	300	450	-	450
Crown Prosecution Service	1,200	-	1,200	-	1,200
Serious Fraud Office	2,460	-750	1,710	-	1,710
HM Procurator General and Treasury Solicitor	1,365	750	2,115	-	2,115
Ministry of Defence	1,350	-	1,350	-	1,350
Foreign and Commonwealth Office	6,823,306	798,483	7,621,789	-	7,621,789
Department for International Development	102,000	37,171	139,171	-	139,171
Department of Energy and Climate Change	2,625,450	-452,536	2,172,914	-	2,172,914
Office of Gas and Electricity Markets	2,520,199	-207,785	2,390,414	-78,000	2,312,414
Department for Environment, Food and Rural Affairs	1,000	-	1,000	-	1,000
Water Services Regulation Authority	493,000	45,005	538,005	-	538,005
Department for Culture, Media and Sport	288	-	288	-	288
Department for Work and Pensions	402,036	-33,928	368,108	-	368,108
Scottish Government	224,677	2,134	181,554	45,257	226,811
Scotland Office and Office of the Advocate General	3,072,908	90,873	-	3,163,781	3,163,781
Welsh Government	25	210	235	-	235
Wales Office	1,515,128	37,387	-	1,552,515	1,552,515
Northern Ireland Executive	25	25	50	-	50
Northern Ireland Office	1,099,866	-323,326	-	776,540	776,540
HM Treasury	380	1,770	2,150	-	2,150
HM Revenue and Customs	-739,150	81,900	-657,250	-	-657,250
National Savings and Investments	162,820	71,637	234,457	-	234,457
The Statistics Board	273	-1,625	-1,352	-	-1,352
Government Actuary's Department	16,800	-7,949	8,851	-	8,851
Cabinet Office	150	-	150	-	150
Security and Intelligence Agencies	16,030	-39,097	-23,067	-	-23,067
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	359,574	41,170	400,744	-	400,744
House of Lords	700	-	700	-	700
House of Commons: Members	27,602	1,360	28,962	-	28,962
	3,900	-	3,900	-	3,900

**Table 5 Capital Departmental Expenditure Limits 2015-16 (Continued)**

	<b>£'000</b>				
	<b>Present Total</b>	<b>Changes</b>	<b>Revised</b>		<b>Revised Total</b>
			<i>of which</i> <b>Voted</b>	<i>of which</i> <b>Non-Voted</b>	
House of Commons: Administration	45,800	500	45,800	500	46,300
National Audit Office	2,000	-	2,000	-	2,000
Electoral Commission	250	-	250	-	250
Independent Parliamentary Standards	1,898	-	1,898	-	1,898
Local Government Boundary Commission for England	50	-	50	-	50
<b>Total</b>	<b>44,076,229</b>	<b>-2,761,253</b>	<b>35,854,383</b>	<b>5,460,593</b>	<b>41,314,976</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.

**Table 6 Six months' forecast outturn by department 2015-16 (voted)**

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
<b>Supply Estimates presented by HM Treasury</b>			
Department for Education			
<b>Department Expenditure Limit</b>			
Resource	54,717,664	28,374,859	51.86%
Capital	4,700,000	2,466,622	52.48%
<b>Annually Managed Expenditure</b>			
Resource	-19,758	-4,669	23.63%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	54,697,906	28,370,190	51.87%
Capital	4,700,000	2,466,622	52.48%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>58,324,003</b>	<b>30,236,332</b>	<b>51.84%</b>
Teachers' Pension Scheme (England and Wales)			
<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	13,092,300	6,137,338	46.88%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	13,092,300	6,137,338	46.88%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>3,675,652</b>	<b>2,195,785</b>	<b>59.74%</b>
Office for Standards In Education, Children's Services and Skills			
<b>Department Expenditure Limit</b>			
Resource	136,977	72,648	53.04%
Capital	1,500	750	50.00%
<b>Annually Managed Expenditure</b>			
Resource	-1,135	-524	46.17%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	135,842	72,124	53.09%
Capital	1,500	750	50.00%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>134,609</b>	<b>72,525</b>	<b>53.88%</b>



	Present Plans	Provisional Outturn	Per cent Plans
Office of Qualifications and Examinations Regulation			
<b>Department Expenditure Limit</b>			
Resource	16,503	7,459	45.20%
Capital	-	-	-
<b>Annually Managed Expenditure</b>	-	-	-
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>	-	-	-
Resource	16,503	7,459	45.20%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>15,771</b>	<b>7,015</b>	<b>44.48%</b>

## Department of Health

<b>Department Expenditure Limit</b>			
Resource	94,427,172	48,281,352	51.13%
Capital	4,634,988	2,149,072	46.37%
<b>Annually Managed Expenditure</b>			
Resource	6,600,000	2,867,284	43.44%
Capital	15,000	1,185	7.90%
<b>Total Net Budget</b>			
Resource	101,027,172	51,148,636	50.63%
Capital	4,649,988	2,150,257	46.24%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>98,653,146</b>	<b>47,435,076</b>	<b>48.08%</b>

## National Health Service Pension Scheme

<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	19,026,703	9,535,025	50.11%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	19,026,703	9,535,025	50.11%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-314,018</b>	<b>-221,924</b>	<b>70.67%</b>

	Present Plans	Provisional Outturn	Per cent Plans
Food Standards Agency			
<b>Department Expenditure Limit</b>			
Resource	87,640	38,673	44.13%
Capital	280	224	80.00%
<b>Annually Managed Expenditure</b>			
Resource	9,953	1,358	13.64%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	97,593	40,031	41.02%
Capital	280	224	80.00%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>86,671</b>	<b>37,938</b>	<b>43.77%</b>

## Department for Transport

<b>Department Expenditure Limit</b>			
Resource	3,744,014	1,467,301	39.19%
Capital	6,089,902	2,935,363	48.20%
<b>Annually Managed Expenditure</b>			
Resource	5,427,969	1,722,681	31.74%
Capital	7,079,589	2,869,367	40.53%
<b>Total Net Budget</b>			
Resource	9,171,983	3,189,982	34.78%
Capital	13,169,491	5,804,730	44.08%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>20,470,664</b>	<b>7,285,653</b>	<b>35.59%</b>

## Office of Rail and Road

<b>Department Expenditure Limit</b>			
Resource	3	-1,871	-62,366.67%
Capital	720	-22	-3.06%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	3	-1,871	-62,366.67%
Capital	720	-22	-3.06%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,000</b>	<b>-2,611</b>	<b>-130.55%</b>

	Present Plans	Provisional Outturn	Per cent Plans
Department for Communities and Local Government			
<b>Department Expenditure Limit - Communities</b>			
Resource	2,500,488	1,187,812	47.50%
Capital	5,340,267	2,366,066	44.31%
<b>Department Expenditure Limit- Local Government</b>			
Resource	10,638,990	6,772,232	63.65%
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	12,386,260	6,574,296	53.08%
Capital	220,000	207,035	94.11%
<b>Total Net Budget</b>			
Resource	25,525,738	14,534,340	56.94%
Capital	5,560,267	2,573,101	46.28%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>22,131,703</b>	<b>10,986,190</b>	<b>49.64%</b>

## Department for Business Innovation and Skills

<b>Department Expenditure Limit</b>			
Resource	17,838,479	10,188,172	57.11%
Capital	3,783,140	901,192	23.82%
<b>Annually Managed Expenditure</b>			
Resource	-405,737	-283,749	69.93%
Capital	11,251,213	5,098,834	45.32%
<b>Total Net Budget</b>			
Resource	17,432,742	9,904,423	56.82%
Capital	15,034,353	6,000,026	39.91%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>28,103,291</b>	<b>13,699,009</b>	<b>48.75%</b>

## Uk Trade &amp; Investment

<b>Department Expenditure Limit</b>			
Resource	315,606	140,688	44.58%
Capital	1,500	193	12.87%
<b>Annually Managed Expenditure</b>			
Resource	5,000	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	320,606	140,688	43.88%
Capital	1,500	193	12.87%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>318,075</b>	<b>139,919</b>	<b>43.99%</b>

	Present Plans	Provisional Outturn	Per cent Plans
Export Credits Guarantee Department			
<b>Department Expenditure Limit</b>			
Resource	1	14,204	1,420,400.00%
Capital	300	-	-
<b>Annually Managed Expenditure</b>			
Resource	32,515	-29,546	-90.87%
Capital	303,290	8,342	2.75%
<b>Total Net Budget</b>			
Resource	32,516	-15,342	-47.18%
Capital	303,590	8,342	2.75%
<b>Non-Budget Expenditure</b>			
	-	-	-
<b>Net Cash Requirement</b>	<b>86,172</b>	<b>-29,065</b>	<b>-33.73%</b>

## Competitions and Markets Authority

<b>Department Expenditure Limit</b>			
Resource	69,421	32,495	46.81%
Capital	1,082	508	46.95%
<b>Annually Managed Expenditure</b>			
Resource	2,750	1,374	49.96%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	72,171	33,869	46.93%
Capital	1,082	508	46.95%
<b>Non-Budget Expenditure</b>			
	-	-	-
<b>Net Cash Requirement</b>	<b>68,017</b>	<b>32,505</b>	<b>47.79%</b>

## United Kingdom Atomic Energy Authority Pension Schemes

<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	262,950	-17,570	-6.68%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	262,950	-17,570	-6.68%
Capital	-	-	-
<b>Non-Budget Expenditure</b>			
	-	-	-
<b>Net Cash Requirement</b>	<b>261,924</b>	<b>94,144</b>	<b>35.94%</b>

	Present Plans	Provisional Outturn	Per cent Plans
Home Office			
<b>Department Expenditure Limit</b>			
Resource	10,023,109	4,901,496	48.90%
Capital	363,320	135,716	37.35%
<b>Annually Managed Expenditure</b>			
Resource	1,616,000	1,527,314	94.51%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	11,639,109	6,428,810	55.23%
Capital	363,320	135,716	37.35%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>11,786,830</b>	<b>6,468,176</b>	<b>54.88%</b>
National Crime Agency			
<b>Department Expenditure Limit</b>			
Resource	421,860	193,350	45.83%
Capital	41,840	7,175	17.15%
<b>Annually Managed Expenditure</b>			
Resource	210,000	690	0.33%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	631,860	194,040	30.71%
Capital	41,840	7,175	17.15%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>426,700</b>	<b>182,167</b>	<b>42.69%</b>
Charity Commission			
<b>Department Expenditure Limit</b>			
Resource	23,200	10,610	45.73%
Capital	3,900	421	10.79%
<b>Annually Managed Expenditure</b>			
Resource	360	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	23,560	10,610	45.03%
Capital	3,900	421	10.79%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>26,180</b>	<b>10,690</b>	<b>40.83%</b>

	Present Plans	Provisional Outturn	Per cent Plans
Ministry of Justice			
<b>Department Expenditure Limit</b>			
Resource	6,746,453	3,636,856	53.91%
Capital	327,980	106,044	32.33%
<b>Annually Managed Expenditure</b>			
Resource	131,000	-28,415	-21.69%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	6,877,453	3,608,441	52.47%
Capital	327,980	106,044	32.33%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>6,475,592</b>	<b>3,518,663</b>	<b>54.34%</b>

## Ministry of Justice: Judicial Pensions Scheme

<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	163,105	81,552	50.00%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	163,105	81,552	50.00%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-59,013</b>	<b>-29,508</b>	<b>50.00%</b>

## United Kingdom Supreme Court

<b>Department Expenditure Limit</b>			
Resource	2,240	506	22.59%
Capital	150	126	84.00%
<b>Annually Managed Expenditure</b>			
Resource	1,000	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	3,240	506	15.62%
Capital	150	126	84.00%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,269</b>	<b>155</b>	<b>12.21%</b>

	Present Plans	Provisional Outturn	Per cent Plans
The National Archives			
<b>Department Expenditure Limit</b>			
Resource	33,701	17,354	51.49%
Capital	1,200	47	3.92%
<b>Annually Managed Expenditure</b>			
Resource	-131	-116	88.55%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	33,570	17,238	51.35%
Capital	1,200	47	3.92%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>29,641</b>	<b>14,576</b>	<b>49.18%</b>
Crown Prosecution Service			
<b>Department Expenditure Limit</b>			
Resource	482,276	221,222	45.87%
Capital	2,460	45	1.83%
<b>Annually Managed Expenditure</b>			
Resource	5,264	2,135	40.56%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	487,540	223,357	45.81%
Capital	2,460	45	1.83%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>480,936</b>	<b>219,652</b>	<b>45.67%</b>
Serious Fraud Office			
<b>Department Expenditure Limit</b>			
Resource	43,768	39,226	89.62%
Capital	1,365	1,020	74.73%
<b>Annually Managed Expenditure</b>			
Resource	2,000	-6,082	-304.10%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	45,768	33,144	72.42%
Capital	1,365	1,020	74.73%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>43,071</b>	<b>39,142</b>	<b>90.88%</b>

	Present Plans	Provisional Outturn	Per cent Plans
HM Procurator General and Treasury Solicitor			
<b>Department Expenditure Limit</b>			
Resource	8,533	2,201	25.79%
Capital	1,350	231	17.11%
<b>Annually Managed Expenditure</b>			
Resource	-	102	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	8,533	2,303	26.99%
Capital	1,350	231	17.11%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>9,283</b>	<b>1,127</b>	<b>12.14%</b>

## Ministry of Defence

<b>Department Expenditure Limit</b>			
Resource	36,641,252	16,525,648	45.10%
Capital	6,823,306	3,341,642	48.97%
<b>Annually Managed Expenditure</b>			
Resource	1,510,170	183,854	12.17%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	38,151,422	16,709,502	43.80%
Capital	6,823,306	3,341,642	48.97%
<b>Non-Budget Expenditure</b>	53,000	-	-
<b>Net Cash Requirement</b>	<b>36,444,890</b>	<b>16,654,895</b>	<b>45.70%</b>

## Armed Forces Pension and Compensation Schemes

<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	5,565,731	2,836,390	50.96%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,565,731	2,836,390	50.96%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,537,917</b>	<b>757,068</b>	<b>49.23%</b>



	Present Plans	Provisional Outturn	Per cent Plans
Foreign and Commonwealth Office			
<b>Department Expenditure Limit</b>			
Resource	1,990,863	959,726	48.21%
Capital	102,000	52,672	51.64%
<b>Annually Managed Expenditure</b>			
Resource	100,000	47,461	47.46%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,090,863	1,007,187	48.17%
Capital	102,000	52,672	51.64%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,943,362</b>	<b>930,823</b>	<b>47.90%</b>

## Department for International Development

<b>Department Expenditure Limit</b>			
Resource	6,735,724	3,212,447	47.69%
Capital	2,625,450	561,345	21.38%
<b>Annually Managed Expenditure</b>			
Resource	279,440	-69,657	-24.93%
Capital	-	450,000	-
<b>Total Net Budget</b>			
Resource	7,015,164	3,142,790	44.80%
Capital	2,625,450	1,011,345	38.52%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>9,343,174</b>	<b>4,219,708</b>	<b>45.16%</b>

## Department for International Development: Overseas Superannuation

<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	36,523	18,264	50.01%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	36,523	18,264	50.01%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>82,000</b>	<b>40,998</b>	<b>50.00%</b>

	Present Plans	Provisional Outturn	Per cent Plans
Department of Energy and Climate Change			
<b>Department Expenditure Limit</b>			
Resource	2,506,228	1,004,723	40.09%
Capital	2,621,199	985,191	37.59%
<b>Annually Managed Expenditure</b>			
Resource	9,447,811	40,340	0.43%
Capital	-85,540	-	-
<b>Total Net Budget</b>			
Resource	11,954,039	1,045,063	8.74%
Capital	2,535,659	985,191	38.85%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>5,014,621</b>	<b>2,149,159</b>	<b>42.86%</b>

## Office of Gas and Electricity Markets

<b>Department Expenditure Limit</b>			
Resource	700	-22,651	-3,235.86%
Capital	1,000	263	26.30%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	700	-22,651	-3,235.86%
Capital	1,000	263	26.30%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>10,290</b>	<b>-23,122</b>	<b>-224.70%</b>

## Department for Environment, Food and Rural Affairs

<b>Department Expenditure Limit</b>			
Resource	1,771,595	811,009	45.78%
Capital	493,000	225,139	45.67%
<b>Annually Managed Expenditure</b>			
Resource	13,608	-49,496	-363.73%
Capital	1,000	64	6.40%
<b>Total Net Budget</b>			
Resource	1,785,203	761,513	42.66%
Capital	494,000	225,203	45.59%
<b>Non-Budget Expenditure</b>	10,000	-514	-5.14%
<b>Net Cash Requirement</b>	<b>2,134,052</b>	<b>917,888</b>	<b>43.01%</b>

	Present Plans	Provisional Outturn	Per cent Plans
Water Services Regulation Authority			
<b>Department Expenditure Limit</b>			
Resource	131	-5,399	-4,121.37%
Capital	288	252	87.50%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	131	-5,399	-4,121.37%
Capital	288	252	87.50%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,477</b>	<b>-4,081</b>	<b>-276.30%</b>

## Department for Culture, Media and Sport

<b>Department Expenditure Limit</b>			
Resource	1,386,729	623,652	44.97%
Capital	402,036	131,484	32.70%
<b>Annually Managed Expenditure</b>			
Resource	3,442,131	1,704,965	49.53%
Capital	133,537	23,268	17.42%
<b>Total Net Budget</b>			
Resource	4,828,860	2,328,617	48.22%
Capital	535,573	154,752	28.89%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>4,902,210</b>	<b>2,333,878</b>	<b>47.61%</b>

## Department for Work and Pensions

<b>Department Expenditure Limit</b>			
Resource	5,893,667	2,895,706	49.13%
Capital	179,420	40,280	22.45%
<b>Annually Managed Expenditure</b>			
Resource	72,727,463	36,877,503	50.71%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	78,621,130	39,773,209	50.59%
Capital	179,420	40,280	22.45%
<b>Non-Budget Expenditure</b>	2,304,794	19,654	0.85%
<b>Net Cash Requirement</b>	<b>80,711,624</b>	<b>39,617,767</b>	<b>49.09%</b>

	Present Plans	Provisional Outturn	Per cent Plans
Scotland Office and Office of the Advocate General			
<b>Department Expenditure Limit</b>			
Resource	8,980	3,704	41.25%
Capital	25	14	56.00%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	8,980	3,704	41.25%
Capital	25	14	56.00%
<b>Non-Budget Expenditure</b>	27,942,974	14,120,900	50.53%
<b>Net Cash Requirement</b>	<b>27,951,908</b>	<b>14,124,618</b>	<b>50.53%</b>

## Wales Office

<b>Department Expenditure Limit</b>			
Resource	4,407	1,691	38.37%
Capital	25	-	-
<b>Annually Managed Expenditure</b>			
Resource	-20	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	4,387	1,691	38.55%
Capital	25	-	-
<b>Non-Budget Expenditure</b>	13,683,892	7,647,660	55.89%
<b>Net Cash Requirement</b>	<b>13,688,254</b>	<b>7,649,315</b>	<b>55.88%</b>

## Northern Ireland Office

<b>Department Expenditure Limit</b>			
Resource	20,391	12,530	61.45%
Capital	380	7	1.84%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	20,391	12,530	61.45%
Capital	380	7	1.84%
<b>Non-Budget Expenditure</b>	14,204,000	6,644,872	46.78%
<b>Net Cash Requirement</b>	<b>14,222,541</b>	<b>6,656,552</b>	<b>46.80%</b>

	Present Plans	Provisional Outturn	Per cent Plans
HM Treasury			
<b>Department Expenditure Limit</b>			
Resource	118,469	86,264	72.82%
Capital	-739,150	-737,296	99.75%
<b>Annually Managed Expenditure</b>			
Resource	-2,018,765	5,712,403	-282.97%
Capital	-4,565,500	-11,105,489	243.25%
<b>Total Net Budget</b>			
Resource	-1,900,296	5,798,667	-305.15%
Capital	-5,304,650	-11,842,785	223.25%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-543,849</b>	<b>-17,078,202</b>	<b>3,140.25%</b>

## HM Revenue and Customs

<b>Department Expenditure Limit</b>			
Resource	3,427,766	1,568,935	45.77%
Capital	162,820	101,491	62.33%
<b>Annually Managed Expenditure</b>			
Resource	11,710,860	6,022,616	51.43%
Capital	300	1	0.33%
<b>Total Net Budget</b>			
Resource	15,138,626	7,591,551	50.15%
Capital	163,120	101,492	62.22%
<b>Non-Budget Expenditure</b>	6,750,000	6,750,000	100.00%
<b>Net Cash Requirement</b>	<b>21,878,846</b>	<b>14,315,960</b>	<b>65.43%</b>

## National Savings and Investments

<b>Department Expenditure Limit</b>			
Resource	148,420	74,644	50.29%
Capital	273	32	11.72%
<b>Annually Managed Expenditure</b>			
Resource	5,300	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	153,720	74,644	48.56%
Capital	273	32	11.72%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>162,473</b>	<b>73,978</b>	<b>45.53%</b>

	Present Plans	Provisional Outturn	Per cent Plans
The Statistics Board			
<b>Department Expenditure Limit</b>			
Resource	174,172	82,961	47.63%
Capital	16,800	3,838	22.85%
<b>Annually Managed Expenditure</b>			
Resource	-863	-604	69.99%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	173,309	82,357	47.52%
Capital	16,800	3,838	22.85%
<b>Non-Budget Expenditure</b>			
	-	-	-
<b>Net Cash Requirement</b>	<b>173,872</b>	<b>79,580</b>	<b>45.77%</b>

## Government Actuary's Department

<b>Department Expenditure Limit</b>			
Resource	1	1,479	147,900.00%
Capital	150	30	20.00%
<b>Annually Managed Expenditure</b>			
Resource	-478	-93	19.46%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-477	1,386	-290.57%
Capital	150	30	20.00%
<b>Non-Budget Expenditure</b>			
	-	-	-
<b>Net Cash Requirement</b>	<b>-57</b>	<b>1,320</b>	<b>-2,315.79%</b>

## Crown Estate Office

<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	2,365	1,184	50.06%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,365	1,184	50.06%
Capital	-	-	-
<b>Non-Budget Expenditure</b>			
	-	-	-
<b>Net Cash Requirement</b>	<b>2,357</b>	<b>1,184</b>	<b>50.23%</b>

	Present Plans	Provisional Outturn	Per cent Plans
Cabinet Office			
<b>Department Expenditure Limit</b>			
Resource	411,568	257,167	62.48%
Capital	16,030	11,937	74.47%
<b>Annually Managed Expenditure</b>			
Resource	5,000	178	3.56%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	416,568	257,345	61.78%
Capital	16,030	11,937	74.47%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>436,999</b>	<b>260,888</b>	<b>59.70%</b>

## Security and Intelligence Agencies

<b>Department Expenditure Limit</b>			
Resource	2,381,869	1,108,383	46.53%
Capital	359,574	138,054	38.39%
<b>Annually Managed Expenditure</b>			
Resource	112,005	7,101	6.34%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,493,874	1,115,484	44.73%
Capital	359,574	138,054	38.39%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,326,543</b>	<b>1,038,335</b>	<b>44.63%</b>

## Cabinet Office: Civil Superannuation

<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	8,534,000	4,625,816	54.20%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	8,534,000	4,625,816	54.20%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,010,662</b>	<b>1,440,387</b>	<b>71.64%</b>

	Present Plans	Provisional Outturn	Per cent Plans
Royal Mail Statutory Pension Scheme			
<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	1,406,000	703,002	50.00%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,406,000	703,002	50.00%
Capital	-	-	-
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>			
	<b>1,324,000</b>	<b>662,004</b>	<b>50.00%</b>

## Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England

<b>Department Expenditure Limit</b>			
Resource	32,858	17,412	52.99%
Capital	700	-	-
<b>Annually Managed Expenditure</b>			
Resource	-400	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	32,458	17,412	53.64%
Capital	700	-	-
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>			
	<b>31,930</b>	<b>16,842</b>	<b>52.75%</b>

## House of Lords

<b>Department Expenditure Limit</b>			
Resource	102,154	40,475	39.62%
Capital	27,602	10,867	39.37%
<b>Annually Managed Expenditure</b>			
Resource	800	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	102,954	40,475	39.31%
Capital	27,602	10,867	39.37%
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>			
	<b>243,003</b>	<b>148,122</b>	<b>60.95%</b>



£ '000

	Present Plans	Provisional Outturn	Per cent Plans
House of Commons: Members			
<b>Department Expenditure Limit</b>			
Resource	24,300	9,804	40.35%
Capital	3,900	791	20.28%
<b>Annually Managed Expenditure</b>			
Resource	10,800	5,400	50.00%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	35,100	15,204	43.32%
Capital	3,900	791	20.28%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>27,185</b>	<b>10,535</b>	<b>38.75%</b>

**Total (Supply Estimates presented by HM Treasury)**

<b>Department Expenditure Limit</b>			
Resource	266,060,342	134,869,155	50.69%
Capital	38,394,072	15,938,826	41.51%
<b>Annually Managed Expenditure</b>			
Resource	171,437,849	86,747,105	50.60%
Capital	14,352,889	-2,447,393	-17.05%
<b>Total Net Budget</b>			
Resource	437,498,191	221,616,260	50.66%
Capital	52,746,961	13,491,433	25.58%
<b>Non-Budget Expenditure</b>	<b>64,948,660</b>	<b>35,182,572</b>	<b>54.17%</b>
<b>Net Cash Requirement</b>	<b>477,300,453</b>	<b>219,389,730</b>	<b>45.96%</b>

**Supply Estimates presented elsewhere**

House of Commons: Administration

<b>Department Expenditure Limit</b>			
Resource	212,500	95,933	45.14%
Capital	45,800	15,999	34.93%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	212,500	95,933	45.14%
Capital	45,800	15,999	34.93%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>233,800</b>	<b>100,874</b>	<b>43.15%</b>

	Present Plans	Provisional Outturn	Per cent Plans
National Audit Office			
<b>Department Expenditure Limit</b>			
Resource	64,500	32,250	50.00%
Capital	2,000	1,002	50.10%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	64,500	32,250	50.00%
Capital	2,000	1,002	50.10%
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>	<b>64,750</b>	<b>32,220</b>	<b>49.76%</b>

## Electoral Commission

<b>Department Expenditure Limit</b>			
Resource	20,876	7,892	37.80%
Capital	250	45	18.00%
<b>Annually Managed Expenditure</b>			
Resource	30	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	20,906	7,892	37.75%
Capital	250	45	18.00%
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>	<b>20,597</b>	<b>7,670</b>	<b>37.24%</b>

## Independent Parliamentary Standards Authority

<b>Department Expenditure Limit</b>			
Resource	209,991	104,994	50.00%
Capital	1,898	948	49.95%
<b>Annually Managed Expenditure</b>			
Resource	500	252	50.40%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	210,491	105,246	50.00%
Capital	1,898	948	49.95%
<b>Non-Budget Expenditure</b>			
<b>Net Cash Requirement</b>	<b>211,038</b>	<b>105,516</b>	<b>50.00%</b>

	Present Plans	Provisional Outturn	Per cent Plans
Local Government Boundary Commission for England			
<b>Department Expenditure Limit</b>			
Resource	2,137	979	45.81%
Capital	50	13	26.00%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,137	979	45.81%
Capital	50	13	26.00%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,083</b>	<b>942</b>	<b>45.22%</b>

**Total (Supply Estimates presented elsewhere)**

<b>Department Expenditure Limit</b>			
Resource	510,004	242,048	47.46%
Capital	49,998	18,007	36.02%
<b>Annually Managed Expenditure</b>			
Resource	530	252	47.55%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	510,534	242,300	47.46%
Capital	49,998	18,007	36.02%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>532,268</b>	<b>247,222</b>	<b>46.45%</b>

**Grand Total**

<b>Department Expenditure Limit</b>			
Resource	266,570,346	135,111,203	50.69%
Capital	38,444,070	15,956,833	41.51%
<b>Annually Managed Expenditure</b>			
Resource	171,438,379	86,747,357	50.60%
Capital	14,352,889	-2,447,393	-17.05%
<b>Total Net Budget</b>			
Resource	438,008,725	221,858,560	50.65%
Capital	52,796,959	13,509,440	25.59%
<b>Non-Budget Expenditure</b>	<b>64,948,660</b>	<b>35,182,572</b>	<b>54.17%</b>
<b>Net Cash Requirement</b>	<b>477,832,721</b>	<b>219,636,952</b>	<b>45.97%</b>



## **Section 2.**

# **Individual Supplementary Estimates**

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# Department for Education

## Introduction

This Supplementary Estimate is required for the following purposes:

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Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) An increase in administration costs following the transfer of the Government Equality Office from DCMS	3,337,000		
(Section A) An increase in administration costs for activities supporting all functions	3,119,000		
(Section A) An increase in programme costs for activities supporting all functions	10,036,000		
(Section B) An increase in the cost of School Infrastructure and Funding of Education (Department)	5,363,000		
(Section C) A decrease in the Education Standards, Curriculum and Qualifications budgets following transfers to Ofqual		-6,000,000	
(Section C) A decrease in the Education Standards, Curriculum and Qualifications budgets following transfers to the Education Funding Agency (EFA) and other parts of the department		-191,201,000	
(Section D) An increase in the Children's Services departmental budgets following the transfer of the Government Equality Office's programme budgets from DCMS	7,863,000		
(Section E) An increase in the Children's Services ALB budgets following transfers of the Equality and Human Rights Commission's administration costs from DCMS	15,347,000		
(Section E) An increase in the Children's Services ALB budgets following transfers of the Equality and Human Rights Commission's administration costs from DCMS	6,762,000		
(Section E) A decrease in the Children's Services ALB budgets as a result of a reduction in Office of the Children's Commissioner's budget		-20,000	

(Section F) A decrease in the Skills and Testing Agency's (STA) administration cost budgets		-1,672,000	
(Section F) An increase in the STA's resource programme budgets	69,000		
(Section G) A reduction in the administration costs of the National College for Teaching and Leadership (NCTL)		-2,608,000	
(Section G) A reduction in the programme costs of the NCTL		-37,349,000	
(Section H) An increase in EFA's administration costs	2,686,000		
(Section H) An increase in EFA's programme costs	100,154,000		
(Section I) A decrease in the net academies' resource budget to bring the budget in line with expected resource expenditure by academies and free schools		-76,760,000	
<b>Total change in Resource DEL (Voted)</b>	<b>154,736,000</b>	<b>-315,610,000</b>	<b>-160,874,000</b>
(Section J) An increase in the movement in provisions for activities supporting all functions	23,376,000		
(Section L) An increase as a result of the addition of the academies related provision movements and other non cash costs	1,175,500,000		
<b>Total change in Resource AME (Voted)</b>	<b>1,198,876,000</b>		<b>1,198,876,000</b>
(Section A) An increase in capital purchases to support all activities	7,026,000		
(Section E) An increase in capital purchases following the transfer of EHRC budgets from DCMS	387,000		
(Section H) A decrease in capital expenditure by the EFA		-44,948,000	
(Section I) An increase in the net academies' budget to bring the budget in line with expected capital expenditure by academies and free schools	222,672,000		
<b>Total change in Capital DEL (Voted)</b>	<b>230,085,000</b>	<b>-44,948,000</b>	<b>185,137,000</b>
Net increase to the Net Cash Requirement to reflect changes to resources and capital as set out above. It also takes account of movements in stock, debtors and creditors.	164,626,000		
<b>Total change in Net Cash Requirement</b>	<b>164,626,000</b>		<b>164,626,000</b>



**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource † ††	-160,874,000	-	-160,874,000
Capital †	185,137,000	-	185,137,000
<b>Annually Managed Expenditure</b>			
Resource	1,198,876,000	-	1,198,876,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,038,002,000	-	1,038,002,000
Capital	185,137,000	-	185,137,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement † ††</b>	<b>164,626,000</b>		

Supplementary amounts required in the year ending 31 March 2016 for expenditure by Department for Education on:

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

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

\* The purchase and development of land and buildings in support of the academies and free schools programme; expenditure associated with national and international gender and wider equalities policy, information, support and advice; lease interest payable; Equalities and Human Rights Commission.

Income arising from:

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

\* Property rental income from departmental properties and from its ALBs, including academies, free schools and the European School at Culham; sales receipts and rental income streams from sites originally purchased for academies and free schools that are not required by the school.

**Annually Managed Expenditure:**

Expenditure arising from:

Take up and maintenance of Departmental, Executive Agencies and ALB's provisions and associated non-cash items including: impairments, tax and pension costs for the Department, Executive Agencies, and its ALBs including academies.

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

† In 2014 the Secretary of State's equality policy responsibilities were expanded to include all equality and human rights related programmes, which were administered by Department for Culture Media and Sport (DCMS). With effect from 1 April 2015 the administrative responsibilities for the Government Equalities Office and the Equality and Human Rights Commission were transferred from the Department for Culture, Media and Sport. Within the overall changes sought in this Estimate, the specific changes relating to this transfer are:

- a) Departmental Expenditure Limit – Resource (voted) is increased by £37,883,000;
- b) Departmental Expenditure Limit – Capital (voted) is increased by £387,000; and
- c) the Net Cash Requirement is increased by £38,270,000

†† Expenditure totalling £1,000,000 under section D (Children's Services and Departmental Strategy) is subject to the passage of the Childcare Bill, which has passed second reading in the House of Commons. The provision sought will not be used for the service or for any purpose until the enabling legislation has been enacted.

£1,000,000 has been advanced from the Contingencies Fund to provide cash in respect of the new service. A corresponding amount is required to enable repayment to the Fund by March 2016

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
292,871	54,424,793	20,189	-181,063	313,060	54,243,730	4,700,000	185,137	4,885,137
<i>Of which:</i>								
A Activities to Support all Functions								
200,539	29,709	6,456	10,036	206,995	39,745	13,821	7,026	20,847
B School Infrastructure and Funding of Education (Department)								
-	155,675	-	5,363	-	161,038	2,500	-	2,500
C Education Standards, Curriculum and Qualifications (Department)								
-	357,227	-	-197,201	-	160,026	-	-	-
D Children's Services and Departmental Strategy (Department)								
-	324,056	-	7,863	-	331,919	-	-	-
E Children's Services and Departmental Strategy (ALB) (Net)								
1,841	1,083	15,327	6,762	17,168	7,845	-	387	387
F Standards and Testing Agency								
5,663	47,193	-1,672	69	3,991	47,262	-	-	-
G National College for Teaching and Leadership								
15,608	435,798	-2,608	-37,349	13,000	398,449	-	-	-
H Education Funding Agency - Excluding Academies								
69,220	36,618,800	2,686	100,154	71,906	36,718,954	4,115,299	-44,948	4,070,351
I Academies (Net)								
-	16,455,252	-	-76,760	-	16,378,492	568,380	222,672	791,052
<b>Total Spending in DEL</b>								
		<b>20,189</b>	<b>-181,063</b>			<b>185,137</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	-19,758	-	1,198,876	-	1,179,118	-	-	-
<i>Of which:</i>								
J Activities to Support all Functions (Department)								
-	-19,488	-	23,376	-	3,888	-	-	-
L Academies (Net)								
-	-	-	1,175,500	-	1,175,500	-	-	-
<b>Total Spending in AME</b>								
		<b>-</b>	<b>1,198,876</b>			<b>-</b>		

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<b>Total for Estimate</b>								
		20,189	1,017,813				185,137	
<i>Of which:</i>								
Voted Expenditure		20,189	1,017,813				185,137	
Non Voted Expenditure		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>58,324,003</b>	<b>164,626</b>	<b>58,488,629</b>

## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>			<b>Programme</b>					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
343,353	-30,293	313,060	54,323,709	-79,979	54,243,730	4,959,137	-74,000	4,885,137
<i>Of which:</i>								
A Activities to Support all Functions								
237,111	-30,116	206,995	39,945	-200	39,745	94,847	-74,000	20,847
B School Infrastructure and Funding of Education (Department)								
-	-	-	162,485	-1,447	161,038	2,500	-	2,500
C Education Standards, Curriculum and Qualifications (Department)								
-	-	-	223,547	-63,521	160,026	-	-	-
D Children's Services and Departmental Strategy (Department)								
-	-	-	333,159	-1,240	331,919	-	-	-
E Children's Services and Departmental Strategy (ALB) (Net)								
17,168	-	17,168	7,845	-	7,845	387	-	387
F Standards and Testing Agency								
3,991	-	3,991	47,262	-	47,262	-	-	-
G National College for Teaching and Leadership								
13,177	-177	13,000	402,907	-4,458	398,449	-	-	-
H Education Funding Agency - Excluding Academies								
71,906	-	71,906	36,728,067	-9,113	36,718,954	4,070,351	-	4,070,351
I Academies (Net)								
-	-	-	16,378,492	-	16,378,492	791,052	-	791,052
<b>Total Spending in DEL</b>								
<b>343,353</b>	<b>-30,293</b>	<b>313,060</b>	<b>54,323,709</b>	<b>-79,979</b>	<b>54,243,730</b>	<b>4,959,137</b>	<b>-74,000</b>	<b>4,885,137</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	1,179,118	-	1,179,118	-	-	-
<i>Of which:</i>								
J Activities to Support all Functions (Department)								
-	-	-	3,888	-	3,888	-	-	-
K Executive Agencies								
-	-	-	-270	-	-270	-	-	-
L Academies (Net)								
-	-	-	1,175,500	-	1,175,500	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>1,179,118</b>	<b>-</b>	<b>1,179,118</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Total for Estimate</b>								
343,353	-30,293	313,060	55,502,827	-79,979	55,422,848	4,959,137	-74,000	4,885,137
<i>Of which:</i>								
<b>Voted Expenditure</b>								
343,353	-30,293	313,060	55,502,827	-79,979	55,422,848	4,959,137	-74,000	4,885,137
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>54,697,906</b>	<b>1,038,002</b>	<b>55,735,908</b>
<b>Net Capital Requirement</b>	<b>4,700,000</b>	<b>185,137</b>	<b>4,885,137</b>
<b>Accruals to cash adjustments</b>	<b>-1,073,903</b>	<b>-1,058,513</b>	<b>-2,132,416</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-17,029,056	-1,343,888	-18,372,944
Add cash grant-in-aid	15,965,013	177,566	16,142,579
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-28,777	185	-28,592
New provisions and adjustments to previous provisions	-	-33,126	-33,126
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-841	-	-841
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	131,000	131,000
Use of provisions	19,758	9,750	29,508
<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>58,324,003</b>	<b>164,626</b>	<b>58,488,629</b>

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

£'000

	Revised Plans
Gross Administration Costs	341,073
<i>Less:</i>	
Administration DEL Income	-30,293
<b>Net Administration Costs</b>	<b>310,780</b>
Gross Programme Costs	59,502,845
<i>Less:</i>	
Programme DEL Income	-153,979
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>59,348,866</b>
<b>Total Net Operating Costs</b>	<b>59,659,646</b>
<i>Of which:</i>	
Resource DEL	54,527,282
Capital DEL	3,923,738
Resource AME	1,208,626
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	-3,923,738
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>55,735,908</b>
<i>Of which:</i>	
Resource DEL	54,556,790
Resource AME	1,179,118
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>55,735,908</b>



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

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-110,272</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-21,167
<i>Of which:</i>	
A Activities to Support all Functions	-21,167
Other Grants	-336
<i>Of which:</i>	
A Activities to Support all Functions	-336
Other Income	-8,790
<i>Of which:</i>	
A Activities to Support all Functions	-8,613
G National College for Teaching and Leadership	-177
Total Administration	-30,293
Programme	
Sales of Goods and Services	-1,025
<i>Of which:</i>	
A Activities to Support all Functions	-200
B School Infrastructure and Funding of Education (Department)	-825
Interest and Dividends	-22
<i>Of which:</i>	
B School Infrastructure and Funding of Education (Department)	-22
Other Grants	-78,932
<i>Of which:</i>	
B School Infrastructure and Funding of Education (Department)	-600
C Education Standards, Curriculum and Qualifications (Department)	-63,521
D Children's Services and Departmental Strategy (Department)	-1,240
G National College for Teaching and Leadership	-4,458
H Education Funding Agency - Excluding Academies	-9,113
Total Programme	-79,979
<b>Total Voted Resource Income</b>	<b>-110,272</b>
<b>Voted Capital DEL</b>	<b>-74,000</b>
<i>Of which:</i>	
Programme	
Other Grants	-74,000
<i>Of which:</i>	
A Activities to Support all Functions	-74,000
Total Programme	-74,000
<b>Total Voted Capital Income</b>	<b>-74,000</b>

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

No CFER income or receipts are expected in 2015-16.

## 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.

### ALB Accounting Officers:

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)

### Single Academy Trust Accounting Officers:

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

### Multi Academy Trust Accounting Officers:

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

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
E	Office of the Children's Commissioner	2,903	-	2,993
E	Aggregator plc	1	-	-
E	Equality and Human Rights Commission	22,109	387	22,496
I	Academies†	17,553,992	793,552	16,117,090
<b>Total</b>		<b>17,579,005</b>	<b>793,939</b>	<b>16,142,579</b>

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

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Contingent liabilities in connection to Private Finance Initiative (PFI) contracts to Academies. These contingent liabilities are a result of the Department providing an indemnity to the local authority for potential costs on buildings they own, with existing PFI arrangements, which will be used by the academies. This type of indemnity is considered to be low risk and is only a feature of the academies programme in very specific circumstances. These contingent liabilities only arise where an academy is using a local authority building with an existing PFI contract.	7,300,000
Free Schools Group for Principal designates. The majority of contingent liabilities recorded by Free School Group currently relate to the potential costs that maybe incurred resulting from the engagement of staff prior to the opening of a Free School e.g. head teacher /deputy head teacher. It is important that the senior staff likely to be running the school once it is opened, are involved and take forward the development of the potential Free School prior to opening. These staff will, in many cases have had to tender their resignation at an existing school to take up their post in the Free School. The Department has agreed to underwrite the salaries of these staff for up to two terms in the event that the Free School does not open as planned. Each potential liability is calculated on an individual basis for each project. Once the Free School opens the liability will expire.	168
Free School Norwich. The contingent liability that would arise from the re-instatement cost of the school building to its original condition.	110
Guarantee provided to Tottenham Hotspur Property Company in relation to a commercial lease arrangement for an Academy Trust site.	12,500
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



# Teachers' Pension Scheme (England and Wales)

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Increases due to changes in the current service cost, interest on scheme liabilities and other non cash costs related to the pension scheme provision		-803,404,000	
(Section A) Increase due to lower than expected income into the scheme	4,613,000		
<b>Total change in Resource AME (Voted)</b>	<b>4,613,000</b>	<b>-803,404,000</b>	<b>-798,791,000</b>
Revisions to the Net Cash Requirement required as working capital for the payment of pension benefits to reflect changes to income as set out above. It also takes account of movements in debtors and creditors.	153,000		
<b>Total change in Net Cash Requirement</b>	<b>153,000</b>		<b>153,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-798,791,000	-	-798,791,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-798,791,000	-	-798,791,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>153,000</b>		

Supplementary amounts required in the year ending 31 March 2016 for expenditure by Teachers' Pension Scheme (England and Wales) on:

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

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

Income arising from:

Receipts from employers and employees superannuation contributions; transfer values received; deductions from returns of contributions towards payment in lieu of graduated national insurance contributions equivalent premiums; recovery of contributions equivalent premiums from the state pension scheme; amounts received from employers of teachers' scheme members in reimbursement of the cost of premature retirement compensation payments on their behalf by Capita; receipt of administration charge from employers for the specific purpose of meeting the costs of administering the scheme.

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



## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	13,092,300	-	-798,791	-	12,293,509	-	-	-
<i>Of which:</i>								
A Pensions and associated payments								
-	13,092,300	-	-798,791	-	12,293,509	-	-	-
<b>Total Spending in AME</b>								
		-	-798,791					-
<b>Total for Estimate</b>								
		-	-798,791					-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	-798,791					-
<b>Non Voted Expenditure</b>								
		-	-					-

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>3,675,652</b>	<b>153</b>	<b>3,675,805</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Resources		Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	18,389,095	-6,095,586	12,293,509	-	-	-
<i>Of which:</i>								
A Pensions and associated payments								
-	-	-	18,389,095	-6,095,586	12,293,509	-	-	-
<b>Total Spending in AME</b>								
-	-	-	<b>18,389,095</b>	<b>-6,095,586</b>	<b>12,293,509</b>	-	-	-
<b>Total for Estimate</b>								
-	-	-	<b>18,389,095</b>	<b>-6,095,586</b>	<b>12,293,509</b>	-	-	-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	18,389,095	-6,095,586	12,293,509	-	-	-
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>13,092,300</b>	<b>-798,791</b>	<b>12,293,509</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-9,416,648</b>	<b>798,944</b>	<b>-8,617,704</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-19,173,341	822,157	-18,351,184
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-4,594	93,060	88,466
Increase (-) / Decrease (+) in creditors	66,690	-35,690	31,000
Use of provisions	9,694,597	-80,583	9,614,014
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>3,675,652</b>	<b>153</b>	<b>3,675,805</b>

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

£'000

	Revised Plans
Gross Programme Costs	18,389,095
<i>Of which:</i>	
Increases in liability	8,478,309
Interest on scheme liability	9,872,875
Other expenditure	16,452
<i>Less:</i>	
Contributions received	-6,056,952
Transfers in	-33,336
Other income	-3,738
<b>Net Programme Costs</b>	<b>12,293,509</b>
<b>Total Net Operating Costs</b>	<b>12,293,509</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	12,293,509
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>12,293,509</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	12,293,509
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>12,293,509</b>

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


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£'000

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**Revised  
Plans**


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<b>Voted Resource AME</b>	<b>-6,095,586</b>
<i>Of which:</i>	
Programme	
Other Income	-1,560
<i>Of which:</i>	
A Pensions and associated payments	-1,560
Pensions	-6,094,026
<i>Of which:</i>	
A Pensions and associated payments	-6,094,026
Total Programme	<u>-6,095,586</u>
<b>Total Voted Resource Income</b>	<u><b>-6,095,586</b></u>

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

No CFER income or receipts are expected in 2015-16.

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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.





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

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Transfer of Resource DEL to Capital DEL to allow Ofsted to invest in capital assets		-750,000	
Increase in income limit - programme		-14,500,000	
Increase in expenditure limit - programme	14,500,000		
Decrease in Administration limit to match allocation letter from DfE		-1,650,000	
Increase in programme expenditure to match allocation letter from DfE	1,650,000		
<b>Total change in Resource DEL (Voted)</b>	<b>16,150,000</b>	<b>-16,900,000</b>	<b>-750,000</b>
Transfer of Resource DEL to Capital DEL to allow Ofsted to invest in capital assets	750,000		
<b>Total change in Capital DEL (Voted)</b>	<b>750,000</b>		<b>750,000</b>

**Part I**

£

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

Supplementary amounts required in the year ending 31 March 2016 for expenditure by Office for Standards in Education, Children's Services and Skills on:

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

Promoting improvement in the quality of education, skills and care for children and young people through independent inspection, regulation and reporting.

\*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.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
18,900	118,077	-1,650	900	17,250	118,977	1,500	750	2,250
<i>Of which:</i>								
A Administration and Inspection								
18,900	118,077	-1,650	900	17,250	118,977	1,500	750	2,250
<b>Total Spending in DEL</b>								
		-1,650	900			750		
<b>Total for Estimate</b>								
		-1,650	900			750		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-1,650	900			750		
<b>Non Voted Expenditure</b>								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>134,609</b>	<b>-</b>	<b>134,609</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Programme						
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
17,250	-	17,250	147,977	-29,000	118,977	2,250	-	2,250
<i>Of which:</i>								
A Administration and Inspection								
17,250	-	17,250	147,977	-29,000	118,977	2,250	-	2,250
<b>Total Spending in DEL</b>								
17,250	-	17,250	147,977	-29,000	118,977	2,250	-	2,250
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	-1,135	-	-1,135	-	-	-
<i>Of which:</i>								
B Activities to Support All Functions								
-	-	-	-1,135	-	-1,135	-	-	-
<b>Total Spending in AME</b>								
-	-	-	-1,135	-	-1,135	-	-	-
<b>Total for Estimate</b>								
17,250	-	17,250	146,842	-29,000	117,842	2,250	-	2,250
<i>Of which:</i>								
<b>Voted Expenditure</b>								
17,250	-	17,250	146,842	-29,000	117,842	2,250	-	2,250
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>135,842</b>	<b>-750</b>	<b>135,092</b>
<b>Net Capital Requirement</b>	<b>1,500</b>	<b>750</b>	<b>2,250</b>
<b>Accruals to cash adjustments</b>	<b>-2,733</b>	<b>-</b>	<b>-2,733</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,800	-	-2,800
New provisions and adjustments to previous provisions	-265	-	-265
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-68	-	-68
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-1,000	-	-1,000
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	1,400	-	1,400
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>134,609</b>	<b>-</b>	<b>134,609</b>

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

£'000

Plans

Gross Administration Costs	17,250
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	<b>17,250</b>
Gross Programme Costs	146,842
<i>Less:</i>	
Programme DEL Income	-29,000
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>117,842</b>
<b>Total Net Operating Costs</b>	<b>135,092</b>
<i>Of which:</i>	
Resource DEL	134,827
Capital DEL	-
Resource AME	265
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>135,092</b>
<i>Of which:</i>	
Resource DEL	136,227
Resource AME	-1,135
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>135,092</b>

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


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£'000

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**Revised  
Plans**


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**Voted Resource DEL****-29,000***Of which:*

Programme

Sales of Goods and Services

-29,000

*Of which:*

A Administration and Inspection

-29,000

Total Programme

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-29,000
**Total Voted Resource Income**


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**-29,000**


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

No CFER income or receipts are expected in 2015-16.



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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Sir Michael Wilshaw

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

In discharging these responsibilities, particular regard is given to:

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

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



# Office of Qualifications and Examinations Regulation

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Budget cover transfer from DFE for National Reference Tests, GQ Reform and IT Transformation.	6,000,000		
(Section A) Funding from DfE to cover decommissioning costs of old Regulatory IT Platform	185,000		
(Section A) Transfer to CDEL - Regulatory IT Platform		-35,000	
<b>Total change in Resource DEL (Voted)</b>	<b>6,185,000</b>	<b>-35,000</b>	<b>6,150,000</b>
(Section B) Transfer from RDEL - Regulatory IT Platform	35,000		
<b>Total change in Capital DEL (Voted)</b>	<b>35,000</b>		<b>35,000</b>
Revisions to the Net Cash Requirement reflect changes to resources as set out above.	6,000,000		
<b>Total change in Net Cash Requirement</b>	<b>6,000,000</b>		<b>6,000,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	6,150,000	-	6,150,000
Capital	35,000	-	35,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	6,150,000	-	6,150,000
Capital	35,000	-	35,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	6,000,000		

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

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

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

Income arising from:

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

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

\* BIS for developments to the register of qualifications and organisations OFQUAL regulate

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

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
15,817	686	-35	6,185	15,782	6,871	-	35	35
<i>Of which:</i>								
A Regulation of qualifications and statutory assessments								
15,817	686	-35	6,185	15,782	6,871	-	-	-
B Additions								
-	-	-	-	-	-	-	35	35
<b>Total Spending in DEL</b>								
		-35	6,185				35	
<b>Total for Estimate</b>								
		-35	6,185				35	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-35	6,185				35	
<b>Non Voted Expenditure</b>								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>15,771</b>	<b>6,000</b>	<b>21,771</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
16,117	-335	15,782	6,946	-75	6,871	35	-	35
<i>Of which:</i>								
A Regulation of qualifications and statutory assessments								
16,117	-335	15,782	6,946	-75	6,871	-	-	-
B Additions								
-	-	-	-	-	-	35	-	35
<b>Total Spending in DEL</b>								
<b>16,117</b>	<b>-335</b>	<b>15,782</b>	<b>6,946</b>	<b>-75</b>	<b>6,871</b>	<b>35</b>	<b>-</b>	<b>35</b>
<b>Total for Estimate</b>								
<b>16,117</b>	<b>-335</b>	<b>15,782</b>	<b>6,946</b>	<b>-75</b>	<b>6,871</b>	<b>35</b>	<b>-</b>	<b>35</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
16,117	-335	15,782	6,946	-75	6,871	35	-	35
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>16,503</b>	<b>6,150</b>	<b>22,653</b>
<b>Net Capital Requirement</b>	<b>-</b>	<b>35</b>	<b>35</b>
<b>Accruals to cash adjustments</b>	<b>-732</b>	<b>-185</b>	<b>-917</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-686	-185	-871
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>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>15,771</b>	<b>6,000</b>	<b>21,771</b>

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

£'000

	Revised Plans
Gross Administration Costs	16,117
<i>Less:</i>	
Administration DEL Income	-335
<b>Net Administration Costs</b>	<b>15,782</b>
Gross Programme Costs	6,946
<i>Less:</i>	
Programme DEL Income	-75
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>6,871</b>
<b>Total Net Operating Costs</b>	<b>22,653</b>
<i>Of which:</i>	
Resource DEL	22,653
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>22,653</b>
<i>Of which:</i>	
Resource DEL	22,653
Resource AME	-
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>22,653</b>



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


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£'000

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**Revised  
Plans**


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**Voted Resource DEL****-410***Of which:*

Administration

Other Income

-335

*Of which:*

A Regulation of qualifications and statutory assessments

-335

Total Administration

-335

Programme

Other Income

-75

*Of which:*

A Regulation of qualifications and statutory assessments

-75

Total Programme

-75

**Total Voted Resource Income****-410**

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

No CFER income or receipts are expected in 2015-16.

## 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:** Glenys Stacey

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

In discharging these responsibilities, particular regard is given to:

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

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



# Department of Health

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section D) Additional resources from the DEL Reserve, £205million to cover a separate pressure caused by reduced Prescription Pricing Regulations Scheme income and £3million for women's charities.	208,000,000		
(Section D) Transfer from the capital DEL	950,000,000		
(Section A) Transfers from the Department for Communities and Local Government and Ministry of Defence for the administration of the better care fund, cytology and out of hours services included in the NHS England mandate.	2,400,000		
(Section D) Transfer from the Department for Education for the school fruit and vegetables scheme.	28,000,000		
(Section D) Transfer from the Cabinet Office for bids under the National Cyber Security Programme.	2,865,000		
(Section D) Transfer from the Department for Work and Pensions for fit note activity data	204,000		
(Section D) Transfer from the Ministry of Defence for emergency cover staff costs.	248,000		
(Section D) Transfer from the Home Office for the migrant surcharge income scheme.	14,046,000		
(Section D) Transfers from the Ministry of Defence, Department for Business Innovation and Skills, Department for Work and Pensions, HM Revenue and Customs, Department for Transport, Department for Energy and Climate Change and Department for Education. For contributions towards the Government Finance Academy.	425,000		
(Section D) Transfer to the Ministry of Justice for smoking in vehicles regulations.		-20,000	
(Section D) Transfer to HM Treasury for a contribution towards the mental health task force.		-125,000	

(Section D) Transfer to the Home Office from underspend in the Fleming Fund budget.		-5,260,000	
(Section D) reduction by HM Treasury for fines and charges.		-3,266,000	
<b>Total change in Resource DEL (Voted)</b>	<b>1,206,188,000</b>	<b>-8,671,000</b>	<b>1,197,517,000</b>
(Section L) Latest forecast of provisions taking account of the change in the discount rate.	162,259,000		
(Section M) Latest forecast of provisions taking account of the change in the discount rate.	203,705,000		
(Section N) Latest forecast of provisions taking account of the change in the discount rate.	564,467,000		
(Section O) Latest forecast of provisions taking account of the change in the discount rate.	23,741,369,000		
<b>Total change in Resource AME (Voted)</b>	<b>24,671,800,000</b>		<b>24,671,800,000</b>
(Section B ) transfer to the revenue DEL		-332,000,000	
(Section C ) transfer to the revenue DEL		-491,849,000	
(Section D ) transfer to the revenue DEL		-126,151,000	
(Section D) Transfer from the Department for Communities and Local Government for surplus land.	4,987,000		
(Section D) Transfer to HM Treasury for Sandwell Private Finance 2.		-300,000	
<b>Total change in Capital DEL (Voted)</b>	<b>4,987,000</b>	<b>-950,300,000</b>	<b>-945,313,000</b>
In addition to the DEL and AME controls listed above there have been movements of existing provision between Estimate sections. These are explained in more detail in the Estimates Memorandum.			
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above and changes in grant in aid funding.	252,304,000		
<b>Total change in Net Cash Requirement</b>	<b>252,304,000</b>		<b>252,304,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	1,197,517,000	-	1,197,517,000
Capital	-945,313,000	-	-945,313,000
<b>Annually Managed Expenditure</b>			
Resource	24,671,800,000	-	24,671,800,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	25,869,317,000	-	25,869,317,000
Capital	-945,313,000	-	-945,313,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	252,304,000		

Supplementary amounts required in the year ending 31 March 2016 for expenditure by Department of Health on:

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

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

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

Income arising from:

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

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

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

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

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

Income secured by counter fraud services from all sources.

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

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

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

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

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

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

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

Income arising from:

Interest and dividends.

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



## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
3,118,720	91,308,452	350	1,197,167	3,119,070	92,505,619	4,634,988	-945,313	3,689,675
<i>Of which:</i>								
A NHS Commissioning Board (NHS England) net expenditure								
1,757,000	13,035,152	46,363	4,074,641	1,803,363	17,109,793	300,000	-	300,000
B NHS Trusts net expenditure								
-	28,898,012	-	-1,436,364	-	27,461,648	1,553,580	-332,000	1,221,580
C NHS Foundation Trusts net expenditure								
-	39,428,673	-	-504,675	-	38,923,998	1,945,269	-491,849	1,453,420
D DH Programme and Admin expenditure								
660,377	3,528,603	-32,938	-1,286,153	627,439	2,242,450	525,925	-121,464	404,461
E Local Authorities (Public Health)								
-	2,652,605	-	429,800	-	3,082,405	134,074	-	134,074
F Public Health England (Executive Agency)								
151,221	267,951	-6,443	-11,023	144,778	256,928	107,400	-	107,400
G Health Education England (net)								
77,800	1,744,781	-1,932	149,197	75,868	1,893,978	2,829	-	2,829
H Special Health Authorities expenditure								
158,593	1,627,300	484	-272,360	159,077	1,354,940	31,686	-	31,686
I Non Departmental Public Bodies net expenditure								
313,729	125,375	-5,184	54,104	308,545	179,479	34,225	-	34,225
<b>Total Spending in DEL</b>								
		<b>350</b>	<b>1,197,167</b>				<b>-945,313</b>	
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	6,600,000	-	24,671,800	-	31,271,800	15,000	-	15,000
<i>Of which:</i>								
L NHS Trusts net expenditure								
-	700,000	-	162,259	-	862,259	-	-	-
M NHS Foundation Trusts net expenditure								
-	800,000	-	203,705	-	1,003,705	-	-	-
N DH Programme and Admin expenditure								
-	600,000	-	564,467	-	1,164,467	15,000	-	15,000
O Special Health Authorities expenditure								
-	4,200,000	-	23,741,369	-	27,941,369	-	-	-
<b>Total Spending in AME</b>								
		<b>-</b>	<b>24,671,800</b>				<b>-</b>	

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<b>Total for Estimate</b>								
		350	25,868,967				-945,313	
<i>Of which:</i>								
Voted Expenditure		350	25,868,967				-945,313	
Non Voted Expenditure		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	98,653,146	252,304	98,905,450

## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>									
<b>Resources</b>						<b>Capital</b>			
<b>Administration</b>		<b>Programme</b>							
<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>									
3,223,383	-104,313	3,119,070	93,554,198	-1,048,579	92,505,619	3,771,221	-81,546	3,689,675	
<i>Of which:</i>									
A NHS Commissioning Board (NHS England) net expenditure									
1,803,363	-	1,803,363	17,109,793	-	17,109,793	300,000	-	300,000	
B NHS Trusts net expenditure									
-	-	-	27,461,648	-	27,461,648	1,221,580	-	1,221,580	
C NHS Foundation Trusts net expenditure									
-	-	-	38,923,998	-	38,923,998	1,453,420	-	1,453,420	
D DH Programme and Admin expenditure									
678,634	-51,195	627,439	3,284,430	-1,041,980	2,242,450	486,007	-81,546	404,461	
E Local Authorities (Public Health)									
-	-	-	3,082,405	-	3,082,405	134,074	-	134,074	
F Public Health England (Executive Agency)									
192,054	-47,276	144,778	262,178	-5,250	256,928	107,400	-	107,400	
G Health Education England (net)									
75,868	-	75,868	1,893,978	-	1,893,978	2,829	-	2,829	
H Special Health Authorities expenditure									
164,919	-5,842	159,077	1,356,289	-1,349	1,354,940	31,686	-	31,686	
I Non Departmental Public Bodies net expenditure									
308,545	-	308,545	179,479	-	179,479	34,225	-	34,225	
<b>Non-voted expenditure</b>									
-	-	-	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	-	-	-	
<b>Total Spending in DEL</b>									
<b>3,223,383</b>	<b>-104,313</b>	<b>3,119,070</b>	<b>112,452,957</b>	<b>-1,048,579</b>	<b>111,404,378</b>	<b>3,771,221</b>	<b>-81,546</b>	<b>3,689,675</b>	
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
-	-	-	31,303,800	-32,000	31,271,800	15,000	-	15,000	
<i>Of which:</i>									
K NHS Commissioning Board (NHS England) net expenditure									
-	-	-	300,000	-	300,000	-	-	-	
L NHS Trusts net expenditure									
-	-	-	862,259	-	862,259	-	-	-	
M NHS Foundation Trusts net expenditure									
-	-	-	1,003,705	-	1,003,705	-	-	-	

## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>			<b>Programme</b>					
<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
N DH Programme and Admin expenditure								
-	-	-	1,196,467	-32,000	1,164,467	15,000	-	15,000
O Special Health Authorities expenditure								
-	-	-	27,941,369	-	27,941,369	-	-	-
<b>Total Spending in AME</b>								
-	-	-	<b>31,303,800</b>	<b>-32,000</b>	<b>31,271,800</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>
<b>Total for Estimate</b>								
<b>3,223,383</b>	<b>-104,313</b>	<b>3,119,070</b>	<b>143,756,757</b>	<b>-1,080,579</b>	<b>142,676,178</b>	<b>3,786,221</b>	<b>-81,546</b>	<b>3,704,675</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
3,223,383	-104,313	3,119,070	124,857,998	-1,080,579	123,777,419	3,786,221	-81,546	3,704,675
<b>Non Voted Expenditure</b>								
-	-	-	18,898,759	-	18,898,759	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>119,925,931</b>	<b>25,869,317</b>	<b>145,795,248</b>
<b>Net Capital Requirement</b>	<b>4,649,988</b>	<b>-945,313</b>	<b>3,704,675</b>
<b>Accruals to cash adjustments</b>	<b>-7,024,014</b>	<b>-24,671,700</b>	<b>-31,695,714</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-91,016,425	-1,918,265	-92,934,690
Add cash grant-in-aid	89,002,113	1,552,401	90,554,514
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,346,702	-	-1,346,702
New provisions and adjustments to previous provisions	-6,678,000	-24,153,836	-30,831,836
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	1,000,000	-	1,000,000
Use of provisions	2,015,000	-152,000	1,863,000
<b>Removal of non-voted budget items</b>	<b>-18,898,759</b>	<b>-</b>	<b>-18,898,759</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-18,898,759	-	-18,898,759
<b>Net Cash Requirement</b>	<b>98,653,146</b>	<b>252,304</b>	<b>98,905,450</b>

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

£'000

	Revised Plans
Gross Administration Costs	3,223,383
<i>Less:</i>	
Administration DEL Income	-104,313
<b>Net Administration Costs</b>	<b>3,119,070</b>
Gross Programme Costs	144,231,836
<i>Less:</i>	
Programme DEL Income	-1,048,579
Programme AME Income	-32,000
Non-budget income	-
<b>Net Programme Costs</b>	<b>143,151,257</b>
<b>Total Net Operating Costs</b>	<b>146,270,327</b>
<i>Of which:</i>	
Resource DEL	112,022,448
Capital DEL	475,079
Resource AME	33,772,800
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	-475,079
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>145,795,248</b>
<i>Of which:</i>	
Resource DEL	114,523,448
Resource AME	31,271,800
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>145,795,248</b>

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

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-1,152,892</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-104,313
<i>Of which:</i>	
D DH Programme and Admin expenditure	-51,195
F Public Health England (Executive Agency)	-47,276
H Special Health Authorities expenditure	-5,842
Total Administration	<u>-104,313</u>
Programme	
Sales of Goods and Services	-1,048,579
<i>Of which:</i>	
D DH Programme and Admin expenditure	-1,041,980
F Public Health England (Executive Agency)	-5,250
H Special Health Authorities expenditure	-1,349
Total Programme	<u>-1,048,579</u>
<b>Voted Resource AME</b>	<b>-32,000</b>
<i>Of which:</i>	
Programme	
Interest and Dividends	-32,000
<i>Of which:</i>	
N DH Programme and Admin expenditure	-32,000
Total Programme	<u>-32,000</u>
<b>Total Voted Resource Income</b>	<b><u>-1,184,892</u></b>
<b>Voted Capital DEL</b>	<b>-81,546</b>
<i>Of which:</i>	
Programme	
Sales of Assets	-81,546
<i>Of which:</i>	
D DH Programme and Admin expenditure	-81,546
Total Programme	<u>-81,546</u>
<b>Total Voted Capital Income</b>	<b><u>-81,546</u></b>

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

No CFER income or receipts are expected in 2015-16.



## 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
Allan 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
I	Care Quality Commission	186,104	15,809	189,913
I	Professional Standards Authority for Health and Social Care	1,541	19	1,519
I	Health and Social Care Information Centre	154,416	10,674	153,490
I	Human Fertilisation and Embryology Authority	968	1,509	2,429
I	Human Tissue Authority	854	113	853
I	Health Research Authority	13,587	986	14,332
G	Health Education England	1,969,846	2,829	4,965,465
I	Monitor	67,700	4,650	70,950
I	National Institute for Health and Care Excellence	62,854	465	62,465
<b>Total†</b>		<b>2,457,870</b>	<b>37,054</b>	<b>5,461,416</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 NDPBs, but earn their income from trading activities - mainly the provision of healthcare.



# National Health Service Pension Scheme

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Decrease in income due to lower yield of employee contributions and lower receipts in respect of transfers-in and premature retirement costs	8,181,000		
Increase in expenditure relating to current service cost (driven by increased employer contributions) and past service costs	502,116,000		
<b>Total change in Resource AME (Voted)</b>	<b>510,297,000</b>		<b>510,297,000</b>
Decrease in income due to lower yield of employee contributions and lower receipts in respect of transfers-in and premature retirement costs	8,181,000		
Increase in pension benefit payments due to increases in lump sum and transfer out payments	251,837,000		
Change in debtors/creditors	30,705,000		
<b>Total change in Net Cash Requirement</b>	<b>290,723,000</b>		<b>290,723,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	510,297,000	-	510,297,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	510,297,000	-	510,297,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>290,723,000</b>		

Supplementary amounts required in the year ending 31 March 2016 for expenditure by National Health Service Pension Scheme on:

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

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

Income arising from:

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

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

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	19,026,703	-	510,297	-	19,537,000	-	-	-
<i>Of which:</i>								
A Pensions								
-	19,026,703	-	510,297	-	19,537,000	-	-	-
<b>Total Spending in AME</b>								
		-	510,297				-	
<b>Total for Estimate</b>								
		-	510,297				-	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	510,297				-	
<b>Non Voted Expenditure</b>								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>-314,018</b>	<b>290,723</b>	<b>-23,295</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	29,715,000	-10,178,000	19,537,000	-	-	-
<i>Of which:</i>								
A Pensions								
-	-	-	29,715,000	-10,178,000	19,537,000	-	-	-
<b>Total Spending in AME</b>								
-	-	-	<b>29,715,000</b>	<b>-10,178,000</b>	<b>19,537,000</b>	-	-	-
<b>Total for Estimate</b>								
-	-	-	<b>29,715,000</b>	<b>-10,178,000</b>	<b>19,537,000</b>	-	-	-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	29,715,000	-10,178,000	19,537,000	-	-	-
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>19,026,703</b>	<b>510,297</b>	<b>19,537,000</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-19,340,721</b>	<b>-219,574</b>	<b>-19,560,295</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-29,212,884	-502,116	-29,715,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	9,000	23,374	32,374
Increase (-) / Decrease (+) in creditors	-5,000	7,331	2,331
Use of provisions	9,868,163	251,837	10,120,000
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>-314,018</b>	<b>290,723</b>	<b>-23,295</b>

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

£'000

	Revised Plans
Gross Programme Costs	29,715,000
<i>Of which:</i>	
Increases in liability	15,715,000
Interest on scheme liability	14,000,000
Other expenditure	-
<i>Less:</i>	
Contributions received	-10,040,000
Transfers in	-70,000
Other income	-68,000
<b>Net Programme Costs</b>	<b>19,537,000</b>
<b>Total Net Operating Costs</b>	<b>19,537,000</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	19,537,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>19,537,000</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	19,537,000
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>19,537,000</b>

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


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£'000

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**Revised  
Plans**


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<b>Voted Resource AME</b>	<b>-10,178,000</b>
<i>Of which:</i>	
Programme	
Pensions	-10,178,000
<i>Of which:</i>	
A Pensions	-10,178,000
Total Programme	<u>-10,178,000</u>
<b>Total Voted Resource Income</b>	<b><u>-10,178,000</u></b>

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

No CFER income or receipts are expected in 2015-16.

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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.



# Food Standards Agency

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Budget transfer to Scottish Government for Food Standards Scotland.		-3,400,000	
(Section A) Budget switch from Programme DEL to Capital DEL to fund increased IT investment for IT hardware replacement required to deliver business critical applications to front line staff. Also to facilitate the Discount Reform System which in turn will be essential to deliver the efficiencies in official controls required to meet FSA's SR15 targets.		-739,000	
<b>Total change in Resource DEL (Voted)</b>		<b>-4,139,000</b>	<b>-4,139,000</b>
(Section B) Budget transfer to Scottish Government for Food Standards Scotland.		-350,000	
<b>Total change in Resource AME (Voted)</b>		<b>-350,000</b>	<b>-350,000</b>
(Section A) Budget switch from Programme DEL to Capital DEL to fund IT investment to drive future efficiencies.	739,000		
(Section A) Increase to Capital Income limit to allow for income generated from the disposal of fixed assets	300,000	-300,000	
<b>Total change in Capital DEL (Voted)</b>	<b>1,039,000</b>	<b>-300,000</b>	<b>739,000</b>
(Section A) Transfer to Scottish Government RDEL		-3,400,000	
(Section A) Increase to Admin Depreciation		-697,000	
(Section A) Increase to Programme Depreciation		-223,000	
Decrease in Creditors due to timings of payments and forecast crystallisation of accruals.	4,200,000		
<b>Total change in Net Cash Requirement</b>	<b>4,200,000</b>	<b>-4,320,000</b>	<b>-120,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource†	-4,139,000	-	-4,139,000
Capital	739,000	-	739,000
<b>Annually Managed Expenditure</b>			
Resource†	-350,000	-	-350,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-4,489,000	-	-4,489,000
Capital	739,000	-	739,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement†</b>	<b>-120,000</b>		

Supplementary amounts required in the year ending 31 March 2016 for expenditure by Food Standards Agency on:

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

protecting the public from public health risks related to food safety and protecting related consumer interests; staff and overhead costs for both administration and programme support; inspections, animal welfare surveillance, meat hygiene and official controls; controls on primary production; managing research and evidence gathering, food incidents, prosecutions, debt recovery, food and animal feed policy development and enforcement; European Union and international activity on official controls; advice and education, marketing and publications; funding for depreciation, audit fee and other non-cash items.

\* payments of penalties and interest; expenditure relating to work done in collaboration with or on behalf of UK and EU government departments.

Income arising from:

meat hygiene inspections; approvals and delivery of official controls and controls on primary production of food and feed hygiene enforcement, wine standards and other food-related activities; risk assessments, evidence and research, testing, sampling, enforcement and surveillance work for other UK Government and European Union bodies; assessments/consultations on radioactive discharges; staff loans and secondments; sub-letting of accommodation and associated services; disposal of fixed assets and income arising from capital grants in kind.

\*recharge of expenditure relating to work done in collaboration with or on behalf of UK and EU government departments.

**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.



† Responsibility for regulation and independent advice on food safety and standards, food information and nutrition in Scotland was transferred to Food Standards Scotland on 1 April 2015. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- (a) Departmental Expenditure Limit - Resource (voted) is reduced by £3,400,000;
- (b) Annually Managed Expenditure - Resource (voted) is reduced by £350,000; and
- (c) the net cash requirement is reduced by £3,400,000.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
36,540	51,100	-202	-3,937	36,338	47,163	280	739	1,019
<i>Of which:</i>								
A Food Standards Agency Westminster (DEL)								
36,540	51,100	-202	-3,937	36,338	47,163	280	739	1,019
<b>Total Spending in DEL</b>								
		-202	-3,937				739	
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	9,953	-	-350	-	9,603	-	-	-
<i>Of which:</i>								
B Food Standards Agency Westminster (AME)								
-	9,953	-	-350	-	9,603	-	-	-
<b>Total Spending in AME</b>								
		-	-350				-	
<b>Total for Estimate</b>								
		-202	-4,287				739	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-202	-4,287				739	
<b>Non Voted Expenditure</b>								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>86,671</b>	<b>-120</b>	<b>86,551</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
43,628	-7,290	36,338	77,930	-30,767	47,163	1,319	-300	1,019
<i>Of which:</i>								
A Food Standards Agency Westminster (DEL)								
43,628	-7,290	36,338	77,930	-30,767	47,163	1,319	-300	1,019
<b>Total Spending in DEL</b>								
<b>43,628</b>	<b>-7,290</b>	<b>36,338</b>	<b>77,930</b>	<b>-30,767</b>	<b>47,163</b>	<b>1,319</b>	<b>-300</b>	<b>1,019</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	9,603	-	9,603	-	-	-
<i>Of which:</i>								
B Food Standards Agency Westminster (AME)								
-	-	-	9,603	-	9,603	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>9,603</b>	<b>-</b>	<b>9,603</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>43,628</b>	<b>-7,290</b>	<b>36,338</b>	<b>87,533</b>	<b>-30,767</b>	<b>56,766</b>	<b>1,319</b>	<b>-300</b>	<b>1,019</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
43,628	-7,290	36,338	87,533	-30,767	56,766	1,319	-300	1,019
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>97,593</b>	<b>-4,489</b>	<b>93,104</b>
<b>Net Capital Requirement</b>	<b>280</b>	<b>739</b>	<b>1,019</b>
<b>Accruals to cash adjustments</b>	<b>-11,202</b>	<b>3,630</b>	<b>-7,572</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,187	-920	-2,107
New provisions and adjustments to previous provisions	-12,530	350	-12,180
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-62	-	-62
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	4,200	4,200
Use of provisions	2,577	-	2,577
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>86,671</b>	<b>-120</b>	<b>86,551</b>

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

£'000

Revised  
Plans

Gross Administration Costs	43,057
<i>Less:</i>	
Administration DEL Income	-7,290
<b>Net Administration Costs</b>	<b>35,767</b>
Gross Programme Costs	88,104
<i>Less:</i>	
Programme DEL Income	-30,767
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>57,337</b>
<b>Total Net Operating Costs</b>	<b>93,104</b>
<i>Of which:</i>	
Resource DEL	80,924
Capital DEL	-
Resource AME	12,180
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>93,104</b>
<i>Of which:</i>	
Resource DEL	83,501
Resource AME	9,603
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>93,104</b>

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

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-38,057</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-7,290
<i>Of which:</i>	
A Food Standards Agency Westminster (DEL)	-7,290
Total Administration	-7,290
Programme	
Sales of Goods and Services	-30,767
<i>Of which:</i>	
A Food Standards Agency Westminster (DEL)	-30,767
Total Programme	-30,767
<b>Total Voted Resource Income</b>	<b>-38,057</b>
<b>Voted Capital DEL</b>	<b>-300</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>-300</b>

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

No CFER income or receipts are expected in 2015-16.

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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.



# Department for Transport

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<b>Resource Administration DEL</b>			
<b>Movements between Sections to align with Mid Year Review</b>			
Transfer from Central Administration to Highways England (net) (Sections N and C)	2,000	-2,000	
Transfer from Central Administration to Funding of ALBs (net) (Sections N and D)	872,000	-872,000	
Transfer from Maritime and Coastguard Agency to Central Administration (Sections K and N)	350,000	-350,000	
<b>Other transfers between Voted and Non-voted areas</b>			
Transfer from (Voted) Central Administration to (Non-voted) Funding of ALBs (net) (Sections N and R)		-69,000	
<b>Switch of savings from Resource Administration DEL ring-fenced depreciation to Resource Programme DEL ring-fenced depreciation</b>			
Transfer from (Voted) Central Administration to (Non-voted) Funding of ALBs (net) (Sections N and R)		-250,000	
<b>Agreed Switch between Resource Administration DEL Non-ring-fenced and Resource Programme DEL Non ring-fenced</b>			
Transfer within Funding of ALBs (net) (Section D)		-3,911,000	
Transfer within Central Administration (Section N)		-706,000	
Transfer within Central Administration (Section N)	8,400,000		
<b>Agreed Control (Budget) Total Increase / Reduction</b>			
Transfer from Central Administration (Section N) cash management adjustment		-22,000	
<b>Transfers from / to Other Government Departments</b>			
Transfer to HM Treasury from Central Administration (Section N) for Financial Management Review		-150,000	

Transfer to the Department of Health from Central Administration (Section N) for the Government Finance Academy		-50,000
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**Resource Programme DEL****Agreed Switch between Resource Administration DEL Non-ring-fenced and Resource Programme DEL Non ring-fenced**

Transfer within Funding of ALBs (net) (Section D)	3,911,000	
Transfer within Central Administration (Section N)	706,000	
Transfer within Central Administration (Section N)		-8,400,000

**Switch of savings from Resource Programme DEL to Capital DEL**

Transfer from Local Authority Transport (Section B)		-105,826,000
Transfer from High Speed Two (Section Q)		-10,783,000
Transfer from Aviation, Maritime, Security and Safety (Section J)		-6,747,000
Transfer from Sustainable Travel (Section F)		-14,560,000
Transfer from Other Railways (Section E)		-100,084,000

**Movements between Sections to align with Mid Year Review**

Transfer from Departmental Unallocated Provision to Tolled Crossings (Sections O and A)	33,632,000	-33,632,000
Transfer from Highways England (net) to Tolled Crossings (Sections C and A)	32,878,000	-32,878,000
Transfer from Bus Subsidies & Concessionary Fares to Tolled Crossings (Sections G and A)	62,000	-62,000
Transfer from Other Railways to Funding of ALBs (net) (Sections E and D)	528,000	-528,000
Transfer from Funding of ALBs (net) to High Speed Two (Sections D and Q)	105,000	-105,000
Transfer from Funding of ALBs (net) to Central Administration (Sections D and N)	180,000	-180,000
Transfer from Funding of ALBs (net) to Motoring Agencies (Sections D and L)	1,963,000	-1,963,000
Transfer from Funding of ALBs (net) to Science, research and support functions (Sections D and M)	19,000	-19,000
Transfer from Funding of ALBs (net) to Aviation, Maritime, Security and Safety (Sections D and J)	163,000	-163,000
Transfer from High Speed Two to Other Railways (Sections Q and E)	4,946,000	-4,946,000
Transfer from High Speed Two to Aviation, Maritime, Security and Safety (Sections Q and J)	1,632,000	-1,632,000
Transfer from Departmental Unallocated Provision to High Speed Two (Sections O and Q)	2,183,000	-2,183,000
Transfer from Departmental Unallocated Provision to Other Railways (Sections O and E)	38,721,000	-38,721,000
Transfer from Departmental Unallocated Provision to Sustainable Travel (Sections O and F)	7,423,000	-7,423,000

Transfer from Departmental Unallocated Provision to Bus Subsidies & Concessionary Fares (Sections O and G)	3,860,000	-3,860,000
Transfer from Departmental Unallocated Provision to Aviation, Maritime, Security and Safety (Sections O and J)	10,000,000	-10,000,000
Transfer from Central Administration to Other Railways (Sections N and E)	2,532,000	-2,532,000
Transfer from Other Railways to Science, research and support functions (Sections E and M)	1,085,000	-1,085,000
Transfer from GLA transport grants to Science, research and support functions (Sections H and M)	4,724,000	-4,724,000
Transfer from Bus Subsidies & Concessionary Fares to Motoring Agencies (Sections G and L)	347,000	-347,000
Transfer from Maritime and Coastguard Agency to Other Railways (Sections K and E)	1,000,000	-1,000,000
Transfer from Maritime and Coastguard Agency to Sustainable Travel (Sections K and F)	3,500,000	-3,500,000
Transfer from GLA transport grants to Aviation, Maritime, Security and Safety (Sections H and J)	281,000	-281,000
Transfer from Other Railways to Crossrail (Sections E and I)	5,013,000	-5,013,000
<b>Increased expenditure fully offset by an increase in receipts</b>		
Increase in expenditure for Tolled Crossings (Section A), fully offset by income in same Section	26,736,000	-26,736,000
Increase in expenditure for Local Authority Transport (Section B), fully offset by income for Tolled Crossings (Section A)	7,274,000	-7,274,000
Increase in expenditure for Motoring Agencies (Section L), fully offset by income for Tolled Crossings (Section A)	2,493,000	-2,493,000
Increase in expenditure for Local Authority Transport (Section B), fully offset by income for Support for Passenger Rail Services (Section P)	55,826,000	-55,826,000
Increase in expenditure for Funding of ALBs (net) (Section D), fully offset by income in same Section	10,499,000	-10,499,000
Increase in expenditure for Sustainable Travel (Section F), fully offset by income for Funding of ALBs (net) (Section D)	1,229,000	-1,229,000
Increase in expenditure for Other Railways (Section E), fully offset by income for Funding of ALBs (net) (Section D)	388,000	-388,000
Increase in expenditure for Science, research and support functions (Section M), fully offset by income for Funding of ALBs (net) (Section D)	276,000	-276,000
Increase in expenditure for High Speed Two (Section Q), fully offset by income for Funding of ALBs (net) (Section D)	169,000	-169,000
<b>Transfers between Voted and Non-voted areas</b>		
Transfer from (Voted) Highways England (net) to (Non-voted) Funding of ALBs (net) (Sections C and R)		-53,000

Transfer from (Voted) Funding of ALBs (net) to (Non-voted) Funding of ALBs (net) (Sections D and R)		-3,738,000	
Transfer from (Voted) Aviation, Maritime, Security and Safety to (Non-voted) Funding of ALBs (net) (Sections J and R)		-293,000	
<b>Transfers from / to Other Government Departments</b>			
Transfer to the Cabinet Office from Central Administration (Section N) for 'Verify'		-5,500,000	
Transfer to the Cabinet Office from Science, research and support functions (Section M) for Cross government secure IT (development of 'FOXHOUND')		-360,000	
Transfer from the Cabinet Office to Aviation, Maritime, Security and Safety (Section J) for National Cyber Security Programme (NCSP)	636,000		
<b>Agreed control (budget) total increase / reduction</b>			
Transfer from Tolled Crossings (Section A)		-17,118,000	
Transfer from Local Authority Transport (Section B)		-29,978,000	
Increase in budget Local Authority Transport (Section B) for Transport for the North	10,000,000		
Transfer from Highways England (net) (Section C)		-160,000,000	
Transfer from Funding of ALBs (net) (Section D)		-22,000,000	
Transfer from Support for Passenger Rail Services (Section P)		-34,042,000	
Transfer from Science, research and support functions (Section M)		-5,239,000	
Transfer from Motoring Agencies (Section L)		-18,265,000	
Transfer from (Voted) Aviation, Maritime, Security and Safety (Section J)		-10,000,000	
Transfer from GLA transport grants (Section H)		-32,510,000	
Transfer from Other Railways (Section E)		-36,372,000	
Increase in budget Bus Subsidies & Concessionary Fares (Section G) for Midlands Connect	3,000,000		
<b>Total change in Resource DEL (Voted)</b>	<b>289,544,000</b>	<b>-889,917,000</b>	<b>-600,373,000</b>

**Resource Administration DEL****Transfers between Voted and Non-voted areas**

Transfer from (Voted) Central Administration to (Non-voted) Funding of ALBs (net) (Sections N and R)	69,000
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**Resource Programme DEL****Transfers between Voted and Non-voted areas**

Transfer from (Voted) Funding of ALBs (net) to (Non-voted) Funding of ALBs (net) (Sections D and R)	3,738,000
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**Switch of savings from Resource Administration  
DEL ring-fenced depreciation to Resource  
Programme DEL ring-fenced depreciation**

Transfer from (Voted) Central Administration to (Non-voted) Funding of ALBs (net) (Sections N and R)	250,000
Transfer from (Voted) Highways England (net) to (Non-voted) Funding of ALBs (net) (Sections C and R)	53,000
Transfer from (Voted) Aviation, Maritime, Security and Safety to (Non-voted) Funding of ALBs (net) (Sections J and R)	293,000

<b>Total change in Resource DEL (Non-Voted)</b>	<b>4,403,000</b>	<b>4,403,000</b>
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**Resource AME**

**Movements between Sections to align with Mid  
Year Review**

Transfer from Central Administration to Network Rail (net) (Sections AA and T)	900,800,000	-900,800,000
Transfer from Funding of ALBs (net) to Other Railways (Sections U and V)	1,580,000	-1,580,000
Transfer from Motoring Agencies to Funding of ALBs (net) (Sections Z and U)	181,000	-181,000
Transfer from Central Administration to GLA transport grants (net) (Sections AA and W)	11,000	-11,000
Transfer from Funding of ALBs (net) to Central Administration (Sections AC and AA)	14,000	-14,000

**Agreed Control (Budget) Total Increase /  
Reduction**

Highways England (net) (Section S)		-19,500,000
Network Rail (net) (Section T)	3,817,224,000	
Funding of ALBs (net) (Section U)	25,519,000	
Other Railways (Section V)	92,896,000	

**Transfers between Voted and Non-voted areas**

Transfer from Funding of ALBs (net) to Central Administration (Sections AC and AA)	14,000
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<b>Total change in Resource AME (Voted)</b>	<b>4,838,239,000</b>	<b>-922,086,000</b>	<b>3,916,153,000</b>
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**Transfers between Voted and Non-voted areas**

Transfer from Funding of ALBs (net) to Central Administration (Sections AC and AA)	-14,000
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<b>Total change in Resource AME (Non-Voted)</b>	<b>-14,000</b>	<b>-14,000</b>
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**Switch of savings from Resource Programme DEL  
to Capital DEL**

Local Authority Transport (Section B)	94,950,000
Highways England (net) (Section C)	61,050,000

Sustainable Travel (Section F)	40,000,000		
Motoring Agencies (Section L)	2,000,000		
Aviation, Maritime, Security and Safety (Section J)	40,000,000		
<b>Movements between sections to align with Mid Year Review</b>			
Transfer from Sustainable Travel to Local Authority Transport (Sections F and B)	23,974,000	-23,974,000	
Transfer from Aviation, Maritime, Security and Safety to Local Authority Transport (Sections J and B)	30,169,000	-30,169,000	
Transfer from Funding of ALBs (net) to Local Authority Transport (Sections D and B)	34,725,000	-34,725,000	
Transfer from High Speed Two to Local Authority Transport (Sections Q and B)	6,409,000	-6,409,000	
Transfer from High Speed Two to Highways England (net) (Sections Q and C)	84,569,000	-84,569,000	
Transfer from Highways England (net) to Local Authority Transport (Sections C and B)	2,019,000	-2,019,000	
Transfer from Funding of ALBs (net) to Other Railways (Sections D and E)	280,000	-280,000	
Transfer from Funding of ALBs (net) to High Speed Two (Sections D and Q)	800,000	-800,000	
Transfer from Bus Subsidies & Concessionary Fares to Sustainable Travel (Sections G and F)	6,955,000	-6,955,000	
Transfer from Motoring Agencies to Sustainable Travel (Sections L and F)	4,864,000	-4,864,000	
Transfer from High Speed Two to Sustainable Travel (Sections Q and F)	3,518,000	-3,518,000	
Transfer from High Speed Two to Motoring Agencies (Sections Q and L)	1,317,000	-1,317,000	
Transfer from Sustainable Travel to Central Administration (Sections F and N)	694,000	-694,000	
<b>Agreed control (budget) total increase / reduction</b>			
Transfer from Tolled Crossings (Section A)		-285,476,000	
Transfer from High Speed Two (Section Q)		-49,000,000	
<b>Total change in Capital DEL (Voted)</b>	<b>438,293,000</b>	<b>-534,769,000</b>	<b>-96,476,000</b>
<b>Agreed Control (Budget) Total Increase / Reduction</b>			
Highways England (net) (Section S)		-19,451,000	
Network Rail (net) (Section T)		-398,452,000	
High Speed Two (Section AB)		-16,000,000	
<b>Total change in Capital AME (Voted)</b>		<b>-433,903,000</b>	<b>-433,903,000</b>
Revisions to the Net Cash Requirement reflects the changes to resources and capital as set out above		-181,531,000	

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Deemed Supply following completion of 2014-15			
Departmental Consolidated Accounts	117,160,000		
Working Capital required for Highways England	70,000,000		
Reduction in Network Rail's borrowing facility following re-profiling		-500,000,000	
<b>Total change in Net Cash Requirement</b>	<b>187,160,000</b>	<b>-681,531,000</b>	<b>-494,371,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-600,373,000	4,403,000	-595,970,000
Capital	-96,476,000	-	-96,476,000
<b>Annually Managed Expenditure</b>			
Resource	3,916,153,000	-14,000	3,916,139,000
Capital	-433,903,000	-	-433,903,000
<b>Total Net Budget</b>			
Resource	3,315,780,000	4,389,000	3,320,169,000
Capital	-530,379,000	-	-530,379,000
<b>Non-Budget Expenditure</b>		-	
<b>Net cash requirement</b>	<b>-494,371,000</b>		

Supplementary amounts required in the year ending 31 March 2016 for expenditure by Department for Transport on:

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

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

Income arising from:

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



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**Part I (continued)**

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**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.

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

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
268,271	3,475,743	3,242	-603,615	271,513	2,872,128	6,089,902	-96,476	5,993,426
<i>Of which:</i>								
A Tolled Crossings								
-	-136,486	-	39,687	-	-96,799	-	-285,476	-285,476
B Local Authority Transport								
-	402,855	-	-62,704	-	340,151	1,482,522	192,246	1,674,768
C Highways England (net)								
56,109	2,219,833	2	-192,931	56,111	2,026,902	1,782,000	143,601	1,925,601
D Funding of Other ALBs (net)								
11,526	110,287	-3,038	-25,993	8,488	84,294	385,875	-34,205	351,670
E Other railways								
-	298,306	-	-95,399	-	202,907	72,862	280	73,142
F Sustainable Travel								
-	173,652	-	-2,408	-	171,244	264,850	30,629	295,479
G Bus Subsidies & Concessionary Fares								
-	242,458	-	6,451	-	248,909	28,114	-6,955	21,159
H GLA transport grants								
-	629,000	-	-37,538	-	591,462	925,000	-	925,000
I Crossrail								
-	-	-	5,012	-	5,012	800,000	-	800,000
J Aviation, Maritime, Security and Safety								
-	69,498	-	-4,324	-	65,174	34,591	9,831	44,422
K Maritime and Coastguard Agency								
8,000	291,789	-350	-4,500	7,650	287,289	10,100	-	10,100
L Motoring Agencies								
-	149,612	-	-13,461	-	136,151	-6,392	-1,507	-7,899
M Science, research and support functions								
-	70,692	-	796	-	71,488	1,480	-	1,480
N Central Administration								
192,636	-4,379	6,628	-15,732	199,264	-20,111	-	694	694
O Departmental Unallocated Provision								
-	95,800	-	-95,799	-	1	-	-	-
P Support for Passenger Rail Services								
-	-1,174,619	-	-89,868	-	-1,264,487	-	-	-
Q High Speed Two								
-	37,445	-	-14,904	-	22,541	308,900	-145,614	163,286
<b>Non Voted Expenditure</b>								
6,678	5,216	69	4,334	6,747	9,550	-	-	-
<i>Of which:</i>								
R Funding of Other ALBs (net)								
6,678	5,216	69	4,334	6,747	9,550	-	-	-

**Part II: Changes Proposed (Continued)**

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Total Spending in DEL</b>								
		3,311	-599,281				-96,476	
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	5,427,969	-	3,916,153	-	9,344,122	7,079,589	-433,903	6,645,686
<i>Of which:</i>								
S Highways England (net)								
-	851,000	-	-19,500	-	831,500	1	-19,451	-19,450
T Network Rail (net)								
-	3,337,295	-	4,718,024	-	8,055,319	7,099,588	-398,452	6,701,136
U Funding of Other ALBs (net)								
-	56,390	-	24,120	-	80,510	-	-	-
V Other Railways								
-	188,393	-	94,476	-	282,869	-	-	-
W GLA transport grants								
-	-10	-	11	-	1	-	-	-
Z Motoring Agencies								
-	-4,000	-	-181	-	-4,181	-	-	-
AA Central Administration								
-	1,004,457	-	-900,797	-	103,660	-	-	-
AB High Speed Two								
-	-	-	-	-	-	-	-16,000	-16,000
<b>Non Voted Expenditure</b>								
-	-500	-	-14	-	-514	-	-	-
<i>Of which:</i>								
AC Funding of Other ALBs (net)								
-	-500	-	-14	-	-514	-	-	-
<b>Total Spending in AME</b>								
		-	3,916,139				-433,903	
<b>Total for Estimate</b>								
		3,311	3,316,858				-530,379	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		3,242	3,312,538				-530,379	
<b>Non Voted Expenditure</b>								
		69	4,320				-	

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**Part II: Changes Proposed (*Continued*)**

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£'000

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Present Plans	Changes	Revised Plans
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Net Cash Requirement	20,470,664	-494,371	19,976,293
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## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
282,080	-10,567	271,513	5,512,079	-2,639,951	2,872,128	6,325,825	-332,399	5,993,426
<i>Of which:</i>								
A Tolled Crossings								
-	-	-	48,822	-145,621	-96,799	754	-286,230	-285,476
B Local Authority Transport								
-	-	-	340,151	-	340,151	1,674,768	-	1,674,768
C Highways England (net)								
56,111	-	56,111	2,026,902	-	2,026,902	1,925,601	-	1,925,601
D Funding of Other ALBs (net)								
8,488	-	8,488	84,294	-	84,294	351,670	-	351,670
E Other railways								
-	-	-	541,685	-338,778	202,907	73,142	-	73,142
F Sustainable Travel								
-	-	-	171,471	-227	171,244	310,142	-14,663	295,479
G Bus Subsidies & Concessionary Fares								
-	-	-	248,909	-	248,909	21,159	-	21,159
H GLA transport grants								
-	-	-	591,462	-	591,462	925,000	-	925,000
I Crossrail								
-	-	-	6,397	-1,385	5,012	800,000	-	800,000
J Aviation, Maritime, Security and Safety								
-	-	-	109,610	-44,436	65,174	44,422	-	44,422
K Maritime and Coastguard Agency								
8,250	-600	7,650	298,289	-11,000	287,289	10,100	-	10,100
L Motoring Agencies								
-	-	-	526,010	-389,859	136,151	23,607	-31,506	-7,899
M Science, research and support functions								
-	-	-	71,502	-14	71,488	1,480	-	1,480
N Central Administration								
209,231	-9,967	199,264	25,545	-45,656	-20,111	694	-	694
O Departmental Unallocated Provision								
-	-	-	1	-	1	-	-	-
P Support for Passenger Rail Services								
-	-	-	398,104	-1,662,591	-1,264,487	-	-	-
Q High Speed Two								
-	-	-	22,925	-384	22,541	163,286	-	163,286
<b>Non-voted expenditure</b>								
6,747	-	6,747	9,550	-	9,550	-	-	-
<i>Of which:</i>								
R Funding of Other ALBs (net)								
6,747	-	6,747	9,550	-	9,550	-	-	-

## Part II: Revised subhead detail including additional provision (continued)

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Total Spending in DEL</b>								
288,827	-10,567	278,260	5,521,629	-2,639,951	2,881,678	6,325,825	-332,399	5,993,426
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	9,544,422	-200,300	9,344,122	6,665,686	-20,000	6,645,686
<i>Of which:</i>								
S Highways England (net)								
-	-	-	831,500	-	831,500	-19,450	-	-19,450
T Network Rail (net)								
-	-	-	8,055,319	-	8,055,319	6,701,136	-	6,701,136
U Funding of Other ALBs (net)								
-	-	-	80,510	-	80,510	-	-	-
V Other Railways								
-	-	-	479,413	-196,544	282,869	-	-	-
W GLA transport grants								
-	-	-	1	-	1	-	-	-
X Aviation, Maritime, Security and Safety								
-	-	-	-	-3,756	-3,756	-	-20,000	-20,000
Y Maritime and Coastguard Agency								
-	-	-	-1,800	-	-1,800	-	-	-
Z Motoring Agencies								
-	-	-	-4,181	-	-4,181	-	-	-
AA Central Administration								
-	-	-	103,660	-	103,660	-	-	-
AB High Speed Two								
-	-	-	-	-	-	-16,000	-	-16,000
<b>Non-voted expenditure</b>								
-	-	-	-514	-	-514	-	-	-
<i>Of which:</i>								
AC Funding of Other ALBs (net)								
-	-	-	-514	-	-514	-	-	-
<b>Total Spending in AME</b>								
-	-	-	9,543,908	-200,300	9,343,608	6,665,686	-20,000	6,645,686
<b>Total for Estimate</b>								
288,827	-10,567	278,260	15,065,537	-2,840,251	12,225,286	12,991,511	-352,399	12,639,112

## Part II: Revised subhead detail including additional provision (continued)

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross 1	Income 2	Net 3	Gross 4	Income 5	Net 6	Gross 7	Income 8	Net 9
<i>Of which:</i>								
<b>Voted Expenditure</b>								
282,080	-10,567	271,513	15,056,501	-2,840,251	12,216,250	12,991,511	-352,399	12,639,112
<b>Non Voted Expenditure</b>								
6,747	-	6,747	9,036	-	9,036	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>9,183,377</b>	<b>3,320,169</b>	<b>12,503,546</b>
<b>Net Capital Requirement</b>	<b>13,169,491</b>	<b>-530,379</b>	<b>12,639,112</b>
<b>Accruals to cash adjustments</b>	<b>-1,870,810</b>	<b>-3,279,772</b>	<b>-5,150,582</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-15,909,904	-4,192,177	-20,102,081
Add cash grant-in-aid	7,124,851	180,598	7,305,449
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,098,680	863,032	-235,648
New provisions and adjustments to previous provisions	-213,489	108,044	-105,445
Departmental Unallocated Provision	-95,800	95,799	-1
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	54,187	-269	53,918
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	8,220,800	-382,840	7,837,960
Use of provisions	47,225	48,041	95,266
<b>Removal of non-voted budget items</b>	<b>-11,394</b>	<b>-4,389</b>	<b>-15,783</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-11,394	-4,389	-15,783
<b>Net Cash Requirement</b>	<b>20,470,664</b>	<b>-494,371</b>	<b>19,976,293</b>



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

£'000

	Plans
Gross Administration Costs	288,827
<i>Less:</i>	
Administration DEL Income	-10,567
<b>Net Administration Costs</b>	<b>278,260</b>
Gross Programme Costs	18,871,575
<i>Less:</i>	
Programme DEL Income	-2,654,254
Programme AME Income	-200,300
Non-budget income	-125,508
<b>Net Programme Costs</b>	<b>15,891,513</b>
<b>Total Net Operating Costs</b>	<b>16,169,773</b>
<i>Of which:</i>	
Resource DEL	3,124,077
Capital DEL	3,898,539
Resource AME	9,379,468
Capital AME	-106,803
Non-budget	-125,508
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	1
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-3,791,736
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	125,508
Other adjustments	-
<b>Total Resource Budget</b>	<b>12,503,546</b>
<i>Of which:</i>	
Resource DEL	3,159,938
Resource AME	9,343,608
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>12,503,546</b>

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

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-2,650,518</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-10,421
<i>Of which:</i>	
K Maritime and Coastguard Agency	-600
N Central Administration	-9,821
Other Income	-146
<i>Of which:</i>	
N Central Administration	-146
Total Administration	<u>-10,567</u>
Programme	
EU Grants Received	-39,804
<i>Of which:</i>	
J Aviation, Maritime, Security and Safety	-39,804
Sales of Goods and Services	-806,050
<i>Of which:</i>	
A Tolled Crossings	-130,000
E Other railways	-283,823
F Sustainable Travel	-103
I Crossrail	-1,385
J Aviation, Maritime, Security and Safety	-3,652
K Maritime and Coastguard Agency	-11,000
L Motoring Agencies	-369,958
M Science, research and support functions	-14
N Central Administration	-5,731
Q High Speed Two	-384
Interest and Dividends	-57,309
<i>Of which:</i>	
A Tolled Crossings	-15,621
E Other railways	-568
F Sustainable Travel	-105
L Motoring Agencies	-1,090
N Central Administration	-39,925
Other Income	-1,736,436
<i>Of which:</i>	
E Other railways	-54,387
F Sustainable Travel	-19
J Aviation, Maritime, Security and Safety	-980
L Motoring Agencies	-18,459
P Support for Passenger Rail Services	-1,662,591

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


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£'000

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**Revised  
Plans**


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Taxation	-352
<i>Of which:</i>	
L Motoring Agencies	-352
Total Programme	<u>-2,639,951</u>
<b>Voted Resource AME</b>	<b>-200,300</b>
<i>Of which:</i>	
Programme	
Interest and Dividends	-200,300
<i>Of which:</i>	
V Other Railways	-196,544
X Aviation, Maritime, Security and Safety	-3,756
Total Programme	<u>-200,300</u>
<b>Total Voted Resource Income</b>	<b><u>-2,850,818</u></b>
<b>Voted Capital DEL</b>	<b>-332,399</b>
<i>Of which:</i>	
Programme	
EU Grants Received	-14,303
<i>Of which:</i>	
F Sustainable Travel	-14,303
Repayments	-318,096
<i>Of which:</i>	
A Tolled Crossings	-286,230
F Sustainable Travel	-360
L Motoring Agencies	-31,506
Total Programme	<u>-332,399</u>
<b>Voted Capital AME</b>	<b>-20,000</b>
<i>Of which:</i>	
Programme	
Repayments	-20,000
<i>Of which:</i>	
X Aviation, Maritime, Security and Safety	-20,000
Total Programme	<u>-20,000</u>
<b>Total Voted Capital Income</b>	<b><u>-352,399</u></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

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-125,508	-125,508	-	-	-125,508	-125,508
<b>Total</b>	<b>-125,508</b>	<b>-125,508</b>	<b>-</b>	<b>-</b>	<b>-125,508</b>	<b>-125,508</b>

#### Detailed description of CFER sources

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Driver and Vehicle Licensing Agency - Cherished Transfers / Sale	-125,508	-125,508	-	-	-125,508	-125,508
<b>Total</b>	<b>-125,508</b>	<b>-125,508</b>	<b>-</b>	<b>-</b>	<b>-125,508</b>	<b>-125,508</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
Paul Satoor 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	2,083,013	1,925,601	3,023,096
D	Air Travel Trust	-38,115		
D	High Speed Two Ltd	39,967	331,750	364,958
D	Passenger Focus	5,039		5,039
D	British Transport Police	84,105	19,920	12,200
D	Directly Operated Railways	1,786		1,787
R	Commissioners of Irish Lights	-	-	-
R	Northern Lighthouse Board	-	-	-
R	Trinity House Lighthouse Service	-	-	-
S	Highways England	831,500	-19,450	
T	Network Rail	8,055,319	6,701,136	3,898,369
U	Air Travel Trust	-1,580		
U	British Transport Police	82,090		
AC	Commissioners of Irish Lights	-	-	-
AC	Northern Lighthouse Board	-	-	-
AC	Trinity House Lighthouse Service	-	-	-
<b>Total</b>		<b>11,143,124</b>	<b>8,958,957</b>	<b>7,305,449</b>

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## Part III: Note F - Accounting Policy changes

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Treatment of loans and repayments relating to the Severn River Crossing and M6 have changed, net amounts involved for the last three years are:

2012-13	2013-14	2014-15
£ 14,694,000	£ (12,162,000)	£ (57,697,000)



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

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

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Section in Part II: Subhead Detail	Service	£'000
J	Payment of grants to Rescue Boat Charities in Northern Ireland	68
N	Government Office Programme Expenditure	850
M	Payment to Met Office for Light Detection and Ranging (LIDAR) Network	3,000

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<b>Statutory liabilities:</b>	
Channel Tunnel Act 1987, s 25, 26 and 29 : potential liabilities in the event of termination of Eurotunnel's concession	Unquantifiable
Marine and Aviation Insurance Act 1952, s 1 : Government war risk reinsurance for British shipowners insuring their vessels with the British Mutual War Risks Associations (Clubs). Under the current agreement with Clubs, the Government provides 95% reinsurance for Queen's Enemy Risks (QER). A contingent liability arises from the continuous QER cover for the hull and machinery value of British flag vessels entered with the Clubs.	Unquantifiable
Land Compensation Act 1973, Part I : Highways 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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Section in Part II: Subhead Detail	Body	£'000
J	International Civil Aviation Organisation	3,397
K	International Maritime Organisation	1,622

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# Office of Rail and Road †

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## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) change of legal name from 'Office of Rail Regulation' to 'Office of Rail and Road'.	1,000		
<b>Total change in Resource DEL (Voted)</b>	<b>1,000</b>		<b>1,000</b>
Consequential cash alteration of the above token change.	1,000		
<b>Total change in Net Cash Requirement</b>	<b>1,000</b>		<b>1,000</b>

† In the Main Estimate 2015-16 this Estimate was titled the Office of Rail Regulation.

**Part I**

£

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

Supplementary amounts required in the year ending 31 March 2016 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 road investment strategy and its management and operation of the strategic road network. Support for activities as highways monitor.

\* Costs associated with acting as the appeal body, controlling the network statement, monitoring the competitive situation of rail services, 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.

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

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

\* Income from NIR Networks Limited.

The **Office of Rail and Road** will account for this Estimate.

† In the Main Estimate 2015-16 this Estimate was titled the Office of Rail Regulation. The name change was made by SI 2015/1682 coming into force on 16 October 2015.

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
3	-	1	-	4	-	720	-	720
<i>Of which:</i>								
A Economic regulation, admin, associated capital and other expenditure								
1	-	1	-	2	-	720	-	720
<b>Total Spending in DEL</b>								
		1	-					
<b>Total for Estimate</b>								
		1	-					
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		1	-					
<b>Non Voted Expenditure</b>								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>2,000</b>	<b>1</b>	<b>2,001</b>



## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
32,877	-32,873	4	-	-	-	720	-	720
<i>Of which:</i>								
A Economic regulation, admin, associated capital and other expenditure								
13,709	-13,707	2	-	-	-	720	-	720
B Safety Regulation, admin and other expenditure								
16,567	-16,566	1	-	-	-	-	-	-
C Other Regulation, admin and other expenditure								
2,601	-2,600	1	-	-	-	-	-	-
<b>Total Spending in DEL</b>								
32,877	-32,873	4	-	-	-	720	-	720
<b>Total for Estimate</b>								
32,877	-32,873	4	-	-	-	720	-	720
<i>Of which:</i>								
<b>Voted Expenditure</b>								
32,877	-32,873	4	-	-	-	720	-	720
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>3</b>	<b>1</b>	<b>4</b>
<b>Net Capital Requirement</b>	<b>720</b>	<b>-</b>	<b>720</b>
<b>Accruals to cash adjustments</b>	<b>1,277</b>	<b>-</b>	<b>1,277</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-980	-	-980
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-60	-	-60
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	2,177	-	2,177
Use of provisions	140	-	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>1</b>	<b>2,001</b>

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

£'000

Plans

Gross Administration Costs	32,877
<i>Less:</i>	
Administration DEL Income	-32,873
<b>Net Administration Costs</b>	<b>4</b>
Gross Programme Costs	-
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>-</b>
<b>Total Net Operating Costs</b>	<b>4</b>
<i>Of which:</i>	
Resource DEL	4
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>4</b>
<i>Of which:</i>	
Resource DEL	4
Resource AME	-
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>4</b>

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

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£'000

**Revised  
Plans**

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<b>Voted Resource DEL</b>	<b>-32,873</b>
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*Of which:*

Administration

Other Income

-2,850

*Of which:*

A Economic regulation, admin, associated capital and other expenditure

-113

B Safety Regulation, admin and other expenditure

-137

C Other Regulation, admin and other expenditure

-2,600

Taxation

-30,023

*Of which:*

A Economic regulation, admin, associated capital and other expenditure

-13,594

B Safety Regulation, admin and other expenditure

-16,429

Total Administration

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-32,873

<b>Total Voted Resource Income</b>	<b>-32,873</b>
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## **Part III: Note C - Analysis of Consolidated Fund Extra Receipts**

No CFER income or receipts are expected in 2015-16.

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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 K - Contingent Liabilities**

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Nature of liability	£'000
ORR's Head Office was subject to a rent review in 2014-15, the outcome of which is uncertain.	Unquantifiable

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## Part III: Note L - International Subscriptions

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



# Department for Communities and Local Government

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Transfer from DCLG - Communities to Department of Health for NHS England Better Care Fund taskforce		-1,500,000	
(Section A) Transfer from Department of Energy and Climate Change to DCLG - Communities for the Community Shares Programme	110,000		
(DUP reallocated to section E) Transfer from Cabinet Office to DCLG - Communities for the Digital & Cyber Resilience Initiative	573,000		
(Section D) Transfer from Ministry of Justice to DCLG - Communities for the Troubled Families programme	9,000,000		
(Section C) Transfer from Department for Business Innovation and Skills to DCLG - Communities for the Regional Growth Fund	8,200,000		
(Section F) Transfer from DCLG - Communities to HM Treasury for the Financial Management Reform Programme		-75,000	
(DUP reallocated to section A) Transfer from DCLG - Communities to the Home Office for Goddard Review funding		-2,980,000	
(Section F) Machinery of Government transfer from Cabinet Office to DCLG - Communities for Cities & Local Growth Team	920,000		
(Section A) Transfer from DCLG - Communities to Cabinet Office for the Community Organisers mobilisation fund		-300,000	
(Section B) Transfer from Department for Business Innovation and Skills to DCLG - Communities for STRIVE, Preventing Homelessness	38,000		

(Section C & D) The use of Budget Exchange for DCLG - Communities budgets to meet the Troubled Families and other reprofiles		-60,000,000	
(Section A) Transfer from the Reserve to DCLG - Communities for support to Local Authorities for Severe Weather Recovery	148,000,000		
(Section A) Transfer from the Reserve to DCLG - Communities for Bellwin programme to support severe weather recovery	15,000,000		
(DUP reallocated to section A) Surrender to HM Treasury from DCLG - Communities for Firefighters pension		-5,380,000	
(Section A & C) Surrender to HM Treasury from DCLG - Communities for depreciation		-9,639,000	
(DUP reallocated to sections C & H) DCLG - Communities spending policy transfer from Resource to Capital for budget management purposes		-33,022,000	
(Section F) Transfer from the Reserve to DCLG - Cash forecasting rebate	249,000		
(Section K) Transfer from DCLG - Local Government to Home Office for Council Tax Freeze Grant		-2,733,000	
(Section L) Transfer from Reserve to DCLG - Local Government for Council Tax Freeze Grant	17,385,000		
(Section K) Transfer from Reserve to DCLG - Local Government for Revenue Support Grant	115,871,000		
(Section L) Transfer from Reserve to DCLG for Local Government - Council Tax Referendum	111,000		
(Section L) Surrender to HM Treasury from DCLG - Local Government for the City of London Offset		-10,949,000	
<b>Total change in Resource DEL (Voted)</b>	<b>315,457,000</b>	<b>-126,578,000</b>	<b>188,879,000</b>
(Section N) DCLG Communities spending policy transfer from Resource to Capital to meet Firefighters Superannuation costs		-94,000,000	
(Section N) DCLG Communities increase to support Local Authorities with Firefighters Superannuation costs	13,500,000		

(Section Q, S & T) Transfer from HM Treasury to DCLG - Communities for Arm's Length Bodies' pensions and provisions		-17,595,000	
(Section U) Transfer from Reserve to DCLG- Local Government - Business Rate Retention	587,814,000		
(Section R) Transfer from Reserve to DCLG- Local Government for BRR Outturn Adjustments	50,000,000		
<b>Total change in Resource AME (Voted)</b>	<b>651,314,000</b>	<b>-111,595,000</b>	<b>539,719,000</b>
(DUP reallocated to section H) Transfer from DCLG - Communities to Department of Health for HCA Estate transfer for Pilots funding scheme		-4,987,000	
(Section C) Transfer from DCLG - Communities to Department for Culture Media and Sport for two Regional Growth Fund Tourism projects		-15,000,000	
(Section A) Transfer from Department for Culture Media and Sport to DCLG - Communities for the Virtual Journey programme to be run by the National Holocaust Centre and Museum	1,000,000		
(DUP reallocated to sections C & H) DCLG - Communities spending policy transfer from Resource to Capital for budget management purposes	33,022,000		
(Section H) The use of Budget Exchange for DCLG - Communities budgets to meet Housing Programmes reprofile		-235,000,000	
(Section C) Surrender to HM Treasury from DCLG - Communities for Regional Growth Fund		-35,000,000	
(Section H) Surrender to HM Treasury from DCLG - Communities for Housing Programmes		-701,638,000	
(Section A) Surrender to HM Treasury from DCLG - Communities for London Settlement		-200,000,000	
(Section B) Surrender to HM Treasury from DCLG - Communities for Manchester Housing Investment Fund		-94,903,000	
(Section B) The use of Budget Exchange for DCLG - Communities budgets for Manchester Housing Investment Fund		-33,000,000	
(Section H) The use of Budget Exchange for DCLG - Communities budgets for Local Growth Fund		-4,395,000	

(Section H) The use of Budget Exchange for DCLG - Communities budgets for Rent to Buy		-2,215,000	
<b>Total change in Capital DEL (Voted)</b>	<b>34,022,000</b>	<b>-1,326,138,000</b>	<b>-1,292,116,000</b>
(Section N) DCLG Communities spending policy transfer from Resource to Capital to meet Firefighters Superannuation costs	94,000,000		
(Section O) DCLG Communities surrender from the Stock Transfer programme		-12,965,000	
<b>Total change in Capital AME (Voted)</b>	<b>94,000,000</b>	<b>-12,965,000</b>	<b>81,035,000</b>
Revisions to the net cash requirement reflect not only the changes to Resource and Capital as set out above but also adjustments to our non-cash items as set out in the Part II Resource to Cash reconciliation table		-819,490,000	
<b>Total change in Net Cash Requirement</b>		<b>-819,490,000</b>	<b>-819,490,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit - DCLG Communities</b>			
Resource	69,194,000	-	69,194,000
Capital	-1,292,116,000	-	-1,292,116,000
<b>Departmental Expenditure Limit - DCLG Local Govt.</b>			
Resource	119,685,000	-	119,685,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	539,719,000	-	539,719,000
Capital†	81,035,000	-	81,035,000
<b>Total Net Budget</b>			
Resource	728,598,000	-	728,598,000
Capital	-1,211,081,000	-	-1,211,081,000
<b>Non-Budget Expenditure</b>		-	
<b>Net cash requirement†</b>	<b>-819,490,000</b>		

Supplementary amounts required in the year ending 31 March 2016 for expenditure by Department for Communities and Local Government on:

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

Responsibility for the fire and rescue services, the Fire Service College trading fund; decentralising power to citizens and communities and promoting the Big Society, including support to local areas and the voluntary and community sector to improve social and community action, and increase empowerment to local communities; promoting race, gender and faith equality; tackling extremism and promoting sustainable, cohesive and integrated communities.

Responsibility for housing to buy and rent; tenant empowerment; homelessness, rough sleepers and supporting people to stay in their homes; building standards; support for homeowners; provision for additional borrowing by local authorities to fund new housing; planning; Planning Inspectorate; encouraging action at neighbourhood level; promoting local environmental improvement including architecture; support for and set up of Urban Development Corporations.

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

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

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

Administration of the Department for Communities and Local Government, its Arm's Length Bodies (ALBs) and associated offices; publicity, promotion and publications; communications; purchase, acquisition, hire, lease and rent of land, buildings, plant, equipment, machinery, vehicles and capital assets; special payments.

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

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

Financial support to Local Authorities; transitional relief; emergency assistance; improvement, transformation and efficiency; intervention action and capacity building in local authorities; the closure of the Audit Commission.

\* Ebbsfleet Development Corporation; Memorials and Remembrance; Right to Buy, including pilots; support for home owners and home ownership; financial support in response to flooding and for flood recovery; inspections by the Crown Property Inspection Group; Local Growth Fund, paid to an accountable body for each Local Enterprise Partnership; Financial Transactions devolved to and delivered by local authorities; local government reviews and revisions to administrative and electoral boundaries; payments to specified bodies; payments to the Valuation Office Agency for rating and valuation services; Greater London Authority (GLA) General Grant; Private Finance Initiative Special Grant; GLA community right to build.

#### Income arising from:

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

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

The European Union; former Single Regeneration Budget programme receipts.

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

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

Receipts relating to the Olympic Park.

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

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

\* decentralising power to citizens and communities and promoting the Big Society, including support to local areas and the voluntary and community sector to improve social and community action, and increase empowerment to local communities; promoting race, gender and faith equality; tackling extremism and promoting sustainable, cohesive and integrated communities; Greenwich Peninsula; receipts from the sale of housing 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; transitional relief; small business rates relief grant, council tax freeze, localising council tax support, council tax benefit - new burdens, emergency assistance, elected mayors; improvement, transformation and efficiency; intervention action and capacity building in local authorities; new homes bonus adjustment grant, local government reviews and revisions to administrative and electoral boundaries; payments to specified bodies; payments to the Valuation Office Agency for rating and valuation services; Audit Commission disbanding costs; GLA General Grant; Private Finance Initiative Special Grant; GLA community right to build; the closure of the Audit Commission.

\* Adult Social Care Implementation grant; Independent Living Fund grant.

Income arising from:

\* Recovery of grants relating to the department's payment for LG DEL responsibilities; Recovered grant relating to Business Rates Autumn Statement Compensation for 2014/15.

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

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

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

\* Ebbsfleet Development Corporation.

Income arising from:

Fire superannuation; business rates retention.

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

† £94,000,000 has been advanced from the Contingencies Fund to provide cash in respect of £94,000,000 Capital AME spending supporting the service provided for under section N of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2016.

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in DEL - DCLG Communities</b>								
<b>Voted expenditure</b>								
313,400	2,187,088	1,094	68,100	314,494	2,255,188	5,340,267	-1,292,116	4,048,151
<i>of which:</i>								
A Localism								
-	457,387	-	213,606	-	670,993	965,277	-166,201	799,076
B Neighbourhoods								
41,333	1,432,542	1,351	-628	42,684	1,431,914	179,403	-131,696	47,707
C Local Economies, Regeneration and European Programmes								
-	41,178	-	24,313	-	65,491	1,380,600	-37,707	1,342,893
D Troubled Families								
-	113,000	-	-40,228	-	72,772	-	-	-
E Research, Data & Trading Funds								
-	78,899	-	-953	-	77,946	-	-	-
F DCLG Staff, Building and Infrastructure Costs								
194,053	3,000	-6,773	-1,200	187,280	1,800	4,250	405	4,655
G Localism (ALB)(Net)								
19,425	-	-923	-	18,502	-	250	13	263
H Neighbourhoods (ALB)(Net)								
58,589	-17,288	7,439	-48,440	66,028	-65,728	2,605,099	-732,142	1,872,957
I Local Economies, Regeneration and European Programmes (ALB)(Net)								
-	-	-	-	-	-	-17,700	-1,700	-19,400
Departmental Unallocated Provision								
-	78,370	-	-78,370	-	-	223,088	-223,088	-
<b>Total Spending in DEL - DCLG Communities</b>						<b>-1,292,116</b>		
<b>Spending in DEL - DCLG Local Govt</b>								
<b>Voted expenditure</b>								
-	10,638,990	-	119,685	-	10,758,675	-	-	-
<i>of which:</i>								
K Revenue Support Grant								
-	9,357,532	-	175,223	-	9,532,755	-	-	-
L Other Grants and Payments								
-	1,231,458	-	-6,955	-	1,224,503	-	-	-
M Business Rates Retention								
-	50,000	-	-48,583	-	1,417	-	-	-
<b>Total Spending in DEL - DCLG Local Govt</b>						<b>-</b>		



## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	12,386,260	-	539,719	-	12,925,979	220,000	81,035	301,035
<i>of which:</i>								
N Localism								
-	493,156	-	-80,500	-	412,656	-	94,000	94,000
O Neighbourhoods								
-	11,611	-	201,674	-	213,285	220,000	-12,965	207,035
Q DCLG Staff, Building and Infrastructure Costs								
-	-19,273	-	21,373	-	2,100	-	-	-
R Non-Domestic Rates Outturn Adjustments								
-	300,000	-	-239,051	-	60,949	-	-	-
S Localism (ALB)(net)								
-	-843	-	2,327	-	1,484	-	-	-
T Neighbourhoods (ALB)(Net)								
-	263,213	-	-187,969	-	75,244	-	-	-
U Business Rates Retention								
-	11,275,296	-	876,865	-	12,152,161	-	-	-
Local Economies, Regeneration and European Programmes (ALB)(Net)								
-	55,000	-	-55,000	-	-	-	-	-
<b>Total Spending in AME</b>							<b>81,035</b>	
<b>Total for Estimate</b>								
		<b>1,094</b>	<b>727,504</b>				<b>-1,211,081</b>	
<i>of which:</i>								
<b>Voted expenditure</b>								
		1,094	727,504				-1,211,081	
<b>Non-voted expenditure</b>								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>22,131,703</b>	<b>-819,490</b>	<b>21,312,213</b>

## Part II: Revised subhead detail including additional provision

£'000

						Revised Plans		
Administration			Resources			Capital		
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in DEL - DCLG Communities</b>								
<b>Voted expenditure</b>								
364,641	-50,147	314,494	2,512,735	-257,547	2,255,188	4,507,281	-459,130	4,048,151
<i>of which:</i>								
A Localism								
-	-	-	672,187	-1,194	670,993	813,932	-14,856	799,076
B Neighbourhoods								
55,688	-13,004	42,684	1,470,156	-38,242	1,431,914	269,850	-222,143	47,707
C Local Economies, Regeneration and European Programmes								
-	-	-	209,202	-143,711	65,491	1,565,024	-222,131	1,342,893
D Troubled Families								
-	-	-	142,772	-70,000	72,772	-	-	-
E Research, Data & Trading Funds								
-	-	-	81,146	-3,200	77,946	-	-	-
F DCLG Staff, Building and Infrastructure Costs								
224,423	-37,143	187,280	3,000	-1,200	1,800	4,655	-	4,655
G Localism (ALB)(Net)								
18,502	-	18,502	-	-	-	263	-	263
H Neighbourhoods (ALB)(Net)								
66,028	-	66,028	-65,728	-	-65,728	1,872,957	-	1,872,957
I Local Economies, Regeneration and European Programmes (ALB)(Net)								
-	-	-	-	-	-	-19,400	-	-19,400
<b>Non-voted expenditure</b>								
-358	-	-358	-	-	-	-	-	-
<i>of which:</i>								
J Neighbourhoods								
-358	-	-358	-	-	-	-	-	-
<b>Total Spending in DEL - DCLG Communities</b>								
364,283	-50,147	314,136	2,512,735	-257,547	2,255,188	4,507,281	-459,130	4,048,151
<b>Spending in DEL - DCLG Local Govt</b>								
<b>Voted expenditure</b>								
-	-	-	10,820,760	-62,085	10,758,675	-	-	-
<i>of which:</i>								
K Revenue Support Grant								
-	-	-	9,532,755	-	9,532,755	-	-	-
L Other Grants and Payments								
-	-	-	1,286,588	-62,085	1,224,503	-	-	-
M Business Rates Retention								
-	-	-	1,417	-	1,417	-	-	-
<b>Total Spending in DEL - DCLG Local Govt</b>								
-	-	-	10,820,760	-62,085	10,758,675	-	-	-

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	15,480,813	-2,554,834	12,925,979	301,035	-	301,035
<i>of which:</i>								
N Localism								
-	-	-	412,656	-	412,656	94,000	-	94,000
O Neighbourhoods								
-	-	-	213,285	-	213,285	207,035	-	207,035
P Research, Data and Trading Funds								
-	-	-	8,100	-	8,100	-	-	-
Q DCLG Staff, Building and Infrastructure Costs								
-	-	-	2,100	-	2,100	-	-	-
R Non-Domestic Rates Outturn Adjustments								
-	-	-	60,949	-	60,949	-	-	-
S Localism (ALB)(net)								
-	-	-	1,484	-	1,484	-	-	-
T Neighbourhoods (ALB)(Net)								
-	-	-	75,244	-	75,244	-	-	-
U Business Rates Retention								
-	-	-	14,706,995	-2,554,834	12,152,161	-	-	-
<b>Total Spending in AME</b>								
-	-	-	15,480,813	-2,554,834	12,925,979	301,035	-	301,035
<b>Total for Estimate</b>								
364,283	-50,147	314,136	28,814,308	-2,874,466	25,939,842	4,808,316	-459,130	4,349,186
<i>of which:</i>								
<b>Voted Expenditure</b>								
364,641	-50,147	314,494	28,814,308	-2,874,466	25,939,842	4,808,316	-459,130	4,349,186
<b>Non Voted Expenditure</b>								
-358	-	-358	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>25,525,380</b>	<b>728,598</b>	<b>26,253,978</b>
<b>Net Capital Requirement</b>	<b>5,560,267</b>	<b>-1,211,081</b>	<b>4,349,186</b>
<b>Accruals to cash adjustments</b>	<b>-8,954,302</b>	<b>-337,007</b>	<b>-9,291,309</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-2,962,745	1,013,395	-1,949,350
Add cash grant-in-aid	3,664,321	-1,884,442	1,779,879
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-8,564	-3,640	-12,204
New provisions and adjustments to previous provisions	-6,450	-210,591	-217,041
Departmental Unallocated Provision	-301,458	301,458	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-11,314,896	-96,607	-11,411,503
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	142,425	142,425	284,850
Increase (-) / Decrease (+) in creditors	1,831,065	307,495	2,138,560
Use of provisions	2,000	93,500	95,500
<b>Removal of non-voted budget items</b>	<b>358</b>	<b>-</b>	<b>358</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	358	-	358
<b>Net Cash Requirement</b>	<b>22,131,703</b>	<b>-819,490</b>	<b>21,312,213</b>

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

£'000

	Revised Plans
Gross Administration Costs	361,342
<i>Less:</i>	
Administration DEL (DCLG Communities) Income	-50,147
Administration DEL (DCLG Local Govt) Income	-
<b>Net Administration Costs</b>	<b>311,195</b>
Gross Programme Costs	31,965,245
<i>Less:</i>	
Programme DEL (DCLG Communities) Income	-663,177
Programme DEL (DCLG Local Govt) Income	-62,085
Programme AME Income	-2,554,834
Non-budget income	-183,000
<b>Net Programme Costs</b>	<b>28,502,149</b>
<b>Total Net Operating Costs</b>	<b>28,813,344</b>
<i>Of which:</i>	
Resource DEL (DCLG Communities)	2,564,883
Resource DEL (DCLG Local Govt)	10,758,675
Capital DEL (DCLG Communities)	2,441,331
Capital DEL (DCLG Local Govt)	-
Resource AME	13,024,420
Capital AME	207,035
Non-budget	-183,000
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-2,465,366
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	183,000
Other adjustments	-277,000
<b>Total Resource Budget</b>	<b>26,253,978</b>
<i>Of which:</i>	
Resource DEL (DCLG Local Govt)	10,758,675
Resource DEL (DCLG Communities)	2,569,324
Resource AME	12,925,979
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>26,253,978</b>

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

£'000

Revised  
Plans

<b>Voted Resource DEL - DCLG Communities</b>	<b>-307,694</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-49,030
<i>Of which:</i>	
B Neighbourhoods	-13,004
F DCLG Staff, Building and Infrastructure Costs	-36,026
Other Income	-1,117
<i>Of which:</i>	
F DCLG Staff, Building and Infrastructure Costs	-1,117
<b>Total Administration</b>	<b>-50,147</b>
Programme	
EU Grants Received	-142,425
<i>Of which:</i>	
C Local Economies, Regeneration and European Programmes	-142,425
Sales of Goods and Services	-36,300
<i>Of which:</i>	
B Neighbourhoods	-33,600
E Research, Data & Trading Funds	-1,500
F DCLG Staff, Building and Infrastructure Costs	-1,200
Interest and Dividends	-3,360
<i>Of which:</i>	
B Neighbourhoods	-1,660
E Research, Data & Trading Funds	-1,700
Other Grants	-72,314
<i>Of which:</i>	
B Neighbourhoods	-1,028
C Local Economies, Regeneration and European Programmes	-1,286
D Troubled Families	-70,000
Other Income	-3,148
<i>Of which:</i>	
A Localism	-1,194
B Neighbourhoods	-1,954
<b>Total Programme</b>	<b>-257,547</b>
<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>	
L Other Grants and Payments	-62,085
<b>Total Programme</b>	<b>-62,085</b>

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

£'000

Revised  
Plans

<b>Voted Resource AME</b>	<b>-2,554,834</b>
<i>Of which:</i>	
Programme	
Other Grants	-2,554,834
<i>Of which:</i>	
U Business Rates Retention	-2,554,834
Total Programme	<u>-2,554,834</u>
<b>Total Voted Resource Income</b>	<b><u>-2,924,613</u></b>
<b>Voted Capital DEL - DCLG Communities</b>	<b>-459,130</b>
<i>Of which:</i>	
Programme	
EU Grants Received	-142,425
<i>Of which:</i>	
C Local Economies, Regeneration and European Programmes	-142,425
Other Grants	-263,205
<i>Of which:</i>	
A Localism	-14,856
B Neighbourhoods	-222,143
C Local Economies, Regeneration and European Programmes	-26,206
Repayments	-53,500
<i>Of which:</i>	
C Local Economies, Regeneration and European Programmes	-53,500
Total Programme	<u>-459,130</u>
<b>Total Voted Capital Income</b>	<b><u>-459,130</u></b>

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-183,000	-183,000	-	-	-183,000	-183,000
<b>Total</b>	<b>-183,000</b>	<b>-183,000</b>	<b>-</b>	<b>-</b>	<b>-183,000</b>	<b>-183,000</b>

#### Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Capital Pooled Housing Receipts	-183,000	-183,000	-	-	-183,000	-183,000
<b>Total</b>	<b>-183,000</b>	<b>-183,000</b>	<b>-</b>	<b>-</b>	<b>-183,000</b>	<b>-183,000</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:** Melanie Dawes

**Executive Agency Accounting Officers:**

Steve Quartermain Planning Inspectorate

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

**ALB Accounting Officers:**

Andy Rose	Homes and Communities Agency
Denise Fowler	The Housing Ombudsman
Anthony Essien	The Leasehold Advisory Service
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 (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
H, T	Homes and Communities Agency	70,507	1,853,374	1,754,539
H	The Housing Ombudsman	330	109	-
H	The Leasehold Advisory Service	1,077	20	1,107
G, S	Commission for Local Administration in England	12,317	133	12,764
G, S	Valuation Tribunal Service	7,669	130	7,469
H, T	Ebbsfleet Development Corporation	3,630	54	4,000
<b>Total</b>		<b>95,530</b>	<b>1,853,820</b>	<b>1,779,879</b>

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
STATUTORY	
Statutory Contingent Liability taken on under the provisions of the Banking Act 2009 in respect of Homeowners Support Scheme.	993
Claim for repair or repurchase of defective Right to Buy homes sold by local authorities between 1980 and 1985.	250 to 750
NON STATUTORY	
The Department is party to a number of litigation cases with associated potential adverse costs.	933
Potential liabilities to the European Commission arising from current European legislation.	Unquantifiable
European Commission (ERDF) - potential losses arising from inability to recover ineligible expenditure arising as a result of the closure of 2000-2006 and 2007-2013 programmes.	Unquantifiable
RPTS pension obligations - Following the supreme Court judgement that a recorder retained by MoJ was a "worker" for the purposes of the Part-Time Workers Regulations 2000 DCLG has received a number of similar claims from fee-paid members of the RPTS.	Unquantifiable
Backdated AA/AO RPI pay award. Potential liability arising out of an alleged contractual commitment to increase the pay of Aas and Aos annually in line with RPI.	5,000
The Department's arms length bodies and executive agencies have recognised contingent liabilities in relation to high court challenges, assets, land and property for which the Department will be liable if they crystallise and exceed the financial capacity of the arm length body.	Unquantifiable



# Department for Business, Innovation and Skills

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<u>Reserve Claims</u>			
<u>Programme costs</u>			
(Section B) Compensation for Energy Intensive Industries and other sector-specific support	60,000,000		
(Section F) HMT support for allocations - general	20,000,000		
(Section F) Mars Rover	33,000,000		
<u>Machinery of Government changes</u>			
<u>Administration costs</u>			
(Section F) Transfer of Digital Economy Unit to Department for Culture Media and Sport		-2,716,000	
<u>Programme costs</u>			
(Section A) Transfer of Digital Economy Unit to Department for Culture Media and Sport		-10,399,000	
(Section G) Transfer of Digital Economy Unit to Department for Culture Media and Sport		-345,000	
<u>Transfers of budgetary cover to/from other government departments</u>			
<u>Administration costs</u>			
(Section F) Transfer to UKTI for ICT Services		-717,000	
(Section F) Transfer to UKTI for Estates (1 Victoria Street and Europa House)		-378,000	
(Section F) Transfer to UKTI for Government Internal Audit Services		-96,000	

Programme costs

(Section A) Transfer to Foreign and Commonwealth Office for Global Partnerships Fund	-200,000
(Section A) Transfer of Newton Fund underspend to Department for International Development	-3,000,000
(Section B) Transfer to the Department for Communities and Local Government for the Regional Growth Fund	-8,200,000
(Section D) Transfer to the Department for Employment and Learning in Northern Ireland (DEL NI) to support the Open University's teaching activities in regards to students in Northern Ireland	-3,300,000
(Section E) Transfer to the Department for Education for 19+ Continuing Learning	-5,152,000
(Section E) Transfer to Department for Work and Pensions for Older Workers pilot scheme Sector Based Work Academies	-503,000
(Section E) Transfer to Ministry of Justice for Offender Learning	-140,000
(Section E) Transfer to Department for Communities and Local Government for STRIVE	-38,000
(Section E) Transfer to Ministry of Justice for reduction to education delivery costs as a result of prison opening/expansion or closure.	-4,600,000
(Section E) Transfer from Department for Work and Pensions for 18-21 Work Skills Pilots	867,000
(Section E) Transfer from Department for Work and Pensions for Universal Services/Futures programme	359,000
(Section E) Transfer from Ministry of Justice for education costs as a result of prison capacity changes	777,000
(Section E) Research contribution from Ministry of Justice to BIS for OLASS4 review of offender learning	109,000
(Section F) Transfer to UKTI for the GREAT campaign	-7,500,000
(Section F) Transfer to HM Treasury to deliver Financial Management Review	-225,000
(Section F) Transfer to the Department of Health for the Financial Management Reform Programme Academy	-75,000
(Section F) Transfer to Cabinet Office for Foxhound programme	-407,000

(Section F) Transfer to Cabinet Office for Verify		-1,800,000
(Section F) Transfer from Her Majesty's Revenue and Customs for the National Living Wage Campaign	1,000,000	
(Section L) Transfer from Welsh Government for Investors in People skills process	464,000	
<u>Movements between sections</u>		
<u>Administration costs</u>		
(Section A) reallocation of budgets to reflect Mid-year review of Departmental priorities	1,000	
(Section B) reallocation of budgets to reflect Mid-year review of Departmental priorities		-975,000
(Section C) reallocation of budgets to reflect Mid-year review of Departmental priorities	1,000	
(Section E) reclassification of Skills Funding Agency from an Arm's Length Body to an agency within core BIS	100,239,000	-1,576,000
(Section F) reallocation of budgets to reflect Mid-year review of Departmental priorities	3,683,000	
(Section H) reallocation of budgets to reflect Mid-year review of Departmental priorities	346,000	
(Section J) reallocation of budgets to reflect Mid-year review of Departmental priorities	255,000	
(Section K) reallocation of budgets to reflect Mid-year review of Departmental priorities		-1,866,000
(Section L) reallocation of budgets to reflect Mid-year review of Departmental priorities		-1,444,000
(Section L) reclassification of Skills Funding Agency from an Arm's Length Body to an agency within core BIS		-98,663,000
(Section M) reallocation of budgets to reflect Mid-year review of Departmental priorities		-1,000
<u>Programme costs</u>		
(Section A) reallocation of budgets to reflect Mid-year review of Departmental priorities	46,039,000	
(Section B) reallocation of budgets to reflect Mid-year review of Departmental priorities		-3,331,000

(Section C) reallocation of budgets to reflect Mid-year review of Departmental priorities	25,933,000		
(Section D) reallocation of budgets to reflect Mid-year review of Departmental priorities	160,972,000		
(Section E) reallocation of budgets to reflect Mid-year review of Departmental priorities		-217,588,000	
(Section E) reclassification of Skills Funding Agency from an Arm's Length Body to an agency within core BIS	3,421,621,000		
(Section F) reallocation of budgets to reflect Mid-year review of Departmental priorities		-60,872,000	
(Section G) reallocation of budgets to reflect Mid-year review of Departmental priorities		-2,056,000	
(Section H) reallocation of budgets to reflect Mid-year review of Departmental priorities	14,651,000		
(Section I) reallocation of budgets to reflect Mid-year review of Departmental priorities	167,025,000		
(Section J) reallocation of budgets to reflect Mid-year review of Departmental priorities	60,000		
(Section K) reallocation of budgets to reflect Mid-year review of Departmental priorities	14,014,000		
(Section L) reallocation of budgets to reflect Mid-year review of Departmental priorities		-91,222,000	
(Section L) reclassification of Skills Funding Agency from an Arm's Length Body to an agency within core BIS		-3,421,621,000	
(Section N) reallocation of budgets to reflect Mid-year review of Departmental priorities		-53,625,000	
<u>Other Changes</u>			
<u>Administration costs</u>			
(Section F) Rebate from HM Treasury in respect of cash management performance	46,000		
<b>Total change in Resource DEL (Voted)</b>	<b>4,071,462,000</b>	<b>-4,004,631,000</b>	<b>66,831,000</b>



(Section O) Research Councils' Pensions	10,000,000	
(Section O) European Space Agency/European Patent Office Pensions refunds	515,000	
(Section O) United Kingdom Atomic Energy Authority	4,547,000	
(Section P) British Shipbuilders	104,000	
(Section P) Launch Investments		-4,173,000
(Section P) Enterprise Finance Guarantee	14,535,000	
(Section P) Small Firms Loan Guarantee		-47,354,000
(Section P) UK Innovation Fund	1,556,000	
(Section Q) Paternity Pay	25,546,000	
(Section Q) Insolvency Service		-430,000
(Section R) Student Loans		-7,344,736,000
(Section S) Further Education and Skills	2,478,000	
(Section S) reclassification of Skills Funding Agency from an Arm's Length Body to an agency within core BIS	11,512,000	
(Section T) Central programmes		-7,086,000
(Section U) Post Office Limited working capital loan	33,172,000	
(Section U) Green Investment Bank		-71,000
(Section U) Shareholder Executive dividends	94,067,000	
(Section U) British Business Bank		-8,558,000
(Section V) Arts and Humanities Research Council		-17,000
(Section V) Biotechnology and Biological Sciences Research Council	3,500,000	
(Section V) Medical Research Council		-3,248,000
(Section V) Natural Environment Research Council	311,000	
(Section V) Science and Technology Facilities Council	188,000	
(Section V) United Kingdom Atomic Energy Authority	22,824,000	
(Section W) National Endowment for Science, Technology and the Arts		-31,237,000

(Section X) Advisory, Conciliation and Arbitration Service		-772,000	
(Section X) Financial Reporting Council	31,000		
(Section X) Competition Service		-30,000	
(Section Y) Higher Education Funding Council for England	1,818,000		
(Section Y) Student Loans Company		-2,646,000	
(Section Z) Construction Industry Training Board		-2,669,000	
(Section Z) Engineering Construction Industry Training Board		-112,000	
(Section Z) Skills Funding Agency	15,412,000		
(Section Z) reclassification of Skills Funding Agency from an Arm's Length Body to an agency within core BIS		-11,512,000	
(Section AA) UK Shared Business Services	1,000		
(Section AB) Green Investment Bank	60,000		
(Section AB) Enrichment Holdings Limited		-83,333,000	
(Section AB) Postal Services Holding Company	42,400,000		
(Section AB) British Business Bank	44,362,000		
<b>Total change in Resource AME (Voted)</b>	<b>328,939,000</b>	<b>-7,547,984,000</b>	<b>-7,219,045,000</b>
(Section AC) Redundancy Payments Service	6,049,000		
<b>Total change in Resource AME (Non-Voted)</b>	<b>6,049,000</b>		<b>6,049,000</b>
<u>Reserve Claims</u>			
(Section B) HMT support for sector specific support allocations	10,000,000		
(Section E) Further Education	34,000,000		
(Section F) University Enterprise Zones	5,000,000		
(Section F) Mars Rover	22,000,000		
(Section N) Royal Mail Employee Shares	33,000,000		

Machinery of Government changesProgramme costs

(Section A) Transfer of Digital Economy Unit to Department for Culture Media and Sport	-12,000,000
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(Section F) Transfer of Digital Economy Unit to Department for Culture Media and Sport	-27,000
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Resource transfers within the Request for Resources

(Section A) reallocation of budgets to reflect Mid-year review of Departmental priorities	1,087,000
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(Section B) reallocation of budgets to reflect Mid-year review of Departmental priorities	176,564,000
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(Section C) reallocation of budgets to reflect Mid-year review of Departmental priorities	-15,844,000
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(Section E) reallocation of budgets to reflect Mid-year review of Departmental priorities	-515,000
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(Section E) reclassification of Skills Funding Agency from an Arm's Length Body to an agency within core BIS	43,015,000	-2,500,000
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(Section F) reallocation of budgets to reflect Mid-year review of Departmental priorities	-27,028,000
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(Section G) reallocation of budgets to reflect Mid-year review of Departmental priorities	-196,926,000
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(Section H) reallocation of budgets to reflect Mid-year review of Departmental priorities	-150,000,000
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(Section I) reallocation of budgets to reflect Mid-year review of Departmental priorities	49,700,000
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(Section J) reallocation of budgets to reflect Mid-year review of Departmental priorities	447,000
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(Section L) reallocation of budgets to reflect Mid-year review of Departmental priorities	515,000
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(Section L) reclassification of Skills Funding Agency from an Arm's Length Body to an agency within core BIS	-40,515,000
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(Section N) reallocation of budgets to reflect Mid-year review of Departmental priorities	162,000,000
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Other Changes

(Section B) Surrender of Green Investment Bank budget in line with latest forecasts		-320,000,000	
(Section N) Surrender of Green Investment Bank budget in line with latest forecasts		-350,000,000	
(Section N) Surrender of British Business Bank budget in line with latest forecasts		-125,000,000	
<b>Total change in Capital DEL (Voted)</b>	<b>537,328,000</b>	<b>-1,240,355,000</b>	<b>-703,027,000</b>
(Section P) Innovation programmes	32,277,000		
(Section R) Student Loans	888,800,000		
(Section S) Further Education and Skills		-39,360,000	
(Section U) Post Office Limited working capital		-167,200,000	
(Section W) National Endowment for Science, Technology and the Arts	49,858,000		
(Section Y) Student Loans Company	68,000		
(Section Z) Construction Industry Training Board		-13,169,000	
(Section Z) Engineering Construction Industry Training Board	13,000		
(Section AB) BIS (Postal Services Act 2011) Company	146,746,000		
<b>Total change in Capital AME (Voted)</b>	<b>1,117,762,000</b>	<b>-219,729,000</b>	<b>898,033,000</b>
(Section AD) Postal Services Holding Company shareholding		-1,341,104,000	
<b>Total change in Capital AME (Non-Voted)</b>		<b>-1,341,104,000</b>	<b>-1,341,104,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.		72,412,000	
<b>Total change in Net Cash Requirement</b>		<b>72,412,000</b>	<b>72,412,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource †	66,831,000	-	66,831,000
Capital †	-703,027,000	-	-703,027,000
<b>Annually Managed Expenditure</b>			
Resource	-7,219,045,000	6,049,000	-7,212,996,000
Capital	898,033,000	-1,341,104,000	-443,071,000
<b>Total Net Budget</b>			
Resource	-7,152,214,000	6,049,000	-7,146,165,000
Capital	195,006,000	-1,341,104,000	-1,146,098,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement †</b>	<b>72,412,000</b>		

Supplementary amounts required in the year ending 31 March 2016 for expenditure by Department for Business, Innovation and Skills on:

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

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

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

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

The management of asset sales.

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

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

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

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

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

Funding organisations supporting BIS objectives, including arm's length bodies and the Department's executive agencies.

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

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

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

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

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

Activities of the Shareholder Executive.

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

Non-cash items associated with the above activities.

#### Income arising from:

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

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

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

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

Receipts from asset sales.

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

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

Receipts from the Learning and Skills Improvement Service, the Wave Hub, MRC Technology, the Ufi Charitable Trust, and subsidiaries and shares in joint ventures of the Research Councils, the Regional Development Agencies and other partner organisations, the public weather service and mapping services. Commercial loan recoveries in relation to UK Coal Production Limited.

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

Activities of the Shareholder Executive.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

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

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

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

The Redundancy Payments Service.

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

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

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

Activities of the Shareholder Executive.

Other non-cash items.

Income arising from:

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

Receipts from Trading Funds.

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

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

Activities of the Shareholder Executive.

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

† Policy responsibility for the Digital Economy Unit transferred to the Department for Culture, Media and Sport on 19 May 2015. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- a) Departmental Expenditure Limit – Resource (Voted) is reduced by £13,460,000;
- b) Departmental Expenditure Limit – Capital (Voted) is reduced by £12,027,000; and
- c) the net cash requirement is reduced by £25,487,000.



## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
606,654	17,231,825	-3,861	70,692	602,793	17,302,517	3,783,140	-703,027	3,080,113
<i>Of which:</i>								
A Science and Research								
3,545	558,161	1	32,440	3,546	590,601	88,503	-10,913	77,590
B Innovation, Enterprise and Business								
1,760	380,118	-975	48,469	785	428,587	302,393	-133,436	168,957
C Market Frameworks								
4,828	88,161	1	25,933	4,829	114,094	20,300	-15,844	4,456
D Higher Education								
-	6,251,912	-	157,672	-	6,409,584	-	-	-
E Further Education								
-	-430,893	98,663	3,195,712	98,663	2,764,819	39,857	74,000	113,857
F Capability								
279,231	35,272	-178	-16,879	279,053	18,393	4,502	-55	4,447
G Government as Shareholder								
-	173,593	-	-2,401	-	171,192	486,635	-196,926	289,709
H Science and Research (ALB) net								
82,411	4,562,414	346	14,651	82,757	4,577,065	1,034,496	-150,000	884,496
I Innovation, Enterprise and Business (ALB) net								
25,977	454,652	-	167,025	25,977	621,677	69,100	49,700	118,800
J Market Frameworks (ALB) net								
8,767	44,760	255	60	9,022	44,820	1,100	447	1,547
K Higher Education (ALB) net								
84,338	1,543,148	-1,866	14,014	82,472	1,557,162	294,500	-	294,500
L Further Education (ALB) net								
105,767	3,528,781	-100,107	-3,512,379	5,660	16,402	40,143	-40,000	143
M Capability (ALB) Net								
9,800	-	-1	-	9,799	-	-	-	-
N Government as Shareholder (ALB) net								
230	41,746	-	-53,625	230	-11,879	1,401,611	-280,000	1,121,611
<b>Total Spending in DEL</b>								
		<b>-3,861</b>	<b>70,692</b>			<b>-703,027</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	-405,737	-	-7,219,045	-	-7,624,782	11,251,213	898,033	12,149,246
<i>Of which:</i>								
O Science and Research								
-	45,787	-	15,062	-	60,849	-	-	-
P Innovation, Enterprise and Business								
-	18,497	-	-35,332	-	-16,835	-32,277	32,277	-

## Part II: Changes Proposed

£'000

	Net Resources						Net Capital		
	Present		Changes		Revised		Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6				
Q Market Frameworks	-	102,000	-	25,116	-	127,116	-	-	-
R Higher Education	-	-438,002	-	-7,344,736	-	-7,782,738	11,619,000	888,800	12,507,800
S Further Education	-	-90	-	13,990	-	13,900	202,000	-39,360	162,640
T Capability	-	-16,218	-	-7,086	-	-23,304	-	-	-
U Government as Shareholder	-	-78,721	-	118,610	-	39,889	-	-167,200	-167,200
V Science and Research (ALB) net	-	12,944	-	23,558	-	36,502	-	-	-
W Innovation, Enterprise and Business (ALB) net	-	19,937	-	-31,237	-	-11,300	-9,858	49,858	40,000
X Market Frameworks (ALB) net	-	573	-	-771	-	-198	-	-	-
Y Higher Education (ALB) net	-	-18,264	-	-828	-	-19,092	-2,921	68	-2,853
Z Further Education (ALB) net	-	4,581	-	1,119	-	5,700	14,269	-13,156	1,113
AA Capability (ALB) Net	-	-	-	1	-	1	-	-	-
AB Government as Shareholder (ALB) net	-	-58,761	-	3,489	-	-55,272	-539,000	146,746	-392,254
<b>Non Voted Expenditure</b>	-	236,000	-	6,049	-	242,049	-	-1,341,104	-1,341,104
<i>Of which:</i>									
AC Market Frameworks	-	236,000	-	6,049	-	242,049	-	-	-
AD Government as Shareholder (ALB) net	-	-	-	-	-	-	-	-1,341,104	-1,341,104
<b>Total Spending in AME</b>									
				-7,212,996				-443,071	
<b>Total for Estimate</b>									
			-3,861	-7,142,304				-1,146,098	
<i>Of which:</i>									
<b>Voted Expenditure</b>			-3,861	-7,148,353				195,006	
<b>Non Voted Expenditure</b>			-	6,049				-1,341,104	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>28,103,291</b>	<b>72,412</b>	<b>28,175,703</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans									
Resources						Capital			
Administration		Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	
1	2	3	4	5	6	7	8	9	
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>									
647,769	-44,976	602,793	18,385,603	-1,083,086	17,302,517	3,370,317	-290,204	3,080,113	
<i>Of which:</i>									
A Science and Research									
3,546	-	3,546	591,070	-469	590,601	227,590	-150,000	77,590	
B Innovation, Enterprise and Business									
785	-	785	450,236	-21,649	428,587	302,564	-133,607	168,957	
C Market Frameworks									
4,829	-	4,829	175,836	-61,742	114,094	5,000	-544	4,456	
D Higher Education									
-	-	-	6,540,550	-130,966	6,409,584	-	-	-	
E Further Education									
100,239	-1,576	98,663	3,586,166	-821,347	2,764,819	116,357	-2,500	113,857	
F Capability									
322,453	-43,400	279,053	28,691	-10,298	18,393	8,000	-3,553	4,447	
G Government as Shareholder									
-	-	-	207,807	-36,615	171,192	289,709	-	289,709	
H Science and Research (ALB) net									
82,757	-	82,757	4,577,065	-	4,577,065	884,496	-	884,496	
I Innovation, Enterprise and Business (ALB) net									
25,977	-	25,977	621,677	-	621,677	118,800	-	118,800	
J Market Frameworks (ALB) net									
9,022	-	9,022	44,820	-	44,820	1,547	-	1,547	
K Higher Education (ALB) net									
82,472	-	82,472	1,557,162	-	1,557,162	294,500	-	294,500	
L Further Education (ALB) net									
5,660	-	5,660	16,402	-	16,402	143	-	143	
M Capability (ALB) Net									
9,799	-	9,799	-	-	-	-	-	-	
N Government as Shareholder (ALB) net									
230	-	230	-11,879	-	-11,879	1,121,611	-	1,121,611	
<b>Total Spending in DEL</b>									
647,769	-44,976	602,793	18,385,603	-1,083,086	17,302,517	3,370,317	-290,204	3,080,113	

## Part II: Revised subhead detail including additional provision

£'000

									Revised Plans
Resources						Capital			
Administration			Programme						
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	
1	2	3	4	5	6	7	8	9	
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
-	-	-	-6,359,155	-1,265,627	-7,624,782	22,013,006	-9,863,760	12,149,246	
<i>Of which:</i>									
O Science and Research									
-	-	-	60,849	-	60,849	-	-	-	
P Innovation, Enterprise and Business									
-	-	-	27,368	-44,203	-16,835	-	-	-	
Q Market Frameworks									
-	-	-	127,116	-	127,116	-	-	-	
R Higher Education									
-	-	-	-6,563,907	-1,218,831	-7,782,738	14,352,800	-1,845,000	12,507,800	
S Further Education									
-	-	-	13,900	-	13,900	163,000	-360	162,640	
T Capability									
-	-	-	-23,304	-	-23,304	-	-	-	
U Government as Shareholder									
-	-	-	42,482	-2,593	39,889	7,851,200	-8,018,400	-167,200	
V Science and Research (ALB) net									
-	-	-	36,502	-	36,502	-	-	-	
W Innovation, Enterprise and Business (ALB) net									
-	-	-	-11,300	-	-11,300	40,000	-	40,000	
X Market Frameworks (ALB) net									
-	-	-	-198	-	-198	-	-	-	
Y Higher Education (ALB) net									
-	-	-	-19,092	-	-19,092	-2,853	-	-2,853	
Z Further Education (ALB) net									
-	-	-	5,700	-	5,700	1,113	-	1,113	
AA Capability (ALB) Net									
-	-	-	1	-	1	-	-	-	
AB Government as Shareholder (ALB) net									
-	-	-	-55,272	-	-55,272	-392,254	-	-392,254	
<b>Non-voted expenditure</b>									
-	-	-	242,049	-	242,049	-1,341,104	-	-1,341,104	
<i>Of which:</i>									
AC Market Frameworks									
-	-	-	242,049	-	242,049	-	-	-	
AD Government as Shareholder (ALB) net									
-	-	-	-	-	-	-1,341,104	-	-1,341,104	
<b>Total Spending in AME</b>									
-	-	-	-6,117,106	-1,265,627	-7,382,733	20,671,902	-9,863,760	10,808,142	

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Total for Estimate</b>								
647,769	-44,976	602,793	12,268,497	-2,348,713	9,919,784	24,042,219	-10,153,964	13,888,255
<i>Of which:</i>								
<b>Voted Expenditure</b>								
647,769	-44,976	602,793	12,026,448	-2,348,713	9,677,735	25,383,323	-10,153,964	15,229,359
<b>Non Voted Expenditure</b>								
-	-	-	242,049	-	242,049	-1,341,104	-	-1,341,104

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>17,668,742</b>	<b>-7,146,165</b>	<b>10,522,577</b>
<b>Net Capital Requirement</b>	<b>15,034,353</b>	<b>-1,146,098</b>	<b>13,888,255</b>
<b>Accruals to cash adjustments</b>	<b>-4,363,804</b>	<b>7,029,620</b>	<b>2,665,816</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-12,757,241	3,712,633	-9,044,608
Add cash grant-in-aid	13,197,756	-4,049,080	9,148,676
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-5,649,446	7,760,839	2,111,393
New provisions and adjustments to previous provisions	-68,851	-64,906	-133,757
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-134,016	-327,930	-461,946
<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
Use of provisions	47,994	-1,936	46,058
<b>Removal of non-voted budget items</b>	<b>-236,000</b>	<b>1,335,055</b>	<b>1,099,055</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-236,000	1,335,055	1,099,055
<b>Net Cash Requirement</b>	<b>28,103,291</b>	<b>72,412</b>	<b>28,175,703</b>

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

£'000

	Revised Plans
Gross Administration Costs	643,911
<i>Less:</i>	
Administration DEL Income	-44,976
<b>Net Administration Costs</b>	<b>598,935</b>
Gross Programme Costs	14,125,186
<i>Less:</i>	
Programme DEL Income	-1,237,429
Programme AME Income	-1,265,627
Non-budget income	-
<b>Net Programme Costs</b>	<b>11,622,130</b>
<b>Total Net Operating Costs</b>	<b>12,221,065</b>
<i>Of which:</i>	
Resource DEL	17,838,402
Capital DEL	1,710,589
Resource AME	-7,302,935
Capital AME	-2,853
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	-1,707,736
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	22,138
Other adjustments	-12,890
<b>Total Resource Budget</b>	<b>10,522,577</b>
<i>Of which:</i>	
Resource DEL	17,905,310
Resource AME	-7,382,733
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>10,522,577</b>

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

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-1,128,062</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-43,356
<i>Of which:</i>	
E Further Education	-1,576
F Capability	-41,780
Other Income	-1,620
<i>Of which:</i>	
F Capability	-1,620
Total Administration	<u>-44,976</u>
Programme	
Sales of Goods and Services	-161,409
<i>Of which:</i>	
A Science and Research	-469
B Innovation, Enterprise and Business	-2,000
C Market Frameworks	-61,742
D Higher Education	-79,998
E Further Education	-6,902
F Capability	-10,298
Interest and Dividends	-41,639
<i>Of which:</i>	
B Innovation, Enterprise and Business	-5,024
G Government as Shareholder	-36,615
Other Grants	-814,445
<i>Of which:</i>	
E Further Education	-814,445
Other Income	-65,593
<i>Of which:</i>	
B Innovation, Enterprise and Business	-14,625
D Higher Education	-50,968
Total Programme	<u>-1,083,086</u>
<b>Voted Resource AME</b>	<b>-1,265,627</b>
<i>Of which:</i>	
Programme	
Interest and Dividends	-1,691,828
<i>Of which:</i>	
R Higher Education	-1,690,000
U Government as Shareholder	-1,828



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

£'000

	Revised Plans
Other Income	426,201
<i>Of which:</i>	
P Innovation, Enterprise and Business	-44,203
R Higher Education	471,169
U Government as Shareholder	-765
Total Programme	<u>-1,265,627</u>
<b>Total Voted Resource Income</b>	<b><u>-2,393,689</u></b>
<b>Voted Capital DEL</b>	<b>-290,204</b>
<i>Of which:</i>	
Programme	
Sales of Assets	-13,861
<i>Of which:</i>	
B Innovation, Enterprise and Business	-9,764
C Market Frameworks	-544
F Capability	-3,553
Other Grants	-154,343
<i>Of which:</i>	
A Science and Research	-150,000
B Innovation, Enterprise and Business	-1,843
E Further Education	-2,500
Other Income	-122,000
<i>Of which:</i>	
B Innovation, Enterprise and Business	-122,000
Total Programme	<u>-290,204</u>
<b>Voted Capital AME</b>	<b>-9,863,760</b>
<i>Of which:</i>	
Programme	
Repayments	-9,863,760
<i>Of which:</i>	
R Higher Education	-1,845,000
S Further Education	-360
U Government as Shareholder	-8,018,400
Total Programme	<u>-9,863,760</u>
<b>Total Voted Capital Income</b>	<b><u>-10,153,964</u></b>

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

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

£'000

	Present Plans		Changes		Revised Plans	
	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	-1,341,104	-1,341,104
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-22,138	-22,138	-22,138	-22,138
<b>Total</b>	-	-	<b>-1,363,242</b>	<b>-1,363,242</b>	<b>-1,363,242</b>	<b>-1,363,242</b>

#### Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	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	-1,341,104	-1,341,104
<b>Non-Budget</b>						
Dividend received from Royal Mail in July 2015 and potentially receivable in January 2016	-	-	-22,138	-22,138	-22,138	-22,138
<b>Total</b>	-	-	<b>-1,363,242</b>	<b>-1,363,242</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.

### ALB Accounting Officers:

Anne Sharp	Advisory, Conciliation and Arbitration Service
Andrew Thompson	Arts and Humanities Research Council
Prof Jacqueline Hunter	Biotechnology and Biological Sciences Research Council
Roger Lowe	BIS (Postal Services Act 2011) Company Limited
Keith Morgan	British Business Bank
Charles Dhanowa	Competition Service
Adrian Belton	Construction Industry Training Board
Professor John Womersley	Diamond Light Source Ltd
Prof Jane Elliott	Economic and Social Research Council
Prof Phil Nelson	Engineering and Physical Sciences Research Council
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
Jo Brigham	UK Shared Business Service Ltd

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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
H	Arts and Humanities Research Council	102,103	-	101,894
H	Biotechnology and Biological Sciences Research Council	391,595	67,700	433,777
H	Economic and Social Research Council	156,409	37,000	193,229
H	Engineering and Physical Sciences Research Council	815,425	86,700	894,855
H	Medical Research Council	657,692	192,900	797,843
H	Natural Environment Research Council	342,523	43,000	360,017
H	Science and Technology Facilities Council	503,720	145,146	556,926
H	Research Council collaborative projects	-4,341	8,044	-
H	Higher Education Funding Council for England (HEFCE) - Science	1,686,000	296,496	1,982,496
H	United Kingdom Atomic Energy Authority	8,696	7,510	14,997
I	Innovate UK	647,654	118,800	661,000
J	ACAS (Advisory, Conciliation and Arbitration Service)	49,333	1,099	47,478
J	Competition Service	4,509	303	4,463
J	Financial Reporting Council	-	145	-
K	Higher Education Funding Council for England (HEFCE) - Education	1,497,112	285,000	1,786,743
K	Office for Fair Access to Higher Education	1,603	-	1,603
K	Student Loans Company	140,919	9,500	175,000
L	UK Commission for Employment and Skills	22,062	143	16,126
M	UK Shared Business Services Ltd	9,799	-	-
N	BIS (Postal Services Act 2011) Company	14,361	-	-
N	Postal Services Holding Company	200	95,000	-
N	Enrichment Holdings Limited	30	-	-
N	British Business Bank	-27,040	396,611	391,229
N	Green Investment Bank	800	630,000	729,000
V	Arts and Humanities Research Council	-17	-	-
V	Biotechnology and Biological Sciences Research Council	2,000	-	-
V	Medical Research Council	-833	-	-
V	Natural Environment Research Council	-281	-	-
V	Science and Technology Facilities Council	1,649	-	-
V	United Kingdom Atomic Energy Authority	33,984	-	-
W	National Endowment for Science, Technology and the Arts	-11,300	40,000	-

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
X	ACAS (Advisory, Conciliation and Arbitration Service)	-236	-	-
X	Competition Service	7	-	-
X	Financial Reporting Council	31	-	-
Y	Higher Education Funding Council for England (HEFCE) - Education	-21,610	-	-
Y	Student Loans Company	2,518	-2,853	-
Z	Construction Industry Training Board	5,724	1,000	-
Z	Engineering Construction Industry Training Board	-24	113	-
AA	UK Shared Business Services Ltd (UK SBS)	1	-	-
AB	British Business Bank	44,362	-	-
AB	Green Investment Bank	1,299	-	-
AB	Enrichment Holdings Limited	-83,333	-	-
AB	Postal Services Holding Company	-17,600	-	-
AB	BIS (Postal Services Act 2011) Company	-	-392,254	-
<b>Total</b>		<b>6,977,505</b>	<b>2,067,103</b>	<b>9,148,676</b>

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

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

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<b>Section in Part II: Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
C4	International Trade and Export Control: international subscriptions	140
C4	International Trade and Export Control: other resource expenditure	6,106

## 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 Facilities 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 core Department has a contingent liability for student loans in a legal case currently before the Supreme Court. The case concerns a foreign national, who by virtue of her immigration status (discretionary leave to remain), is ineligible for a student loan. The appeal decision is pending: the date of the decision is not known. The contingent liability is unquantifiable, as the amount of any liability would depend on the nature of any decision against the Department.	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 Department is taking significant steps to mitigate an indemnity risk (arising out of a contract with Google) by ensuring that Google approve all promotional activity prior to it being used. We also have a robust protocol in place within the Department to ensure that all interested parties are consulted e.g. press office, policy colleagues.	250

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## Part III: Note L - International Subscriptions

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Section in Part II: Subhead Detail	Body	£'000
A	UK Space Agency	269,967
C	Market Frameworks	6,201
D	Higher Education	14,781
F	Legal programmes	120
H	Economic and Social Research Council	3,250
H	Medical Research Council	17,318
H	Natural Environment Research Council	3,500
H	Science and Technology Facilities Council	158,748



# UK Trade & Investment

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Increase due to funding announced at Autumn statement 2013 for Exporters to China and India	3,000,000		
(Section A) Increase due to funding announced at Budget 2014 Medium Sized Businesses	5,000,000		
(Section A) Increase due to funding announced in May 2014 to support High Growth Markets	2,000,000		
(Section A) Increase representing BIS contribution to the GREAT campaign	7,500,000		
(Section A) Increase representing Cabinet Office contribution to the GREAT campaign	4,000,000		
(Section A) Increase due to transfer from BIS to cover expenses for IT and Estates	1,191,000		
(Section A) Increase due to transfer from Cabinet Office to support the Cyber Security programme	560,000		
(Section A) Increase due to MOD funding to support high growth markets and sectors in the Gulf	440,000		
(Section A) Increase due to transfer from MOD to cover staff expenses	325,000		
(Section A) Increase due to transfer from FCO to cover costs relating to overseas staff	1,000,000		
(Section A) Reduction due to transfer to MOD to cover staff costs.		-183,000	
(Section A) Reduction due to transfer to FCO for delivery of GREAT overseas.		-210,000	
(Section A) Reduction due to transfer of foreign exchange gains in accordance with HMT protection arrangements		-3,717,000	
<b>Total change in Resource DEL (Voted)</b>	<b>25,016,000</b>	<b>-4,110,000</b>	<b>20,906,000</b>
Revisions to the Net Cash Requirement reflect the net position of received GREAT funding and increased Programme funding for development of overseas markets with smaller miscellaneous transfers offset by transfers to the FCO and MOD and adjustments for foreign exchange gains.	25,016,000	-4,110,000	
<b>Total change in Net Cash Requirement</b>	<b>25,016,000</b>	<b>-4,110,000</b>	<b>20,906,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	20,906,000	-	20,906,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	20,906,000	-	20,906,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>20,906,000</b>		

Supplementary amounts required in the year ending 31 March 2016 for expenditure by UK Trade & Investment on:

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

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

Income arising from:

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

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

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

UK Trade & Investment will account for this Estimate.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
18,670	296,936	1,191	19,715	19,861	316,651	1,500	-	1,500
<i>Of which:</i>								
A Trade development and promotion and inward investment								
18,670	296,936	1,191	19,715	19,861	316,651	1,500	-	1,500
<b>Total Spending in DEL</b>								
		1,191	19,715					-
<b>Total for Estimate</b>								
		1,191	19,715					-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		1,191	19,715					-
<b>Non Voted Expenditure</b>								
		-	-					-

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	318,075	20,906	338,981

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
19,861	-	19,861	327,651	-11,000	316,651	1,500	-	1,500
<i>Of which:</i>								
A Trade development and promotion and inward investment								
19,861	-	19,861	327,651	-11,000	316,651	1,500	-	1,500
<b>Total Spending in DEL</b>								
<b>19,861</b>	<b>-</b>	<b>19,861</b>	<b>327,651</b>	<b>-11,000</b>	<b>316,651</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	5,000	-	5,000	-	-	-
<i>Of which:</i>								
B Trade development and promotion and inward investment								
-	-	-	5,000	-	5,000	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>19,861</b>	<b>-</b>	<b>19,861</b>	<b>332,651</b>	<b>-11,000</b>	<b>321,651</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
19,861	-	19,861	332,651	-11,000	321,651	1,500	-	1,500
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>320,606</b>	<b>20,906</b>	<b>341,512</b>
<b>Net Capital Requirement</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>
<b>Accruals to cash adjustments</b>	<b>-4,031</b>	<b>-</b>	<b>-4,031</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,031	-	-2,031
New provisions and adjustments to previous provisions	-2,000	-	-2,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>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>318,075</b>	<b>20,906</b>	<b>338,981</b>

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

£'000

Revised  
Plans

Gross Administration Costs	19,861
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	<b>19,861</b>
Gross Programme Costs	332,651
<i>Less:</i>	
Programme DEL Income	-11,000
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>321,651</b>
<b>Total Net Operating Costs</b>	<b>341,512</b>
<i>Of which:</i>	
Resource DEL	336,512
Capital DEL	-
Resource AME	5,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>341,512</b>
<i>Of which:</i>	
Resource DEL	336,512
Resource AME	5,000
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>341,512</b>

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


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£'000

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**Revised  
Plans**


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**Voted Resource DEL****-11,000***Of which:*

Programme

Sales of Goods and Services

-11,000

*Of which:*

A Trade development and promotion and inward investment

-11,000

Total Programme

---

-11,000

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**Total Voted Resource Income**


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**-11,000**


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

No CFER income or receipts are expected in 2015-16.

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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 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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# Export Credits Guarantee Department

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## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section E Direct Lending) Increases in Direct Lending activity	100,000,000		
<b>Total change in Capital AME (Voted)</b>	<b>100,000,000</b>		<b>100,000,000</b>
Revisions to the Net Cash Requirement reflect changes to capital as set out above.	100,000,000		
<b>Total change in Net Cash Requirement</b>	<b>100,000,000</b>		<b>100,000,000</b>

**Part I**

£

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

Supplementary amounts required in the year ending 31 March 2016 for expenditure by Export Credits Guarantee Department on:

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

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

Income arising from:

Some underwriting activity.

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

Arrangements made by ECGD for supporting or developing UK exports, for insuring UK investments overseas and for transaction and portfolio management, and expenditure arising from the creation and increase in provisions related to ECGD's operational activities.

Income arising from:

Arrangements made by ECGD for supporting or developing UK exports, for insuring UK investments overseas and for transaction and portfolio management, and income arising from the release of and decrease in provisions related to ECGD's operational activities.

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



## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	32,515	-	-	-	32,515	303,290	100,000	403,290
<i>Of which:</i>								
E Direct Lending								
-	-288	-	-	-	-288	320,000	100,000	420,000
<b>Total Spending in AME</b>								
						100,000		
<b>Total for Estimate</b>								
						100,000		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
						100,000		
<b>Non Voted Expenditure</b>								
						-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>86,172</b>	<b>100,000</b>	<b>186,172</b>

## Part II: Revised subhead detail including additional provision

£'000

						Revised Plans		
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
40,000	-39,999	1	-	-	-	300	-	300
<i>Of which:</i>								
A Export Credit Guarantees and Investments								
40,000	-39,999	1	-	-	-	300	-	300
<b>Total Spending in DEL</b>								
<b>40,000</b>	<b>-39,999</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300</b>	<b>-</b>	<b>300</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	162,212	-129,697	32,515	420,000	-16,710	403,290
<i>Of which:</i>								
B Export Credits								
-	-	-	156,116	-123,126	32,990	-	-	-
C Fixed Rate Export Finance / Export Finance Assistance								
-	-	-	6,000	-1,355	4,645	-	-	-
D Refinanced Loans and Interest Equalisation								
-	-	-	96	-4,928	-4,832	-	-16,710	-16,710
E Direct Lending								
-	-	-	-	-288	-288	420,000	-	420,000
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>162,212</b>	<b>-129,697</b>	<b>32,515</b>	<b>420,000</b>	<b>-16,710</b>	<b>403,290</b>
<b>Total for Estimate</b>								
<b>40,000</b>	<b>-39,999</b>	<b>1</b>	<b>162,212</b>	<b>-129,697</b>	<b>32,515</b>	<b>420,300</b>	<b>-16,710</b>	<b>403,590</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
40,000	-39,999	1	162,212	-129,697	32,515	420,300	-16,710	403,590
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>32,516</b>	-	<b>32,516</b>
<b>Net Capital Requirement</b>	<b>303,590</b>	<b>100,000</b>	<b>403,590</b>
<b>Accruals to cash adjustments</b>	<b>-249,934</b>	-	<b>-249,934</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-733	-	-733
New provisions and adjustments to previous provisions	-111,643	-	-111,643
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-38,122	-	-38,122
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	20,000	-	20,000
Increase (-) / Decrease (+) in creditors	-119,905	-	-119,905
Use of provisions	469	-	469
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>86,172</b>	<b>100,000</b>	<b>186,172</b>

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

£'000

Revised  
Plans

Gross Administration Costs	39,531
<i>Less:</i>	
Administration DEL Income	-39,999
<b>Net Administration Costs</b>	<b>-468</b>
Gross Programme Costs	162,681
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-129,697
Non-budget income	-
<b>Net Programme Costs</b>	<b>32,984</b>
<b>Total Net Operating Costs</b>	<b>32,516</b>
<i>Of which:</i>	
Resource DEL	-468
Capital DEL	-
Resource AME	32,984
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>32,516</b>
<i>Of which:</i>	
Resource DEL	1
Resource AME	32,515
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>32,516</b>

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

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-39,999</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-39,999
<i>Of which:</i>	
A Export Credit Guarantees and Investments	-39,999
Total Administration	-39,999
<b>Voted Resource AME</b>	<b>-129,697</b>
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-116,439
<i>Of which:</i>	
B Export Credits	-116,439
Interest and Dividends	-13,258
<i>Of which:</i>	
B Export Credits	-6,687
C Fixed Rate Export Finance / Export Finance Assistance	-1,355
D Refinanced Loans and Interest Equalisation	-4,928
E Direct Lending	-288
Total Programme	-129,697
<b>Total Voted Resource Income</b>	<b>-169,696</b>
<b>Voted Capital AME</b>	<b>-16,710</b>
<i>Of which:</i>	
Programme	
Repayments	-16,710
<i>Of which:</i>	
D Refinanced Loans and Interest Equalisation	-16,710
Total Programme	-16,710
<b>Total Voted Capital Income</b>	<b>-16,710</b>

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

No CFER income or receipts are expected in 2015-16.

## 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 (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

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	£ Total
Token £1,000 increase to permit vote on admin to programme switch in Supplementary Estimate.	1,000		
<b>Total change in Resource DEL (Voted)</b>	<b>1,000</b>		<b>1,000</b>
Non-cash AME has been increased by £1m to enable the creation of provisions to cover potential dilapidations and liabilities.	1,000,000		
<b>Total change in Resource AME (Voted)</b>	<b>1,000,000</b>		<b>1,000,000</b>
The net cash requirement has been increased by £1m due to improved invoice approval and payment processes.	1,001,000		
<b>Total change in Net Cash Requirement</b>	<b>1,001,000</b>		<b>1,001,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	1,000	-	1,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	1,000,000	-	1,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,001,000	-	1,001,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>1,001,000</b>		

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

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

Advancing and safeguarding the economic interests of the UK consumers, businesses and the economy; enforcing competition and consumer law, including payment for information; analysing and monitoring markets; merger control; advocacy; information, education and advice; costs in respect of reactive and proactive litigation; administrative and operational costs; associated depreciation and any other non-cash items falling in DEL.

Income arising from:

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

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

Provisions and other non-cash costs.

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

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
18,882	50,539	-	1	18,882	50,540	1,082	-	1,082
<i>Of which:</i>								
A Competition Promotion								
18,882	50,539	-	1	18,882	50,540	1,082	-	1,082
<b>Total Spending in DEL</b>								
		-		1		-		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	2,750	-	1,000	-	3,750	-	-	-
<i>Of which:</i>								
B Competition Promotion								
-	2,750	-	1,000	-	3,750	-	-	-
<b>Total Spending in AME</b>								
		-		1,000		-		
<b>Total for Estimate</b>								
		-		1,001		-		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-		1,001		-		
<b>Non Voted Expenditure</b>								
		-		-		-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>68,017</b>	<b>1,001</b>	<b>69,018</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Programme		Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
21,568	-2,686	18,882	55,810	-5,270	50,540	1,082	-	1,082
<i>Of which:</i>								
A Competition Promotion								
21,568	-2,686	18,882	55,810	-5,270	50,540	1,082	-	1,082
<b>Total Spending in DEL</b>								
<b>21,568</b>	<b>-2,686</b>	<b>18,882</b>	<b>55,810</b>	<b>-5,270</b>	<b>50,540</b>	<b>1,082</b>	<b>-</b>	<b>1,082</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	3,750	-	3,750	-	-	-
<i>Of which:</i>								
B Competition Promotion								
-	-	-	3,750	-	3,750	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>3,750</b>	<b>-</b>	<b>3,750</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>21,568</b>	<b>-2,686</b>	<b>18,882</b>	<b>59,560</b>	<b>-5,270</b>	<b>54,290</b>	<b>1,082</b>	<b>-</b>	<b>1,082</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
21,568	-2,686	18,882	59,560	-5,270	54,290	1,082	-	1,082
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>72,171</b>	<b>1,001</b>	<b>73,172</b>
<b>Net Capital Requirement</b>	<b>1,082</b>	<b>-</b>	<b>1,082</b>
<b>Accruals to cash adjustments</b>	<b>-5,236</b>	<b>-</b>	<b>-5,236</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
New provisions and adjustments to previous provisions	-2,750	-1,000	-3,750
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	1,000	2,000
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>68,017</b>	<b>1,001</b>	<b>69,018</b>

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

£'000

Plans

Gross Administration Costs	21,568
<i>Less:</i>	
Administration DEL Income	-2,686
<b>Net Administration Costs</b>	<b>18,882</b>
Gross Programme Costs	59,560
<i>Less:</i>	
Programme DEL Income	-5,270
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>54,290</b>
<b>Total Net Operating Costs</b>	<b>73,172</b>
<i>Of which:</i>	
Resource DEL	69,422
Capital DEL	-
Resource AME	3,750
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>73,172</b>
<i>Of which:</i>	
Resource DEL	69,422
Resource AME	3,750
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>73,172</b>

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


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£'000

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**Revised  
Plans**


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<b>Voted Resource DEL</b>	<b>-7,956</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-2,686
<i>Of which:</i>	
A Competition Promotion	-2,686
Total Administration	<u>-2,686</u>
Programme	
Sales of Goods and Services	-5,270
<i>Of which:</i>	
A Competition Promotion	-5,270
Total Programme	<u>-5,270</u>
<b>Total Voted Resource Income</b>	<b><u>-7,956</u></b>

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

No CFER income or receipts are expected in 2015-16.



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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.



# UK Atomic Energy Authority Pension Schemes

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<p>(Section A) Lower than previously forecast bulk transfer out of the scheme has reduced the cash payments against provision and increased non cash costs to release provision. Additionally, service costs and interest costs related to the scheme are forecast to be slightly higher. A £5m increase has been included due to the indexation of an element of the public sector pension for the past service liability of schemes.</p>			
	12,800,000		
<b>Total change in Resource AME (Voted)</b>	<b>12,800,000</b>		<b>12,800,000</b>
<p>Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in stock, debtors and creditors.</p>			
		-12,498,000	
<b>Total change in Net Cash Requirement</b>		<b>-12,498,000</b>	<b>-12,498,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	12,800,000	-	12,800,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	12,800,000	-	12,800,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-12,498,000</b>		

Supplementary amounts required in the year ending 31 March 2016 for expenditure by UK Atomic Energy Authority Pension Schemes on:

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

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

Income arising from:

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

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

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	262,950	-	12,800	-	275,750	-	-	-
<i>Of which:</i>								
A Pensions, transfer values, repayments of contributions								
-	262,950	-	12,800	-	275,750	-	-	-
<b>Total Spending in AME</b>								
			-	12,800				
<b>Total for Estimate</b>								
			-	12,800				
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	12,800					
<b>Non Voted Expenditure</b>								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>261,924</b>	<b>-12,498</b>	<b>249,426</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	304,106	-28,356	275,750	-	-	-
<i>Of which:</i>								
A Pensions, transfer values, repayments of contributions								
-	-	-	304,106	-28,356	275,750	-	-	-
<b>Total Spending in AME</b>								
-	-	-	<b>304,106</b>	<b>-28,356</b>	<b>275,750</b>	-	-	-
<b>Total for Estimate</b>								
-	-	-	<b>304,106</b>	<b>-28,356</b>	<b>275,750</b>	-	-	-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	304,106	-28,356	275,750	-	-	-
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>262,950</b>	<b>12,800</b>	<b>275,750</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-1,026</b>	<b>-25,298</b>	<b>-26,324</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-291,306	-12,800	-304,106
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	5,000	5,000	10,000
Use of provisions	285,280	-17,498	267,782
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>261,924</b>	<b>-12,498</b>	<b>249,426</b>

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

£'000

Revised  
Plans

Gross Programme Costs	304,106
<i>Of which:</i>	
Increases in liability	62,106
Interest on scheme liability	242,000
Other expenditure	-
<i>Less:</i>	
Contributions received	-25,750
Transfers in	-2,150
Other income	-456
<b>Net Programme Costs</b>	<b>275,750</b>
<b>Total Net Operating Costs</b>	<b>275,750</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	275,750
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>275,750</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	275,750
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>275,750</b>



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


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£'000

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**Revised  
Plans**


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<b>Voted Resource AME</b>	<b>-28,356</b>
<i>Of which:</i>	
Programme	
Pensions	-28,356
<i>Of which:</i>	
A Pensions, transfer values, repayments of contributions	-28,356
Total Programme	<u>-28,356</u>
<b>Total Voted Resource Income</b>	<u><b>-28,356</b></u>

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

No CFER income or receipts are expected in 2015-16.

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

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



# Home Office

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<b>Resource DEL changes:</b>			
Programme to help meet the cost of the migrant situation in Europe:			
(Section G)	69,000,000		
(Section E)	66,000,000		
(Section D)	3,000,000		
(Section I) Programme to cover a Riot Damages Act claim for consequential loss.	35,000,000		
(Section A) Programme funding for investigations into Child Sexual Abuse. The onward transfer of £10m to the National Crime Agency is shown in the 'Transfers to and from other Government Departments' heading below.	15,000,000		
(Section A) Programme to cover donations to women's sector charities.	2,000,000		
(DUP) Admin rebate from HM Treasury for efficient cash management.	170,000		
<b>Transfers to and from other Government departments:</b>			
(Section A) Programme from the Department for Communities and Local Government to help fund the Goddard enquiry into child sexual abuse.	2,980,000		
(Section I) Programme from the Department for Communities and Local Government for the Council Tax freeze grant.	2,733,000		
Programme from the Department for International Development for:			
(Section D) the Returns and Reintegration Fund.	1,200,000		
(Section G) funding Border Force rescue patrols in the Mediterranean.	8,500,000		
(Section E) the Syrian Vulnerable Persons Relocation scheme.	31,066,000		
(Section E) a contribution towards easing migration pressures.	3,000,000		
(Section E) Programme from the Department of Health as a contribution towards easing migration pressures.	5,260,000		

Programme from the Foreign and Commonwealth Office to fund Conflict, Security and Stabilisation Fund projects: (Section F) in East Africa and	209,000	
(Section B) to counter organised immigration crime around the Mediterranean.	6,111,000	
(DUP) Programme from the Foreign and Commonwealth Office for National Cyber security	50,000	
(Section G) Programme from HM Revenue and Customs to target illicit alcohol and associated excise duty evasion.	1,000,000	
Programme from the Ministry of Defence to improve the security and counter terrorism capability in the Gulf: (Section B)	189,000	
(Section J) College of Policing	215,000	
(DUP) Programme from the Ministry of Defence to help fund the Goddard enquiry into child sexual abuse.	1,000,000	
(Section I) Programme from the Ministry of Defence for onward transfer to the National Crime Agency	60,000	-60,000
(Section I) Admin from the National Crime Agency reflecting the transfer of the Internal Audit function to the Home Office.	189,000	
Programme forecast underspends from the National Crime Agency to:		
(DUP)	4,000,000	
(Section I)	1,000,000	
Programme from the Security and Intelligence Agencies to strengthen national cyber security: (Section B)	27,210,000	
(DUP)	80,000	
(Section I) Programme to the Cabinet Office to fund cross government IT projects.		-3,855,000
(Section E) Programme Immigration Health Surcharge funding to:		
Department of Health		-14,046,000
Scottish Government		-1,390,000
Welsh Assembly Government		-804,000
Northern Ireland Executive		-466,000
(Section D) Programme to the Foreign and Commonwealth Office for the Returns and Reintegration fund		-853,000
(Section A) Programme to the National Crime Agency for investigations into Child Sexual Abuse. The transfer in of this funding is shown in the 'DEL changes' heading above.		-10,000,000
(Section B) Return of unused National Cyber Security programme funding to the Security and Intelligence Agencies.		-70,000
(Section B) Admin residual National Fraud Authority funding to the National Crime Agency		-2,950,000
<b>Neutral transfers to reflect the latest forecast budget allocations:</b>		
(Section A) Crime and Policing Group:	170,633,000	-186,180,000
(Section B) Office for Security and Counter Terrorism:	334,701,000	-342,579,000
(Section C) Counter extremism	639,000	-9,000
(Section D) Immigration Enforcement:	18,934,000	-27,126,000

(Section E) UK Visas and Immigration:	310,291,000	-328,751,000	
(Section F) International and Immigration Policy:	5,788,000	-7,681,000	
(Section G) Border Force:	60,812,000	-66,278,000	
(Section H) HM Passport Office:	57,328,000	-65,271,000	
(Section I) Enablers:	425,319,000	-344,202,000	
(Section J) Arms Length Bodies (Net):	150,398,000	-158,486,000	
DUP:	156,369,000	-164,649,000	
<b>Other:</b>			
(Section I) Switch capital DEL to resource DEL programme. Contra entry is shown under the 'Other:' heading in the 'Capital DEL changes' section below.	5,000,000		
<b>Total change in Resource DEL (Voted)</b>	<b>1,982,434,000</b>	<b>-1,725,706,000</b>	<b>256,728,000</b>
<b>AME changes:</b>			
(Section M) Release of provision to settle pension arrears. The associated utilisation is shown in the Capital AME section below.		-360,000,000	
(Section M) funding to meet police pension forecasts.	360,000,000		
<b>Neutral transfers to reflect the latest forecast budget allocations:</b>			
Moving provision from Section L to M.	6,135,000	-6,134,000	
<b>Total change in Resource AME (Voted)</b>	<b>366,135,000</b>	<b>-366,134,000</b>	<b>1,000</b>
<b>Capital DEL changes:</b>			
<b>Transfers to and from other Government departments:</b>			
Capital from the Security and Intelligence Agencies to strengthen national cyber security:			
(Section B)	786,000		
(DUP)	270,000		
<b>Neutral transfers to reflect the latest forecast budget allocations:</b>			
(Section A) Crime and Policing Group:	102,900,000	-102,900,000	
(Section B) Office for Security and Counter Terrorism:	2,174,000	-17,174,000	
(Section F) International and Immigration Policy:	300,000	-1,000,000	
(Section G) Border Force:		-10,146,000	
(Section H) HM Passport Office:	1,000,000		
(Section I) Enablers:	60,016,000	-35,900,000	
(Section J) Arms Length Bodies (Net):	9,500,000	-8,500,000	
DUP:	33,034,000	-33,304,000	
<b>Other:</b>			
(Section I) Switch capital DEL to resource DEL programme. Contra entry is shown under the 'Other:' heading in the 'Resource DEL changes' section above.		-5,000,000	
<b>Total change in Capital DEL (Voted)</b>	<b>209,980,000</b>	<b>-213,924,000</b>	<b>-3,944,000</b>

**Capital AME changes:**

(Section M) Cash associated with the release of provision to settle pension arrears. The reduction in liability is shown in the Resource AME section above.

**360,000,000**

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

**360,000,000**

**360,000,000**

Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above and also movements in debtors and creditors.

1,328,196,000

**Total change in Net Cash Requirement**

**1,328,196,000**

**1,328,196,000**



**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	256,728,000	-	256,728,000
Capital	-3,944,000	-	-3,944,000
<b>Annually Managed Expenditure</b>			
Resource	1,000	-	1,000
Capital	360,000,000	-	360,000,000
<b>Total Net Budget</b>			
Resource	256,729,000	-	256,729,000
Capital	356,056,000	-	356,056,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement †</b>	<b>1,328,197,000</b>		

Supplementary amounts required in the year ending 31 March 2016 for expenditure by Home Office on:

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

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

Identity management; passports.

Emergency planning; counter-terrorism and intelligence.

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

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

Immigration Health Surcharge.

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

\* Net spending by Arms Length Bodies includes the Disclosure and Barring Service.

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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.

Counter-terrorism work, and intelligence.

Cyber crime. Contributions for Police IT services.

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

Immigration Health Surcharge.

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

\*The wording 'training services' above includes both training and advisory services.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

Pensions; and other non-cash items.

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

† £ 360,000,000 has been advanced from the Contingencies Fund to provide cash in respect of capital AME spending supporting the service provided under section M of this Estimate. A corresponding cash amount is required to enable repayments to be made to the fund by 31 March 2016.

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
378,165	9,644,944	-2,591	259,319	375,574	9,904,263	363,320	-3,944	359,376
<i>Of which:</i>								
A Crime and Policing Group								
41,209	8,120,195	-4,717	-3,830	36,492	8,116,365	112,300	-	112,300
B Office for Security and Counter Terrorism								
50,336	668,298	-5,343	27,955	44,993	696,253	86,420	-14,214	72,206
C Counter extremism								
-	-	630	-	630	-	-	-	-
D Immigration Enforcement								
7,821	424,282	-	-4,845	7,821	419,437	500	-	500
E UK Visas & Immigration								
16,072	-464,334	-868	71,028	15,204	-393,306	3,000	-	3,000
F International & Immigration Policy								
22,411	9,629	-463	-1,221	21,948	8,408	1,500	-700	800
G Border Force								
2,300	485,000	-	73,034	2,300	558,034	50,200	-10,146	40,054
H HM Passport Office								
-9,721	-120,757	3,815	-11,758	-5,906	-132,515	15,000	1,000	16,000
I Enablers								
224,772	423,265	5,141	116,043	229,913	539,308	80,300	19,116	99,416
J Arms Length Bodies (Net)								
22,965	99,365	-786	-7,087	22,179	92,278	14,100	1,000	15,100
<b>Total Spending in DEL</b>								
		<b>-2,591</b>	<b>259,319</b>			<b>-3,944</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	1,616,000	-	1	-	1,616,001	-	360,000	360,000
<i>Of which:</i>								
L AME Charges								
-	6,135	-	-6,134	-	1	-	-	-
M Police Superannuation								
-	1,609,864	-	6,135	-	1,615,999	-	360,000	360,000
<b>Total Spending in AME</b>								
		<b>-</b>	<b>1</b>			<b>360,000</b>		

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**Part II: Changes Proposed (continued)**

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Total for Estimate</b>								
		-2,591	259,319				356,056	
<i>Of which:</i>								
Voted Expenditure							356,056	
		-2,591	259,319					
Non Voted Expenditure		-	-					
		-	-					
								£'000

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Present Plans	Changes	Revised Plans
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Net Cash Requirement 11,786,830 1,328,197 13,115,027

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## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
526,982	-151,408	375,574	12,075,386	-2,171,123	9,904,263	382,376	-23,000	359,376
<i>Of which:</i>								
A Crime and Policing Group								
40,741	-4,249	36,492	8,143,395	-27,030	8,116,365	112,300	-	112,300
B Office for Security and Counter Terrorism								
44,993	-	44,993	894,900	-198,647	696,253	72,206	-	72,206
C Counter extremism								
630	-	630	-	-	-	-	-	-
D Immigration Enforcement								
7,821	-	7,821	454,526	-35,089	419,437	500	-	500
E UK Visas & Immigration								
15,204	-	15,204	871,870	-1,265,176	-393,306	3,000	-	3,000
F International & Immigration Policy								
21,948	-	21,948	8,408	-	8,408	800	-	800
G Border Force								
2,480	-180	2,300	582,854	-24,820	558,034	40,054	-	40,054
H HM Passport Office								
31,479	-37,385	-5,906	336,898	-469,413	-132,515	16,000	-	16,000
I Enablers								
339,507	-109,594	229,913	690,256	-150,948	539,308	122,416	-23,000	99,416
J Arms Length Bodies (Net)								
22,179	-	22,179	92,278	-	92,278	15,100	-	15,100
K European Solidarity Mechanism (Net)								
-	-	-	1	-	1	-	-	-
<b>Total Spending in DEL</b>								
<b>526,982</b>	<b>-151,408</b>	<b>375,574</b>	<b>12,075,386</b>	<b>-2,171,123</b>	<b>9,904,263</b>	<b>382,376</b>	<b>-23,000</b>	<b>359,376</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	1,616,001	-	1,616,001	360,000	-	360,000
<i>Of which:</i>								
L AME Charges								
-	-	-	1	-	1	-	-	-
M Police Superannuation								
-	-	-	1,615,999	-	1,615,999	360,000	-	360,000
N AME Charges Arms Length Bodies (Net)								
-	-	-	1	-	1	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>1,616,001</b>	<b>-</b>	<b>1,616,001</b>	<b>360,000</b>	<b>-</b>	<b>360,000</b>

<b>Total for Estimate</b>								
526,982	-151,408	375,574	13,691,387	-2,171,123	11,520,264	742,376	-23,000	719,376
<i>Of which:</i>								
<b>Voted Expenditure</b>								
526,982	-151,408	375,574	13,691,387	-2,171,123	11,520,264	742,376	-23,000	719,376
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>11,639,109</b>	<b>256,729</b>	<b>11,895,837</b>
<b>Net Capital Requirement</b>	<b>363,320</b>	<b>356,056</b>	<b>719,376</b>
<b>Accruals to cash adjustments</b>	<b>-215,599</b>	<b>715,412</b>	<b>499,813</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-136,431	6,873	-129,558
Add cash grant-in-aid	126,374	1,215	127,589
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-205,542	-2,107	-207,649
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-569	-569
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	350,000	350,000
Use of provisions	-	360,000	360,000
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>11,786,830</b>	<b>1,328,197</b>	<b>13,115,027</b>

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

£'000

	Plans
Gross Administration Costs	442,551
<i>Less:</i>	
Administration DEL Income	-151,408
<b>Net Administration Costs</b>	<b>291,143</b>
Gross Programme Costs	14,211,358
<i>Less:</i>	
Programme DEL Income	-2,194,123
Programme AME Income	-
Non-budget income	-68,634
<b>Net Programme Costs</b>	<b>11,948,600</b>
<b>Total Net Operating Costs</b>	<b>12,239,744</b>
<i>Of which:</i>	
Resource DEL	10,172,248
Capital DEL	160,129
Resource AME	1,976,001
Capital AME	-
Non-budget	-68,634
<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	-160,129
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	68,634
Other adjustments	-252,411
<b>Total Resource Budget</b>	<b>11,895,838</b>
<i>Of which:</i>	
Resource DEL	10,279,837
Resource AME	1,616,001
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>11,895,838</b>



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

£'000

Revised  
Plans

	Revised Plans
<b>Voted Resource DEL</b>	<b>-2,322,531</b>
<i>Of which:</i>	
Administration	
EU Grants Received	-65,933
<i>Of which:</i>	
I Enablers	-65,933
Sales of Goods and Services	-9,523
<i>Of which:</i>	
F Border Force	-180
I Enablers	-9,343
Other Grants	-11,009
<i>Of which:</i>	
A Crime and Policing Group	-3,026
I Enablers	-7,983
Other Income	-26,335
<i>Of which:</i>	
I Enablers	-26,335
Taxation	-38,608
<i>Of which:</i>	
A Crime and Policing Group	-1,223
G HM Passport Office	-37,385
Total Administration	<u>-151,408</u>
 Programme	
EU Grants Received	-29,523
<i>Of which:</i>	
C Immigration Enforcement	-22,951
F Border Force	-222
I Enablers	-6,350
Sales of Goods and Services	-1,232,255
<i>Of which:</i>	
A Crime and Policing Group	-222
B Office for Security and Counter Terrorism	-77
C Immigration Enforcement	-1,352
E UK Visas & Immigration	-1,071,339
G Border Force	-6,912
H HM Passport Office	-24,438
I Enablers	-127,915
Other Grants	-59,060
<i>Of which:</i>	
A Crime and Policing Group	-26,808
B Office for Security and Counter Terrorism	-14,564
G Border Force	-60
H HM Passport Office	-3,345
I Enablers	-14,283

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


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£'000

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**Revised  
Plans**


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Other Income	-212,810
<i>Of which:</i>	
B Office for Security and Counter Terrorism	-6
D Immigration Enforcement	-1,426
E UK Visas & Immigration	-193,837
G Border Force	-15,126
H HM Passport Office	-15
I Enablers	-2,400
Taxation	-637,475
<i>Of which:</i>	
A Office for Security and Counter Terrorism	-184,000
D Immigration Enforcement	-9,360
G Border Force	-2,500
H HM Passport Office	-441,615
Total Programme	<u>-2,171,123</u>
<b>Total Voted Resource Income</b>	<b><u>-2,322,531</u></b>
<b>Voted Capital DEL</b>	<b>-23,000</b>
<i>Of which:</i>	
Programme	
Other Grants	-23,000
<i>Of which:</i>	
I Enablers	-23,000
Total Programme	<u>-23,000</u>
<b>Total Voted Capital Income</b>	<b><u>-23,000</u></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

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-68,634	-68,634	-	-	-68,634	-68,634
<b>Total</b>	<b>-68,634</b>	<b>-68,634</b>	<b>-</b>	<b>-</b>	<b>-68,634</b>	<b>-68,634</b>

#### Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Consular premium	-68,634	-68,634	-	-	-68,634	-68,634
<b>Total</b>	<b>-68,634</b>	<b>-68,634</b>	<b>-</b>	<b>-</b>	<b>-68,634</b>	<b>-68,634</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
I	College of Policing	42,765	5,400	44,515
I	Disclosure and Barring Service	-5,000	-	-
I	Gangmasters Licensing Authority	1,968	-	3,656
I & N	Independent Police Complaints Commission	72,218	5,600	72,917
I	Office of the Immigration Services Commissioner	2,521	-	3,721
I	Security Industry Authority	-14	4,100	2,780
<b>Total</b>		<b>114,458</b>	<b>15,100</b>	<b>127,589</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
I	DEMOS: Mapping integration - grant	15

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## Part III: Note K - Contingent Liabilities

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

The following liabilities are judged to be unquantifiable:

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

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

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

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Nature of liability	£'000
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### Indemnities

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

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

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

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

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

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

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

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

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

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

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

Action since English/French convention signed 24 November 2003:

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

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

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

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



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

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Nature of liability	£'000
<b>UKBA New Detection Technology in Europe</b> (Minute dated 2 July 2004)	
<p>Indemnity in respect of the deployment and/or demonstration of New Detection Technology by the United Kingdom Immigration Service in Europe (within the scope of this indemnity "Europe" is defined as: the member states of the Organisation for Security and Co-operation in Europe; those North African and Middle Eastern countries with which OSCE has special relationships (Algeria, Egypt, Israel, Jordan, Morocco &amp; Tunisia); and those countries which participate in Euro-Mediterranean dialogue with the Council of Europe (Libya, Syria, Lebanon and the Palestinian Authority).</p>	
<b>Harmondsworth and Campsfield Inquiry Team</b> (Minute dated 14 July 2007)	
<p>Indemnity provided to the Chairman and members of the team carrying out, in good faith and honesty, the inquiry into the disturbances at the Harmondsworth and Campsfield Immigration Removal Centres.</p>	
<b>Serious Organised Crime Squad</b> (Minute dated 11 October 2011)	
<p>Indemnities issued to third parties for the use of their facilities for firearms training, with the maximum exposure limited to £50m</p>	
<b>CIFAS – Fraud Protection Service</b> (Minute dated 23 November 2011)	
<p>To indemnify bodies against erroneous data entered on the CIFAS database, resulting in claims lodged against those organisations.</p>	
<b>Cyclamen</b> (Minute dated 29 May 2009)	
<p>Indemnities to various port and airport authorities with the maximum exposure limited to £115m, and with no individual indemnity being above £10m</p>	
<b>The UK Border Agency use of Foreign &amp; Commonwealth Office (FCO) premises</b>	
<p>Commitment to conditional support provided to the FCO against all third party claims arising out of, or in connection with, the agency's occupation of the premises.</p>	
<b>Chief Inspector of UKBA</b>	
<p>As part of the secondment of the Chief constable of Tayside Police to the position of the independent Chief Inspector of UKBA, a contingent liability associated with pension entitlements falling to the Home Office was created.</p>	



# National Crime Agency

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<b>Resource DEL changes:</b>			
<b>Transfers to and from other Government departments:</b>			
(Section A) Admin to the Home Office for the transfer of the Internal Audit function.		-189,000	
(Section A) Return surplus programme to the Home Office.		-5,000,000	
(Section A) Admin from the Home Office to fund work originally carried out by the National Fraud Authority.	2,950,000		
(Section A) Programme from the Ministry of Defence to help deliver the Gulf strategy.	60,000		
(Section A) Programme from the Home Office for child sexual abuse investigations.	10,000,000		
(Section A) Programme Overseas Development Assistance funding from the Foreign and Commonwealth Office	3,340,000		
<b>Total change in Resource DEL (Voted)</b>	<b>16,350,000</b>	<b>-5,189,000</b>	<b>11,161,000</b>
Revisions to the net cash requirement reflect the change to resources and capital as set out above.	26,161,000		
<b>Total change in Net Cash Requirement</b>	<b>26,161,000</b>		<b>26,161,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	11,161,000	-	11,161,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	11,161,000	-	11,161,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>26,161,000</b>		

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

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

UK and overseas activity:-

Principal function - Crime-reduction:

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

Investigating, prosecuting, preventing and disrupting people engaged in serious and organised crime.

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

Payment of grants to partners to promote and deliver National Crime Agency objectives; and

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

Principal function - Criminal Intelligence:

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

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

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

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

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

Protect: increase protection against serious and organised crime.

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

Income arising from:

UK and overseas activity:-

Training and accreditation fees for Financial Investigators;

Cyber Crime Prevention;

Asset Recovered Incentivisation Scheme;

Safeguarding children;

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

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

Pensions and other non cash items.

**National Crime Agency** will account for this Estimate.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
28,000	393,860	2,761	8,400	30,761	402,260	41,840	-	41,840
<i>Of which:</i>								
A National Crime Agency								
28,000	393,860	2,761	8,400	30,761	402,260	41,840	-	41,840
<b>Total Spending in DEL</b>								
		2,761	8,400					
<b>Total for Estimate</b>								
		2,761	8,400					
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		2,761	8,400					
<b>Non Voted Expenditure</b>								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	426,700	26,161	452,861

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital			
Administration		Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	
1	2	3	4	5	6	7	8	9	
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>									
31,310	-549	30,761	455,054	-52,794	402,260	52,442	-10,602	41,840	
<i>Of which:</i>									
A National Crime Agency									
31,310	-549	30,761	455,054	-52,794	402,260	52,442	-10,602	41,840	
<b>Total Spending in DEL</b>									
<b>31,310</b>	<b>-549</b>	<b>30,761</b>	<b>455,054</b>	<b>-52,794</b>	<b>402,260</b>	<b>52,442</b>	<b>-10,602</b>	<b>41,840</b>	
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
-	-	-	210,000	-	210,000	-	-	-	
<i>Of which:</i>									
B National Crime Agency AME									
-	-	-	210,000	-	210,000	-	-	-	
<b>Total Spending in AME</b>									
<b>-</b>	<b>-</b>	<b>-</b>	<b>210,000</b>	<b>-</b>	<b>210,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total for Estimate</b>									
<b>31,310</b>	<b>-549</b>	<b>30,761</b>	<b>665,054</b>	<b>-52,794</b>	<b>612,260</b>	<b>52,442</b>	<b>-10,602</b>	<b>41,840</b>	
<i>Of which:</i>									
<b>Voted Expenditure</b>									
31,310	-549	30,761	665,054	-52,794	612,260	52,442	-10,602	41,840	
<b>Non Voted Expenditure</b>									
-	-	-	-	-	-	-	-	-	

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>631,860</b>	<b>11,161</b>	<b>643,021</b>
<b>Net Capital Requirement</b>	<b>41,840</b>	<b>-</b>	<b>41,840</b>
<b>Accruals to cash adjustments</b>	<b>-247,000</b>	<b>15,000</b>	<b>-232,000</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-37,000	-	-37,000
New provisions and adjustments to previous provisions	-212,640	-	-212,640
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	-	15,000	15,000
Use of provisions	2,640	-	2,640
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>426,700</b>	<b>26,161</b>	<b>452,861</b>



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

£'000

Plans

Gross Administration Costs	31,310
<i>Less:</i>	
Administration DEL Income	-549
<b>Net Administration Costs</b>	<b>30,761</b>
Gross Programme Costs	665,054
<i>Less:</i>	
Programme DEL Income	-63,396
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>601,658</b>
<b>Total Net Operating Costs</b>	<b>632,419</b>
<i>Of which:</i>	
Resource DEL	430,381
Capital DEL	-10,602
Resource AME	212,640
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	10,602
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>643,021</b>
<i>Of which:</i>	
Resource DEL	433,021
Resource AME	210,000
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>643,021</b>

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

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-53,343</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-199
<i>Of which:</i>	
A National Crime Agency	-199
Other Grants	-350
<i>Of which:</i>	
A National Crime Agency	-350
Total Administration	<u>-549</u>
Programme	
Sales of Goods and Services	-203
<i>Of which:</i>	
A National Crime Agency	-203
Other Grants	-52,591
<i>Of which:</i>	
A National Crime Agency	-52,591
Total Programme	<u>-52,794</u>
<b>Total Voted Resource Income</b>	<b><u>-53,343</u></b>
<b>Voted Capital DEL</b>	<b>-10,602</b>
<i>Of which:</i>	
Programme	
Other Grants	-10,602
<i>Of which:</i>	
A National Crime Agency	-10,602
Total Programme	<u>-10,602</u>
<b>Total Voted Capital Income</b>	<b><u>-10,602</u></b>

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

No CFER income or receipts are expected in 2015-16.

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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:** 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.

# Charity Commission

## Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Increase in expenditure and income to cover projects funded by other Departments.	1,400,000	-1,399,000	
<b>Total change in Resource DEL (Voted)</b>	<b>1,400,000</b>	<b>-1,399,000</b>	<b>1,000</b>
Return of £1.7m in relating to the Transform funding due to slippage.		-1,700,000	
<b>Total change in Capital DEL (Voted)</b>	<b>-</b>	<b>-1,700,000</b>	<b>-1,700,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.		-1,699,000	
<b>Total change in Net Cash Requirement</b>	<b>-</b>	<b>-1,699,000</b>	<b>-1,699,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	1,000	-	1,000
Capital	-1,700,000	-	-1,700,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,000	-	1,000
Capital	-1,700,000	-	-1,700,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-1,699,000</b>		

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

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

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

Income arising from:

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

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

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

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

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
23,200	-	1	-	23,201	-	3,900	-1,700	2,200
<i>Of which:</i>								
A Giving the public confidence in the integrity of charity								
23,200	-	1	-	23,201	-	3,900	-1,700	2,200
<b>Total Spending in DEL</b>								
		1	-			-1,700		
<b>Total for Estimate</b>								
		1	-			-1,700		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		1	-			-1,700		
<b>Non Voted Expenditure</b>								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	26,180	-1,699	24,481

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
24,900	-1,699	23,201	-	-	-	2,200	-	2,200
<i>Of which:</i>								
A Giving the public confidence in the integrity of charity								
24,900	-1,699	23,201	-	-	-	2,200	-	2,200
<b>Total Spending in DEL</b>								
<b>24,900</b>	<b>-1,699</b>	<b>23,201</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,200</b>	<b>-</b>	<b>2,200</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	360	-	360	-	-	-
<i>Of which:</i>								
B Provisions within AME								
-	-	-	360	-	360	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>360</b>	<b>-</b>	<b>360</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>24,900</b>	<b>-1,699</b>	<b>23,201</b>	<b>360</b>	<b>-</b>	<b>360</b>	<b>2,200</b>	<b>-</b>	<b>2,200</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
24,900	-1,699	23,201	360	-	360	2,200	-	2,200
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>23,560</b>	<b>1</b>	<b>23,561</b>
<b>Net Capital Requirement</b>	<b>3,900</b>	<b>-1,700</b>	<b>2,200</b>
<b>Accruals to cash adjustments</b>	<b>-1,280</b>	<b>-</b>	<b>-1,280</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
New provisions and adjustments to previous provisions	-500	-	-500
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-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	-	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>26,180</b>	<b>-1,699</b>	<b>24,481</b>

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

£'000

Plans

Gross Administration Costs	24,900
<i>Less:</i>	
Administration DEL Income	-1,699
<b>Net Administration Costs</b>	<b>23,201</b>
Gross Programme Costs	500
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>500</b>
<b>Total Net Operating Costs</b>	<b>23,701</b>
<i>Of which:</i>	
Resource DEL	23,201
Capital DEL	-
Resource AME	500
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-140
<b>Total Resource Budget</b>	<b>23,561</b>
<i>Of which:</i>	
Resource DEL	23,201
Resource AME	360
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>23,561</b>

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


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£'000

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**Revised  
Plans**


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**Voted Resource DEL****-1,699***Of which:*

Administration

Sales of Goods and Services

-1,699

*Of which:*

A: Giving the public confidence in the integrity of charity

-1,699

Total Administration

-1,699

**Total Voted Resource Income****-1,699**

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

No CFER income or receipts are expected in 2015-16.

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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.



# Ministry of Justice

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section A - Reserve Claim in relation to Modernisation funding and other pressures.	400,000,000		
Section A - Switch from Capital DEL to Resource DEL as agreed with HM Treasury.	45,000,000		
Section B - Transfer from Department for Business Innovation and Skills (DBIS) in relation to unspent funds from the education review.	4,600,000		
Section C - Transfer from Department for Work and Pensions (DWP) in relation to direct lodgement fees.	2,263,000		
Section A - Transfer in from Department for Education (DfE) for special education needs in young offender institutes.	500,000		
Section B - Transfer to DBIS in relation to Offender and Learning Skills Service.	140,000		
Section C - Transfer from Department for Health in relation to nicotine inhaling products and smoking in cars regulations.	20,000		
Section A - Transfer to Scotland Office for audit fees.		-12,000	
Section A - Treasury imposed cash charges.		-49,000	
Section B - Transfer to DBIS for evaluation of the review of offender learning.		-109,000	
Section A - Machinery of Government Change - Transfer of Policy units attached to the Information Commissioners' Office and the Freedom of Information Commission to Cabinet Office.		-478,000	
Section B - Transfer to Department for Business Innovation and Skills for offender learning increases as a result of prison capacity changes.		-777,000	
Section A - Machinery of Government Change - Transfer of Policy units attached to the Information Commissioners' Office to Department for Culture, Media and Sport (DCMS).		-821,000	

Section B - Transfer to Department for Work and Pensions for Youth Engagement Funds.		-1,040,000
Section A - Transfer to Department for Communities and Local government for the verify programme.		-1,800,000
Section J - Machinery of Government Change - Transfer of Information Commissioners' Office to DCMS.		-2,900,000
Section C - Transfer to HM Revenue and Customs for tax expansion project.		-8,404,000
Section A - Transfer to Department for Communities and Local Government for troubled families fund.		-9,000,000
Section A - Reduction in Non voted Office of Legal Complaints/Legal Services Board (OLC/LSB) CFERS under section R.		-880,000
(Section B to Section A) Funding for junior attendance centres.	2,468,000	-2,468,000
(Section A to Section B) Funding for athena team.	3,976,000	-3,976,000
(Section A to Section B) Reallocation of reserve claim to business areas.	117,000,000	-117,000,000
(Section A to Section C) Reallocation of ICT Costs.	18,691,000	-18,691,000
(Section A to section C) Reallocation of judicial training costs.	13,000	-13,000
(Section A to section C) Reallocation of summer budget savings to business groups.	10,600,000	-10,600,000
(Section A to Section C) Reallocation of staff costs.	14,000	-14,000
(Section C to Section A) Reallocation of funding in relation to the judiciary project.	9,000	-9,000
(Section A to Section C) Reallocation of reserve claim to business areas.	80,000,000	-80,000,000
(Section D to section A) Reallocation of fee income.	15,908,000	-15,908,000
(Section A to section E) Reallocation of staff and consultancy costs.	1,437,000	-1,437,000
(Section E to Section A) Reallocation of summer budget savings to business groups.	12,000,000	-12,000,000
(Section E to Section A) Reallocation of depreciation budget.	800,000	-800,000
(Section F to Section A) Reallocation of judicial salary costs.	20,000	-20,000
(Section G to Section A) Reallocation of staff costs.	60,000	-60,000
(Section G to Section A) Reallocation of ICT costs.	47,000	-47,000
(Section H to Section A) Recovery of income from Welsh Office.	25,000	-25,000
(Section I to Section A) Reallocation of funding for Claims Management Company monitoring.	2,954,000	-2,954,000
(Section J to Section A) Reallocation of funding from Information Commissioners' Office.	850,000	-850,000



(Section A to Section K) Reallocation of depreciation budget.	2,000,000	-2,000,000	
(Section A to Section K) Reallocation of ICT costs.	337,000	-337,000	
(Section A to Section K) Reallocation of staff costs.	1,000,000	-1,000,000	
(Section L to section A) Reallocation of summer budget savings to business groups.	6,000,000	-6,000,000	
(Section M to Section L) Reallocation of funding between legal aid schemes.	13,900,000	-13,900,000	
(Section M to Section N) Reallocation of funding between legal aid schemes.	4,000,000	-4,000,000	
(Section M to Section L) reallocation of funding.	2,500,000	-2,500,000	
(Section M to Section A) Reallocation of summer budget savings to business groups.	9,000,000	-9,000,000	
(Section M to Section A) Reallocation of funding.	8,000,000	-8,000,000	
(Section N to Section A) Reallocation of summer budget savings allocated to business groups.	2,000,000	-2,000,000	
(Section M to Section N) Reallocation of Funding between Legal Aid Schemes.	4,100,000	-4,100,000	
(Section A to Section O) Reallocation of victims surcharge income given to Criminal Injuries Compensation Authority.	5,000,000	-5,000,000	
(Section P to Section A) reduction in required budget for Cafcass.	2,000,000	-2,000,000	
<b>Total change in Resource DEL (Voted)</b>	<b>779,232,000</b>	<b>-352,979,000</b>	<b>426,253,000</b>
Section R - Reduction in Non voted OLC/LSB CFERS.	880,000		
<b>Total change in Resource DEL (Non-Voted)</b>	<b>880,000</b>	<b>-</b>	<b>880,000</b>
Section S - Reserve Claim in relation to impairment of prison and court estates, O'Brien case, changes in work in progress provisions in Legal Aid Agency and Criminal Injuries Compensation Agency and provisions for voluntary early departure schemes (VEDS).	620,000,000		
Section S to Section U - Diliaptions funding for HM Courts and Tribunals Service (HMCTS).	9,000,000	-9,000,000	
Machinery of Government Change -Transfer of Information Commissioners' Office to DCMS.	10,000		
(Section S to Section V) Reallocation of funding for Criminal Cases Review Commission provisions.	6,000	-6,000	
(Section S to Section W) Additional provision funding for Legal Aid Agency - Administration.	15,138,000	-15,138,000	
(Section S to Section X) Additional provisions funding for Criminal Legal Aid.	7,835,000	-7,835,000	

(Section S to Section Y) Additional provisions funding for Civil Legal Aid.	26,757,000	-26,757,000	
(Section S to Section Z) Additional provisions funding for Central Funds.	622,000	-622,000	
(Section S to Section AA) Additional provisions funding for Criminal Injuries Compensation Authority.	30,000,000	-30,000,000	
<b>Total change in Resource AME (Voted)</b>	<b>709,368,000</b>	<b>-89,358,000</b>	<b>620,010,000</b>
Section A - Switch from Capital DEL to Resource DEL as agreed with HM Treasury.		-45,000,000	
Section C - Transfer to HM Revenue and Customs for tax expansion project.		-3,167,000	
Section J - Machinery of Government Change - Transfer of Information Commissioners' Office to DCMS.		-850,000	
(Section A to Section B) Additional capital funding for electronic monitoring tags.	4,500,000	-4,500,000	
(Section A to Section B) Additional capital funding for NOMS maintenance.	2,000,000	-2,000,000	
(Section A to Section C) Additional capital funding for courts reform.	16,800,000	-16,800,000	
(Section A to Section D) Additional capital funding for Office of the Public Guardian.	1,154,000	-1,154,000	
(Section E to section A) Reduction in capital for Youth Justice Board.	2,950,000	-2,950,000	
(Section A to section F) Additional capital for Parole Board.	20,000	-20,000	
(Section A to Section G) Additional Capital for Criminal Cases Review Commission.	47,000	-47,000	
(Section A to section K) Additional Capital for Legal Aid Agency Administration.	5,300,000	-5,300,000	
(Section A to Section J) Additional capital given to Information Commissioners' Office and then transferred by means of Machinery of Government change to DCMS.	750,000	-750,000	
<b>Total change in Capital DEL (Voted)</b>	<b>33,521,000</b>	<b>-82,538,000</b>	<b>-49,017,000</b>
Sum of movements above.	375,760,000		
Movement in Creditors.	268,500,000		
<b>Total change in Net Cash Requirement</b>	<b>644,260,000</b>	<b>-</b>	<b>644,260,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource † ††	426,253,000	880,000	427,133,000
Capital †	-49,017,000	-	-49,017,000
<b>Annually Managed Expenditure</b>			
Resource †	620,010,000	-	620,010,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,046,263,000	880,000	1,047,143,000
Capital	-49,017,000	-	-49,017,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement † ††</b>	<b>644,260,000</b>		

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

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

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

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

## Part I (continued)

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

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

\* The Judicial Conduct and Investigations Office and the Chief Coroner; the Sentencing Council Commissioner for Victims and Witnesses; Judicial Appointments and Conduct Ombudsman; Criminal Procedure Rule Committee; Civil Procedure Rule Committee; Tribunal Procedure Committee and Legal Services Board.

### Income arising from:

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

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

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

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

## Part I (continued)

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

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

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

### **Annually Managed Expenditure:**

#### Expenditure arising from:

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

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

† The Information Commissioners' Office along with associated policy areas was transferred to the Department for Culture, Media and Sport on 17 September 2015. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- (a) Departmental Expenditure Limit - Resource is decreased by £3,721,000,
- (b) Departmental Expenditure Limit - Capital is decreased by £850,000,
- (c) Annually Managed Expenditure Limit - Resource is increased by £10,000,
- (d) and the net cash requirement is decreased by £4,571,000.

†† The responsibility for the Freedom of Information Commission along with associated policy areas was transferred to the Cabinet Office on 17 July 2015. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- (a) Departmental Expenditure Limit - Resource is decreased by £478,000
- (b) and the net cash requirement is decreased by £478,000.

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
555,185	6,191,268	20,740	405,513	575,925	6,596,781	327,980	-49,017	278,963
<i>Of which:</i>								
A Policy, Corporate Services and Associated Offices								
244,337	190,776	20,946	299,727	265,283	490,503	309,480	-75,788	233,692
B National Offender Management Service								
156,586	3,230,414	-	122,362	156,586	3,352,776	8,000	6,500	14,500
C HM Courts and Tribunals Service								
23,493	778,271	-	44,580	23,493	822,851	-	16,800	16,800
D Office of The Public Guardian								
-	-	-	-15,908	-	-15,908	3,500	1,154	4,654
E Youth Justice Board (Net)								
8,588	164,975	-830	-9,105	7,758	155,870	3,800	-2,950	850
F Parole Board (net)								
1,250	12,830	-14	-6	1,236	12,824	-	20	20
G Criminal Cases Review Commission (Net)								
1,077	4,285	-	-107	1,077	4,178	-	47	47
H Judicial Appointments Commission (Net)								
378	4,172	-	-25	378	4,147	-	-	-
I Office of Legal Complaints								
-	14,842	-	-2,954	-	11,888	-	-	-
K Legal Aid Agency - Administration								
92,831	-	5,837	-	98,668	-	2,500	5,300	7,800
L Legal Aid Agency - Fund : Criminal								
-	898,000	-	11,900	-	909,900	-	-	-
M Legal Aid Agency - Fund : Civil								
-	638,000	-	-45,500	-	592,500	-	-	-
N Legal Aid Agency - Central Funds								
-	41,000	-	6,100	-	47,100	-	-	-
O CICA Agency								
11,995	101,505	-	-5,000	11,995	96,505	600	-	600
P Children and Family Court Advisory and Support Service								
10,900	107,900	-1,449	-551	9,451	107,349	-	-	-
Information Commissioners Office (Net)								
3,750	-	-3,750	-	-	-	100	-100	-
<b>Non Voted Expenditure</b>								
-	124,399	-	880	-	125,279	-	-	-
<i>Of which:</i>								
R OLC/LSB CFERS								
-	-17,066	-	880	-	-16,186	-	-	-
<b>Total Spending in DEL</b>								
		<b>20,740</b>	<b>406,393</b>			<b>-49,017</b>		

**Part II: Changes Proposed (Continued)**

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	131,000	-	620,010	-	751,010	-	-	-
<i>Of which:</i>								
S Policy, Corporate Services and Associated Offices								
-	-27,481	-	530,642	-	503,161	-	-	-
U HM Courts and Tribunals Service								
-	2,000	-	9,000	-	11,000	-	-	-
V Criminal Cases Review Commission (Net)								
-	509	-	6	-	515	-	-	-
W Legal Aid Agency - Administration								
-	-105	-	15,138	-	15,033	-	-	-
X Legal Aid Agency - Fund : Criminal								
-	-	-	7,835	-	7,835	-	-	-
Y Legal Aid Agency - Fund : Civil								
-	-	-	26,757	-	26,757	-	-	-
Z Legal Aid Agency - Central Funds								
-	-	-	622	-	622	-	-	-
AA CICA Agency								
-	11,963	-	30,000	-	41,963	-	-	-
Information Commissioners Office (Net)								
-	-10	-	10	-	-	-	-	-
<b>Total Spending in AME</b>								
			-	620,010				
<b>Total for Estimate</b>								
			20,740	1,026,403				
<i>Of which:</i>								
<b>Voted Expenditure</b>								
			20,740	1,025,523				
<b>Non Voted Expenditure</b>								
			-	880				
<b>£'000</b>								
			<b>Present Plans</b>	<b>Changes</b>	<b>Revised Plans</b>			
<b>Net Cash Requirement</b>			<b>6,475,592</b>	<b>644,260</b>	<b>7,119,852</b>			

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross 1	Income 2	Net 3	Gross 4	Income 5	Net 6	Gross 7	Income 8	Net 9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
602,658	-26,733	575,925	8,513,074	-1,916,293	6,596,781	314,963	-36,000	278,963
<i>Of which:</i>								
A Policy, Corporate Services and Associated Offices								
284,368	-19,085	265,283	895,558	-405,055	490,503	269,692	-36,000	233,692
B National Offender Management Service								
161,674	-5,088	156,586	3,672,688	-319,912	3,352,776	14,500	-	14,500
C HM Courts and Tribunals Service								
23,582	-89	23,493	1,722,094	-899,243	822,851	16,800	-	16,800
D Office of The Public Guardian								
-	-	-	48,842	-64,750	-15,908	4,654	-	4,654
E Youth Justice Board (Net)								
7,758	-	7,758	155,870	-	155,870	850	-	850
F Parole Board (net)								
1,236	-	1,236	12,824	-	12,824	20	-	20
G Criminal Cases Review Commission (Net)								
1,077	-	1,077	4,178	-	4,178	47	-	47
H Judicial Appointments Commission (Net)								
378	-	378	4,147	-	4,147	-	-	-
I Office of Legal Complaints								
-	-	-	11,888	-	11,888	-	-	-
J Legal Services Board								
-	-	-	4,298	-	4,298	-	-	-
K Legal Aid Agency - Administration								
99,814	-1,146	98,668	-	-	-	7,800	-	7,800
L Legal Aid Agency - Fund : Criminal								
-	-	-	934,400	-24,500	909,900	-	-	-
M Legal Aid Agency - Fund : Civil								
-	-	-	768,508	-176,008	592,500	-	-	-
N Legal Aid Agency - Central Funds								
-	-	-	47,100	-	47,100	-	-	-
O CICA Agency								
13,320	-1,325	11,995	123,330	-26,825	96,505	600	-	600
P Children and Family Court Advisory and Support Service								
9,451	-	9,451	107,349	-	107,349	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	141,465	-16,186	125,279	-	-	-
<i>Of which:</i>								
Q Higher Judiciary Judicial Salaries								
-	-	-	141,465	-	141,465	-	-	-
R OLC/LSB CFERS								
-	-	-	-	-16,186	-16,186	-	-	-



## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Total Spending in DEL</b>								
602,658	-26,733	575,925	8,654,539	-1,932,479	6,722,060	314,963	-36,000	278,963
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	751,010	-	751,010	-	-	-
<i>Of which:</i>								
S Policy, Corporate Services and Associated Offices								
-	-	-	503,161	-	503,161	-	-	-
T National Offender Management HQ								
-	-	-	139,347	-	139,347	-	-	-
U HM Courts and Tribunals Service								
-	-	-	11,000	-	11,000	-	-	-
V Criminal Cases Review Commission (Net)								
-	-	-	515	-	515	-	-	-
W Legal Aid Agency - Administration								
-	-	-	15,033	-	15,033	-	-	-
X Legal Aid Agency - Fund : Criminal								
-	-	-	7,835	-	7,835	-	-	-
Y Legal Aid Agency - Fund : Civil								
-	-	-	26,757	-	26,757	-	-	-
Z Legal Aid Agency - Central Funds								
-	-	-	622	-	622	-	-	-
AA CICA Agency								
-	-	-	41,963	-	41,963	-	-	-
AB Children and Family Court Advisory and Support Service								
-	-	-	4,777	-	4,777	-	-	-
<b>Total Spending in AME</b>								
-	-	-	751,010	-	751,010	-	-	-
<b>Total for Estimate</b>								
602,658	-26,733	575,925	9,405,549	-1,932,479	7,473,070	314,963	-36,000	278,963
<i>Of which:</i>								
<b>Voted Expenditure</b>								
602,658	-26,733	575,925	9,264,084	-1,916,293	7,347,791	314,963	-36,000	278,963
<b>Non Voted Expenditure</b>								
-	-	-	141,465	-16,186	125,279	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>7,001,852</b>	<b>1,047,143</b>	<b>8,048,995</b>
<b>Net Capital Requirement</b>	<b>327,980</b>	<b>-49,017</b>	<b>278,963</b>
<b>Accruals to cash adjustments</b>	<b>-729,841</b>	<b>-352,986</b>	<b>-1,082,827</b>
<i>Of which:</i>			
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-348,421	21,758	-326,663
Add cash grant-in-aid	338,241	-20,521	317,720
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-593,937	-328,729	-922,666
New provisions and adjustments to previous provisions	-1,970,301	1,284,834	-685,467
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	-	268,500	268,500
Use of provisions	1,844,577	-1,578,828	265,749
<b>Removal of non-voted budget items</b>	<b>-124,399</b>	<b>-880</b>	<b>-125,279</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-141,465	-	-141,465
Other adjustments	17,066	-880	16,186
<b>Net Cash Requirement</b>	<b>6,475,592</b>	<b>644,260</b>	<b>7,119,852</b>

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

	£'000
	Revised Plans
Gross Administration Costs	600,271
<i>Less:</i>	
Administration DEL Income	-26,733
<b>Net Administration Costs</b>	<b>573,538</b>
Gross Programme Costs	9,407,936
<i>Less:</i>	
Programme DEL Income	-1,932,479
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>7,475,457</b>
<b>Total Net Operating Costs</b>	<b>8,048,995</b>
<i>Of which:</i>	
Resource DEL	7,031,804
Capital DEL	-
Resource AME	1,017,191
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>8,048,995</b>
<i>Of which:</i>	
Resource DEL	7,297,985
Resource AME	751,010
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	16,186
Other adjustments	-16,186
<b>Total Resource (Estimate)</b>	<b>8,048,995</b>

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

£'000

Revised  
Plans

---

**Voted Resource DEL** **-1,943,026**
*Of which:*

Administration

Sales of Goods and Services -26,733

*Of which:*

A: Policy, Corporate Services and Associated Offices -19,085

B: National Offender Management Service -5,088

C: HM Courts and Tribunals Service -89

K: Legal Aid Agency - Administration -1,146

O: CICA Agency -1,325

Total Administration **-26,733**

Programme

Sales of Goods and Services -1,916,293

*Of which:*

A: Policy, Corporate Services and Associated Offices -405,055

B: National Offender Management Service -319,912

C: HM Courts and Tribunals Service -899,243

D: Office of The Public Guardian -64,750

L: Legal Aid Agency - Fund : Criminal -24,500

M: Legal Aid Agency - Fund : Civil -176,008

O: CICA Agency -26,825

Total Programme **-1,916,293**


---

**Total Voted Resource Income** **-1,943,026**


---

**Voted Capital DEL** **-36,000**
*Of which:*

Programme

Sales of Assets -36,000

*Of which:*

A: Policy, Corporate Services and Associated Offices -36,000

Total Programme **-36,000**


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**Total Voted Capital Income** **-36,000**


---

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-17,066	-17,066	880	880	-16,186	-16,186
<b>Total</b>	<b>-17,066</b>	<b>-17,066</b>	<b>880</b>	<b>880</b>	<b>-16,186</b>	<b>-16,186</b>

#### Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b> OLC/LSB CFERS	-17,066	-17,066	880	880	-16,186	-16,186
<b>Total</b>	<b>-17,066</b>	<b>-17,066</b>	<b>880</b>	<b>880</b>	<b>-16,186</b>	<b>-16,186</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:** Richard Heaton

### Executive Agency Accounting Officers:

Carole Oatway for Sections O and AA	Criminal Injuries Compensation Authority
Natalie Ceeny for Sections C and U	Her Majesty's Courts and Tribunals Service
Matthew Coats for sections K,L,M,N,W,X,Y and Z	Legal Aid Agency
Michael Spurr for section B and T	National Offender Management Service
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
Richard Moriarty	Chief Executive, Legal Services Board
Catherine Lee	Interim Chief Ombudsman, Office of Legal Complaints
Martin Jones	Interim 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 (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)**

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
P and AB	Children and Family Court Advisory and Support Service	121,577	-	116,390
G and V	Criminal Cases Review Commission	5,770	47	5,427
H	Judicial Appointments Commission	4,525		4,375
J	Legal Services Board	4,298	-	4,253
I	Office of Legal Complaints	11,888	-	11,497
F	Parole Board	14,060	20	13,800
E	Youth Justice Board	163,628	850	161,978
<b>Total</b>		<b>325,746</b>	<b>917</b>	<b>317,720</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 £61.2m 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> CICA Pre-Tariff Cases. A decision which was judicially reviewed at the Administrative Court challenged the use of the Lord Chancellor's discount rate in future loss calculations. The judicial review was heard on 27 Mar 15 and was rejected. The Administrative Court refused permission to appeal to the Court of Appeal on 29 Apr 15. The claimant then lodged an application for permission to appeal with the Court of Appeal on 18 May 15. This resulted in a further refusal but the applicant has lodged another appeal for a permission hearing to be heard May 2016. Exposure is dependent upon any change to discount rate, currently 2.5% and the final outcome may affect a number of cases and exposure is wide-ranging (between £7m and £184m). This range covers the possibility that all cases settled since the legal proceedings began will fall under any ruling should CICA lose. The high end of liability is based on -2%. Indications are that the Lord Chancellor is considering a rate that is likely to fall between 0.5% and -0.5% which may impact on any Court decision and therefore the potential liability range is more likely to be £39m to £76m. If CICA win the case any rate change will impact only on remaining and reopened cases and the liability will fall to a range of £7m to £184m although this could fall or rise.</p>	7,000 to 184,000
<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 in November 2014. The applicant's representatives alleged their client was the victim of poisoning (section 23 of the Offences Against the Person Act (OAPA)). They requested permission to appeal from the Supreme Court relying on the infliction of bodily injury under section 20 OAPA. The Supreme Court refused permission to appeal on 21 April 2015. The representatives have now selected another test-case to progress the section 20 argument before the First-tier Tribunal. This was heard on the 2nd of December 2015 CICA legal awaiting decision. 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>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
<p><b>Fee paid judicial office holders' claims:</b> The UK Supreme Court ruling on 6 February 2013 set the precedent for other stayed cases, which in addition to pension entitlements, extended to non-pension entitlements relating to fee paid judicial office holders' employment terms and conditions.</p>	Unquantifiable
<p>During 2014-15, there were several hearings held at the Employment Tribunal and Employment Appeal Tribunal. 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>Headquarters legal claims:</b> There are 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.</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
<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>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.</p> <p>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



# Ministry of Justice: Judicial Pension Scheme

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Reduction in interest cost on scheme liabilities.		-3,600,000	
Increase in current service cost voted.	9,644,000		
Reduction in pension contributions received.	585,000		
Increase in administration costs.	66,000		
<b>Total change in Resource AME (Voted)</b>	<b>10,295,000</b>	<b>-3,600,000</b>	<b>6,695,000</b>
Decrease in current service cost non-voted.		-1,544,000	
<b>Total change in Resource AME (Non-Voted)</b>	<b>-</b>	<b>-1,544,000</b>	<b>-1,544,000</b>
Total cash changes as a result of the above changes.	8,374,000		
<b>Total change in Net Cash Requirement</b>	<b>8,374,000</b>	<b>-</b>	<b>8,374,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	6,695,000	-1,544,000	5,151,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	6,695,000	-1,544,000	5,151,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>8,374,000</b>		

Supplementary amounts required in the year ending 31 March 2016 for expenditure by Ministry of Justice: Judicial Pensions Scheme on:

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

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

Income arising from:

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

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

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	163,105	-	6,695	-	169,800	-	-	-
<i>Of which:</i>								
A Judicial Pension Scheme								
-	163,105	-	6,695	-	169,800	-	-	-
<b>Non Voted Expenditure</b>								
-	91,200	-	-1,544	-	89,656	-	-	-
<i>Of which:</i>								
B Judicial Pension Scheme								
-	91,200	-	-1,544	-	89,656	-	-	-
<b>Total Spending in AME</b>								
			-	5,151				
<b>Total for Estimate</b>								
			-	5,151				
<i>Of which:</i>								
<b>Voted Expenditure</b>								
			-	6,695				
<b>Non Voted Expenditure</b>								
			-	-1,544				

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>-59,013</b>	<b>8,374</b>	<b>-50,639</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Net		Programme				
Gross	Income	Gross	Income	Gross	Income	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	284,582	-114,782	169,800	-	-	-
<i>Of which:</i>								
A Judicial Pension Scheme								
-	-	-	284,582	-114,782	169,800	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	89,656	-	89,656	-	-	-
<i>Of which:</i>								
B Judicial Pension Scheme								
-	-	-	89,656	-	89,656	-	-	-
<b>Total Spending in AME</b>								
-	-	-	374,238	-114,782	259,456	-	-	-
<b>Total for Estimate</b>								
-	-	-	374,238	-114,782	259,456	-	-	-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	284,582	-114,782	169,800	-	-	-
<b>Non Voted Expenditure</b>								
-	-	-	89,656	-	89,656	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>254,305</b>	<b>5,151</b>	<b>259,456</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-222,118</b>	<b>1,679</b>	<b>-220,439</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-277,800	-6,044	-283,844
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	55,682	7,723	63,405
<b>Removal of non-voted budget items</b>	<b>-91,200</b>	<b>1,544</b>	<b>-89,656</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-91,200	1,544	-89,656
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>-59,013</b>	<b>8,374</b>	<b>-50,639</b>

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

	£'000
	Plans
Gross Programme Costs	374,238
<i>Of which:</i>	
Increases in liability	170,444
Interest on scheme liability	113,400
Other expenditure	90,394
<i>Less:</i>	
Contributions received	-114,782
Transfers in	-
Other income	-
<b>Net Programme Costs</b>	<b>259,456</b>
<b>Total Net Operating Costs</b>	<b>259,456</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	259,456
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>259,456</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	259,456
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>259,456</b>



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


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£'000

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**Revised  
Plans**


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<b>Voted Resource AME</b>	<b>-114,782</b>
<i>Of which:</i>	
Programme	
Pensions	-114,782
<i>Of which:</i>	
A: Judicial Pension Scheme	-114,782
Total Programme	<u>-114,782</u>
<b>Total Voted Resource Income</b>	<b><u>-114,782</u></b>

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

No CFER income or receipts are expected in 2015-16.

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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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# United Kingdom Supreme Court

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## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Reallocation to Non Voted Spend in respect of Judicial Salaries		-40,000	
Reallocation to Capital Spend		-300,000	
Increase in Programme Income		-300,000	
Corresponding Increase in Programme Spend	300,000		
<b>Total change in Resource DEL (Voted)</b>	<b>300,000</b>	<b>-640,000</b>	<b>-340,000</b>
Reallocation from Voted Spend in respect of Judicial Salaries	40,000		
<b>Total change in Resource DEL (Non-Voted)</b>	<b>40,000</b>		<b>40,000</b>
Reallocation from Voted Spend to Capital	300,000		
<b>Total change in Capital DEL (Voted)</b>	<b>300,000</b>		<b>300,000</b>
Effect of Reallocation to Non Voted Spend in respect of Judicial salaries		-40,000	
<b>Total change in Net Cash Requirement</b>		<b>-40,000</b>	<b>-40,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-340,000	40,000	-300,000
Capital	300,000	-	300,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-340,000	40,000	-300,000
Capital	300,000	-	300,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-40,000</b>		

Supplementary amounts required in the year ending 31 March 2016 for expenditure by United Kingdom Supreme Court on:

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

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

Income arising from:

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

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

Diminution in value of assets.

United Kingdom Supreme Court will account for this Estimate.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
916	1,324	-	-340	916	984	150	300	450
<i>Of which:</i>								
A United Kingdom Supreme Court								
916	1,324	-	-340	916	984	150	300	450
<b>Non Voted Expenditure</b>								
-	2,873	-	40	-	2,913	-	-	-
<i>Of which:</i>								
B UK Supreme Court Non-Voted								
-	2,873	-	40	-	2,913	-	-	-
<b>Total Spending in DEL</b>								
		-	-300			300		
<b>Total for Estimate</b>								
		-	-300			300		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	-340			300		
<b>Non Voted Expenditure</b>								
		-	40			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>1,269</b>	<b>-40</b>	<b>1,229</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Programme						
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
1,071	-155	916	8,536	-7,552	984	450	-	450
<i>Of which:</i>								
A United Kingdom Supreme Court								
1,071	-155	916	8,536	-7,552	984	450	-	450
<b>Non-voted expenditure</b>								
-	-	-	2,913	-	2,913	-	-	-
<i>Of which:</i>								
B UK Supreme Court Non-Voted								
-	-	-	2,913	-	2,913	-	-	-
<b>Total Spending in DEL</b>								
1,071	-155	916	11,449	-7,552	3,897	450	-	450
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	1,000	-	1,000	-	-	-
<i>Of which:</i>								
C United Kingdom Supreme Court								
-	-	-	1,000	-	1,000	-	-	-
<b>Total Spending in AME</b>								
-	-	-	1,000	-	1,000	-	-	-
<b>Total for Estimate</b>								
1,071	-155	916	12,449	-7,552	4,897	450	-	450
<i>Of which:</i>								
<b>Voted Expenditure</b>								
1,071	-155	916	9,536	-7,552	1,984	450	-	450
<b>Non Voted Expenditure</b>								
-	-	-	2,913	-	2,913	-	-	-



## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>6,113</b>	<b>-300</b>	<b>5,813</b>
<b>Net Capital Requirement</b>	<b>150</b>	<b>300</b>	<b>450</b>
<b>Accruals to cash adjustments</b>	<b>-2,121</b>	<b>-</b>	<b>-2,121</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,081	-	-2,081
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-40	-	-40
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-2,873</b>	<b>-40</b>	<b>-2,913</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-2,873	-40	-2,913
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,269</b>	<b>-40</b>	<b>1,229</b>

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

£'000

Plans

Gross Administration Costs	1,071
<i>Less:</i>	
Administration DEL Income	-155
<b>Net Administration Costs</b>	<b>916</b>
Gross Programme Costs	12,449
<i>Less:</i>	
Programme DEL Income	-7,552
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>4,897</b>
<b>Total Net Operating Costs</b>	<b>5,813</b>
<i>Of which:</i>	
Resource DEL	4,813
Capital DEL	-
Resource AME	1,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>5,813</b>
<i>Of which:</i>	
Resource DEL	4,813
Resource AME	1,000
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>5,813</b>

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


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£'000

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**Revised  
Plans**


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**Voted Resource DEL****-7,707***Of which:*

Administration

Sales of Goods and Services

-155

*Of which:*

A United Kingdom Supreme Court

-155

Total Administration

---

-155

Programme

Sales of Goods and Services

-7,552

*Of which:*

A United Kingdom Supreme Court

-7,552

Total Programme

---

-7,552**Total Voted Resource Income**

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**-7,707**

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

No CFER income or receipts are expected in 2015-16.

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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

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.

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

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



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# The National Archives

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## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A): To reflect movements from Resource DEL admin to programme to cover proposed spending.	435,000		
(Section A): To reflect movements from Resource DEL admin to programme to cover proposed spending.		-435,000	
(Section A): To reflect increased admin depreciation charge on TNA estate.	120,000		
(Section A): To reflect increased programme depreciation charge on TNA estate.	480,000		
<b>Total change in Resource DEL (Voted)</b>	<b>1,035,000</b>	<b>-435,000</b>	<b>600,000</b>

**Part I**

£

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

Supplementary amounts required in the year ending 31 March 2016 for expenditure by The National Archives on:

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

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

Income arising from:

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

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

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

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



## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
9,540	24,161	-315	915	9,225	25,076	1,200	-	1,200
<i>Of which:</i>								
A The National Archives (DEL)								
9,540	24,161	-315	915	9,225	25,076	1,200	-	1,200
<b>Total Spending in DEL</b>								
		-315	915					
<b>Total for Estimate</b>								
		-315	915					
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-315	915					
<b>Non Voted Expenditure</b>								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>29,641</b>	<b>-</b>	<b>29,641</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Programme		Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
9,375	-150	9,225	34,726	-9,650	25,076	1,200	-	1,200
<i>Of which:</i>								
A The National Archives (DEL)								
9,375	-150	9,225	34,726	-9,650	25,076	1,200	-	1,200
<b>Total Spending in DEL</b>								
<b>9,375</b>	<b>-150</b>	<b>9,225</b>	<b>34,726</b>	<b>-9,650</b>	<b>25,076</b>	<b>1,200</b>	<b>-</b>	<b>1,200</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	-131	-	-131	-	-	-
<i>Of which:</i>								
B The National Archives (AME)								
-	-	-	-131	-	-131	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>-131</b>	<b>-</b>	<b>-131</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>9,375</b>	<b>-150</b>	<b>9,225</b>	<b>34,595</b>	<b>-9,650</b>	<b>24,945</b>	<b>1,200</b>	<b>-</b>	<b>1,200</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
9,375	-150	9,225	34,595	-9,650	24,945	1,200	-	1,200
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>33,570</b>	<b>600</b>	<b>34,170</b>
<b>Net Capital Requirement</b>	<b>1,200</b>	<b>-</b>	<b>1,200</b>
<b>Accruals to cash adjustments</b>	<b>-5,129</b>	<b>-600</b>	<b>-5,729</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	-600	-5,800
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-60	-	-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	131	-	131
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>29,641</b>	<b>-</b>	<b>29,641</b>

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

£'000

Plans

Gross Administration Costs	9,375
<i>Less:</i>	
Administration DEL Income	-150
<b>Net Administration Costs</b>	<b>9,225</b>
Gross Programme Costs	34,595
<i>Less:</i>	
Programme DEL Income	-9,650
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>24,945</b>
<b>Total Net Operating Costs</b>	<b>34,170</b>
<i>Of which:</i>	
Resource DEL	34,170
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>34,170</b>
<i>Of which:</i>	
Resource DEL	34,301
Resource AME	-131
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>34,170</b>

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


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£'000

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**Revised  
Plans**


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**Voted Resource DEL****-9,800***Of which:*

Administration

Sales of Goods and Services

-150

*Of which:*

A The National Archives (DEL)

-150

Total Administration

---

-150

Programme

Sales of Goods and Services

-9,650

*Of which:*

A The National Archives (DEL)

-9,650

Total Programme

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-9,650**Total Voted Resource Income**

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**-9,800**

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

No CFER income or receipts are expected in 2015-16.

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

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





# Crown Prosecution Service

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
"(Section A)" Reserve Support to fund support costs incurred in the expansion of the legal workforce (e.g advertising and recruitment, training and IT support).	600,000		
"(Section B)" Reserve support to fund additional lawyers and paralegal staff, and payments to external advocates, in reponse to increase in complex caseload (e.g sexual offences - both historic and current sexual crimes - and counter-terrorism) and additional Crown Court sitting days.	8,800,000		
"(Section B)" Resource requirement for the National Cyber Security Programme which has been transferred to the CPS from the Security and Intelligence Agencies.	1,490,000		
"(Section B)" Resource requirement for the contribution to the Tobacco Strategy which has been transferred to the CPS from the HM Revenue and Customs.	920,000		
"(Section B)" Resource requirement for the contribution to tax avoidance prosecutions which has been transferred to the CPS from the HM Revenue and Customs.	460,000		
"(Section B)" Resource requirement to provide support on the Gulf Strategy, a security initiative as endorsed by the National Security Council which has been transferred to the CPS from the Ministry of Defence.	48,000		
"(Section B)" Resource requirement to provide lawyers to support the strategy of the Conflict, Security and Stability Fund which has been transferred to the CPS from the Department for International Development (DFID).	470,000		
"(Section B)" Restatement of use of provisions.		-2,241,000	
<b>Total change in Resource DEL (Voted)</b>	<b>12,788,000</b>	<b>-2,241,000</b>	<b>10,547,000</b>

"(Section B)" Transfer budget to Serious Fraud Office to support purchases of fixed assets		-750,000	
<b>Total change in Capital DEL (Voted)</b>		<b>-750,000</b>	<b>-750,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.	12,788,000	-2,991,000	
Revisions to the Net Cash Requirement also take account of movements in working balances due to; an increase in stocks and a decrease in creditors.	15,483,000		
<b>Total change in Net Cash Requirement</b>	<b>28,271,000</b>	<b>-2,991,000</b>	<b>25,280,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	10,547,000	-	10,547,000
Capital	-750,000	-	-750,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	10,547,000	-	10,547,000
Capital	-750,000	-	-750,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>25,280,000</b>		

Supplementary amounts required in the year ending 31 March 2016 for expenditure by Crown Prosecution Service on:

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

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

Income arising from:

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

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

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

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

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
31,600	450,676	600	9,947	32,200	460,623	2,460	-750	1,710
<i>Of which:</i>								
A Administration Costs in HQ and on Central Services								
31,600	-	600	-	32,200	-	-	-	-
B Crown Prosecutions and Legal Services								
-	450,676	-	9,947	-	460,623	2,460	-750	1,710
<b>Total Spending in DEL</b>								
		600	9,947				-750	
<b>Total for Estimate</b>								
		600	9,947				-750	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		600	9,947				-750	
<b>Non Voted Expenditure</b>								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	480,936	25,280	506,216

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross 1	Income 2	Net 3	Gross 4	Income 5	Net 6	Gross 7	Income 8	Net 9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
32,700	-500	32,200	520,123	-59,500	460,623	1,710	-	1,710
<i>Of which:</i>								
A Administration Costs in HQ and on Central Services								
32,700	-500	32,200	-	-	-	-	-	-
B Crown Prosecutions and Legal Services								
-	-	-	520,123	-59,500	460,623	1,710	-	1,710
<b>Total Spending in DEL</b>								
<b>32,700</b>	<b>-500</b>	<b>32,200</b>	<b>520,123</b>	<b>-59,500</b>	<b>460,623</b>	<b>1,710</b>	<b>-</b>	<b>1,710</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	5,264	-	5,264	-	-	-
<i>Of which:</i>								
C CPS voted AME charges								
-	-	-	5,264	-	5,264	-	-	-
<b>Total Spending in AME</b>								
-	-	-	<b>5,264</b>	<b>-</b>	<b>5,264</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>32,700</b>	<b>-500</b>	<b>32,200</b>	<b>525,387</b>	<b>-59,500</b>	<b>465,887</b>	<b>1,710</b>	<b>-</b>	<b>1,710</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
32,700	-500	32,200	525,387	-59,500	465,887	1,710	-	1,710
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>487,540</b>	<b>10,547</b>	<b>498,087</b>
<b>Net Capital Requirement</b>	<b>2,460</b>	<b>-750</b>	<b>1,710</b>
<b>Accruals to cash adjustments</b>	<b>-9,064</b>	<b>15,483</b>	<b>6,419</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,800	-	-3,800
New provisions and adjustments to previous provisions	-4,505	2,241	-2,264
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-3,000	-	-3,000
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	6,313	6,313
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	9,170	9,170
Use of provisions	2,241	-2,241	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>480,936</b>	<b>25,280</b>	<b>506,216</b>

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

£'000

Plans

Gross Administration Costs	32,700
<i>Less:</i>	
Administration DEL Income	-500
<b>Net Administration Costs</b>	<b>32,200</b>
Gross Programme Costs	525,387
<i>Less:</i>	
Programme DEL Income	-59,500
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>465,887</b>
<b>Total Net Operating Costs</b>	<b>498,087</b>
<i>Of which:</i>	
Resource DEL	492,823
Capital DEL	-
Resource AME	5,264
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>498,087</b>
<i>Of which:</i>	
Resource DEL	492,823
Resource AME	5,264
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>498,087</b>

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


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£'000

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**Revised  
Plans**


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**Voted Resource DEL****-60,000***Of which:*

Administration

Sales of Goods and Services

-500

*Of which:*

A Administration Costs in HQ and on Central Services

-500

Total Administration

-500

Programme

Sales of Goods and Services

-59,500

*Of which:*

B Crown Prosecutions and Legal Services

-59,500

Total Programme

-59,500**Total Voted Resource Income****-60,000**



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

No CFER income or receipts are expected in 2015-16.

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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 Saunders

**Additional Accounting Officers:** Peter Lewis for sections A, B and C

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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# Serious Fraud Office

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## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<b>Section Sub Head Section A4</b>			
Reserve Claim to increase Resource Del for 2015-16	18,000,000		
<b>Total change in Resource DEL (Voted)</b>	<b>18,000,000</b>		<b>18,000,000</b>
<b>Section Sub head A7</b>			
Budget Cover Transfer	750,000		
<b>Total change in Capital DEL (Voted)</b>	<b>750,000</b>		<b>750,000</b>
Revision to the Net Cash Requirement reflect changes to Resource and Capital Del.	18,750,000		
<b>Total change in Net Cash Requirement</b>	<b>18,750,000</b>		<b>18,750,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	18,000,000	-	18,000,000
Capital	750,000	-	750,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	18,000,000	-	18,000,000
Capital	750,000	-	750,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>18,750,000</b>		

Supplementary amounts required in the year ending 31 March 2016 for expenditure by Serious Fraud Office on:

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

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

Income arising from:

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

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

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

**Serious Fraud Office** will account for this Estimate.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
7,351	36,417	-	18,000	7,351	54,417	1,365	750	2,115
<i>Of which:</i>								
A Investigations and Prosecution								
7,351	36,417	-	18,000	7,351	54,417	1,365	750	2,115
<b>Total Spending in DEL</b>								
		-	18,000			750		
<b>Total for Estimate</b>								
		-	18,000			750		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	18,000			750		
<b>Non Voted Expenditure</b>								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	43,071	18,750	61,821

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Programme		Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
7,351	-	7,351	54,817	-400	54,417	2,115	-	2,115
<i>Of which:</i>								
A Investigations and Prosecution								
7,351	-	7,351	54,817	-400	54,417	2,115	-	2,115
<b>Total Spending in DEL</b>								
7,351	-	7,351	54,817	-400	54,417	2,115	-	2,115
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	2,000	-	2,000	-	-	-
<i>Of which:</i>								
B New Provisions and Adjustment to existing provisions								
-	-	-	2,000	-	2,000	-	-	-
<b>Total Spending in AME</b>								
-	-	-	2,000	-	2,000	-	-	-
<b>Total for Estimate</b>								
7,351	-	7,351	56,817	-400	56,417	2,115	-	2,115
<i>Of which:</i>								
<b>Voted Expenditure</b>								
7,351	-	7,351	56,817	-400	56,417	2,115	-	2,115
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>45,768</b>	<b>18,000</b>	<b>63,768</b>
<b>Net Capital Requirement</b>	<b>1,365</b>	<b>750</b>	<b>2,115</b>
<b>Accruals to cash adjustments</b>	<b>-4,062</b>	<b>-</b>	<b>-4,062</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,062	-	-2,062
New provisions and adjustments to previous provisions	-2,000	-	-2,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>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>43,071</b>	<b>18,750</b>	<b>61,821</b>

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

£'000

Plans

Gross Administration Costs	7,351
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	<b>7,351</b>
Gross Programme Costs	56,817
<i>Less:</i>	
Programme DEL Income	-400
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>56,417</b>
<b>Total Net Operating Costs</b>	<b>63,768</b>
<i>Of which:</i>	
Resource DEL	61,768
Capital DEL	-
Resource AME	2,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>63,768</b>
<i>Of which:</i>	
Resource DEL	61,768
Resource AME	2,000
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>63,768</b>



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

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£'000

**Revised  
Plans**

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**Voted Resource DEL****-400***Of which:*

Programme

Other Income

-400

*Of which:*

A Investigations and Prosecution

-400

Total Programme

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-400**Total Voted Resource Income**

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**-400**

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

No CFER income or receipts are expected in 2015-16.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** David Green

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

In discharging these responsibilities, particular regard is given to:

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

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



# Ministry of Defence

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. Reserve Claim LIBOR (Section DEL-F)	82,840,000		
ii. Reserve Claim Military SCAPE (Sections DEL-A, AC)	31,300,000		
iii. Reserve Claim Support Services to Single Intelligence Agencies (Section DEL-F)	36,000,000		
iv. Reserve Claim Additional Depreciation & Impairments (Section DEL-H)	100,000,000		
v. Reserve Claim Cash Forecasting Fine (Section P)		-1,537,000	
vi. Reserve Claim Operations and Peacekeeping (Sections R, S, T, U, V, W, X, AA)	130,000,000		
vii. Switch from RDEL to SUME (Sections C, D, E)		-660,000,000	
viii. Transfer in from Department of International Development for OP WEALD (Section F)	2,580,000		
ix. Transfer in from Department of International Development for OP LAYLAND (Section F)	3,900,000		
x. Transfer in from Department of International Development for Ex-gratia Training Package (Section F)	1,000,000		
xi. Transfer in from UK Trade and Industry for Typhoon Export Team (Section B)	183,000		
xii. Transfer in from Foreign and Commonwealth Office for Conflict, Stability and Security Fund (Section AF)	810,000		
xii. Transfer in from Single Intelligence Agencies for Nuclear Priority Fund (Section DEL-F)	50,000		
xiii. Transfer out to Single Intelligence Agencies for CYBER (Section F)		-20,030,000	
xiv. Transfer out to Department of Energy and Climate Control for Fuel Contingency Plans (Section F)		-2,287,000	
xv. Transfer out to Department of Health for Support to North-West England Ambulance Service during Industrial Action (Section DEL - F)		-248,000	
xvi. Transfer out to Department of Health for Out of Hours Services in England (Section DEL - F)		-900,000	
xvii. Transfer out to Department of Health for Government Finance Academy (Section DEL - B)		-100,000	
xviii. Transfer out to Her Majesty Treasury for Finance Management Review (Section DEL - O)		-225,000	
xvix. Transfer out to Department of Culture, Media and Sport for OFCOM (Section DEL-F)		-1,000,000	
xx. Transfer out to Northern Ireland Office for Support to Historical Institutional Abuse Inquiry (Section DEL-F)		-33,000	

xxi. Transfer out to Foreign and Commonwealth Office for New NATO Headquarters (Section DEL-F)		-2,967,000	
xxii. Transfer out to UK Trade and Industry for Military SCAPE (Section DEL-A)		-325,000	
xxiii. Transfer out to Home Office for Support to Independent Inquiry into Child Sexual Abuse (Section DEL-F)		-1,000,000	
xxiv. Transfer out to Single Intelligence Agencies for Operations and Peacekeeping (Section DEL-V)		-32,000,000	
xxv. Transfer out to Foreign and Commonwealth Office for the Gulf Strategy Programme (Section DEL-V)		-708,000	
xxvi. Transfer out to UK Trade and Industry for the Gulf Strategy Programme (Section DEL-V)		-440,000	
xxvii. Transfer out to Department for International Development for the Gulf Strategy Programme (Section DEL-V)		-50,000	
xxviii. Transfer out to Home Office for the Gulf Strategy Programme (Section DEL-V)		-464,000	
xxix. Transfer out to Crown Prosecution Services for the Gulf Strategy Programme (Section DEL-V)		-48,000	
xxx. Transfer out to Cabinet Office for the Gulf Strategy Programme (Section DEL-V)		-1,491,000	
xxxi. Reduction to War Pensions Benefit (Section DEL-AE)		-11,000,000	
<b>Total change in Resource DEL (Voted)</b>	<b>388,663,000</b>	<b>-736,853,000</b>	<b>-348,190,000</b>
i. Increased Provisions for Decommissioning (Section AME-AI)	250,000,000		
ii. Change in Treasury Discount Rates for Provisions (Section AME-AI)	6,200,000,000		
iii. Reduced AME Depreciation (Section AME-AH)		-300,000,000	
iv. Increased Provisions (Section AME-AI)	500,000,000		
<b>Total change in Resource AME (Voted)</b>	<b>6,950,000,000</b>	<b>-300,000,000</b>	<b>6,650,000,000</b>
i. Reserve Claim Agreed Funding from 2012-13 (Section DEL-K)	21,000,000		
ii. Reserve Claim for Capital Equipment Programme (Section DEL-K)	100,000,000		
iii. Surrendering of Urgent Operational Requirement Rebate (Section DEL-K)		-20,000,000	
iv. Reserve Claim Operations and Peacekeeping (Section DEL-Y)	32,000,000		
v. Reserve Claim Operations and Peacekeeping (Section DEL-Z)	3,000,000		
vi. Transfer in from Single Intelligence Agencies (Section K)	2,483,000		
vii. Switch RDEL to CDEL (Section DEL-J)	660,000,000		
<b>Total change in Capital DEL (Voted)</b>	<b>818,483,000</b>	<b>-20,000,000</b>	<b>798,483,000</b>

i. Increased Provision for Capitalised Provisions (Section AME-AI)	100,000,000		
<b>Total change in Capital AME (Voted)</b>	<b>100,000,000</b>		<b>100,000,000</b>
i. Increased Prior Period Adjustment for Provisions for Stockpile Reclassification (Section Non-Budget-AL)	50,000,000		
ii. Switch RDEL to CDEL (Section Non-Budget-AL)	53,000,000	-53,000,000	
iii. Increased Prior Period Adjustment for Provisions (Section Non-Budget-AL)	850,000,000		
<b>Total change in Non-Budget</b>	<b>953,000,000</b>	<b>-53,000,000</b>	<b>900,000,000</b>
i. Associated cash changes related to the budgetary movements set out above	425,293,000		
ii. Reduced Cash Forecast		-424,000,000	
<b>Total change in Net Cash Requirement</b>	<b>425,293,000</b>	<b>-424,000,000</b>	<b>1,293,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-348,190,000	-	-348,190,000
Capital	798,483,000	-	798,483,000
<b>Annually Managed Expenditure</b>			
Resource	6,650,000,000	-	6,650,000,000
Capital	100,000,000	-	100,000,000
<b>Total Net Budget</b>			
Resource	6,301,810,000	-	6,301,810,000
Capital	898,483,000	-	898,483,000
<b>Non-Budget Expenditure</b>	900,000,000		
<b>Net cash requirement</b>	1,293,000		

Supplementary amounts required in the year ending 31 March 2016 for expenditure by Ministry of Defence on:

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

Ongoing military commitments, including identifying and countering the threat of terrorist attack on the UK Mainland, and maintaining the integrity of UK waters and airspace. Contributing to the community by Search and Rescue, administration of cadet forces, costs of assistance to other Government Departments and agencies. Defence diplomacy, and the department's support of wider British interests. Delivering military capability, including costs of front line troops, attributed costs of logistical and personnel support costs. Research on the equipment and non-equipment programme, provision of financial interventions to the private sector in support of delivery of departmental outputs. Defence Estates and business infrastructure. To support Ministers and Parliament. Strategic management and corporate services. Pensions and other payments/allowances for disablement or death arising out of war or service in the Armed Forces after 2 September 1939. Awards to surviving members of British groups held prisoner by the Japanese during the Second World War (Far Eastern Prisoners of War) or their surviving spouse and pensions and other payments in respect of service in the Armed Forces at other times, excluding claims under the Armed Forces Compensation Scheme and Armed Forces pension scheme.

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



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**Part I (continued)**

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

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

**Income arising from:**

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

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

The creation and revaluation of provisions; impairments due to the revaluation of assets, unforeseen obsolescence and losses caused by catastrophic events. Bad debts and some Foreign exchange gains and losses. Costs associated with decommissioning.

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

Prior period adjustment.

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

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
1,519,640	35,121,612	1,180	-349,370	1,520,820	34,772,242	6,823,306	798,483	7,621,789
<i>Of which:</i>								
A Provision of Defence Capability Service Personnel Costs								
-	8,788,394	-	-134,766	-	8,653,628	-	-	-
B Provision of Defence Capability Civilian Personnel Costs								
-	984,885	-	308,513	-	1,293,398	-	-	-
C Provision of Defence Capability Infrastructure costs								
-	4,478,611	-	-366,562	-	4,112,049	-	-	-
D Provision of Defence Capability Inventory Consumption								
-	1,721,904	-	-238,000	-	1,483,904	-	-	-
E Provision of Defence Capability Equipment Support Costs								
-	6,463,365	-	-114,000	-	6,349,365	-	-	-
F Provision of Defence Capability Other Costs and Services								
-	1,405,591	-	211,251	-	1,616,842	-	-	-
H Provision of Defence Capability Depreciation and Impairments Costs								
-	8,490,988	-	100,000	-	8,590,988	-	-	-
J Provision of Defence Capability Capital Single Use Military Equipment								
-	-	-	-	-	-	2,900,000	1,960,517	4,860,517
K Provision of Defence Capability Other Capital (Fiscal)								
-	-	-	-	-	-	4,358,691	-1,522,998	2,835,693
L Provision of Defence Capability Fiscal Assets / Estate Disposal								
-	-	-	-	-	-	-488,709	258,777	-229,932
M Provision of Defence Capability New Loans and Loan Repayment								
-	-	-	-	-	-	-4,032	814	-3,218
N Provision of Defence Capability Research and Development Costs								
-	1,017,214	-	-35,806	-	981,408	-	-	-
O Provision of Defence Capability Administration Civilian Personnel Costs								
400,900	-	-325	-	400,575	-	-	-	-
P Provision of Defence Capability Administration Other Costs and Services								
496,860	-	-1,495	-	495,365	-	-	-	-
Q Operations Service Personnel Staff Cost								
-	13,000	-	-4,900	-	8,100	-	-	-
R Operations and Peacekeeping Civilian Personnel Staff Costs								
-	4,000	-	200	-	4,200	-	-	-
S Operations Infrastructure Costs								
-	30,000	-	19,500	-	49,500	-	-	-
T Operations Inventory Consumption								
-	65,000	-	-10,000	-	55,000	-	-	-
U Operations Equipment Support Costs								
-	70,000	-	106,300	-	176,300	-	-	-
V Operations Other Costs and Services								
-	50,000	-	-34,501	-	15,499	-	-	-
W Operations Receipts and other Income								
-	-2,000	-	-7,000	-	-9,000	-	-	-

**Part II: Changes Proposed (continued)**

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
X Operations Depreciation and Impairment Costs								
-	-	-	25,000	-	25,000	-	-	-
Y Operations Capital Single Use Military Equipment								
-	-	-	-	-	-	30,000	32,000	62,000
Z Operations Other Capital (Fiscal)								
-	-	-	-	-	-	-	3,000	3,000
AA Operations Research and Development Costs								
-	-	-	200	-	200	-	-	-
AB Non Departmental Public Bodies Costs (net)								
-	192,143	-	9,972	-	202,115	16,559	-14,000	2,559
AC Defence Capability Admin Service Pers Costs								
601,600	-	3,000	-	604,600	-	-	-	-
AD Defence Capability DE&S DEL Costs								
-	1,211,203	-	-174,581	-	1,036,622	10,797	80,373	91,170
AE War Pension Benefits Programme Costs								
-	812,411	-	-11,000	-	801,411	-	-	-
AF Conflict, Stability and Security Fund								
-	59,300	-	810	-	60,110	-	-	-
<b>Total Spending in DEL</b>								
		1,180	-349,370				798,483	
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	1,510,170	-	6,650,000	-	8,160,170	-	100,000	100,000
<i>Of which:</i>								
AH Provision of Defence Capability Depreciation and Impairment Costs								
-	1,209,412	-	-300,000	-	909,412	-	-	-
AI Provision of Defence Capability Provisions Costs								
-	255,258	-	6,950,000	-	7,205,258	-	100,000	100,000
<b>Total Spending in AME</b>								
		-	6,650,000				100,000	
<b>Non-Budget spending</b>								
<b>Voted Expenditure</b>								
-	53,000	-	900,000	-	953,000	-	-	-
<i>Of which:</i>								
AL Defence Capability Prior Year adjustment								
-	53,000	-	900,000	-	953,000	-	-	-
<b>Total Non-Budget Spending</b>								
		-	900,000				-	

**Part II: Changes Proposed (continued)**

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Total for Estimate</b>								
		1,180	7,200,630				898,483	
<i>Of which:</i>								
Voted Expenditure		1,180	7,200,630				898,483	
Non Voted Expenditure		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	36,444,890	1,293	36,446,183

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
1,520,820	-	1,520,820	35,769,097	-996,855	34,772,242	7,854,939	-233,150	7,621,789
<i>Of which:</i>								
A Provision of Defence Capability Service Personnel Costs								
-	-	-	8,653,628	-	8,653,628	-	-	-
B Provision of Defence Capability Civilian Personnel Costs								
-	-	-	1,293,398	-	1,293,398	-	-	-
C Provision of Defence Capability Infrastructure costs								
-	-	-	4,112,049	-	4,112,049	-	-	-
D Provision of Defence Capability Inventory Consumption								
-	-	-	1,483,904	-	1,483,904	-	-	-
E Provision of Defence Capability Equipment Support Costs								
-	-	-	6,349,365	-	6,349,365	-	-	-
F Provision of Defence Capability Other Costs and Services								
-	-	-	1,616,842	-	1,616,842	-	-	-
G Provision of Defence Capability Receipts and other Income								
-	-	-	-	-968,617	-968,617	-	-	-
H Provision of Defence Capability Depreciation and Impairments Costs								
-	-	-	8,590,988	-	8,590,988	-	-	-
I Provision of Defence Capability Cash Release of Provisions Costs								
-	-	-	234,220	-	234,220	-	-	-
J Provision of Defence Capability Capital Single Use Military Equipment								
-	-	-	-	-	-	4,860,517	-	4,860,517
K Provision of Defence Capability Other Capital (Fiscal)								
-	-	-	-	-	-	2,835,693	-	2,835,693
L Provision of Defence Capability Fiscal Assets / Estate Disposal								
-	-	-	-	-	-	-	-229,932	-229,932
M Provision of Defence Capability New Loans and Loan Repayment								
-	-	-	-	-	-	-	-3,218	-3,218
N Provision of Defence Capability Research and Development Costs								
-	-	-	981,408	-	981,408	-	-	-
O Provision of Defence Capability Administration Civilian Personnel Costs								
400,575	-	400,575	-	-	-	-	-	-
P Provision of Defence Capability Administration Other Costs and Services								
495,365	-	495,365	-	-	-	-	-	-
Q Operations Service Personnel Staff Cost								
-	-	-	8,100	-	8,100	-	-	-
R Operations and Peacekeeping Civilian Personnel Staff Costs								
-	-	-	4,200	-	4,200	-	-	-
S Operations Infrastructure Costs								
-	-	-	49,500	-	49,500	-	-	-

## Part II: Revised subhead detail including additional provision (continued)

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross 1	Income 2	Net 3	Gross 4	Income 5	Net 6	Gross 7	Income 8	Net 9
T Operations Inventory Consumption								
-	-	-	55,000	-	55,000	-	-	-
U Operations Equipment Support Costs								
-	-	-	176,300	-	176,300	-	-	-
V Operations Other Costs and Services								
-	-	-	15,499	-	15,499	-	-	-
W Operations Receipts and other Income								
-	-	-	-	-9,000	-9,000	-	-	-
X Operations Depreciation and Impairment Costs								
-	-	-	25,000	-	25,000	-	-	-
Y Operations Capital Single Use Military Equipment								
-	-	-	-	-	-	62,000	-	62,000
Z Operations Other Capital (Fiscal)								
-	-	-	-	-	-	3,000	-	3,000
AA Operations Research and Development Costs								
-	-	-	200	-	200	-	-	-
AB Non Departmental Public Bodies Costs (net)								
-	-	-	202,115	-	202,115	2,559	-	2,559
AC Defence Capability Admin Service Pers Costs								
604,600	-	604,600	-	-	-	-	-	-
AD Defence Capability DE&S DEL Costs								
-	-	-	1,055,860	-19,238	1,036,622	91,170	-	91,170
AE War Pension Benefits Programme Costs								
-	-	-	801,411	-	801,411	-	-	-
AF Conflict, Stability and Security Fund								
-	-	-	60,110	-	60,110	-	-	-
AG Cash Release of Provisions Admin Costs								
20,280	-	20,280	-	-	-	-	-	-
<b>Total Spending in DEL</b>								
<b>1,520,820</b>	<b>-</b>	<b>1,520,820</b>	<b>35,769,097</b>	<b>-996,855</b>	<b>34,772,242</b>	<b>7,854,939</b>	<b>-233,150</b>	<b>7,621,789</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	8,160,170	-	8,160,170	100,000	-	100,000
<i>Of which:</i>								
AH Provision of Defence Capability Depreciation and Impairment Costs								
-	-	-	909,412	-	909,412	-	-	-
AI Provision of Defence Capability Provisions Costs								
-	-	-	7,205,258	-	7,205,258	100,000	-	100,000
AJ Provision of Defence Cash Release of Provisions Costs								
-	-	-	-254,500	-	-254,500	-	-	-

## Part II: Revised subhead detail including additional provision (continued)

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross 1	Income 2	Net 3	Gross 4	Income 5	Net 6	Gross 7	Income 8	Net 9
AK Movement On Fair Value of Financial Instruments								
-	-	-	300,000	-	300,000	-	-	-
<b>Total Spending in AME</b>								
-	-	-	<b>8,160,170</b>	-	<b>8,160,170</b>	<b>100,000</b>	-	<b>100,000</b>
<b>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	-	-	953,000	-	953,000	-	-	-
<i>Of which:</i>								
AL Defence Capability Prior Year adjustment								
-	-	-	953,000	-	953,000	-	-	-
<b>Total Non-Budget Spending</b>								
-	-	-	<b>953,000</b>	-	<b>953,000</b>	-	-	-
<b>Total for Estimate</b>								
<b>1,520,820</b>	-	<b>1,520,820</b>	<b>44,882,267</b>	<b>-996,855</b>	<b>43,885,412</b>	<b>7,954,939</b>	<b>-233,150</b>	<b>7,721,789</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
1,520,820	-	1,520,820	44,882,267	-996,855	43,885,412	7,954,939	-233,150	7,721,789
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>38,204,422</b>	<b>7,201,810</b>	<b>45,406,232</b>
<b>Net Capital Requirement</b>	<b>6,823,306</b>	<b>898,483</b>	<b>7,721,789</b>
<b>Accruals to cash adjustments</b>	<b>-8,582,838</b>	<b>-8,099,000</b>	<b>-16,681,838</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-208,702	4,028	-204,674
Add cash grant-in-aid	199,223	-4,028	195,195
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-10,000,400	175,000	-9,825,400
New provisions and adjustments to previous provisions	-255,402	-6,950,000	-7,205,402
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-53,000	-900,000	-953,000
Other non-cash items	5,943	-	5,943
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	100,000	50,000	150,000
Increase (+) / Decrease (-) in debtors	100,000	100,000	200,000
Increase (-) / Decrease (+) in creditors	1,275,000	-574,000	701,000
Use of provisions	254,500	-	254,500
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>36,444,890</b>	<b>1,293</b>	<b>36,446,183</b>



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

£'000

	Plans
Gross Administration Costs	1,504,320
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	<b>1,504,320</b>
Gross Programme Costs	40,977,900
<i>Less:</i>	
Programme DEL Income	-996,855
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>39,981,045</b>
<b>Total Net Operating Costs</b>	<b>41,485,365</b>
<i>Of which:</i>	
Resource DEL	33,070,695
Capital DEL	-
Resource AME	8,414,670
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	2,967,867
<b>Total Resource Budget</b>	<b>44,453,232</b>
<i>Of which:</i>	
Resource DEL	36,293,062
Resource AME	8,160,170
<i>Adjustments to include:</i>	
Prior period adjustments	953,000
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>45,406,232</b>

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

£'000

Revised  
Plans

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**Voted Resource DEL** **-996,855**

*Of which:*

Programme

Sales of Goods and Services -701,726

*Of which:*

G Provision of Defence Capability Receipts and other Income -673,488

W Operations Receipts and other Income -9,000

AD Defence Capability DE&amp;S DEL Costs -19,238

Interest and Dividends -45,739

*Of which:*

G Provision of Defence Capability Receipts and other Income -45,739

Other Income -249,390

*Of which:*

G Provision of Defence Capability Receipts and other Income -249,390

Total Programme **-996,855**


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**Total Voted Resource Income** **-996,855**

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**Voted Capital DEL** **-233,150**

*Of which:*

Programme

Sales of Assets -229,932

*Of which:*

L Provision of Defence Capability Fiscal Assets / Estate Disposal -229,932

Repayments -3,218

*Of which:*

M Provision of Defence Capability New Loans and Loan Repayment -3,218

Total Programme **-233,150**


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**Total Voted Capital Income** **-233,150**

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

No CFER income or receipts are expected in 2015-16.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Jonathan Thompson

**Executive Agency Accounting Officers:**

Defence Equipment and Support Antony Douglas for Section F

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

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

In discharging these responsibilities, particular regard is given to:

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

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

In accordance with Managing Public Money requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) 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
AB-DEL	Commonwealth War Graves Commission	47,253	-	47,253
AB-DEL	National Army Museum	7,182	104	6,543
AB-DEL	National Museum of the Royal Navy	4,643	121	3,377
AB-DEL	Royal Air Force Museum	8,452	109	8,561
AB-DEL	Royal Hospital, Chelsea	17,222	-	11,875
AB-DEL	Single Source Regulations Office	2,846	-	2,846
AB-DEL	Territorial, Auxiliary and Volunteer Reserve Associations established under s 110 of the Reserve Act	114,517	2,225	114,740
<b>Total</b>		<b>202,115</b>	<b>2,559</b>	<b>195,195</b>

## Part III: Note F - Accounting Policy changes

The following are not Accounting Policy changes but accounting adjustments required to prior year balances:

### Capital Non-Budget:

To reflect the introduction of ESA 10 in the National Accounts, since September 2014 all raw materiel consumable exploding munitions items are now classified as Capital DEL on purchase.

Prior Period Adjustment: 2014/15 - £103M (£53M in Main Estimate and £50M in Supplementary Estimate); and

### Resource Non-Budget:

Other provisions following NAO review.

Prior Period Adjustment: 2014/15 - £850M

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## Part III: Note L - International Subscriptions

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<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>£'000</b>
F-DEL	NATO Military Budgets	140,615
F-DEL	UK Contribution to the Comprehensive Test Ban Treaty Verification Scheme	5,808
F-DEL	Western European Union Centre	2,471





# Armed Forces Pension and Compensation Schemes

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. (Section A) To decrease the SCAPE Contributions Income to reflect the latest forecast outturn.	<b>100,000,000</b>		
ii. (section A) To increase the Interest on Scheme Liability to reflect the latest forecast outturn.	<b>160,000,000</b>		
iii. (Section A) To increase the Pension Service Costs to reflect the latest forecast outturn.	<b>140,000,000</b>		
<b>Total change in Resource AME (Voted)</b>	<b>400,000,000</b>		<b>400,000,000</b>
i. To increase the net cash requirement for forecast commitments for pensions, pension lump sums, transfers out of the scheme and reduced SCAPE receipts.	100,000,000		
<b>Total change in Net Cash Requirement</b>	<b>100,000,000</b>		<b>100,000,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	400,000,000	-	400,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	400,000,000	-	400,000,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement †</b>	<b>100,000,000</b>		

Supplementary amounts required in the year ending 31 March 2016 for expenditure by Armed Forces Pension and Compensation Schemes on:

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

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

Income arising from:

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

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

† £ 100,000,000 will be advanced from the Contingencies Fund to provide for a deficient net cash requirement. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2016. There are no implications for resources supporting the services provided for in the Estimate.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	5,565,731	-	400,000	-	5,965,731	-	-	-
<i>Of which:</i>								
A Retired pay, pensions and other payments to ex-service personnel								
-	5,565,731	-	400,000	-	5,965,731	-	-	-
<b>Total Spending in AME</b>								
		-	400,000				-	
<b>Total for Estimate</b>								
		-	400,000				-	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	400,000				-	
<b>Non Voted Expenditure</b>								
		-	-				-	
<b>£'000</b>								

	Present Plans	Changes	Revised Plans
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<b>Net Cash Requirement</b>	<b>1,537,917</b>	<b>100,000</b>	<b>1,637,917</b>
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## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	8,866,656	-2,900,925	5,965,731	-	-	-
<i>Of which:</i>								
A Retired pay, pensions and other payments to ex-service personnel								
-	-	-	8,866,656	-2,900,925	5,965,731	-	-	-
<b>Total Spending in AME</b>								
-	-	-	8,866,656	-2,900,925	5,965,731	-	-	-
<b>Total for Estimate</b>								
-	-	-	8,866,656	-2,900,925	5,965,731	-	-	-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	8,866,656	-2,900,925	5,965,731	-	-	-
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>5,565,731</b>	<b>400,000</b>	<b>5,965,731</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-4,027,814</b>	<b>-300,000</b>	<b>-4,327,814</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-8,566,656	-300,000	-8,866,656
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	94,250	-	94,250
Increase (-) / Decrease (+) in creditors	-22,311	-	-22,311
Use of provisions	4,466,903	-	4,466,903
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,537,917</b>	<b>100,000</b>	<b>1,637,917</b>

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

£'000

	Plans
Gross Programme Costs	8,866,656
<i>Of which:</i>	
Increases in liability	3,352,284
Interest on scheme liability	5,514,372
Other expenditure	-
<i>Less:</i>	
Contributions received	-2,900,411
Transfers in	-514
Other income	-
<b>Net Programme Costs</b>	<b>5,965,731</b>
<b>Total Net Operating Costs</b>	<b>5,965,731</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	5,965,731
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>5,965,731</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	5,965,731
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>5,965,731</b>

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


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£'000

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**Revised  
Plans**


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<b>Voted Resource AME</b>	<b>-2,900,925</b>
<i>Of which:</i>	
Programme	
Pensions	-2,900,925
<i>Of which:</i>	
A Retired pay, pensions and other payments to ex-service personnel	-2,900,925
Total Programme	<u>-2,900,925</u>
<b>Total Voted Resource Income</b>	<b><u>-2,900,925</u></b>

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

No CFER income or receipts are expected in 2015-16.



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

In discharging these responsibilities, particular regard is given to:

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

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



# Foreign and Commonwealth Office

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) A claim on the Resource Reserve (Programme) in respect of Consular Premiums.	50,300,000		
(Section A) A benefit to the Resource Reserve (programme) in respect of The Foreign Currency Mechanism.		-49,000,000	
(Section G) A benefit to the Resource Reserve (programme) in respect of The Common Foreign Security Policy		-34,000,000	
(Section B) A claim on the Resource Reserve (Programme) in respect of International Subscriptions.	33,300,000		
(Section A) A claim on the Resource Reserve (Programme) in respect of The Emergency Disaster Relief Fund.	3,280,000		
(Section A) A claim on the Resource Reserve (Programme) in respect of the Prosperity Fund.	3,000,000		
(Section A) A claim on the Resource Reserve (Programme) in respect of the relocation of the Legalisation Office.	460,000		
(Section C) A benefit to the Resource Reserve (programme) in respect of the British Council pay remit.		-350,000	
(Section A) A benefit to the Resource Reserve (Administration) in respect of cash forecasting charges.		-11,000	
(Section A) A payment from the Resource Reserve (Programme) in respect of the Battle of New Orleans commemoration.	142,000		

(Section A) A benefit to the Resource Reserve (programme) in respect of the British Council pay remit.		-100,000
(Section A) A payment from the Resource Reserve (Programme) in respect of the Sousse memorial.	51,000	
(Section A) A transfer from DFID (programme) for work in respect of the Prosperity Fund.	22,000,000	
(Section A) A transfer from DFID (programme) for work in respect of Official Development Assistance.	7,766,000	
(Section A) A net transfer to the Security Intelligence Agencies (programme) for expansion and capability.		-5,497,000
(Section A) A non-cash transfer from DFID (administration) in respect of corporate services consolidation.	5,000,000	
(Section A) A transfer from DFID (programme) for migration work.	4,140,000	
(Section A) A net transfer to UKTI (Programme) in respect of overseas allowances.		-1,000,000
(Section A) A transfer from Home Office (programme) for migration work.	853,000	
(Section A) A transfer from DFID (programme) in respect of the Good Governance Fund.	950,000	
(Section A) A transfer from MoD (programme) in respect of the Gulf Strategy.	708,000	
(Section A) A transfer from DFID (programme) for Falkands demining work.	700,000	
(Section A) A transfer from DFID (programme) in respect of child safeguarding in Montserrat.	500,000	
(Section A) A transfer from UKTI (programme) in respect of the GREAT campaign.	210,000	
(Section A) A transfer from BIS (programme) in respect of the Global Partnership Fund.	200,000	
(Section A) A transfer to HM Treasury (programme) in respect of financial reform.		-75,000

(Section G) A switch of Peacekeeping (programme) funds to the Conflict, Stability and Security Fund (Section F).	28,700,000	-28,700,000	
(Section F) A transfer to DFID in respect of work on the Conflict, Stability and Security Fund (Section F).		-30,330,000	
(Section F) A transfer to the Home Office in respect of work on the Conflict, Stability and Security Fund.		-6,370,000	
(Section F) A transfer to the National Crime Agency in respect of work on the Conflict, Stability and Security Fund .		-3,340,000	
(Section F) A transfer to MoD in respect of work on the Conflict, Stability and Security Fund.		-810,000	
(Section F) A transfer to the Crown Prosecution Service in respect of work on the Conflict, Stability and Security Fund.		-470,000	
(Section A) A switch from Resource DEL (programme) funds to the Capital DEL budget.		-22,500,000	
(Section A) A budget neutral increase in Administration expenditure fully offset by an increase in receipts in respect of revised inter-governmental charging.	30,000,000	-30,000,000	
(Section A) A budget neutral increase in Programme expenditure fully offset by an increase in receipts in respect of revised inter-governmental charging.	220,000,000	-220,000,000	
<b>Total change in Resource DEL (Voted)</b>	<b>412,260,000</b>	<b>-432,553,000</b>	<b>-20,293,000</b>
(Section I) A switch in AME to reimbursement of certain duties, taxes and licence fees from AME non-cash (Section H).	5,001,000	-5,000,000	
<b>Total change in Resource AME (Voted)</b>	<b>5,001,000</b>	<b>-5,000,000</b>	<b>1,000</b>
(Section A) A claim on the Capital Reserve (Programme) in respect of work on the UK and overseas Estate.	10,250,000		
(Section A) A transfer from DFID (Capital) in respect of corporate services consolidation.	4,454,000		

(Section A) A transfer to the Cabinet Office (Capital) in respect of the Foxhound Project.		-3,000,000	
(Section A) A transfer from MoD (Capital) in respect of NATO HQ.	2,967,000		
(Section A) A switch from Resource DEL (programme) funds to the Capital DEL budget.	22,500,000		
(Section A) Transfer of Old Admiralty Building to the Department for Education.	73,766,000	-73,766,000	
(Section A) Transfer of corporate services related assets to the FCO from DFID.	39,721,000	-39,721,000	
<b>Total change in Capital DEL (Voted)</b>	<b>153,658,000</b>	<b>-116,487,000</b>	<b>37,171,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.	16,879,000		
<b>Total change in Net Cash Requirement</b>	<b>16,879,000</b>	<b>-</b>	<b>16,879,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-20,293,000	-	-20,293,000
Capital	37,171,000	-	37,171,000
<b>Annually Managed Expenditure</b>			
Resource	1,000	-	1,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-20,292,000	-	-20,292,000
Capital	37,171,000	-	37,171,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>16,879,000</b>		

Supplementary amounts required in the year ending 31 March 2016 for expenditure by Foreign and Commonwealth Office on:

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

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

Income arising from:

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

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

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

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

## Part II: Changes Proposed

£'000

						Net Capital		
Present		Net Resources		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
183,615	1,807,248	4,989	-25,282	188,604	1,781,966	102,000	37,171	139,171
<i>Of which:</i>								
A Administration and programme expenditure								
183,615	719,425	4,989	17,088	188,604	736,513	87,000	37,171	124,171
B Programme and international organisation grants								
-	215,500	-	33,300	-	248,800	10,000	-	10,000
C British Council								
-	147,000	-	-350	-	146,650	-	-	-
F Conflict Prevention Programme expenditure								
-	277,500	-	-12,620	-	264,880	-	-	-
G Peacekeeping								
-	442,000	-	-62,700	-	379,300	-	-	-
<b>Total Spending in DEL</b>								
		<b>4,989</b>	<b>-25,282</b>			<b>37,171</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	100,000	-	1	-	100,001	-	-	-
<i>Of which:</i>								
H AME Programme								
-	70,000	-	-5,000	-	65,000	-	-	-
I Reimbursement of certain duties taxes and licence fees								
-	30,000	-	5,001	-	35,001	-	-	-
<b>Total Spending in AME</b>								
		<b>-</b>	<b>1</b>			<b>-</b>		
<b>Total for Estimate</b>								
		<b>4,989</b>	<b>-25,281</b>			<b>37,171</b>		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		<b>4,989</b>	<b>-25,281</b>			<b>37,171</b>		
<b>Non Voted Expenditure</b>								
		<b>-</b>	<b>-</b>			<b>-</b>		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>1,943,362</b>	<b>16,879</b>	<b>1,960,241</b>



## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
298,604	-110,000	188,604	2,164,966	-383,000	1,781,966	292,658	-153,487	139,171
<i>Of which:</i>								
A Administration and programme expenditure								
298,604	-110,000	188,604	1,119,513	-383,000	736,513	277,658	-153,487	124,171
B Programme and international organisation grants								
-	-	-	248,800	-	248,800	10,000	-	10,000
C British Council								
-	-	-	146,650	-	146,650	-	-	-
D British Council - Capital grant								
-	-	-	-	-	-	5,000	-	5,000
E Net Funding for NDPBs								
-	-	-	5,823	-	5,823	-	-	-
F Conflict Prevention Programme expenditure								
-	-	-	264,880	-	264,880	-	-	-
G Peacekeeping								
-	-	-	379,300	-	379,300	-	-	-
<b>Total Spending in DEL</b>								
<b>298,604</b>	<b>-110,000</b>	<b>188,604</b>	<b>2,164,966</b>	<b>-383,000</b>	<b>1,781,966</b>	<b>292,658</b>	<b>-153,487</b>	<b>139,171</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	100,001	-	100,001	-	-	-
<i>Of which:</i>								
H AME Programme								
-	-	-	65,000	-	65,000	-	-	-
I Reimbursement of certain duties taxes and licence fees								
-	-	-	35,001	-	35,001	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>100,001</b>	<b>-</b>	<b>100,001</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>298,604</b>	<b>-110,000</b>	<b>188,604</b>	<b>2,264,967</b>	<b>-383,000</b>	<b>1,881,967</b>	<b>292,658</b>	<b>-153,487</b>	<b>139,171</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
298,604	-110,000	188,604	2,264,967	-383,000	1,881,967	292,658	-153,487	139,171
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>2,090,863</b>	<b>-20,292</b>	<b>2,070,571</b>
<b>Net Capital Requirement</b>	<b>102,000</b>	<b>37,171</b>	<b>139,171</b>
<b>Accruals to cash adjustments</b>	<b>-249,501</b>	<b>-</b>	<b>-249,501</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-5,823	-	-5,823
Add cash grant-in-aid	5,800	-	5,800
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-229,478	-5,000	-234,478
New provisions and adjustments to previous provisions	-22,000	-	-22,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-20,000	5,000	-15,000
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	22,000	-	22,000
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,943,362</b>	<b>16,879</b>	<b>1,960,241</b>

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

£'000

	Plans
Gross Administration Costs	276,604
<i>Less:</i>	
Administration DEL Income	-110,000
<b>Net Administration Costs</b>	<b>166,604</b>
Gross Programme Costs	2,375,733
<i>Less:</i>	
Programme DEL Income	-422,721
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>1,953,012</b>
<b>Total Net Operating Costs</b>	<b>2,119,616</b>
<i>Of which:</i>	
Resource DEL	1,948,570
Capital DEL	49,045
Resource AME	122,001
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	-49,045
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>2,070,571</b>
<i>Of which:</i>	
Resource DEL	1,970,570
Resource AME	100,001
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>2,070,571</b>

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


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£'000

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**Revised  
Plans**


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**Voted Resource DEL****-493,000***Of which:*

Administration

Sales of Goods and Services

-110,000

*Of which:*

A: Administration and programme expenditure

-110,000

Total Administration

-110,000

Programme

Sales of Goods and Services

-383,000

*Of which:*

A: Administration and programme expenditure

-383,000

Total Programme

-383,000

**Total Voted Resource Income****-493,000****Voted Capital DEL****-153,487***Of which:*

Programme

Sales of Assets

-113,766

*Of which:*

A: Administration and programme expenditure

-113,766

Other Grants

-39,721

*Of which:*

A: Administration and programme expenditure

-39,721

Total Programme

-153,487

**Total Voted Capital Income****-153,487**

---

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

No CFER income or receipts are expected in 2015-16.

## 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:

Dr. John Hughes	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
E	Westminster Foundation for Democracy	3,523	-	3,500
E	Marshall Aid Commemoration Commission	2,000	-	2,000
E	Great Britain China Centre	300	-	300
<b>Total</b>		<b>5,823</b>	<b>-</b>	<b>5,800</b>

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

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Nature of liability	£'000
British Council - indemnities given by the British Council to the owners of objects exhibited overseas against loss or damage.	2,662



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## Part III: Note L - International Subscriptions

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<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>£'000</b>
B - DEL	UN Regular Budget	73,800
B - DEL	Commonwealth Secretariat	5,400
B - DEL	OECD	10,100
B - DEL	North Atlantic Treaty Organisation (NATO) Civil Budget	17,200
B - DEL	Council of Europe	22,100
B - DEL	OSCE	4,136
B - DEL	Western European Union	1,000



# Department for International Development

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section F) - Transfer of Programme Official Development Assistance (ODA) budget to Home Office (HO)		-40,766,000	
(Section F) - Transfer of Programme Official Development Assistance (ODA) budget to Foreign and Commonwealth Office (FCO)		-35,356,000	
(Section F) - Transfer of Programme Non - Official Development Assistance (ODA) budget to Foreign and Commonwealth Office (FCO)		-700,000	
(Section F) - Transfer of Programme Official Development Assistance (ODA) budget to the Ministry of Defence		-7,480,000	
(Section F) - Transfer of Programme Official Development Assistance (ODA) budget to Department of Energy and Climate Change (DECC)		-9,440,000	
(Section F) - Transfer of Programme Official Development Assistance (ODA) budget to Department of Culture Media and Sport (DCMS)		-165,000	
(Section F) - Transfer of Admin Depreciation budget to Foreign and Commonwealth Office (FCO) for IHMG costs		-5,000,000	
(Section D) - Receipt of programme Official Development Assistance (ODA) budget from Foreign and Commonwealth Office	30,330,000		
(Section F) - Receipt of programme Official Development Assistance (ODA) budget from Ministry of Defence	50,000		
(Section B) - Receipt of Admin funding from Treasury	39,000		
<b>Total change in Resource DEL (Voted)</b>	<b>30,419,000</b>	<b>-98,907,000</b>	<b>-68,488,000</b>
Section H - Change to European Union Attributed Aid		-112,073,000	
<b>Total change in Resource DEL (Non-Voted)</b>	<b>-</b>	<b>-112,073,000</b>	<b>-112,073,000</b>
(Section G) - Transfer to Capital AME.		-450,000,000	

(Section F) - Receipt of Programme Official Development Assistance (ODA) from the Department of Energy & Climate Change to support the International Climate Fund Programmes	1,473,000		
(Section F) - Receipt of Programme Official Development Assistance (ODA) from the Department for Environment, Food and Rural Affairs to support the International Climate Fund Programmes	445,000		
(Section F) - Transfer of Programme Official Development Assistance (ODA) budget to Foreign and Commonwealth Office (FCO)		-4,454,000	
<b>Total change in Capital DEL (Voted)</b>	<b>1,918,000</b>	<b>-454,454,000</b>	<b>-452,536,000</b>
(Section K) - Receipt of Capital AME.	450,000,000		
<b>Total change in Capital AME (Voted)</b>	<b>450,000,000</b>	<b>-</b>	<b>450,000,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.		-66,024,000	
<b>Total change in Net Cash Requirement</b>	<b>-</b>	<b>-66,024,000</b>	<b>-66,024,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-68,488,000	-112,073,000	-180,561,000
Capital	-452,536,000	-	-452,536,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	450,000,000	-	450,000,000
<b>Total Net Budget</b>			
Resource	-68,488,000	-112,073,000	-180,561,000
Capital	-2,536,000	-	-2,536,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-66,024,000</b>		

Supplementary amounts required in the year ending 31 March 2016 for expenditure by Department for International Development on:

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

Development and humanitarian assistance under the International Development Act 2002 through financial and technical assistance to governments, institutions, voluntary agencies and individuals for activities including: wealth creation (generating growth, stimulating trade and improving infrastructure); direct delivery of Millennium Development Goals (MDGs) (health and nutrition, education, water and sanitation, humanitarian assistance and food aid); governance and security (peace building, conflict prevention, stabilisation and the Conflict, Stability and Security Fund, public financial management, human rights); climate change (mitigating and adapting to the impact of climate change); global partnerships (core funding for and capital subscriptions to multilateral organisations which provide country level and global assistance, core funding for civil society organisations and research partnerships); continued assistance to UK Overseas Territories; costs relating to investments in public corporations and shareholdings in private sector companies; spending by NDPBs (Commonwealth Scholarship Commission (CSC) on scholarships to individuals from Commonwealth countries, and the Independent Commission for Aid Impact (ICAI), an advisory NDPB which provides independent scrutiny of UK Aid in order to promote the delivery of value for money for British taxpayers and the maximisation of the impact of aid); related capital expenditure, administration costs and associated depreciation and other non-cash costs falling in DEL.

## Part I (continued)

### Income arising from:

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

### **Annually Managed Expenditure:**

#### Expenditure arising from:

Non cash movements in provisions including contributions to International Finance Facility for Immunisation (IFFIm) and Advanced Market Commitments (AMC); change in fair value of financial instruments and other non-cash costs falling in AME.

\* The re-capitalisation of CDC Group plc.

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

## Part II: Changes Proposed

£'000

						Net Capital		
Present		Net Resources Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
112,528	6,623,196	-6,861	-61,627	105,667	6,561,569	2,625,450	-452,536	2,172,914
<i>Of which:</i>								
B Total Operating Costs								
110,478	138,328	-6,858	1,900	103,620	140,228	-	-	-
C Independent Commission for Aid Impact (NDPB) (net)								
376	2,967	-3	152	373	3,119	-	-	-
D Conflict, Stability and Security Fund								
-	59,900	-	30,330	-	90,230	-	-	-
E Regional Programmes								
-	3,284,350	-	239,290	-	3,523,640	452,000	-35,663	416,337
F Other Central Programmes								
-	268,401	-	-236,423	-	31,978	33,450	-12,078	21,372
G Policy Priorities, International Organisations and Humanitarian								
-	2,850,750	-	-96,876	-	2,753,874	2,140,000	-404,795	1,735,205
<b>Non Voted Expenditure</b>								
-	687,430	-	-112,073	-	575,357	-	-	-
<i>Of which:</i>								
H European Union Attributed Aid								
-	687,430	-	-112,073	-	575,357	-	-	-
<b>Total Spending in DEL</b>								
		<b>-6,861</b>	<b>-173,700</b>			<b>-452,536</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	279,440	-	-	-	279,440	-	450,000	450,000
<i>Of which:</i>								
K Policy Priorities, International Organisations and Humanitarian								
-	-	-	-	-	-	-	450,000	450,000
<b>Total Spending in AME</b>								
		-	-			<b>450,000</b>		
<b>Total for Estimate</b>								
		<b>-6,861</b>	<b>-173,700</b>			<b>-2,536</b>		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-6,861	-61,627			-2,536		
<b>Non Voted Expenditure</b>								
		-	-112,073			-		
<b>£'000</b>								
		<b>Present Plans</b>	<b>Changes</b>			<b>Revised Plans</b>		
<b>Net Cash Requirement</b>		<b>9,343,174</b>	<b>-66,024</b>			<b>9,277,150</b>		

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

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>			<b>Programme</b>					
Gross 1	Income 2	Net 3	Gross 4	Income 5	Net 6	Gross 7	Income 8	Net 9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
106,075	-408	105,667	6,562,064	-495	6,561,569	2,184,514	-11,600	2,172,914
<i>Of which:</i>								
A CSC (NDPB) (net) scholarship relating to developing countries								
1,674	-	1,674	18,500	-	18,500	-	-	-
B Total Operating Costs								
104,028	-408	103,620	140,228	-	140,228	-	-	-
C Independent Commission for Aid Impact (NDPB) (net)								
373	-	373	3,119	-	3,119	-	-	-
D Conflict, Stability and Security Fund								
-	-	-	90,230	-	90,230	-	-	-
E Regional Programmes								
-	-	-	3,523,640	-	3,523,640	416,337	-	416,337
F Other Central Programmes								
-	-	-	32,473	-495	31,978	32,972	-11,600	21,372
G Policy Priorities, International Organisations and Humanitarian								
-	-	-	2,753,874	-	2,753,874	1,735,205	-	1,735,205
<b>Non-voted expenditure</b>								
-	-	-	575,357	-	575,357	-	-	-
<i>Of which:</i>								
H European Union Attributed Aid								
-	-	-	575,357	-	575,357	-	-	-
<b>Total Spending in DEL</b>								
<b>106,075</b>	<b>-408</b>	<b>105,667</b>	<b>7,137,421</b>	<b>-495</b>	<b>7,136,926</b>	<b>2,184,514</b>	<b>-11,600</b>	<b>2,172,914</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	279,440	-	279,440	450,000	-	450,000
<i>Of which:</i>								
I Regional Programmes								
-	-	-	-1,089	-	-1,089	-	-	-
J Other Central Programmes								
-	-	-	280,529	-	280,529	-	-	-
K Policy Priorities, International Organisations and Humanitarian								
-	-	-	-	-	-	450,000	-	450,000
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>279,440</b>	<b>-</b>	<b>279,440</b>	<b>450,000</b>	<b>-</b>	<b>450,000</b>
<b>Total for Estimate</b>								
<b>106,075</b>	<b>-408</b>	<b>105,667</b>	<b>7,416,861</b>	<b>-495</b>	<b>7,416,366</b>	<b>2,634,514</b>	<b>-11,600</b>	<b>2,622,914</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
106,075	-408	105,667	6,841,504	-495	6,841,009	2,634,514	-11,600	2,622,914
<b>Non Voted Expenditure</b>								
-	-	-	575,357	-	575,357	-	-	-



## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>7,702,594</b>	<b>-180,561</b>	<b>7,522,033</b>
<b>Net Capital Requirement</b>	<b>2,625,450</b>	<b>-2,536</b>	<b>2,622,914</b>
<b>Accruals to cash adjustments</b>	<b>-297,440</b>	<b>5,000</b>	<b>-292,440</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-23,517	-149	-23,666
Add cash grant-in-aid	23,517	149	23,666
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-18,000	5,000	-13,000
New provisions and adjustments to previous provisions	-352,051	-	-352,051
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-29,000	-	-29,000
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	101,611	-	101,611
<b>Removal of non-voted budget items</b>	<b>-687,430</b>	<b>112,073</b>	<b>-575,357</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-687,430	112,073	-575,357
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>9,343,174</b>	<b>-66,024</b>	<b>9,277,150</b>

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

£'000

	Plans
Gross Administration Costs	106,075
<i>Less:</i>	
Administration DEL Income	-408
<b>Net Administration Costs</b>	<b>105,667</b>
Gross Programme Costs	8,787,767
<i>Less:</i>	
Programme DEL Income	-495
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>8,787,272</b>
<b>Total Net Operating Costs</b>	<b>8,892,939</b>
<i>Of which:</i>	
Resource DEL	6,580,974
Capital DEL	1,930,914
Resource AME	381,051
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	-1,930,914
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	560,008
<b>Total Resource Budget</b>	<b>7,522,033</b>
<i>Of which:</i>	
Resource DEL	7,242,593
Resource AME	279,440
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>7,522,033</b>

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


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£'000

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**Revised  
Plans**


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**Voted Resource DEL** **-903**
*Of which:*

Administration

Sales of Goods and Services

-408

*Of which:*

B: Total Operating Costs

-408

Total Administration

-408

Programme

Sales of Goods and Services

-495

*Of which:*

F: Other Central Programmes

-495

Total Programme

-495

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**Total Voted Resource Income**


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**-903**


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**Voted Capital DEL**
**-11,600**
*Of which:*

Programme

Repayments

-11,600

*Of which:*

F: Other Central Programmes

-11,600

Total Programme

-11,600

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**Total Voted Capital Income**


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**-11,600**


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

No CFER income or receipts are expected in 2015-16.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Mark Lowcock

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

**ALB Accounting Officers:**

Dr. John Kirkland	Commonwealth Scholarship Commission
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)**

£'000

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Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
A	Commonwealth and Scholarship Commission	20,174		20,174
C	Independent Commission for Aid Impact	3,492		3,492
<b>Total</b>		<b>23,666</b>	-	<b>23,666</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	6,890,572
Asian Development Bank (Existing)	1,926,771
European Bank for Reconstruction and Development	1,491,954
Contributions to international financial institutions - promissory notes still to be deposited	1,408,246
African Development Bank	993,600
Inter-American Development Bank	982,516
TCI Guarantee	114,682
UK national guarantee of EIB lending to UK Overseas Territories & Non UK Overseas	109,278
Caribbean Development Bank	82,576
Multilateral Investment Guarantee Agency	50,649
Maintenance of Value: International Bank for Reconstruction and Development	42,832
CABI Pension Liability	12,163
Tax Indemnities under Aid and Trade Provision	149





# Department of Energy and Climate Change

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. Increase in Save energy with the Green Deal and support vulnerable consumers (Section A) reflecting movement of resources between Sections	402,000		
ii. Transfer of funding to Department for Communities and Local Government for Community Shares (Section A)		-110,000	
iii. Increase in Deliver secure energy on the way to a low carbon energy future (Section B) reflecting movement of resources from Voted Capital DEL	3,000,000		
iv. Additional funding from the Reserve for impairments (Section B)	2,000,000		
v. Decrease in Deliver secure energy on the way to a low carbon energy future (Section B) reflecting movement of resources between Sections		-22,732,000	
vi. Transfer in of funding from Security and Intelligence Agencies for Cyber Security (Section C)	2,165,000		
vii. Decrease in Drive ambitious action on climate change at home and abroad (Section C) reflecting movement of resources between Sections		-1,137,000	
viii. Transfer in of funding from the Department for International Development for Chernobyl Shelter Fund (Section D)	6,375,000		
ix. Transfer in of funding from the Department for International Development for the International Atomic Energy Agency Technical Contribution fund (Section D)	3,065,000		
x. Decrease in Manage our energy legacy responsibly and cost-effectively (Section D) reflecting movement of resources between Sections		-1,487,000	
xi. Reallocation of funds following decrease in funding for Concessionary Fuel liabilities and for British Energy liabilities in line with latest forecasts (Section E)	1,289,000		
xii. Transfer in of funding from Ministry of Defence for Fuel Contingency Planning (Section E)	2,287,000		
xiii. Additional DEL funding reflecting rebates earned under the Cash Management scheme (Section E)	181,000		
xiv. Neutral exchange of Programme and Admin DEL between Nuclear Decommissioning Authority (NDA) and core Department to reflect expenditure profiles (Section E)	3,000,000	-3,000,000	

xv. Transfer of funding to Department for Environment, Food and Rural Affairs for shared services implementation (Section E)		-18,000	
xvi. Transfer of funding to Department of Health for Finance Academy (Section E)		-25,000	
xvii. Recognition of funding from OGDs (Section E) offset by increased expenditure for Committee on Climate Change on Section J		-25,000	
xviii. Surrender of funding under the Budget Exchange system (Section E)		-500,000	
xix. Neutral exchange of Programme and Capital DEL between Nuclear Decommissioning Authority (NDA) and core Department to reflect expenditure profiles (Section E)		-1,000,000	
xx. Decrease in Deliver the capability DECC needs to achieve its goals (Section E) reflecting movement of resources between Sections		-5,093,000	
xxi. Increase in Oil and Gas Authority (Section F) reflecting movement of resources between Sections	12,633,000		
xxii. Neutral exchange of Programme and Capital DEL between Nuclear Decommissioning Authority (NDA) and core Department to reflect expenditure profiles (Section G)	1,000,000		
xxiii. Neutral exchange of Programme and Admin DEL between Nuclear Decommissioning Authority (NDA) and core Department to reflect expenditure profiles (Section G)	3,000,000	-3,000,000	
xxiv. Recognition of additional expenditure for the Nuclear Decommissioning Authority (Section G) offset by increase in Non-Voted DEL CFER	47,000,000		
xxv. Increase in Coal Authority (Section H) reflecting movement of resources between Sections	1,145,000		
xxvi. Increase in Civil Nuclear Police Authority (Section I) reflecting movement of resources between Sections	68,000		
xxvii. Increased expenditure for Committee on Climate Change (Section J) offset by recognition of funding from OGDs reflected in Section E	25,000		
xxviii. Increased expenditure for Committee on Climate Change (Section J) reflecting movement of resources between Sections	12,000		
<b>Total change in Resource DEL (Voted)</b>	<b>88,647,000</b>	<b>-38,127,000</b>	<b>50,520,000</b>
i. Decrease in Nuclear Decommissioning Authority income (Section M) offset by movement of resources between Sections in Voted Resource DEL	14,900,000		
ii. Decrease in Nuclear Decommissioning Authority income (Section M) offset by transfer of resources from Voted Capital DEL	2,000,000		
iii. Increase in Nuclear Decommissioning Authority income (Section M) offset by increase in Voted DEL expenditure		-47,000,000	
<b>Total change in Resource DEL (Non-Voted)</b>	<b>16,900,000</b>	<b>-47,000,000</b>	<b>-30,100,000</b>

i. Changes in provision based on latest forecast of impairments and discount unwinding for Save energy with the Green Deal and support vulnerable consumers (Section N)	1,814,000		
ii. Increase in provision based on latest forecasts for accounting adjustments to International Climate Fund investments (Section O)	6,500,000		
iii. Changes in provision based on latest forecasts for nuclear and coal liabilities (Section P)	204,587,000		
iv. Changes in provision based on latest forecasts for Nuclear Decommissioning Authority Nuclear Provision (section R)	90,000,000,000		
v. Changes in provision based on latest forecasts for Coal Authority (Section S) provisions	1,944,463,000		
vi. Changes in provision based on latest forecasts for Civil Nuclear Police Authority (Section T) provisions		-39,000	
vii. Increase in provision based on latest forecasts for Low Carbon Contracts Company (Section U) movements in fair value	4,932,699,000		
viii. Increase in provision based on latest forecasts for Deliver secure energy on the way to a low carbon energy future (Section V) movements in fair value and provisions	2,188,954,000		
<b>Total change in Resource AME (Voted)</b>	<b>99,279,017,000</b>	<b>-39,000</b>	<b>99,278,978,000</b>
i. Transfer of funding to Welsh Government for household energy efficiency improvements (Section A)		-1,456,000	
ii. Decrease in Save energy with the Green Deal and support vulnerable consumers (Section A) reflecting movement of resources to Non Voted Resource DEL		-2,000,000	
iii. Transfer of funding to Scottish Government for household energy efficiency improvements (Section A)		-20,922,000	
iv. Decrease in Save energy with the Green Deal and support vulnerable consumers (Section A) reflecting movement of resources between Sections		-21,599,000	
v. Transfer of funding to Scottish Government for Carbon Capture and Storage (Section B)		-1,700,000	
vi. Decrease in Deliver secure energy on the way to a low carbon energy future (Section B) reflecting movement of resources between Sections		-31,120,000	
vii. Decrease in Deliver secure energy on the way to a low carbon energy future (Section B) reflecting surrender of funding for Carbon Capture and Storage		-165,600,000	
viii. Transfer of funding to the Department for International Development for the International Climate Fund (Section C)		-1,473,000	
ix. Decrease in Drive ambitious action on climate change at home and abroad (Section C) reflecting movement of resources between Sections		-8,309,000	
x. Return of funding to Security and Intelligence Agencies for Global Threat Reduction (Section D)		-100,000	

xi. Increase in Deliver the capability DECC needs to achieve its goals (Section E) reflecting movement of resources between Sections	11,249,000		
xii. Decrease in Deliver the capability DECC needs to achieve its goals (Section E) reflecting movement of resources to Voted Resource DEL		-3,000,000	
xiii. Neutral exchange of Programme and Capital DEL between Nuclear Decommissioning Authority (NDA) and core Department to reflect expenditure profiles (Section E)	1,000,000		
xiv. Surrender of funding under the Budget Exchange system (Section E)		-500,000	
xv. Transfer of funding to Cabinet Office for shared IT programme (Section E)		-1,034,000	
xvi. Increase in Oil and Gas Authority (Section F) reflecting movement of resources between Sections	1,882,000		
xvii. Increase in NDA and SLC expenditure (Section G) reflecting movement of resources between Sections	46,000,000		
xviii. Neutral exchange of Programme and Capital DEL between Nuclear Decommissioning Authority (NDA) and core Department to reflect expenditure profiles (Section G)		-1,000,000	
xix. Surrender of funding under the Budget Exchange system (Section G)		-10,000,000	
xx. Decrease in expenditure for the Nuclear Decommissioning Authority (Section G) offsetting decrease in Non-Voted DEL CFER		-23,000,000	
xxi. Decrease in Coal Authority (Section H) reflecting movement of resources between Sections		-500,000	
xxii. Increase in Low Carbon Contracts Company (Section K) reflecting movement of resources between Sections	2,397,000		
<b>Total change in Capital DEL (Voted)</b>	<b>62,528,000</b>	<b>-293,313,000</b>	<b>-230,785,000</b>
i. Decrease in Nuclear Decommissioning Authority income (Section M) offset by decrease in Voted DEL expenditure	23,000,000		
<b>Total change in Capital DEL (Non-Voted)</b>	<b>23,000,000</b>		<b>23,000,000</b>
i. Changes in provision based on latest forecasts for Coal Pension Scheme investments (Section P)	152,432,000		
<b>Total change in Capital AME (Voted)</b>	<b>152,432,000</b>		<b>152,432,000</b>
Revisions to the net cash requirement reflect not only the changes to resources and capital as set out above (excluding non-cash items) but also changes in grant-in-aid requirements of Arms Length Bodies and movements in working capital		-272,518,000	
<b>Total change in Net Cash Requirement</b>		<b>-272,518,000</b>	<b>-272,518,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	50,520,000	-30,100,000	20,420,000
Capital	-230,785,000	23,000,000	-207,785,000
<b>Annually Managed Expenditure</b>			
Resource	99,278,978,000	-	99,278,978,000
Capital	152,432,000	-	152,432,000
<b>Total Net Budget</b>			
Resource	99,329,498,000	-30,100,000	99,299,398,000
Capital	-78,353,000	23,000,000	-55,353,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-272,518,000</b>		

Supplementary amounts required in the year ending 31 March 2016 for expenditure by Department of Energy and Climate Change on:

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

Respond to fuel poverty needs;

measures to improve energy efficiency, security and environmental practice; payments to energy companies to reduce the impact of DECC policies on bills.

Support for energy-related activities including regulation, civil emergency planning, energy resilience measures, environmental remediation and support and facilitation for new and sustainable or more efficient, or less carbon intensive energy sources, technologies, transmission and storage, security and non-proliferation.

Work towards international agreement on climate change;

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

climate modelling and risk assessment.

Safety, environment and social impact programmes relating to nuclear sites in Central and Eastern Europe and the former Soviet Union and other countries where future G8 Global Partnership related initiatives may be pursued;

inspections and compliance in accordance with EU regulatory requirements and recovery of expenditure through cost sharing arrangements;

subscriptions and contributions to international organisations and fulfilment of international treaty obligations.

Efficient discharge of liabilities falling to the Department, including nuclear waste management and decommissioning and for former coal industry employees.

Specialist support services, staff management and development; other departmental administration and non-cash costs; exchange risk and other guarantee losses; publicity, promotion, publications, knowledge sharing initiatives and departmental research and development; surveys, monitoring, statistics, advice and consultancies; contributions to fund cross government initiatives; Payments to HM Treasury towards the cost of Infrastructure UK.

Grants to local authorities.

Expenditure by the Nuclear Decommissioning Authority and its subsidiaries, Coal Authority, Civil Nuclear Police Authority, Committee on Climate Change, Low Carbon Contracts Company, Electricity Settlements Company, Oil and Gas Authority, Carbon Trust, and Energy Saving Trust.

\* Expenditure by UK Climate Investments.

Income arising from:

Receipts from other Government Departments and devolved administrations;

contributions from other organisations to cover the cost of activities they have agreed to fund in total or in part; the repayment of loans and investments; repayment of capital grants; repayments of grants and contributions; government carbon offsetting scheme receipts;

receipts relating to the oil and gas industries (including petroleum licensing and levy receipts); Project Camelot Levy Receipts;

income relating to legal services, consultancy, publications, public enquiries, information, secondments, departmental administration costs, central services, rental income and repayments; occupancy charge; administrative and professional services; EU receipts; the sale of surplus land and buildings; refund of input VAT not claimed in previous years on departmental expenditure; fees for services provided for energy resilience purposes; interest payments; non-cash income.

Receipts relating to the Nuclear Decommissioning Authority.

\* Receipt and retention of financial securities relating to the decommissioning of renewable devices such as offshore wind.

**Annually Managed Expenditure:**

Expenditure arising from:

Efficient discharge of liabilities relating to contracts for difference for the supply of electricity.

Efficient discharge of liabilities falling to the Department, including nuclear waste management and decommissioning and for former coal industry employees.

Impairment of loans and investments.

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

Renewable Heat Incentive including Renewable Heat Premium Payments.

\* Expenditure by UK Climate Investments. Exchange rate gains and losses.

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.

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
196,039	2,310,189	-3,646	54,166	192,393	2,364,355	2,621,199	-230,785	2,390,414
<i>Of which:</i>								
A Save energy with the Green Deal and support vulnerable consumers								
-	366,812	-	292	-	367,104	194,049	-45,977	148,072
B Deliver secure energy on the way to a low carbon energy future								
-	119,783	-	-17,732	-	102,051	260,200	-198,420	61,780
C Drive ambitious action on climate change at home and abroad								
-	23,065	-	1,028	-	24,093	312,550	-9,782	302,768
D Manage our energy legacy responsibly and cost-effectively								
-	299,916	-	7,953	-	307,869	5,300	-100	5,200
E Deliver the capability DECC needs to achieve its goals								
126,694	30,452	2,762	-5,666	129,456	24,786	7,100	7,715	14,815
F Oil and Gas Authority								
14,376	2,243	-6,061	18,694	8,315	20,937	-	1,882	1,882
G NDA and SLC expenditure								
47,000	1,450,000	-384	48,384	46,616	1,498,384	1,835,000	12,000	1,847,000
H Coal Authority (net)								
4,207	17,648	-	1,145	4,207	18,793	7,000	-500	6,500
I Civil Nuclear Police Authority (net)								
-	268	-	68	-	336	-	-	-
J Committee on Climate Change (net)								
3,762	-	37	-	3,799	-	-	-	-
K Low Carbon Contracts Company (net)								
-	1	-	-	-	1	-	2,397	2,397
<b>Non Voted Expenditure</b>								
-	-1,106,000	-2,616	-27,484	-2,616	-1,133,484	-101,000	23,000	-78,000
<i>Of which:</i>								
M Nuclear Decommissioning Authority Income (CFER)								
-	-1,106,000	-2,616	-27,484	-2,616	-1,133,484	-101,000	23,000	-78,000
<b>Total Spending in DEL</b>								
		<b>-6,262</b>	<b>26,682</b>			<b>-207,785</b>		

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes		Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9	
1	2	3	4	5	6				
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted Expenditure</b>									
-	9,447,811	-	99,278,978	-	108,726,789	-85,540	152,432	66,892	
<i>Of which:</i>									
N Save energy with the Green Deal and support vulnerable consumers									
-	1,754	-	1,814	-	3,568	-	-	-	
O Drive ambitious action on climate change at home and abroad									
-	-	-	6,500	-	6,500	1	-	1	
P Manage our energy legacy responsibly and cost-effectively									
-	-194,248	-	204,587	-	10,339	-85,541	152,432	66,891	
R Nuclear Decommissioning Authority									
-	355,000	-	90,000,000	-	90,355,000	-	-	-	
S Coal Authority (net)									
-	5,587	-	1,944,463	-	1,950,050	-	-	-	
T Civil Nuclear Police Authority (net)									
-	-197	-	-39	-	-236	-	-	-	
U Low Carbon Contracts Company (net)									
-	8,849,915	-	4,932,699	-	13,782,614	-	-	-	
V Deliver secure energy on the way to a low carbon energy future									
-	-	-	2,188,954	-	2,188,954	-	-	-	
<b>Total Spending in AME</b>									
		-	99,278,978			152,432			
<b>Total for Estimate</b>									
		-6,262	99,305,660			-55,353			
<i>Of which:</i>									
<b>Voted Expenditure</b>									
		-3,646	99,333,144			-78,353			
<b>Non Voted Expenditure</b>									
		-2,616	-27,484			23,000			

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>5,014,621</b>	<b>-272,518</b>	<b>4,742,103</b>



## Part II: Revised subhead detail including additional provision

£'000

Revised Plans									
Resources						Capital			
Administration		Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	
1	2	3	4	5	6	7	8	9	
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>									
203,909	-11,516	192,393	2,382,014	-17,659	2,364,355	2,400,524	-10,110	2,390,414	
<i>Of which:</i>									
A Save energy with the Green Deal and support vulnerable consumers									
-	-	-	367,201	-97	367,104	150,223	-2,151	148,072	
B Deliver secure energy on the way to a low carbon energy future									
-	-	-	116,985	-14,934	102,051	62,013	-233	61,780	
C Drive ambitious action on climate change at home and abroad									
-	-	-	26,321	-2,228	24,093	310,494	-7,726	302,768	
D Manage our energy legacy responsibly and cost-effectively									
-	-	-	307,869	-	307,869	5,200	-	5,200	
E Deliver the capability DECC needs to achieve its goals									
132,370	-2,914	129,456	24,786	-	24,786	14,815	-	14,815	
F Oil and Gas Authority									
16,917	-8,602	8,315	21,337	-400	20,937	1,882	-	1,882	
G NDA and SLC expenditure									
46,616	-	46,616	1,498,384	-	1,498,384	1,847,000	-	1,847,000	
H Coal Authority (net)									
4,207	-	4,207	18,793	-	18,793	6,500	-	6,500	
I Civil Nuclear Police Authority (net)									
-	-	-	336	-	336	-	-	-	
J Committee on Climate Change (net)									
3,799	-	3,799	-	-	-	-	-	-	
K Low Carbon Contracts Company (net)									
-	-	-	1	-	1	2,397	-	2,397	
L Electricity Settlements Company (net)									
-	-	-	1	-	1	-	-	-	
<b>Non-voted expenditure</b>									
-	-2,616	-2,616	-	-1,133,484	-1,133,484	-	-78,000	-78,000	
<i>Of which:</i>									
M Nuclear Decommissioning Authority Income (CFER)									
-	-2,616	-2,616	-	-1,133,484	-1,133,484	-	-78,000	-78,000	
<b>Total Spending in DEL</b>									
<b>203,909</b>	<b>-14,132</b>	<b>189,777</b>	<b>2,382,014</b>	<b>-1,151,143</b>	<b>1,230,871</b>	<b>2,400,524</b>	<b>-88,110</b>	<b>2,312,414</b>	

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

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>			<b>Programme</b>					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	108,729,338	-2,549	108,726,789	180,292	-113,400	66,892
<i>Of which:</i>								
N Save energy with the Green Deal and support vulnerable consumers								
-	-	-	6,117	-2,549	3,568	-	-	-
O Drive ambitious action on climate change at home and abroad								
-	-	-	6,500	-	6,500	1	-	1
P Manage our energy legacy responsibly and cost-effectively								
-	-	-	10,339	-	10,339	180,291	-113,400	66,891
Q Renewable Heat Incentive								
-	-	-	430,000	-	430,000	-	-	-
R Nuclear Decommissioning Authority								
-	-	-	90,355,000	-	90,355,000	-	-	-
S Coal Authority (net)								
-	-	-	1,950,050	-	1,950,050	-	-	-
T Civil Nuclear Police Authority (net)								
-	-	-	-236	-	-236	-	-	-
U Low Carbon Contracts Company (net)								
-	-	-	13,782,614	-	13,782,614	-	-	-
V Deliver secure energy on the way to a low carbon energy future								
-	-	-	2,188,954	-	2,188,954	-	-	-
<b>Total Spending in AME</b>								
-	-	-	108,729,338	-2,549	108,726,789	180,292	-113,400	66,892
<b>Total for Estimate</b>								
203,909	-14,132	189,777	111,111,352	-1,153,692	109,957,660	2,580,816	-201,510	2,379,306
<i>Of which:</i>								
<b>Voted Expenditure</b>								
203,909	-11,516	192,393	111,111,352	-20,208	111,091,144	2,580,816	-123,510	2,457,306
<b>Non Voted Expenditure</b>								
-	-2,616	-2,616	-	-1,133,484	-1,133,484	-	-78,000	-78,000

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>10,848,039</b>	<b>99,299,398</b>	<b>110,147,437</b>
<b>Net Capital Requirement</b>	<b>2,434,659</b>	<b>-55,353</b>	<b>2,379,306</b>
<b>Accruals to cash adjustments</b>	<b>-9,475,077</b>	<b>-99,523,663</b>	<b>-108,998,740</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-12,575,192	-96,940,270	-109,515,462
Add cash grant-in-aid	3,381,789	1,011	3,382,800
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,721	-2,198,726	-2,200,447
New provisions and adjustments to previous provisions	-75,092	-205,598	-280,690
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-1,754	1,156	-598
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-500,000	-173,172	-673,172
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	296,893	-8,064	288,829
<b>Removal of non-voted budget items</b>	<b>1,207,000</b>	<b>7,100</b>	<b>1,214,100</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	1,207,000	7,100	1,214,100
<b>Net Cash Requirement</b>	<b>5,014,621</b>	<b>-272,518</b>	<b>4,742,103</b>

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

£'000

	Revised Plans
Gross Administration Costs	203,909
<i>Less:</i>	
Administration DEL Income	-14,132
<b>Net Administration Costs</b>	<b>189,777</b>
Gross Programme Costs	111,595,125
<i>Less:</i>	
Programme DEL Income	-1,160,653
Programme AME Income	-2,549
Non-budget income	-
<b>Net Programme Costs</b>	<b>110,431,923</b>
<b>Total Net Operating Costs</b>	<b>110,621,700</b>
<i>Of which:</i>	
Resource DEL	1,135,749
Capital DEL	469,656
Resource AME	109,016,294
Capital AME	1
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	-469,657
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-4,606
<b>Total Resource Budget</b>	<b>110,147,437</b>
<i>Of which:</i>	
Resource DEL	1,420,648
Resource AME	108,726,789
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	1,136,100
Other adjustments	-1,136,100
<b>Total Resource (Estimate)</b>	<b>110,147,437</b>

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

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-29,175</b>
<i>Of which:</i>	
Administration	
EU Grants Received	-2
<i>Of which:</i>	
E Deliver the capability DECC needs to achieve its goals	-2
Sales of Goods and Services	-2,407
<i>Of which:</i>	
E Deliver the capability DECC needs to achieve its goals	-1,442
F Oil and Gas Authority	-965
Other Grants	-1,351
<i>Of which:</i>	
E Deliver the capability DECC needs to achieve its goals	-1,351
Other Income	-119
<i>Of which:</i>	
E Deliver the capability DECC needs to achieve its goals	-119
Taxation	-7,637
<i>Of which:</i>	
F Oil and Gas Authority	-7,637
Total Administration	-11,516
Programme	
Sales of Goods and Services	-17,162
<i>Of which:</i>	
B Deliver secure energy on the way to a low carbon energy future	-14,934
C Drive ambitious action on climate change at home and abroad	-2,228
Other Grants	-97
<i>Of which:</i>	
A Save energy with the Green Deal and support vulnerable consumers	-97
Taxation	-400
<i>Of which:</i>	
F Oil and Gas Authority	-400
Total Programme	-17,659
<b>Voted Resource AME</b>	<b>-2,549</b>
<i>Of which:</i>	
Programme	
Other Income	-2,549
<i>Of which:</i>	
N Save energy with the Green Deal and support vulnerable consumers	-2,549
Total Programme	-2,549
<b>Total Voted Resource Income</b>	<b>-31,724</b>

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

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£'000

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**Revised  
Plans**

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<b>Voted Capital DEL</b>	<b>-10,110</b>
<i>Of which:</i>	
Programme	
Other Grants	-9,510
<i>Of which:</i>	
A Save energy with the Green Deal and support vulnerable consumers	-1,551
B Deliver secure energy on the way to a low carbon energy future	-233
C Drive ambitious action on climate change at home and abroad	-7,726
Repayments	-600
<i>Of which:</i>	
A Save energy with the Green Deal and support vulnerable consumers	-600
Total Programme	<u>-10,110</u>
 <b>Voted Capital AME</b>	 <b>-113,400</b>
<i>Of which:</i>	
Programme	
Repayments	-113,400
<i>Of which:</i>	
P Manage our energy legacy responsibly and cost-effectively	-113,400
Total Programme	<u>-113,400</u>
 <b>Total Voted Capital Income</b>	 <b><u>-123,510</u></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

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-1,106,000	-1,106,000	-30,100	72,000	-1,136,100	-1,034,000
Income in budgets surrendered to the Consolidated Fund (capital)	-101,000	-101,000	23,000	48,000	-78,000	-53,000
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
<b>Total</b>	<b>-1,207,000</b>	<b>-1,207,000</b>	<b>-7,100</b>	<b>120,000</b>	<b>-1,214,100</b>	<b>-1,087,000</b>

#### Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Nuclear Decommissioning Authority Resource DEL	-1,106,000	-1,106,000	-30,100	72,000	-1,136,100	-1,034,000
Nuclear Decommissioning Authority Capital DEL	-101,000	-101,000	23,000	48,000	-78,000	-53,000
<b>Total</b>	<b>-1,207,000</b>	<b>-1,207,000</b>	<b>-7,100</b>	<b>120,000</b>	<b>-1,214,100</b>	<b>-1,087,000</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Stephen Lovegrove

**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 & R	Nuclear Decommissioning Authority †	90,706,616	104,000	3,352,000
G	Site Licence Companies	1,193,384	1,743,000	-
H & S	Coal Authority	1,973,050	6,500	25,771
I & T	Civil Nuclear Police Authority	100	-	948
J	Committee on Climate Change	3,799	-	3,781
K & U	Low Carbon Contracts Company	13,782,615	2,397	300
L	Electricity Settlements Company	1	-	-
<b>Total</b>		<b>107,659,565</b>	<b>1,855,897</b>	<b>3,382,800</b>

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

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

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

Section in Part II: Subhead Detail	Service	£'000
A4-DEL	Payments to energy companies to reduce the impact of DECC policies on bills	310,000
A4-DEL	Energy Company Obligation Brokerage	510
B4-DEL	Big Energy Saving Network	964
B4-DEL	Biomass Supplier List Creation & Maintenance	600
B4-DEL	Big Energy Savings Week	319
C4-DEL	International Energy, and Climate Change: international subscriptions and contributions	4,224
D4-DEL	Non-proliferation, and Nuclear Energy: international subscriptions and contributions	21,581
D4-DEL	UK Coal Cohort Concessionary Fuel costs	1,500
E4-DEL	Fuel Contingency Planning	6,655

## 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
– 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.	Unquantifiable
– 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.	Unquantifiable
– Legal claims: The NDA considers the likelihood of liabilities arising from a legal case which is ongoing at the reporting date to be remote.	Unquantifiable
– Indemnities: The NDA has non-quantifiable contingent liabilities arising from indemnities given as part of the contracts for the management of the Low Level Waste Repository, Sellafield and Dounreay. These indemnities are in respect of the uninsurable residual risk that courts in a country which is not party to the Paris and Brussels Conventions on third party liability in the field of nuclear energy may accept jurisdiction to determine liability in the event of a nuclear incident. These are not treated as contingent liabilities within the meaning of IAS 37 since the possibility of a transfer of economic benefit in settlement is considered too remote.	Unquantifiable
– 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.	Unquantifiable
– 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.	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	1,749
C4-DEL	International Energy Agency	1,288
D4-DEL	International Atomic Energy Agency	18,456
D4-DEL	Organisation for the Prohibition of Chemical Weapons	3,025



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# Office of Gas and Electricity Markets

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## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section A, Gas and Electricity Markets Authority: Administration: To provide budget cover for the use of licence fee income received from industry in previous financial years.	5,465,000		
<b>Total change in Resource DEL (Voted)</b>	<b>5,465,000</b>		<b>5,465,000</b>
Section A, Gas and Electricity Markets Authority: Administration: To provide additional working capital	5,465,000		
<b>Total change in Net Cash Requirement</b>	<b>5,465,000</b>		<b>5,465,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	5,465,000	-	5,465,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,465,000	-	5,465,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>5,465,000</b>		

Supplementary amounts required in the year ending 31 March 2016 for expenditure by Office of Gas and Electricity Markets on:

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

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

Income arising from:

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

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

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
700	-	5,465	-	6,165	-	1,000	-	1,000
<i>Of which:</i>								
A Gas and Electricity Markets Authority: Administration								
-	-	5,465	-	5,465	-	1,000	-	1,000
<b>Total Spending in DEL</b>								
		5,465	-					
<b>Total for Estimate</b>								
		5,465	-					
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		5,465	-					
<b>Non Voted Expenditure</b>								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	10,290	5,465	15,755

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
89,500	-83,335	6,165	-	-	-	1,000	-	1,000
<i>Of which:</i>								
A Gas and Electricity Markets Authority: Administration								
42,498	-37,033	5,465	-	-	-	1,000	-	1,000
B Ofgem E-Serve: Administration								
47,002	-46,302	700	-	-	-	-	-	-
<b>Total Spending in DEL</b>								
<b>89,500</b>	<b>-83,335</b>	<b>6,165</b>	-	-	-	<b>1,000</b>	-	<b>1,000</b>
<b>Total for Estimate</b>								
<b>89,500</b>	<b>-83,335</b>	<b>6,165</b>	-	-	-	<b>1,000</b>	-	<b>1,000</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
89,500	-83,335	6,165	-	-	-	1,000	-	1,000
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>700</b>	<b>5,465</b>	<b>6,165</b>
<b>Net Capital Requirement</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>
<b>Accruals to cash adjustments</b>	<b>8,590</b>	<b>-</b>	<b>8,590</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	-	-1,500
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-60	-	-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>10,290</b>	<b>5,465</b>	<b>15,755</b>

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

£'000

Plans

Gross Administration Costs	89,500
<i>Less:</i>	
Administration DEL Income	-83,335
<b>Net Administration Costs</b>	<b>6,165</b>
Gross Programme Costs	-
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>-</b>
<b>Total Net Operating Costs</b>	<b>6,165</b>
<i>Of which:</i>	
Resource DEL	6,165
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>6,165</b>
<i>Of which:</i>	
Resource DEL	6,165
Resource AME	-
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>6,165</b>

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


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£'000

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**Revised  
Plans**


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<b>Voted Resource DEL</b>	<b>-83,335</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-29,686
<i>Of which:</i>	
A Gas and Electricity Markets Authority: Administration	-
B Ofgem E-Serve: Administration	-29,686
Taxation	-53,649
<i>Of which:</i>	
A Gas and Electricity Markets Authority: Administration	-37,033
B Ofgem E-Serve: Administration	-16,616
Total Administration	<u>-83,335</u>
<b>Total Voted Resource Income</b>	<b><u>-83,335</u></b>

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

No CFER income or receipts are expected in 2015-16.



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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Dermot Nolan

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

In discharging these responsibilities, particular regard is given to:

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

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



# Department for Environment, Food and Rural Affairs

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
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### Resource DEL

#### Transfers of budgetary cover to/from other

##### Government Departments

(Section B) Increase in gross programme spend for Improve the environment following a transfer from Cabinet Office for funding from Cabinet Office for Cyber Security work.	437,000		
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(Section G) Increase in gross administration spend for Departmental operating costs following a transfer from Department of Energy and Climate Change.	18,000		
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#### Control total changes

(Section A) Increase in gross administration spend for Food and farming following a Reserve claim for Voluntary Exit Scheme (VES) payments for Rural Payments Agency.	1,800,000		
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(Section B) Increase in gross administration spend for Improve the environment following a Reserve claim for Thames Tideway Tunnel project costs.	3,000,000		
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(Section B) Increase in gross programme spend for Improve the environment following a Reserve claim for additional South West Water Payments in 2015-16.	37,530,000		
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(Section D) Increase in gross administration spend for Animal and plant health following a Reserve claim for Voluntary Exit Scheme (VES) payments for Animal and Plant Health Agency.	1,000,000		
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(Section G) Increase in gross administration spend for Departmental operating costs following a Reserve claim for Voluntary Exit Scheme (VES) payments for Core Department.	13,450,000		
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(Section G) Increase in gross administration spend for Departmental operating costs following a Reserve claim for Voluntary Exit Scheme (VES) payments for Forestry Commission.	300,000	
(Section G) Increase in gross administration spend for Departmental operating costs following a HM Treasury rebate for cash forecasting.	10,000	
(Section H) Increase in gross administration spend for Improve the environment (ALB) (net) following a Reserve claim for Voluntary Exit Scheme (VES) payments for Environment Agency.	1,500,000	
(Section H) Increase in gross administration spend for Improve the environment (ALB) (net) following a Reserve claim for Voluntary Exit Scheme (VES) payments for Joint Nature Conservation Committee.	300,000	
(Section H) Increase in gross administration spend for Improve the environment (ALB) (net) following a Reserve claim for Voluntary Exit Scheme (VES) payments for Royal Botanic Gardens, Kew.	150,000	
(Section I) Increase in gross administration spend for Protect the country from floods (ALB) (net) following a Reserve claim for Voluntary Exit Scheme (VES) payments for Environment Agency.	1,500,000	
(Section I) Increase in gross programme spend for Protect the country from floods (ALB) (net), for Environment Agency in relation to Storm Desmond and Storm Eva.	25,000,000	
<b><u>Transfers between resource spending and capital spending</u></b>		
(Section B) Decrease in gross programme spend for Improve the environment following a transfer to Capital.		-491,000
(Section D) Decrease in gross programme spend for Animal and plant health following a transfer to Capital.		-470,000
(Section G) Increase in gross programme spend for Departmental operating costs following a transfer from capital.	500,000	
(Section H) Decrease in gross programme spend for Improve the environment (ALB) (net) following a transfer to capital within Environment Agency.		-11,000,000
(Section H) Increase in gross programme spend for Improve the environment (ALB) (net) following a transfer from capital within Royal Botanic Gardens, Kew.	900,000	

(Section I) Decrease in gross programme spend for Protect the country from floods (ALB) (net) following a transfer to capital within Environment Agency.	-10,000,000
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(Section K) Decrease in gross programme spend for Countryside and rural services (ALB) (net) following a transfer to Capital within National Forest Company.	-389,000
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**Transfers within the Department**

(Section A) Decrease in gross administration spend for Food and farming following reallocation of budgets.	-7,214,000
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(Section A) Increase in administration income for Food and farming following reallocation of budgets.	-36,000
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(Section A) Increase in gross programme spend for Food and farming following reallocation of budgets.	10,396,000
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(Section B) Decrease in gross programme spend for Improve the environment following a transfer to Environment Agency.	-567,000
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(Section D) Decrease in gross administration spend for Animal and plant health following reallocation of budgets.	-1,000,000
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(Section D) Increase in gross programme spend for Animal and plant health following reallocation of budgets.	1,000,000
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(Section D) Decrease in gross programme spend for Animal and plant health following a transfer to Natural England.	-998,000
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(Section E) Decrease in gross programme spend for Marine and fisheries following a transfer to Joint Nature Conservation Committee.	-826,000
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(Section F) Decrease in gross administration spend for Countryside and rural services following reallocation of budgets.	-1,086,000
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(Section F) Decrease in administration income for Countryside and rural services following reallocation of budgets.	36,000
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(Section F) Decrease in gross programme spend for Countryside and rural services following reallocation of budgets.	-2,096,000
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(Section F) Decrease in gross programme spend for Countryside and rural services following a transfer to Natural England.	-1,857,000
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(Section F) Increase in gross programme spend for Countryside and rural services for Forestry Commission.	300,000		
(Section G) Increase in gross administration spend for Departmental operating costs due to reallocation of budgets.	29,260,000		
(Section G) Decrease in gross programme spend for Departmental operating costs due to reallocation of budgets.		-29,960,000	
(Section G) Increase in gross programme spend for Departmental operating costs following a transfer from Environment Agency.	2,000,000		
(Section H) Decrease in gross administration spend for Improve the environment (ALB) (net) for Natural England.		-35,000,000	
(Section H) Increase in gross administration spend for Improve the environment (ALB) (net) for Environment Agency.	12,000,000		
(Section H) Increase in gross administration spend for Improve the environment (ALB) (net) for Royal Botanic Gardens, Kew.	40,000		
(Section H) Increase in gross programme spend for Improve the environment (ALB) (net) for Natural England.	37,855,000		
(Section H) Decrease in gross programme spend for Improve the environment (ALB) (net) for Environment Agency.		-13,433,000	
(Section H) Increase in gross programme spend for Improve the environment (ALB) (net) for Joint Nature Conservation Committee.	826,000		
(Section H) Increase in gross programme spend for Improve the environment (ALB) (net) for Royal Botanic Gardens, Kew.	360,000		
(Section I) Increase in gross administration spend for Protect the country from floods (ALB) (net) for Environment Agency.	3,000,000		
(Section I) Decrease in gross programme spend for Protect the country from floods (ALB) (net) for Environment Agency.		-3,000,000	
<b>Total change in Resource DEL (Voted)</b>	<b>184,468,000</b>	<b>-119,423,000</b>	<b>65,045,000</b>

**Resource AME****Control total changes**

(Section M) Increase in gross programme spend for Improve the environment for increase in provision for Metal Mines due to a change in the discount rate.	197,160,000		
(Section M) Increase in gross programme spend for Improve the environment for accrual creation for additional South West Water payments expected through SR15.	156,000,000		
(Section M) Decrease in gross programme spend for Improve the environment for accrual utilisation for additional South West Water payments in 2015-16.		-38,000,000	
(Section M) Decrease in gross programme spend for Improve the environment for utilisation of provision for Metal Mines.		-1,850,000	
(Section O) Increase in gross programme spend for Departmental operating costs for increase in provision for Foot and Mouth Disease burial sites due to a change in the discount rate.	84,930,000		
(Section O) Increase in gross programme spend for Departmental operating costs for potential impairments expected across the Defra Estate.	28,000,000		
(Section O) Decrease in gross programme spend for Departmental operating costs for utilisation of provision for Foot and Mouth Disease burial sites.		-980,000	
(Section R) Increase in gross programme spend for Protect the country from floods (ALB) (net) for Flood Re set up costs.	9,000,000		
(Section R) Increase in gross programme spend for Protect the country from floods (ALB) (net) for impairment following Storm Eva.	10,000,000		
<b>Total change in Resource AME (Voted)</b>	<b>485,090,000</b>	<b>-40,830,000</b>	<b>444,260,000</b>

**Capital DEL****Transfers of budgetary cover to/from other  
Government Departments**

(Section B) Decrease in capital spend for Improve the environment following a transfer to Department for International Development for the International Climate Fund (ICF). -445,000

(Section G) Decrease in capital spend for Departmental operating costs following a transfer to Cabinet Office for Single Operating Platform. -630,000

**Control total changes**

(Section C) Increase in capital spend for Protect the country from floods following a Reserve claim for the Repair and Renew grant scheme. 12,600,000

(Section H) Increase in capital spend for Improve the environment (ALB) (net) following a transfer from HM Treasury for Voted Loans to Royal Botanic Gardens, Kew. 530,000

(Section I) Increase in capital spend for Protect the country from floods (ALB) (net) following a Reserve claim for Environment Agency. 12,000,000

**Transfers between resource spending and capital spending**

(Section B) Increase in capital spend for Improve the environment following a transfer from resource. 200,000

(Section D) Increase in capital spend for Animal and plant health following a transfer from resource. 470,000

(Section G) Decrease in capital spend for Departmental operating costs following a transfer to resource. -500,000

(Section H) Increase in capital spend for Improve the environment (ALB) (net) following a transfer from resource within Environment Agency. 11,291,000

(Section H) Decrease in capital spend for Improve the environment (ALB) (net) following a transfer to resource within Royal Botanic Gardens, Kew. -900,000



(Section I) Increase in capital spend for Protect the country from floods (ALB) (net) following a transfer from resource within Environment Agency.	10,000,000		
(Section K) Increase in capital spend for Countryside and rural services (ALB) (net) following a transfer from resource within National Forest Company.	389,000		
<b>Total change in Capital DEL (Voted)</b>	<b>47,480,000</b>	<b>-2,475,000</b>	<b>45,005,000</b>
<b><u>Capital AME</u></b>			
(Section R) Increase in capital spend for Protect the country from floods (ALB) (net).	1,000,000		
<b>Total change in Capital AME (Voted)</b>	<b>1,000,000</b>		<b>1,000,000</b>
Change to Net Cash Requirement	1,173,811,000		
<b>Total change in Net Cash Requirement</b>	<b>1,173,811,000</b>		<b>1,173,811,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	65,045,000	-	65,045,000
Capital	45,005,000	-	45,005,000
<b>Annually Managed Expenditure</b>			
Resource	444,260,000	-	444,260,000
Capital	1,000,000	-	1,000,000
<b>Total Net Budget</b>			
Resource	509,305,000	-	509,305,000
Capital	46,005,000	-	46,005,000
<b>Non-Budget Expenditure</b>		-	
<b>Net cash requirement</b>	<b>1,173,811,000</b>		

Supplementary amounts required in the year ending 31 March 2016 for expenditure by Department for Environment, Food and Rural Affairs on:

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

Expenditure by Natural England and the Environment Agency. Represent forestry interests, encourage good forestry practice, sustainable forest management and conduct forest research. International policy, research, standard-setting and monitoring to support sustainable forestry. Land grants, countryside access and rights of way. Policy on commons, national parks and town and village greens. Environmental protection and conservation, maintain air and ozone quality, increase UK's environmental decontamination capabilities, deliver social, environmental and economic programmes; Maintain water quality and a resilient supply, support for management of inland waterways and obligations under the Water Act 2003 and Water Act 2014. Support terrestrial, marine, waterway environments and protection of water bodies. Reduction of charges for supply of water and provision of sewerage services to customers. Support protection of species, wildlife management, habitat protection and conservation. Support national and global biodiversity, geodiversity and research. Support for rural and regional development. Better waste management. Promotion and support for sustainable, development, consumption and production. Supporting development of farming and cost-sharing initiatives, payments, losses and penalties relating to the administration of EU schemes including disallowance. EU compensation payments to producers and support for agriculture. Champion hygienic production, marketing, delivery and processing in the agriculture, fisheries and food industries. Support bee and fish conservation and health, UK's responsibilities under the Convention on International Trade in Endangered Species (CITES) and fishing industry. Support keeping, movement tracing, international trade, health and welfare of animals, animal products and by-products, dairy hygiene and marketing. Support a sustainable, secure and healthy food supply; food labelling and composition policy.

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## Part I (continued)

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Flood risk management and development implications, land drainage and sewerage. Promotion of affordable insurance in relation to flood risk. Exotic and endemic animal and plant disease policy portfolio and eradication. Regulatory systems for chemicals, veterinary medicines and pesticides. Radioactive waste management, pollution emergency response services, noise mapping and manage other environmental risks. Consultation on town, urban and country developments. Climate modelling, risk assessment and adaptation.

Specialist support services; legacy and residual delivery body costs; subsidies to support delivery bodies; staff management and development; other departmental administration and non-cash costs; publicity, promotion; awareness and publications; knowledge-sharing initiatives; research and development; surveys; monitoring; statistics; advice and consultancies; funding through Area-Based Grants; subscriptions and contributions to international organisations; international policy making; working with the EU; licensing, approvals and certification; inspections; compliance and enforcement in accordance with regulatory requirements.

\* 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 meat; dairy; forestry; horticulture; shellfish; fish; cereals; agriculture industries; delivery body funding contributions; packaging recovery support; surveys; EU funding; investment and commercial income.

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

#### Expenditure arising from:

Payments to devolved administrations.

#### Income arising from:

Funding contributions to support delivery bodies.

The **Department for Environment, Food and Rural Affairs** will account for this Estimate.

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
517,275	1,254,320	23,028	42,017	540,303	1,296,337	493,000	45,005	538,005
<i>Of which:</i>								
A Food and farming								
101,737	172,352	-5,450	10,396	96,287	182,748	25,573	-	25,573
B Improve the environment								
29,324	196,392	3,000	36,909	32,324	233,301	40,752	-245	40,507
C Protect the country from floods								
1,979	13,923	-	-	1,979	13,923	-	12,600	12,600
D Animal and plant health								
12,343	217,938	-	-468	12,343	217,470	2,870	470	3,340
E Marine and fisheries								
4,871	30,492	-	-826	4,871	29,666	192	-	192
F Countryside and rural services								
15,085	202,309	-1,050	-3,653	14,035	198,656	19,130	-	19,130
G Departmental operating costs								
162,904	-98,371	43,038	-27,460	205,942	-125,831	6,748	-1,130	5,618
H Improve the environment (ALB) (net)								
116,824	228,747	-21,010	15,508	95,814	244,255	14,459	10,921	25,380
I Protect the country from floods (ALB) (net)								
66,754	275,300	4,500	12,000	71,254	287,300	383,000	22,000	405,000
K Countryside and rural services (ALB) (net)								
404	2,208	-	-389	404	1,819	-	389	389
<b>Total Spending in DEL</b>							<b>45,005</b>	
		<b>23,028</b>	<b>42,017</b>					
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	13,608	-	444,260	-	457,868	1,000	1,000	2,000
<i>Of which:</i>								
M Improve the environment								
-	-8,434	-	313,310	-	304,876	-	-	-
O Departmental operating costs								
-	40,403	-	111,950	-	152,353	-	-	-
R Protect the country from floods (ALB) (net)								
-	21,284	-	19,000	-	40,284	-	1,000	1,000
<b>Total Spending in AME</b>							<b>1,000</b>	
		<b>-</b>	<b>444,260</b>					
<b>Total for Estimate</b>								
		<b>23,028</b>	<b>486,277</b>				<b>46,005</b>	



## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
698,827	-158,524	540,303	3,494,290	-2,197,953	1,296,337	550,475	-12,470	538,005
<i>Of which:</i>								
A Food and farming								
103,478	-7,191	96,287	1,887,669	-1,704,921	182,748	25,573	-	25,573
B Improve the environment								
34,505	-2,181	32,324	240,480	-7,179	233,301	40,507	-	40,507
C Protect the country from floods								
1,994	-15	1,979	13,923	-	13,923	12,600	-	12,600
D Animal and plant health								
77,065	-64,722	12,343	240,841	-23,371	217,470	3,340	-	3,340
E Marine and fisheries								
25,071	-20,200	4,871	39,268	-9,602	29,666	192	-	192
F Countryside and rural services								
16,358	-2,323	14,035	651,520	-452,864	198,656	19,130	-	19,130
G Departmental operating costs								
267,834	-61,892	205,942	-125,815	-16	-125,831	18,088	-12,470	5,618
H Improve the environment (ALB) (net)								
95,814	-	95,814	244,255	-	244,255	25,380	-	25,380
I Protect the country from floods (ALB) (net)								
71,254	-	71,254	287,300	-	287,300	405,000	-	405,000
J Marine and fisheries (ALB) (net)								
5,050	-	5,050	13,030	-	13,030	276	-	276
K Countryside and rural services (ALB) (net)								
404	-	404	1,819	-	1,819	389	-	389
<b>Total Spending in DEL</b>								
<b>698,827</b>	<b>-158,524</b>	<b>540,303</b>	<b>3,494,290</b>	<b>-2,197,953</b>	<b>1,296,337</b>	<b>550,475</b>	<b>-12,470</b>	<b>538,005</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	602,868	-145,000	457,868	2,000	-	2,000
<i>Of which:</i>								
L Food and farming								
-	-	-	-24,968	-	-24,968	-	-	-
M Improve the environment								
-	-	-	449,876	-145,000	304,876	-	-	-
N Countryside and rural services								
-	-	-	-350	-	-350	-	-	-
O Departmental operating costs								
-	-	-	152,353	-	152,353	-	-	-
P Food and farming (ALB) (net)								
-	-	-	-15	-	-15	1,000	-	1,000

## Part II: Revised subhead detail including additional provision (continued)

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross 1	Income 2	Net 3	Gross 4	Income 5	Net 6	Gross 7	Income 8	Net 9
Q Improve the environment (ALB) (net)								
-	-	-	-14,641	-	-14,641	-	-	-
R Protect the country from floods (ALB) (net)								
-	-	-	40,284	-	40,284	1,000	-	1,000
S Marine and fisheries (ALB) (net)								
-	-	-	329	-	329	-	-	-
<b>Total Spending in AME</b>								
-	-	-	602,868	-145,000	457,868	2,000	-	2,000
<b>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	-	-	1,213,800	-1,203,800	10,000	-	-	-
<i>Of which:</i>								
T Food and farming								
-	-	-	1,213,800	-1,203,800	10,000	-	-	-
<b>Total Non-Budget Spending</b>								
-	-	-	1,213,800	-1,203,800	10,000	-	-	-
<b>Total for Estimate</b>								
698,827	-158,524	540,303	5,310,958	-3,546,753	1,764,205	552,475	-12,470	540,005
<i>Of which:</i>								
<b>Voted Expenditure</b>								
698,827	-158,524	540,303	5,310,958	-3,546,753	1,764,205	552,475	-12,470	540,005
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>1,795,203</b>	<b>509,305</b>	<b>2,304,508</b>
<b>Net Capital Requirement</b>	<b>494,000</b>	<b>46,005</b>	<b>540,005</b>
<b>Accruals to cash adjustments</b>	<b>-155,151</b>	<b>618,501</b>	<b>463,350</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1,114,009	-63,919	-1,177,928
Add cash grant-in-aid	978,840	45,680	1,024,520
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-62,934	-28,000	-90,934
New provisions and adjustments to previous provisions	-128,983	-282,090	-411,073
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-2,397	-	-2,397
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	50,000	1,100,000	1,150,000
Increase (-) / Decrease (+) in creditors	-	-156,000	-156,000
Use of provisions	124,332	2,830	127,162
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,134,052</b>	<b>1,173,811</b>	<b>3,307,863</b>



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

£'000

Plans

Gross Administration Costs	692,151
<i>Less:</i>	
Administration DEL Income	-158,524
<b>Net Administration Costs</b>	<b>533,627</b>
Gross Programme Costs	5,718,955
<i>Less:</i>	
Programme DEL Income	-2,197,953
Programme AME Income	-145,000
Non-budget income	-1,250,800
<b>Net Programme Costs</b>	<b>2,125,202</b>
<b>Total Net Operating Costs</b>	<b>2,658,829</b>
<i>Of which:</i>	
Resource DEL	1,595,147
Capital DEL	401,321
Resource AME	699,361
Capital AME	-
Non-budget	-37,000
<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	-401,321
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	47,000
Other adjustments	-10,000
<b>Total Resource Budget</b>	<b>2,294,508</b>
<i>Of which:</i>	
Resource DEL	1,836,640
Resource AME	457,868
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	10,000
<b>Total Resource (Estimate)</b>	<b>2,304,508</b>

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

£'000

Revised  
Plans

### Voted Resource DEL -2,356,477

*Of which:*

Administration	
Sales of Goods and Services	-158,524
<i>Of which:</i>	
A Food and farming	-7,191
B Improve the environment	-2,181
C Protect the country from floods	-15
D Animal and plant health	-64,722
E Marine and fisheries	-20,200
F Countryside and rural services	-2,323
G Departmental operating costs	-61,892
Total Administration	-158,524

Programme

EU Grants Received -2,140,770*Of which:*

A Food and farming	-1,704,876
D Animal and plant health	-871
E Marine and fisheries	-9,602
F Countryside and rural services	-425,421
Sales of Goods and Services	-57,171
<i>Of which:</i>	
A Food and farming	-45
B Improve the environment	-7,179
D Animal and plant health	-22,500
F Countryside and rural services	-27,431
G Departmental operating costs	-16
Interest and Dividends	-12
<i>Of which:</i>	
F Countryside and rural services	-12
Total Programme	-2,197,953

### Voted Resource AME -145,000

*Of which:*

Programme	
Sales of Goods and Services	-145,000
<i>Of which:</i>	
M Improve the environment	-145,000
Total Programme	-145,000

### Total Voted Resource Income -2,501,477

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


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£'000

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**Revised  
Plans**


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<b>Voted Capital DEL</b>	<b>-12,470</b>
<i>Of which:</i>	
Programme	
Sales of Assets	-12,470
<i>Of which:</i>	
G Departmental operating costs	-12,470
Total Programme	<u>-12,470</u>
<b>Total Voted Capital Income</b>	<u><u>-12,470</u></u>

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

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

£'000

	Present Plans		Changes		Revised Plans	
	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	-47,000	-47,000
<b>Total</b>	-	-	<b>-47,000</b>	<b>-47,000</b>	<b>-47,000</b>	<b>-47,000</b>

### Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Consolidated Fund Extra Receipts in relation to the Thames Tideway Tunnel.	-	-	-43,000	-43,000	-43,000	-43,000
Consolidated Fund Extra Receipts expected in relation to bovine tuberculosis	-	-	-4,000	-4,000	-4,000	-4,000
<b>Total</b>	-	-	<b>-47,000</b>	<b>-47,000</b>	<b>-47,000</b>	<b>-47,000</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:

<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.

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
P	Agriculture & Horticulture Development Board	-15	1,000	-
H	Consumer Council for Water	5,185	-	5,130
H, I, Q, R	Environment Agency	559,457	420,571	846,385
R	Flood Re	9,000	1,000	-
H	Joint Nature Conservation Committee	10,777	-	10,826
J	Marine Management Organisation	18,080	276	17,266
K	National Forest Company	2,223	389	2,608
H	Natural England	116,754	3,657	115,560
H	Royal Botanic Gardens, Kew	23,093	6,152	26,745
S	Sea Fish Industry Authority	329	-	-
<b>Total</b>		<b>744,883</b>	<b>433,045</b>	<b>1,024,520</b>

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

As part of the 2015-16 Annual Report and Accounts (ARA) preparation process a number of changes will be required to the Outturn figures for 2014-15. In order to meet the required laying date for the 2014-15 ARA some late immaterial changes to the accounts of individual entities were not included. The exact value of these prior period adjustments has not yet been fully confirmed, but the current estimates are that they will not lead to a breach in the control totals.

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

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

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

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### **Part III: Note 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.

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Defra has committed to providing financial assistance to domestic customers of South West Water in the form of a £50 per annum discount to water bills from 1 April 2013. This potential liability is for payments from 1 April 2016 to 31 March 2020. These commitments are subject to the outcome of any future Spending Reviews and government policy.	156,000
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 if 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
The Core Department has liabilities at the year-end relating to certain elements of its Repair and Renew Grant scheme, in circumstances where works funded by this grant occurred by 31 March 2014 but claims had not yet been submitted to the Department. This grant is available to flood-affected property owners affected by the flooding events between 1 April 2013 and 31 March 2014. The total amount of the liability will not be known until all applications have been received and validated.	Unquantifiable
There is a potential liability in respect of the CAP where the European Commission have questioned the debt management procedures. This liability to the Core Department is uncertain at present.	Unquantifiable
RPA is currently in receipt of appeals from scheme claimants against the non-payment of claims covering the Single Payment Scheme and trader related schemes. If the appeals are successful they could either result in a liability for EU or Exchequer funded payments.	Unquantifiable
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

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**Total: 10,011**

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# Water Services Regulation Authority

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## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Token increase in RDEL representing the realignment of the budget split between Ofwat and OWML expenditure covered by Licence Condition R1.	1,000		
<b>Total change in Resource DEL (Voted)</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>

**Part I**

£

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

Supplementary amounts required in the year ending 31 March 2016 for expenditure by Water Services Regulation Authority on:

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

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

Income arising from:

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

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

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
131	-	1	-	132	-	288	-	288
<i>Of which:</i>								
A Water Services Regulation Authority								
130	-	1	-	131	-	288	-	288
<b>Total Spending in DEL</b>								
		1	-					
<b>Total for Estimate</b>								
		1	-					
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		1	-					
<b>Non Voted Expenditure</b>								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	1,477	-	1,477

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross 1	Income 2	Net 3	Gross 4	Income 5	Net 6	Gross 7	Income 8	Net 9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
27,049	-26,917	132	-	-	-	288	-	288
<i>Of which:</i>								
A Water Services Regulation Authority								
27,048	-26,917	131	-	-	-	288	-	288
B Open Water Market Limited ALB (net)								
1	-	1	-	-	-	-	-	-
<b>Total Spending in DEL</b>								
27,049	-26,917	132	-	-	-	288	-	288
<b>Total for Estimate</b>								
27,049	-26,917	132	-	-	-	288	-	288
<i>Of which:</i>								
<b>Voted Expenditure</b>								
27,049	-26,917	132	-	-	-	288	-	288
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>131</b>	<b>1</b>	<b>132</b>
<b>Net Capital Requirement</b>	<b>288</b>	<b>-</b>	<b>288</b>
<b>Accruals to cash adjustments</b>	<b>1,058</b>	<b>-1</b>	<b>1,057</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1	-	-1
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-359	-	-359
New provisions and adjustments to previous provisions	-130	-	-130
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-45	-	-45
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	435	-1	434
Use of provisions	1,158	-	1,158
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,477</b>	<b>-</b>	<b>1,477</b>

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

£'000

Plans

Gross Administration Costs	27,049
<i>Less:</i>	
Administration DEL Income	-26,917
<b>Net Administration Costs</b>	<b>132</b>
Gross Programme Costs	-
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>-</b>
<b>Total Net Operating Costs</b>	<b>132</b>
<i>Of which:</i>	
Resource DEL	132
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>132</b>
<i>Of which:</i>	
Resource DEL	132
Resource AME	-
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>132</b>

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

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£'000

**Revised  
Plans**

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**Voted Resource DEL****-26,917***Of which:*

Administration

Taxation

-26,917

*Of which:*

A Water Services Regulation Authority

-26,917

Total Administration

---

-26,917**Total Voted Resource Income**

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**-26,917**

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

No CFER income or receipts are expected in 2015-16.

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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

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

**ALB Accounting Officers:**

Keith Mason Open Water Market Limited

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

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

---

# Department for Culture, Media and Sport

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section B - Claim on the Reserve for the Museums and Galleries Freedoms	17,130,000		
Section B - Claim on the Reserve for the Museums Loans	1,850,000		
Section B - LIBOR receipts to the Imperial War Museums for Duxford Educational funding	2,000,000		
Section B - LIBOR receipts to Tate Gallery for National Memorial work	1,600,000		
Section B - Claim on the Reserve for Touring poppies Museum	550,000		
	250,000		
Section B - Budget Cover Transfer from Department for International Development to British Museum for the Cultural Protection Fund	165,000		
Section B - Resource Programme to Capital switch for Museums		-7,000,000	
Section D - LIBOR receipts to Arts support for National Memorial work	400,000		
Section E - Claim on the Reserve for Shakespeare Translation	640,000		
Section E - Claim on the Reserve for the Battersea Arts Centre	500,000		
Section F - Claim on the reserve for Special Olympic GB funding (£1m of which £580k to Sport England)	580,000		
Section G - Claim on the reserve for Special Olympic GB funding (£1m of which £420k to Sports support)	420,000		
Section H - Claim on the Reserve for the Listed Places of Worship Grant schemes of which £511k is administration	13,742,000		
Section H - LIBOR receipts for National Memorials and War graves of which £98k is administration funding	3,966,000		
Section I - Claim on the Reserve for Historic England New Model	3,500,000		
Section I - LIBOR receipts for War Memorial	1,017,000		
Section K - Budget Cover Transfer from Cabinet Office for the GREAT campaign	14,000,000		
Section K - Capital to Administration switch for Northern Futures Tourism transferred from Department for Communities and Local Government as capital	10,000,000		
Section K - Capital to Administration switch for South West Tourism transferred from Department for Communities and Local Government as capital	5,000,000		

Section L - Claim on the Reserve for Digital Audio Broadcasting of which £409k is administration	635,000		
Section L - Claim on the Reserve for BBC ALBA	1,000,000		
Section L - Machinery of Government change from Business, Innovation and Skills for the Digital Economy Unit	10,744,000		
Section L Budget Cover Transfer from the Cabinet office for Cyber security	3,294,000		
Section L - Claim on the Reserve for Tech North	2,000,000		
Section M - Machinery of Government change from Ministry of Justice for the Information Commissioner's Office - Administration funding	2,900,000		
Section M - Administration to Capital switch for Spectrum Management costs		-1,241,000	
Section M - Claim on the Reserve for Orphan costs	2,989,000		
Section M - Budget Cover Transfer from Ministry of Defence for work carried out on their behalf by Ofcom	1,000,000		
Section M - Claim on the Reserve for S4C	6,787,000		
Section N - Claim on the Reserve for additional ministerial costs	1,000,000		
Section N - Budget Cover Transfer to HM Treasury for FMR programme		-50,000	
Section N - Claim on the Reserve for BDUK Administration costs	8,000,000		
Section N - Machinery of Government change from Cabinet Office for the Data Inclusion Unit	204,000		
Section N - Machinery of Government change from Ministry of Justice for Data Protection	821,000		
Section N - Machinery of Government change to Department for Education for Government Equalities Office Administration costs		-4,243,000	
Section N - Machinery of Government change from Business, Innovation and Skills for the Digital Economy Unit	2,716,000		
Section N Budget Cover Transfer from the Cabinet office for Cyber security	2,482,000		
Section Q - Claim on the reserve for Olympic costs of which £177k is administration	9,641,000		
Section Q - Approval to retain GLA and Triathlon income		-61,450,000	
Machinery of Government change to Department for Education for Government Equalities Office		-11,531,000	
Machinery of Government change to Department for Education for the Equality and Human Rights Commission of which £15,437 is Administration costs		-22,109,000	
<b>Total change in Resource DEL (Voted)</b>	<b>133,523,000</b>	<b>-107,624,000</b>	<b>25,899,000</b>
Section T - Adjusting BBC funding to reflect latest forecasts		-98,583,000	
Section U adjusting AME forecasts for our Arms Length bodies	11,547,000		
<b>Total change in Resource AME (Voted)</b>	<b>11,547,000</b>	<b>-98,583,000</b>	<b>-87,036,000</b>



Section W - Amended Lottery data		-26,479,000	
<b>Total change in Resource AME (Non-Voted)</b>		<b>-26,479,000</b>	<b>-26,479,000</b>
Section B - Resource Programme to Capital switch for Museums	7,000,000		
Section B - Claim on the Reserve for the Museums Loans	12,038,000		
Section H - Budget Cover Transfer to Department for Communities and Local Government for the Holocaust Memorial		-1,000,000	
Section H - Claim on the Reserve for Listed Places of Worship grant's scheme	1,758,000		
Section K - Budget Cover Transfer from Department for Communities and Local Government (Cities and Regions Fund) for programmes run by VisitBritain funding to be switched to Administration	15,000,000		
Section K - Capital to Administration switch for Northern Futures Tourism		-10,000,000	
Section K - Capital to Administration switch for South West Tourism		-5,000,000	
Section L - Reducing £34m Budget Exchange allocated at Main Estimate - £9m needed		-25,000,000	
Section L - Budget cover transfer to Scotland for Superfast Broadband and the Super Connected Cities programme.		-32,486,000	
Section L - Budget Cover Transfer to Wales for Superfast Broadband		-10,037,000	
Section L - Net Budget Cover Transfer from to Northern Ireland for Superfast Broadband		-4,252,000	
Section L - Claim on the Reserve for Digital Audio Broadcasting	4,320,000		
Section L - Machinery of Government change from Business, Innovation and Skills for the Digital Economy Unit	12,027,000		
Section M - Administration to Capital switch for Spectrum Management costs	1,241,000		
Section M - Machinery of Government change from Ministry of Justice for the Information Commissioner's Office	850,000		
Machinery of Government change to Department for Education for the Equality and Human Rights Commission		-387,000	
<b>Total change in Capital DEL (Voted)</b>	<b>54,234,000</b>	<b>-88,162,000</b>	<b>-33,928,000</b>
Section T - Adjusting BBC funding to reflect latest forecasts		-110,100,000	
Section V - Recording Capital expenditure by the Horserace Betting Levy Board	3,824,000		
<b>Total change in Capital AME (Voted)</b>	<b>3,824,000</b>	<b>-110,100,000</b>	<b>-106,276,000</b>
Section W - Amended Lottery data		-61,923,000	
<b>Total change in Capital AME (Non-Voted)</b>		<b>-61,923,000</b>	<b>-61,923,000</b>
Prior Period Adjustment (PPA)	46,620,000		
<b>Total change in Non-Budget</b>	<b>46,620,000</b>		<b>46,620,000</b>

Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in stock, debtors and creditors.

-64,164,000

**Total change in Net Cash Requirement**

**-64,164,000**

**-64,164,000**

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource † †† ††† ††††	25,899,000	-	25,899,000
Capital † †† †††	-33,928,000	-	-33,928,000
<b>Annually Managed Expenditure</b>			
Resource	-87,036,000	-26,479,000	-113,515,000
Capital	-106,276,000	-61,923,000	-168,199,000
<b>Total Net Budget</b>			
Resource	-61,137,000	-26,479,000	-87,616,000
Capital	-140,204,000	-61,923,000	-202,127,000
<b>Non-Budget Expenditure</b>	46,620,000		
<b>Net cash requirement † †† ††† ††††</b>	<b>-64,164,000</b>		

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

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

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

Funding for the Royal Palaces and Parks, for historic buildings and ancient monuments and sites; funding for certain public buildings and national heritage and architecture. Funding for the Listed Places of Worship schemes and the VAT grant scheme for memorials. Funding for commemorative services, memorials and ceremonial occasions. Commemorations of the Centenary of the First World War. Funding to repair and protect First World War memorials and burial sites across the UK and overseas.

Providing support to the Arts and Sports councils and for other arts, sports and media bodies and schemes; support to creative industry bodies and the promotion of tourism.

Funding for the administration and operating costs of the Department, payments towards the expenses of the Office of Manpower Economics and grants to other government departments. Providing support for the UK Council for Child Internet Safety.

Provision for the sponsorship of the creative industries; providing support for the transition to digital broadcasting; the Welsh Fourth Channel Authority; support for broadcasting, alcohol, gambling, film and video licensing, the expenses of the Gambling Commission and regulatory regimes and schemes.

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## Part I (continued)

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Provision for the sponsorship of the Office of Communications; providing support for programmes to improve broadband and mobile communication infrastructure; costs associated with the sale or sharing of radio spectrum. Provision for development of telecommunications and internet policy, including through participation in international organisations, and bilateral and multilateral engagement.

Funding for the Government Equalities Office and the Equalities and Human Rights Commission: grants, payments and programme expenditure associated with national and international gender and wider equalities policy, information, support and advice; administration costs; and other non-cash items.

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

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

Funding to support delivery of the legacy from the 2012 Olympic and Paralympic Games and associated non-cash items.

Provision for the costs of Lord Leveson's inquiry, creation and support of the bodies created in response to the recommendations made by Lord Leveson and costs of an associated litigation.

Provision for costs associated with the BBC Charter Review.

Provision for the costs associated with the closure or restructure of organisations.

\* Funding for the administration and operating costs of Data Protection. Costs of operating the Information Commissioner's Office. Provision for the sponsorship of Phonepay Plus.

### Income arising from:

the activities of the Department for Culture, Media and Sport and its sponsored bodies including proceeds from the sale of properties, assets and the early release of office leases; receipts by the Government Art Collection; recovery of ceremonial costs; recovery of costs for repairs to listed buildings; fees and charges for licences and receipts from concessionaires and sponsors; the Royal Parks Agency fees, charges and other income; repayment of loans in connection with film development projects and European Union receipts, repayment of voted loans from national museums and galleries.

Receipts associated with the sale of radio spectrum; contributions from other government departments toward the costs of joint schemes. Receipts from the private sector toward the 4G/TV Co-Existence Oversight Board. Receipts from the National Lottery Distribution Fund to meet the cost of its administration by the Department for Culture, Media and Sport and of the expenses of the Gambling Commission; receipts from the National Lottery operator's licence fees, recoveries from the issue of licensing certificates.

The receipts of Heritage items received under the Cultural Gifts scheme and passed to the Acceptance in Lieu panel. Receipts associated with the Olympic and Paralympic Games 2012 and its legacy.

The provision of equality based information and guidance.

Receipts in respect of the costs awarded in the Floe Telecom Court Case.

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

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

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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.

### Non-Budget Expenditure:

#### Expenditure arising from:

\* Prior period adjustments.

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

† The responsibility for the Government Equalities Office and the Equality Human Rights Commission (EHRC) was transferred to the Department for Education on 1 September 2015. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government changes are:

- (a) resource DEL (voted) is decreased by £ 37,883,000;
- (b) capital DEL is (voted) decreased by £ 387,000; and
- (c) the net cash requirement is decreased by £ 38,270,000.

†† The responsibility for the Digital Economy Unit was transferred from the Department for Business, Innovation and Skills on 19 May 2015. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government changes are:

- (a) resource DEL (voted) is increased by £ 13,460,000;
- (b) capital DEL (voted) is increased by £ 12,027,000; and
- (c) the net cash requirement is increased by £ 25,487,000.

††† The responsibility for Data Protection and the Information Commissioner's Office (ICO) was transferred from the Ministry of Justice on 17 September 2015. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government changes are:

- (a) resource DEL (voted) is increased by £ 3,721,000;
- (b) capital DEL (voted) is increased by £ 850,000;
- (c) resource AME is decreased by £ 10,000; and
- (d) the net cash requirement is increased by £ 4,571,000.

†††† The responsibility for Digital Inclusion Unit (now the Digital Engagement Unit) was transferred from the Cabinet Office on 1 November 2015. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government changes are:

- (a) resource DEL (voted) is increased by £ 204,000;
- (b) the net cash requirement is increased by £ 204,000.

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
225,186	1,161,543	13,437	12,462	238,623	1,174,005	402,036	-33,928	368,108
<i>Of which:</i>								
A Support for the Museums and Galleries sector								
-	17,167	-	260	-	17,427	1,934	-	1,934
B Museums and Galleries sponsored ALBs (net)								
-	375,872	-	28,277	-	404,149	23,867	11,018	34,885
C Libraries sponsored ALBs (net)								
10,512	98,528	-30	10,312	10,482	108,840	3,221	1,250	4,471
D Support for the Arts sector								
-314	-78,364	-366	1,448	-680	-76,916	115	-	115
E Arts and culture ALBs (net)								
18,491	424,063	-1,800	3,253	16,691	427,316	26,320	-430	25,890
F Support for the Sports sector								
-	7,432	-	3,385	-	10,817	-	-	-
G Sport sponsored ALBs (net)								
14,179	102,333	-381	-1,509	13,798	100,824	33,515	3,245	36,760
H Ceremonial and support for the Heritage sector								
413	39,365	416	14,562	829	53,927	1,600	2,523	4,123
I Heritage sponsored ALBs (net)								
14,926	76,556	1,235	1,843	16,161	78,399	13,269	950	14,219
J The Royal Parks								
2,774	10,913	886	-1,686	3,660	9,227	1,865	1,240	3,105
K Tourism sponsored ALBs (net)								
29,202	4,700	15,500	18,900	44,702	23,600	186	-	186
L Support for the Broadcasting and Media sector								
100	7,018	309	18,149	409	25,167	274,725	-55,428	219,297
M Broadcasting and Media sponsored ALBs (net)								
73,200	41,011	1,259	-2,011	74,459	39,000	19,907	2,091	21,998
N Administration and Research								
46,356	1,670	11,579	733	57,935	2,403	1,125	-	1,125
O Support for Horseracing and the Gambling sector								
-	-1,817	-	-54	-	-1,871	-80	-47	-127
P Gambling Commission(net)								
-	3,617	-	65	-	3,682	80	47	127
Q Olympics - legacy programmes								
-	13,186	177	-65,172	177	-51,986	-	-	-
Government Equalities Office								
-	11,531	-	-11,531	-	-	-	-	-
Equality and Human Rights Commission (net)								
15,347	6,762	-15,347	-6,762	-	-	387	-387	-
<b>Total Spending in DEL</b>								
		<b>13,437</b>	<b>12,462</b>			<b>-33,928</b>		

**Part II: Changes Proposed (continued)**

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	3,442,131	-	-87,036	-	3,355,095	133,537	-106,276	27,261
<i>Of which:</i>								
S British Broadcasting Corporation(net)								
-	3,398,064	-	-98,583	-	3,299,481	133,537	-110,100	23,437
T Provisions, Impairments and other AME spend								
-	44,067	-	11,547	-	55,614	-	-	-
U Levy bodies								
-	-	-	-	-	-	-	3,824	3,824
<b>Non Voted Expenditure</b>								
-	1,261,800	-	-26,479	-	1,235,321	538,200	-61,923	476,277
<i>Of which:</i>								
V Lottery Grants								
-	1,261,800	-	-26,479	-	1,235,321	538,200	-61,923	476,277
<b>Total Spending in AME</b>								
<b>Non-Budget spending</b>		-	-113,515				<b>-168,199</b>	
<b>Voted Expenditure</b>								
-	-	-	46,620	-	46,620	-	-	-
<i>Of which:</i>								
W Prior Period Adjustments								
-	-	-	46,620	-	46,620	-	-	-
<b>Total Non-Budget Spending</b>								
		-	46,620				<b>-</b>	
<b>Total for Estimate</b>								
		13,437	-54,433				<b>-202,127</b>	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		13,437	-27,954				<b>-140,204</b>	
<b>Non Voted Expenditure</b>								
		-	-26,479				<b>-61,923</b>	

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**Part II: Changes Proposed (*continued*)**

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	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	4,902,210	-64,164	4,838,046

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## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>			<b>Programme</b>					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
239,843	-1,220	238,623	1,349,841	-175,836	1,174,005	368,235	-127	368,108
<i>Of which:</i>								
A Support for the Museums and Galleries sector								
-	-	-	17,427	-	17,427	1,934	-	1,934
B Museums and Galleries sponsored ALBs (net)								
-	-	-	404,149	-	404,149	34,885	-	34,885
C Libraries sponsored ALBs (net)								
10,482	-	10,482	108,840	-	108,840	4,471	-	4,471
D Support for the Arts sector								
-	-680	-680	821	-77,737	-76,916	115	-	115
E Arts and culture ALBs (net)								
16,691	-	16,691	427,316	-	427,316	25,890	-	25,890
F Support for the Sports sector								
-	-	-	18,317	-7,500	10,817	-	-	-
G Sport sponsored ALBs (net)								
13,798	-	13,798	100,824	-	100,824	36,760	-	36,760
H Ceremonial and support for the Heritage sector								
864	-35	829	54,745	-818	53,927	4,123	-	4,123
I Heritage sponsored ALBs (net)								
16,161	-	16,161	78,399	-	78,399	14,219	-	14,219
J The Royal Parks								
3,660	-	3,660	33,727	-24,500	9,227	3,105	-	3,105
K Tourism sponsored ALBs (net)								
44,702	-	44,702	23,600	-	23,600	186	-	186
L Support for the Broadcasting and Media sector								
409	-	409	26,127	-960	25,167	219,297	-	219,297
M Broadcasting and Media sponsored ALBs (net)								
74,459	-	74,459	39,000	-	39,000	21,998	-	21,998
N Administration and Research								
58,440	-505	57,935	2,403	-	2,403	1,125	-	1,125
O Support for Horseracing and the Gambling sector								
-	-	-	1,000	-2,871	-1,871	-	-127	-127
P Gambling Commission(net)								
-	-	-	3,682	-	3,682	127	-	127
Q Olympics - legacy programmes								
177	-	177	9,464	-61,450	-51,986	-	-	-

## Part II: Revised subhead detail including additional provision (continued)

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Non-voted expenditure</b>								
-61,800	-	-61,800	-	-	-	-	-	-
<i>Of which:</i>								
R Spectrum Management Receipts								
-61,800	-	-61,800	-	-	-	-	-	-
<b>Total Spending in DEL</b>								
178,043	-1,220	176,823	1,349,841	-175,836	1,174,005	368,235	-127	368,108
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	3,355,095	-	3,355,095	27,261	-	27,261
<i>Of which:</i>								
S British Broadcasting Corporation(net)								
-	-	-	3,299,481	-	3,299,481	23,437	-	23,437
T Provisions, Impairments and other AME spend								
-	-	-	55,614	-	55,614	-	-	-
U Levy bodies								
-	-	-	-	-	-	3,824	-	3,824
<b>Non-voted expenditure</b>								
-	-	-	1,235,321	-	1,235,321	476,277	-	476,277
<i>Of which:</i>								
V Lottery Grants								
-	-	-	1,235,321	-	1,235,321	476,277	-	476,277
<b>Total Spending in AME</b>								
-	-	-	4,590,416	-	4,590,416	503,538	-	503,538
<b>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	-	-	46,620	-	46,620	-	-	-
<i>Of which:</i>								
W Prior Period Adjustments								
-	-	-	46,620	-	46,620	-	-	-
<b>Total Non-Budget Spending</b>								
-	-	-	46,620	-	46,620	-	-	-

## Part II: Revised subhead detail including additional provision (continued)

£'000

Revised Plans								
Resources						Capital		
Administration		Programme		Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Total for Estimate</b>								
178,043	-1,220	176,823	5,986,877	-175,836	5,811,041	871,773	-127	871,646
<i>Of which:</i>								
<b>Voted Expenditure</b>								
239,843	-1,220	238,623	4,751,556	-175,836	4,575,720	395,496	-127	395,369
<b>Non Voted Expenditure</b>								
-61,800	-	-61,800	1,235,321	-	1,235,321	476,277	-	476,277

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>6,028,860</b>	<b>-40,996</b>	<b>5,987,864</b>
<b>Net Capital Requirement</b>	<b>1,073,773</b>	<b>-202,127</b>	<b>871,646</b>
<b>Accruals to cash adjustments</b>	<b>-462,223</b>	<b>90,557</b>	<b>-371,666</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-5,005,299	126,598	-4,878,701
Add cash grant-in-aid	4,437,105	36,262	4,473,367
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-6,067	-	-6,067
New provisions and adjustments to previous provisions	-250	-50	-300
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-46,620	-46,620
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	13,788	-13,788	-
Increase (-) / Decrease (+) in creditors	98,500	-11,845	86,655
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-1,738,200</b>	<b>88,402</b>	<b>-1,649,798</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-1,738,200	88,402	-1,649,798
<b>Net Cash Requirement</b>	<b>4,902,210</b>	<b>-64,164</b>	<b>4,838,046</b>

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

£'000

Revised  
Plans

Gross Administration Costs	178,033
<i>Less:</i>	
Administration DEL Income	-1,220
<b>Net Administration Costs</b>	<b>176,813</b>
Gross Programme Costs	6,697,669
<i>Less:</i>	
Programme DEL Income	-175,963
Programme AME Income	-
Non-budget income	-150,000
<b>Net Programme Costs</b>	<b>6,371,706</b>
<b>Total Net Operating Costs</b>	<b>6,548,519</b>
<i>Of which:</i>	
Resource DEL	1,350,818
Capital DEL	303,025
Resource AME	4,590,426
Capital AME	454,250
Non-budget	-150,000
<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	-757,275
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	150,000
Other adjustments	-
<b>Total Resource Budget</b>	<b>5,941,244</b>
<i>Of which:</i>	
Resource DEL	1,350,828
Resource AME	4,590,416
<i>Adjustments to include:</i>	
Prior period adjustments	46,620
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	61,800
Other adjustments	-61,800
<b>Total Resource (Estimate)</b>	<b>5,987,864</b>

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

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-177,056</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-189
<i>Of which:</i>	
N Administration and Research	-189
Other Grants	-1,031
<i>Of which:</i>	
D Support for the Arts sector	-680
H Ceremonial and support for the Heritage sector	-35
N Administration and Research	-316
Total Administration	<u>-1,220</u>
Programme	
Sales of Goods and Services	-24,554
<i>Of which:</i>	
J The Royal Parks	-24,500
O Support for Horseracing and the Gambling sector	-54
Other Grants	-148,015
<i>Of which:</i>	
D Support for the Arts sector	-77,737
F Support for the Sports sector	-7,500
H Ceremonial and support for the Heritage sector	-818
L Support for the Broadcasting and Media sector	-960
Q Olympics - legacy programmes	-61,000
Other Income	-3,267
<i>Of which:</i>	
O Support for Horseracing and the Gambling sector	-2,817
Q Olympics - legacy programmes	-450
Total Programme	<u>-175,836</u>
<b>Total Voted Resource Income</b>	<b><u>-177,056</u></b>
<b>Voted Capital DEL</b>	<b>-127</b>
<i>Of which:</i>	
Programme	
Other Grants	-127
<i>Of which:</i>	
O Support for Horseracing and the Gambling sector	-127
Total Programme	<u>-127</u>
<b>Total Voted Capital Income</b>	<b><u>-127</u></b>

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

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

£'000

	Present		Change		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-61,800	-61,800	-	-	-61,800	-61,800
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)	-	-194,200	-	-	-	-194,200
<b>Total</b>	<b>-211,800</b>	<b>-406,000</b>	<b>-</b>	<b>-</b>	<b>-211,800</b>	<b>-406,000</b>

#### Detailed description of CFER sources

£'000

	Present		Change		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Spectrum Management Receipts	-61,800	-61,800	-	-	-61,800	-61,800
<b>Non-Budget</b>						
Wireless Telegraphy Act Licence Fees	-	-194,200	-	-	-	-194,200
BBC contribution to broadband infrastructure and services	-150,000	-150,000	-	-	-150,000	-150,000
<b>Total</b>	<b>-211,800</b>	<b>-406,000</b>	<b>-</b>	<b>-</b>	<b>-211,800</b>	<b>-406,000</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:** Sue Owen

### Executive Agency Accounting Officers:

Linda Lennon OBE The Royal Parks

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

### ALB Accounting Officers:

Chris Yates	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
Christoph Vogtherr	Wallace Collection
Helen Dorey	Sir John Soane's Museum
Janet Vitmayer	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	United Kingdom Sports Council
Nicole Sapstead	UK Anti-Doping
Karen Eyre-White	Sports Grounds Safety Authority (SGSA)
Duncan Wilson	Historic England
Crispin Truman	Churches Conservation Trust
Carole Souter	National Heritage Memorial Fund
Sally Balcombe	Visit Britain
James Berresford	Visit England
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 (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
B	Museum and Galleries (subgroup)	434,778	34,885	322,645
C	Libraries	121,282	4,471	94,293
E	Arts Council England	445,159	25,890	467,704
G	Sports Ground Safety Authority	1,071	-	1,062
G	Sport England	71,009	35,563	94,385
G	UK Anti-Doping	5,788	45	5,518
G	United Kingdom Sports Council	41,595	1,152	38,583
I	Heritage bodies (subgroup)	94,271	9,219	92,406
I	National Heritage Memorial Fund	3,379	5,000	19,300
K	VisitBritain	70,952	186	67,918
M	British Film Institute	32,858	1,307	22,225
M	Ofcom	81,033	19,841	89,807
M	S4C	7,440	-	6,762
M	Information Commissioner's Office	2,890	850	3,750
P	The Gambling Commission	3,742	127	3,009
S	British Broadcasting Corporation	3,299,481	23,437	3,144,000
<b>Total</b>		<b>4,716,728</b>	<b>161,973</b>	<b>4,473,367</b>

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

This Supplementary Estimate includes a sum for Prior Period Adjustment (PPA) to reflect an omission in the outturn figures for 2015-16 that will be corrected as part of the Annual Report and Accounts 2015-16. The PPA is to cover errors and omissions that will arise in arm's length bodies (ALBs).

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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	1,496
Section B	Horniman Museum and Gardens	3,820
Section E	Arts Council England	467,704
Section G	United Kingdom Anti Doping	5,518
Section H	Chatham Historic Dockyard Trust	323
Section H	Listed Places of Worship	32,500
Section L	Cotswolds Broadband Project	1,600
Section M	British Film Institute	22,225

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>Indemnities have been granted by the Secretary of State for Culture, Media and Sport under the National Heritage Act 1980 (as amended by the Museums and Galleries Act 1992). The Act covers a museum, art gallery, library or other similar institution in the United Kingdom which has as its purpose or one of its purposes the preservation for the public benefit of a collection of historic, artistic or scientific interest. The following indemnities are in force:</p>	
<b>Institution</b>	
British Library	222,000
British Museum	787,000
Geffrye Museum	400
Horniman Museum	1,000
Imperial War Museum	65,800
National Gallery	2,933,000
Royal Museums Greenwich	114,000
National Museums Liverpool	157,145
National Museums Northern Ireland	3,231
National Portrait Museum	755,170
Natural History Museum	43,300
Royal Armouries	21,892
Science Museum Group	242,746
Sir John Soane's Museum	7,500
South Bank Centre	8,996
Tate	2,187,881
Victoria and Albert Museum	650,000
Wallace Collection	14,000
Other non DCMS bodies	2,778,128



# Department for Work and Pensions

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. The movement reflects increases of £8m for Summer Budget measures; £60m for operational costs of Benefit Debt Recovery function; £25m for Social Fund Debt Recoveries less decreases of £25m for a Budget Exchange Application and £18m net transfers to other government Departments	885,779,000	-830,986,000	
<b>Total change in Resource DEL (Voted)</b>	<b>885,779,000</b>	<b>-830,986,000</b>	<b>54,793,000</b>
i. The reason for this reduction is Expenditure incurred by the Social Fund (line L)		-6,060,000	
<b>Total change in Resource DEL (Non-Voted)</b>		<b>-6,060,000</b>	<b>-6,060,000</b>
i. The increase in provision reflects the latest outturn data and forecasting assumptions based on forecasts provided for the Autumn Statement. Noteworthy voted increases are: Employment Support Allowance £494m (line O); Financial Assistance Scheme £2,302m (line R); Personal Independence Payment £648m (line T); Disability Living Allowance £256m (line U); Jobseekers Allowance (non-contributory) £224m (line Z) and Housing Benefit £205m (line AC). Noteworthy voted decreases include Severe Disablement Allowance £50m (line L); Income Support £188m (line P) and Pension Credit £60m (line Q)	4,605,766,000	-337,084,000	
<b>Total change in Resource AME (Voted)</b>	<b>4,605,766,000</b>	<b>-337,084,000</b>	<b>4,268,682,000</b>
i. Noteworthy increases are Incapacity Benefit £46m (line AG); Expenditure Incurred by the Social Fund £212m (line AI); Bereavement Benefits £39m (line AK); Noteworthy decreases are Employment Support Allowance £91m (line AH) and State Pension (contributory) £244m (line AN)	330,244,000	-336,011,000	
<b>Total change in Resource AME (Non-Voted)</b>	<b>330,244,000</b>	<b>-336,011,000</b>	<b>-5,767,000</b>

The main reasons for this increase are an increase of £68m in Other Programmes (line G) and a reduction of £61m in Departmental Operating Costs (line I)

	69,901,000	-67,767,000	
<b>Total change in Capital DEL (Voted)</b>	<b>69,901,000</b>	<b>-67,767,000</b>	<b>2,134,000</b>

i. The reason for this is the capital income relating to Expenditure Incurred by the Social Fund (line AI)

-100,000,000

<b>Total change in Capital AME (Non-Voted)</b>		<b>-100,000,000</b>	<b>-100,000,000</b>
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i. This change reflects an increase in the cash paid into the Social Fund to cover a potential demand for Cold Weather Payments (line AO).

115,341,000

<b>Total change in Non-Budget</b>	<b>115,341,000</b>		<b>115,341,000</b>
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i. Revision of net cash requirement is required as a result of the changes to resources and capital as set out above.

2,753,737,000

<b>Total change in Net Cash Requirement</b>	<b>2,753,737,000</b>		<b>2,753,737,000</b>
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**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	54,793,000	-6,060,000	48,733,000
Capital	2,134,000	-	2,134,000
<b>Annually Managed Expenditure</b>			
Resource	4,268,682,000	-5,767,000	4,262,915,000
Capital	-	-100,000,000	-100,000,000
<b>Total Net Budget</b>			
Resource	4,323,475,000	-11,827,000	4,311,648,000
Capital	2,134,000	-100,000,000	-97,866,000
<b>Non-Budget Expenditure</b>	115,341,000		
<b>Net cash requirement</b>	2,753,737,000		

Supplementary amounts required in the year ending 31 March 2016 for expenditure by Department for Work and Pensions on:

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

Funding for the administration and operating costs of the Department, including grants, loans and payments to other Government Departments, Local Authorities, Devolved Administrations, private, public and voluntary organisations. This will enable the Department to fulfil its obligations to support people who are out of work move into work quickly, support the most vulnerable people in society, alleviating poverty and supporting responsible behaviour and reforms to the welfare system. The provision of employment and training programmes and payments of appropriate allowances to help people back to work, and to reduce welfare dependency, including the support of cross-government initiatives related to employment.

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

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## Part I (continued)

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The provision of IT, employee and financial services to other public sector bodies; policy; research; publicity; the UK subscription to the International Labour Organisation; international educational, training and employment programmes; assistance and advice on employment and labour market issues to international organisations; measures to promote financial inclusion; measures and assistance to promote digital inclusion; associated depreciation and any other non-cash costs relating to DEL.

Payments in relation to Specialised Vehicles Fund, Vaccine Damage Payments; Funeral Expense Payments; Sure Start Maternity Grants.

### Income arising from:

In accordance with the prevailing legislation and regulations, income arising from the administration of the Department for Work and Pensions, Crown and Executive Non-Departmental Public Bodies in delivering its statutory responsibilities, including receipts from staff, outward secondments, sale of non-capital items, sale of capital assets, recovery of court costs, services carried out on behalf of public and private sector bodies and members of the public, EU activity, levy funded bodies and other associated income. Receipts in respect of recoveries of payments towards Motability costs; and the repayment of Social Fund Funeral Expenses Payments.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

The payment of social security benefits to people of working age, pensioners, and people with disabilities and their carers in accordance with the prevailing legislation and regulations. Significant social security benefits include Jobseekers Allowance, Income Support, Employment Support and Allowance, Disability Living Allowance, Pension Credit, Universal Credit, Personal Independence Payment and other associated benefits, including housing benefit, rent rebates, temporary subsidies to employers. Compensation for dust related diseases, payments for education and provisions and other non-cash costs relating to AME. Costs and payments associated with the collapse of private pension schemes.

#### Income arising from:

Income arising from the receipt from damages payable to recipients of Statutory Sick Pay, receipts in respect of benefits paid in lieu and recoveries of payments towards Motability costs.

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

#### Expenditure arising from:

Payment of the Grant to the Social Fund to fund Regulated, Discretionary and Winter Fuel payments.

The **Department for Work and Pensions** will account for this Estimate.

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
1,000,701	4,892,966	57,797	-3,004	1,058,498	4,889,962	179,420	2,134	181,554
<i>Of which:</i>								
A Operational Delivery								
146,021	1,484,538	-107,288	280,696	38,733	1,765,234	5,025	-1,149	3,876
B Health and Safety Executive (Net)								
79,398	61,524	794	-796	80,192	60,728	5,030	-	5,030
C European Social Fund								
-	1	-	23,628	-	23,629	-	-	-
D Executive Arms Length Bodies (Net)								
15,206	99,638	-2,124	24,826	13,082	124,464	-	1,525	1,525
E Employment Programmes								
-	903,886	-	-133,661	-	770,225	-	-3,959	-3,959
F Support for Local Authorities								
-	295,800	-	28,453	-	324,253	-	-	-
G Other Programmes								
-	12,079	-	-38,556	-	-26,477	-	68,376	68,376
H Other Benefits								
-	129,284	-	34,416	-	163,700	-	-	-
I Departmental operating costs								
760,076	1,357,655	166,415	326,551	926,491	1,684,206	169,365	-62,659	106,706
Unallocated provision								
-	548,561	-	-548,561	-	-	-	-	-
<b>Non Voted Expenditure</b>								
-	565,372	-	-6,060	-	559,312	45,257	-	45,257
<i>Of which:</i>								
K Expenditure incurred by the Social Fund								
-	39,733	-	-6,060	-	33,673	45,257	-	45,257
<b>Total Spending in DEL</b>						<b>2,134</b>		

### Spending in Annually Managed Expenditure (AME)

#### Voted Expenditure

-	72,727,463	-	4,268,682	-	76,996,145	-	-	-
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#### *Of which:*

##### L Severe Disablement Allowance - Inside Welfare Cap

-	506,714	-	-49,888	-	456,826	-	-	-
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##### M Industrial Injuries Benefits Scheme - Inside Welfare Cap

-	905,453	-	-1,563	-	903,890	-	-	-
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##### N Universal Credit - Inside Welfare Cap

-	39,285	-	940	-	40,225	-	-	-
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**Part II: Changes Proposed (continued)**

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
O Employment and Support Allowance - Inside Welfare Cap								
-	9,406,257	-	493,939	-	9,900,196	-	-	-
P Income Support - Inside Welfare Cap								
-	2,804,059	-	-188,069	-	2,615,990	-	-	-
Q Pension Credit - Inside Welfare Cap								
-	6,162,176	-	-59,849	-	6,102,327	-	-	-
R Financial Assistance Scheme - Inside Welfare Cap								
-	500,000	-	2,301,911	-	2,801,911	-	-	-
S Attendance Allowance - Inside Welfare Cap								
-	5,499,658	-	30,138	-	5,529,796	-	-	-
T Personal Independence Payment - Inside Welfare Cap								
-	2,356,562	-	648,159	-	3,004,721	-	-	-
U Disability Living Allowance - Inside Welfare Cap								
-	12,985,112	-	254,706	-	13,239,818	-	-	-
V Carer's Allowance - Inside Welfare Cap								
-	2,457,363	-	73,522	-	2,530,885	-	-	-
W Housing Benefit - Inside Welfare Cap								
-	22,202,273	-	92,073	-	22,294,346	-	-	-
X Statutory Maternity Pay - Inside Welfare Cap								
-	2,272,216	-	259,784	-	2,532,000	-	-	-
Y State Pension Christmas Bonus - Inside Welfare Cap								
-	32,084	-	1,249	-	33,333	-	-	-
Z Jobseekers Allowance - Outside Welfare Cap								
-	1,785,198	-	224,435	-	2,009,633	-	-	-
AA Universal Credit - Outside Welfare Cap								
-	517,976	-	-29,166	-	488,810	-	-	-
AB TV Licences for the over 75s - Outside Welfare Cap								
-	618,170	-	7,443	-	625,613	-	-	-
AC Housing Benefit - Outside Welfare Cap								
-	1,582,514	-	205,034	-	1,787,548	-	-	-
AD Other Benefits - Outside Welfare Cap								
-	94,767	-	12,433	-	107,200	-	-	-
AE Other Expenditure - Outside Welfare Cap								
-	-248	-	-8,358	-	-8,606	-	-	-
AF Other Expenditure EALBs (Net) - Outside Welfare Cap								
-	-126	-	-191	-	-317	-	-	-
<b>Non Voted Expenditure</b>								
-	97,897,753	-	-5,767	-	97,891,986	-	-100,000	-100,000
<i>Of which:</i>								
AG Incapacity Benefit - Inside Welfare Cap								
-	18,508	-	46,305	-	64,813	-	-	-
AH Employment and Support Allowance - Inside Welfare Cap								
-	4,547,317	-	-91,025	-	4,456,292	-	-	-

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
AI Expenditure incurred by the Social Fund - Inside Welfare Cap								
-	2,261,597	-	212,083	-	2,473,680	-	-100,000	-100,000
AJ Maternity Allowance - Inside Welfare Cap								
-	442,744	-	-868	-	441,876	-	-	-
AK Bereavement benefits - Inside Welfare Cap								
-	533,597	-	38,634	-	572,231	-	-	-
AL Jobseekers Allowance - Outside Welfare Cap								
-	312,878	-	29,641	-	342,519	-	-	-
AL Other Contributory Benefits - Inside Welfare Cap								
-	-	-	128,495	-	128,495	-	-	-
AN State Pension - Outside Welfare Cap								
-	89,781,112	-	-369,032	-	89,412,080	-	-	-
<b>Total Spending in AME</b>								
<b>Non-Budget spending</b>							<b>-100,000</b>	
<b>Voted Expenditure</b>								
-	2,304,794	-	115,341	-	2,420,135	-	-	-
<i>Of which:</i>								
AO Cash paid in to the Social Fund								
-	2,304,794	-	115,341	-	2,420,135	-	-	-
<b>Total Non-Budget Spending</b>								
		-	<b>115,341</b>					
<b>Total for Estimate</b>								
		<b>57,797</b>	<b>4,369,192</b>				<b>-97,866</b>	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		57,797	4,381,019				2,134	
<b>Non Voted Expenditure</b>								
		-	-11,827				-100,000	

£'000

Present Plans    Changes    Revised Plans

**Net Cash Requirement 80,711,624    2,753,737    83,465,361**

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
1,118,189	-59,691	1,058,498	5,429,429	-539,467	4,889,962	207,571	-26,017	181,554
<i>Of which:</i>								
A Operational Delivery								
38,779	-46	38,733	1,780,587	-15,353	1,765,234	3,876	-	3,876
B Health and Safety Executive (Net)								
80,192	-	80,192	60,728	-	60,728	5,030	-	5,030
C European Social Fund								
-	-	-	383,629	-360,000	23,629	-	-	-
D Executive Arms Length Bodies (Net)								
13,082	-	13,082	124,464	-	124,464	1,525	-	1,525
E Employment Programmes								
-	-	-	783,673	-13,448	770,225	-	-3,959	-3,959
F Support for Local Authorities								
-	-	-	324,253	-	324,253	-	-	-
G Other Programmes								
-	-	-	35,631	-62,108	-26,477	71,876	-3,500	68,376
H Other Benefits								
-	-	-	164,637	-937	163,700	-	-	-
I Departmental operating costs								
986,136	-59,645	926,491	1,771,827	-87,621	1,684,206	125,264	-18,558	106,706
<b>Non-voted expenditure</b>								
-	-	-	559,312	-	559,312	45,257	-	45,257
<i>Of which:</i>								
J National Insurance Fund								
-	-	-	525,639	-	525,639	-	-	-
K Expenditure incurred by the Social Fund								
-	-	-	33,673	-	33,673	45,257	-	45,257
<b>Total Spending in DEL</b>								
<b>1,118,189</b>	<b>-59,691</b>	<b>1,058,498</b>	<b>5,988,741</b>	<b>-539,467</b>	<b>5,449,274</b>	<b>252,828</b>	<b>-26,017</b>	<b>226,811</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	77,083,701	-87,556	76,996,145	-	-	-
<i>Of which:</i>								
L Severe Disablement Allowance - Inside Welfare Cap								
-	-	-	456,826	-	456,826	-	-	-
M Industrial Injuries Benefits Scheme - Inside Welfare Cap								
-	-	-	926,101	-22,211	903,890	-	-	-
N Universal Credit - Inside Welfare Cap								
-	-	-	40,225	-	40,225	-	-	-

## Part II: Revised subhead detail including additional provision (continued)

£'000

Revised Plans								
Resources			Capital					
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
O Employment and Support Allowance - Inside Welfare Cap								
-	-	-	9,920,133	-19,937	9,900,196	-	-	-
P Income Support - Inside Welfare Cap								
-	-	-	2,628,113	-12,123	2,615,990	-	-	-
Q Pension Credit - Inside Welfare Cap								
-	-	-	6,102,327	-	6,102,327	-	-	-
R Financial Assistance Scheme - Inside Welfare Cap								
-	-	-	2,801,911	-	2,801,911	-	-	-
S Attendance Allowance - Inside Welfare Cap								
-	-	-	5,533,973	-4,177	5,529,796	-	-	-
T Personal Independence Payment - Inside Welfare Cap								
-	-	-	3,013,208	-8,487	3,004,721	-	-	-
U Disability Living Allowance - Inside Welfare Cap								
-	-	-	13,257,040	-17,222	13,239,818	-	-	-
V Carer's Allowance - Inside Welfare Cap								
-	-	-	2,530,885	-	2,530,885	-	-	-
W Housing Benefit - Inside Welfare Cap								
-	-	-	22,294,346	-	22,294,346	-	-	-
X Statutory Maternity Pay - Inside Welfare Cap								
-	-	-	2,532,000	-	2,532,000	-	-	-
Y Non-contributory Christmas Bonus - Inside Welfare Cap								
-	-	-	33,333	-	33,333	-	-	-
Z Jobseekers Allowance - Outside Welfare Cap								
-	-	-	2,012,805	-3,172	2,009,633	-	-	-
AA Universal Credit - Outside Welfare Cap								
-	-	-	488,810	-	488,810	-	-	-
AB TV Licences for the over 75s - Outside Welfare Cap								
-	-	-	625,613	-	625,613	-	-	-
AC Housing Benefit - Outside Welfare Cap								
-	-	-	1,787,548	-	1,787,548	-	-	-
AD Other Benefits - Outside Welfare Cap								
-	-	-	107,200	-	107,200	-	-	-
AE Other Expenditure - Outside Welfare Cap								
-	-	-	-8,379	-227	-8,606	-	-	-
AF Other Expenditure EALBs (Net) - Outside Welfare Cap								
-	-	-	-317	-	-317	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	97,914,108	-22,122	97,891,986	-100,000	-	-100,000
<i>Of which:</i>								
AG Incapacity Benefit - Inside Welfare Cap								
-	-	-	65,984	-1,171	64,813	-	-	-

## Part II: Revised subhead detail including additional provision (continued)

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
AH Employment and Support Allowance - Inside Welfare Cap								
-	-	-	4,476,723	-20,431	4,456,292	-	-	-
AI Expenditure incurred by the Social Fund - Inside Welfare Cap								
-	-	-	2,473,680	-	2,473,680	-100,000	-	-100,000
AJ Maternity Allowance - Inside Welfare Cap								
-	-	-	441,876	-	441,876	-	-	-
AK Bereavement benefits - Inside Welfare Cap								
-	-	-	572,231	-	572,231	-	-	-
AL Other Contributory Benefits - Inside Welfare Cap								
-	-	-	128,495	-	128,495	-	-	-
AM Jobseekers Allowance - Outside Welfare Cap								
-	-	-	343,039	-520	342,519	-	-	-
AN State Pension - Outside Welfare Cap								
-	-	-	89,412,080	-	89,412,080	-	-	-
<b>Total Spending in AME</b>								
-	-	-	174,997,809	-109,678	174,888,131	-100,000	-	-100,000
<b>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	-	-	2,420,135	-	2,420,135	-	-	-
<i>Of which:</i>								
AO Cash paid in to the Social Fund								
-	-	-	2,420,135	-	2,420,135	-	-	-
<b>Total Non-Budget Spending</b>								
-	-	-	2,420,135	-	2,420,135	-	-	-
<b>Total for Estimate</b>								
1,118,189	-59,691	1,058,498	183,406,685	-649,145	182,757,540	152,828	-26,017	126,811
<i>Of which:</i>								
<b>Voted Expenditure</b>								
1,118,189	-59,691	1,058,498	84,933,265	-627,023	84,306,242	207,571	-26,017	181,554
<b>Non Voted Expenditure</b>								
-	-	-	98,473,420	-22,122	98,451,298	-54,743	-	-54,743



## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>179,389,049</b>	<b>4,426,989</b>	<b>183,816,038</b>
<b>Net Capital Requirement</b>	<b>224,677</b>	<b>-97,866</b>	<b>126,811</b>
<b>Accruals to cash adjustments</b>	<b>-393,720</b>	<b>-1,687,213</b>	<b>-2,080,933</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-260,670	-24,034	-284,704
Add cash grant-in-aid	260,796	-4,682	256,114
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-216,421	50,540	-165,881
New provisions and adjustments to previous provisions	-498,767	-2,248,183	-2,746,950
Departmental Unallocated Provision	-548,561	548,561	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-335,245	-6,200	-341,445
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	400,000	-	400,000
Increase (-) / Decrease (+) in creditors	600,000	-	600,000
Use of provisions	205,148	-3,215	201,933
<b>Removal of non-voted budget items</b>	<b>-98,508,382</b>	<b>111,827</b>	<b>-98,396,555</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-98,508,382	111,827	-98,396,555
<b>Net Cash Requirement</b>	<b>80,711,624</b>	<b>2,753,737</b>	<b>83,465,361</b>

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

£'000

	Plans
Gross Administration Costs	1,069,112
<i>Less:</i>	
Administration DEL Income	-59,691
<b>Net Administration Costs</b>	<b>1,009,421</b>
Gross Programme Costs	181,767,071
<i>Less:</i>	
Programme DEL Income	-539,467
Programme AME Income	-109,678
Non-budget income	-
<b>Net Programme Costs</b>	<b>181,117,926</b>
<b>Total Net Operating Costs</b>	<b>182,127,347</b>
<i>Of which:</i>	
Resource DEL	5,932,752
Capital DEL	728
Resource AME	174,888,921
Capital AME	-
Non-budget	1,304,946
<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	-728
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-730,716
<b>Total Resource Budget</b>	<b>181,395,903</b>
<i>Of which:</i>	
Resource DEL	6,507,772
Resource AME	174,888,131
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	2,420,135
<b>Total Resource (Estimate)</b>	<b>183,816,038</b>

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

£'000

Revised  
Plans

	Revised Plans
<b>Voted Resource DEL</b>	<b>-599,158</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-58,347
<i>Of which:</i>	
A Operational Delivery	-1
I Departmental operating costs	-58,346
Other Grants	-31
<i>Of which:</i>	
I Departmental operating costs	-31
Other Income	-1,313
<i>Of which:</i>	
A Operational Delivery	-45
I Departmental operating costs	-1,268
Total Administration	<u>-59,691</u>
Programme	
EU Grants Received	-360,000
<i>Of which:</i>	
C European Social Fund	-360,000
Sales of Goods and Services	-83,637
<i>Of which:</i>	
A Operational Delivery	-13,969
E Employment Programmes	-13,448
G Other Programmes	-55
I Departmental operating costs	-56,165
Interest and Dividends	-25,381
<i>Of which:</i>	
I Departmental operating costs	-25,381
Other Grants	-2,900
<i>Of which:</i>	
H Other Benefits	-937
I Departmental operating costs	-1,963
Other Income	-5,496
<i>Of which:</i>	
A Operational Delivery	-1,384
I Departmental operating costs	-4,112
Taxation	-62,053
<i>Of which:</i>	
G Other Programmes	-62,053
Total Programme	<u>-539,467</u>

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


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£'000

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**Revised  
Plans**


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**Voted Resource AME** **-87,556**
*Of which:*

Programme	
Other Income	-87,556

*Of which:*

M Industrial Injuries Benefits Scheme - Inside Welfare Cap	-22,211
O Employment and Support Allowance - Inside Welfare Cap	-19,937
P Income Support - Inside Welfare Cap	-12,123
S Attendance Allowance - Inside Welfare Cap	-4,177
T Personal Independence Payment - Inside Welfare Cap	-8,487
U Disability Living Allowance - Inside Welfare Cap	-17,222
Z Jobseekers Allowance - Outside Welfare Cap	-3,172
AE Other Expenditure - Outside Welfare Cap	-227
Total Programme	-87,556

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**Total Voted Resource Income** **-686,714**


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**Voted Capital DEL** **-26,017**
*Of which:*

Programme	
Sales of Assets	-18,558

*Of which:*

I Departmental operating costs	-18,558
Repayments	-7,459

*Of which:*

E Employment Programmes	-3,959
G Other Programmes	-3,500

Total Programme	-26,017
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**Total Voted Capital Income** **-26,017**


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

No CFER income or receipts are expected in 2015-16.

## 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	140,920	5,030	145,950
Section D - DEL	The Independent Living Fund	66,290	-	66,290
Section D - DEL	Disabled People's Employment Corporation (GB) Ltd	-1,052	526	-
Section D - DEL	The Pensions Regulator	65,080	864	36,383
Section D - DEL	The Pensions Advisory Service	3,710	100	3,810
Section D - DEL	The Pensions Ombudsman	3,518	35	3,681
Section AG - AME	Health and Safety Executive	31	-	-
Section AG - AME	The Independent Living Fund	-65	-	-
Section AG - AME	Disabled People's Employment Corporation (GB) Ltd	-32	-	-
Section AG - AME	The Pensions Advisory Service	-122	-	-
Section AG - AME	The Pensions Ombudsman	-129	-	-

<b>Total</b>		<b>278,149</b>	<b>6,555</b>	<b>256,114</b>
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## Part III: Note G - Expenditure resting on the sole authority of the Supply and Appropriation Act

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

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<b>Section in Part II: Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
Section I - DEL	Establishment and Development of Regional Forums on Ageing	145

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## Part III: Note J - Staff Benefits

For the financial year 2015-16 budget holders have delegated authority to award reward vouchers to staff under the terms of the Department's Reward and Recognition Scheme. The vouchers are for a range of well known retail outlets and are given in recognition of valuable or exceptional contributions to business performance, as well as to recognise the importance the Department places on the loyalty and commitment of employees. Individual awards will not exceed £150 and, in total, the expenditure for the Reward and Recognition Scheme will not exceed 0.25% of the DWP paybill. In practice the total expenditure is likely to be less than £3 million.

The Department operates an Employee Discount Scheme which provides staff with the opportunity to purchase a range of on-line goods and retail vouchers at a reduced price. The cost of items purchased is met by the employee however the Department pays an annual fee to a third party provider for the operation of the contract. This cost is determined by the number of employees registered with the scheme and is likely to be in the region of £50,000.

The Department also operates a Childcare Vouchers (Salary Sacrifice Scheme) which lets staff vary their contract of employment to sacrifice part of their salary (from £1 to £243 per month) in exchange for childcare vouchers. Budget holders have delegated authority to provide staff with childcare assistance, the availability, method and amount of assistance is at the discretion of the budget holder.

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p><b>Remploy Ltd</b></p> <p>The Secretary of State for Work and Pensions has given a formal guarantee to Remploy Ltd (called the Disabled People's Employment Corporation (GB) Ltd (DPEC) from 7 April 2015). If DPEC implements proposals for its liquidation, previously approved by the Secretary of State, the Secretary of State will pay DPEC (GB) Ltd a sum equal to its net liabilities. We will also cover any shortfall in DPEC's pension provision.</p>	<b>Unquantifiable</b>
<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>	<b>Unquantifiable</b>
<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 pension provision will increase as the assets and the associated liabilities transfer. We estimate that the total of the assets transferred to government will reach £1.847 billion. However, until the assets transfer it isn't possible to estimate the impact on the Financial Assistance Scheme pension liability.</p>	<b>Unquantifiable</b>
<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.</p> <p>Since 2007 we've received 1,398 transfer applications. 80% of these have resulted in transfer payments.</p>	<b>Unquantifiable</b>

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

Nature of liability	£'000
<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 processed to trial or are settled early.</p>	Unquantifiable
<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>	AME - Unquantifiable
<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 Pensions Scheme. If there's a pension deficit we will be liable to meet the shortfall.</p>	Unquantifiable
<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>	AME £4m
<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>	Unquantifiable
<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>	Unquantifiable

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## Part III: Note L - International Subscriptions

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Section in Part II: Subhead Detail	Body	£'000
Section I - DEL	International Labour Organisation	13,500

# Scotland Office and Office of the Advocate General

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
"(Section A)" Budget Transfer from Ministry of Justice in respect of Audit costs	12,000		
"(Section A)" Budget reduction from Administration (Voted) transferred to Capital		-210,000	
"(Section A)" Budget increase to cover VAT liabilities	251,000		
"(Section A)" Budget increase to depreciation	5,000		
"(Section A)" Transfer from Administration to non cash items		-5,000	
"(Section A)" Budget transfer from Scotland Office to Scottish Government		-25,000	
<b>Total change in Resource DEL (Voted)</b>	<b>268,000</b>	<b>-240,000</b>	<b>28,000</b>
"(Section C)" Budget transfer from Cabinet Office to cover UK Parliamentary 2015 Election Costs	14,175,000		
<b>Total change in Resource DEL (Non-Voted)</b>	<b>14,175,000</b>		<b>14,175,000</b>
"(Section A)" - Budget transfer to Capital from Administration (Voted)	210,000		
<b>Total change in Capital DEL (Voted)</b>	<b>210,000</b>		<b>210,000</b>
"(Section D)" Increase in the Grant to the Scottish Consolidated Fund	640,152,000		
<b>Total change in Non-Budget</b>	<b>640,152,000</b>		<b>640,152,000</b>
Change in Net Cash Requirement			
<b>Total change in Net Cash Requirement</b>	<b>640,625,000</b>	<b>-240,000</b>	<b>640,385,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	28,000	14,175,000	14,203,000
Capital	210,000	-	210,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	28,000	14,175,000	14,203,000
Capital	210,000	-	210,000
<b>Non-Budget Expenditure</b>	640,152,000		
<b>Net cash requirement</b>	640,385,000		

Supplementary amounts required in the year ending 31 March 2016 for expenditure by Scotland Office and Office of the Advocate General on:

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

Administration: Capital and other non-cash items.

Income arising from:

Receipts from accommodation and legal receipts.

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

Payment of a grant to the Scottish Consolidated Fund.

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

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
8,780	200	28	-	8,808	200	25	210	235
<i>Of which:</i>								
A Scotland Office and Office of The Advocate General								
8,780	-	28	-	8,808	-	25	210	235
<b>Non Voted Expenditure</b>								
-	-	-	14,175	-	14,175	-	-	-
<i>Of which:</i>								
C Election Expenses								
-	-	-	14,175	-	14,175	-	-	-
<b>Total Spending in DEL</b>								
		28	14,175			210		
<b>Non-Budget spending</b>								
<b>Voted Expenditure</b>								
-	27,942,974	-	640,152	-	28,583,126	-	-	-
<i>Of which:</i>								
D Grant Payable to The Scottish Consolidated Fund								
-	27,942,974	-	640,152	-	28,583,126	-	-	-
<b>Total Non-Budget Spending</b>								
		-	640,152			-		
<b>Total for Estimate</b>								
		28	654,327			210		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		28	640,152			210		
<b>Non Voted Expenditure</b>								
		-	14,175			-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	27,951,908	640,385	28,592,293

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Programme						
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
12,328	-3,520	8,808	200	-	200	235	-	235
<i>Of which:</i>								
A Scotland Office and Office of The Advocate General								
12,328	-3,520	8,808	-	-	-	235	-	235
B Boundary Commission For Scotland								
-	-	-	200	-	200	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	14,175	-	14,175	-	-	-
<i>Of which:</i>								
C Election Expenses								
-	-	-	14,175	-	14,175	-	-	-
<b>Total Spending in DEL</b>								
<b>12,328</b>	<b>-3,520</b>	<b>8,808</b>	<b>14,375</b>	<b>-</b>	<b>14,375</b>	<b>235</b>	<b>-</b>	<b>235</b>
<b>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	-	-	28,583,126	-	28,583,126	-	-	-
<i>Of which:</i>								
D Grant Payable to The Scottish Consolidated Fund								
-	-	-	28,583,126	-	28,583,126	-	-	-
<b>Total Non-Budget Spending</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>28,583,126</b>	<b>-</b>	<b>28,583,126</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>12,328</b>	<b>-3,520</b>	<b>8,808</b>	<b>28,597,501</b>	<b>-</b>	<b>28,597,501</b>	<b>235</b>	<b>-</b>	<b>235</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
12,328	-3,520	8,808	28,583,326	-	28,583,326	235	-	235
<b>Non Voted Expenditure</b>								
-	-	-	14,175	-	14,175	-	-	-



## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>27,951,954</b>	<b>654,355</b>	<b>28,606,309</b>
<b>Net Capital Requirement</b>	<b>25</b>	<b>210</b>	<b>235</b>
<b>Accruals to cash adjustments</b>	<b>-71</b>	<b>-5</b>	<b>-76</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	-5	-35
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-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>-14,175</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-14,175	-14,175
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>27,951,908</b>	<b>640,385</b>	<b>28,592,293</b>

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

£'000

Plans

Gross Administration Costs	12,328
<i>Less:</i>	
Administration DEL Income	-3,520
<b>Net Administration Costs</b>	<b>8,808</b>
Gross Programme Costs	28,597,501
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-35,000
<b>Net Programme Costs</b>	<b>28,562,501</b>
<b>Total Net Operating Costs</b>	<b>28,571,309</b>
<i>Of which:</i>	
Resource DEL	23,183
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	28,548,126
<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	-28,583,126
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	35,000
Other adjustments	-
<b>Total Resource Budget</b>	<b>23,183</b>
<i>Of which:</i>	
Resource DEL	23,183
Resource AME	-
<i>Adjustments to include:</i>	
Grants to devolved administrations	28,583,126
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>28,606,309</b>

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


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£'000

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**Revised  
Plans**


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**Voted Resource DEL****-3,520***Of which:*

Administration

Sales of Goods and Services

-3,520

*Of which:*

A Scotland Office and Office of The Advocate General

-3,520

Total Administration

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-3,520

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**Total Voted Resource Income**


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**-3,520**


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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-35,000	-35,000	-	-	-35,000	-35,000
<b>Total</b>	<b>-35,000</b>	<b>-35,000</b>	<b>-</b>	<b>-</b>	<b>-35,000</b>	<b>-35,000</b>

#### Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Receipts Surrendered by the Scottish Government under the Scotland Act 1998 s. 64	-35,000	-35,000	-	-	-35,000	-35,000
<b>Total</b>	<b>-35,000</b>	<b>-35,000</b>	<b>-</b>	<b>-</b>	<b>-35,000</b>	<b>-35,000</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.



# Wales Office

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. Reduction in Wales Office (Section A) making a budget switch from Resource DEL to Capital DEL to cover capital works.		-25,000	
ii. Budget switch from cash to non cash in Wales Office (Section A) to reflect increase in non cash depreciation due to increase in asset base offset by a reduction in cash.	50,000	-50,000	
iii. Budget switch from cash to non cash in Wales Office (Section A) to reflect increase in other non cash (audit fees) offset by a reduction in cash.	30,000	-30,000	
<b>Total change in Resource DEL (Voted)</b>	<b>80,000</b>	<b>-105,000</b>	<b>-25,000</b>
iv. Increase in Wales Office (Section A) making a budget switch from Resource DEL to Capital DEL to cover capital works.	25,000		
<b>Total change in Capital DEL (Voted)</b>	<b>25,000</b>		<b>25,000</b>
v. Increase in funding for the Welsh Consolidated Fund (Section C)	72,652,000		
<b>Total change in Non-Budget</b>	<b>72,652,000</b>		<b>72,652,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.	72,652,000	-80,000	72,652,000
<b>Total change in Net Cash Requirement</b>	<b>72,652,000</b>	<b>-80,000</b>	<b>72,572,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-25,000	-	-25,000
Capital	25,000	-	25,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-25,000	-	-25,000
Capital	25,000	-	25,000
<b>Non-Budget Expenditure</b>	72,652,000		
<b>Net cash requirement</b>	72,572,000		

Supplementary amounts required in the year ending 31 March 2016 for expenditure by Wales Office on:

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

Administration costs for the Wales Office; Lord Lieutenant's expenditure; capital, and associated non-cash costs; other non-cash costs.

Income arising from:

Receipts from Accommodation.

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

Non-cash costs in respect of pension commitments; dilapidation commitments.

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

Payments of a grant to the Welsh Consolidated Fund.

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



## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
4,347	60	-25	-	4,322	60	25	25	50
<i>Of which:</i>								
A Wales Office								
4,347	60	-25	-	4,322	60	25	25	50
<b>Total Spending in DEL</b>								
		-25	-			25		
<b>Non-Budget spending</b>								
<b>Voted Expenditure</b>								
-	13,683,892	-	72,652	-	13,756,544	-	-	-
<i>Of which:</i>								
C Grant Payable to the Welsh Consolidated Fund								
-	13,683,892	-	72,652	-	13,756,544	-	-	-
<b>Total Non-Budget Spending</b>								
		-	72,652			-		
<b>Total for Estimate</b>								
		-25	72,652			25		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-25	72,652			25		
<b>Non Voted Expenditure</b>								
		-	-			-		
<b>£'000</b>								

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	13,688,254	72,572	13,760,826

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross 1	Income 2	Net 3	Gross 4	Income 5	Net 6	Gross 7	Income 8	Net 9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
4,374	-52	4,322	60	-	60	50	-	50
<i>Of which:</i>								
A Wales Office								
4,374	-52	4,322	60	-	60	50	-	50
<b>Total Spending in DEL</b>								
4,374	-52	4,322	60	-	60	50	-	50
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	-20	-	-20	-	-	-
<i>Of which:</i>								
B Provisions								
-	-	-	-20	-	-20	-	-	-
<b>Total Spending in AME</b>								
-	-	-	-20	-	-20	-	-	-
<b>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	-	-	13,756,544	-	13,756,544	-	-	-
<i>Of which:</i>								
C Grant Payable to the Welsh Consolidated Fund								
-	-	-	13,756,544	-	13,756,544	-	-	-
<b>Total Non-Budget Spending</b>								
-	-	-	13,756,544	-	13,756,544	-	-	-
<b>Total for Estimate</b>								
4,374	-52	4,322	13,756,584	-	13,756,584	50	-	50
<i>Of which:</i>								
<b>Voted Expenditure</b>								
4,374	-52	4,322	13,756,584	-	13,756,584	50	-	50
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>13,688,279</b>	<b>72,627</b>	<b>13,760,906</b>
<b>Net Capital Requirement</b>	<b>25</b>	<b>25</b>	<b>50</b>
<b>Accruals to cash adjustments</b>	<b>-50</b>	<b>-80</b>	<b>-130</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	-50	-120
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-30	-30
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	20	-	20
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>13,688,254</b>	<b>72,572</b>	<b>13,760,826</b>

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

£'000

Plans

Gross Administration Costs	4,374
<i>Less:</i>	
Administration DEL Income	-52
<b>Net Administration Costs</b>	<b>4,322</b>
Gross Programme Costs	13,756,604
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>13,756,604</b>
<b>Total Net Operating Costs</b>	<b>13,760,926</b>
<i>Of which:</i>	
Resource DEL	4,382
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	13,756,544
<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	-13,756,544
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-20
<b>Total Resource Budget</b>	<b>4,362</b>
<i>Of which:</i>	
Resource DEL	4,382
Resource AME	-20
<i>Adjustments to include:</i>	
Grants to devolved administrations	13,756,544
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>13,760,906</b>

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


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£'000

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**Revised  
Plans**


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**Voted Resource DEL****-52***Of which:*

Administration

Other Income

-52

*Of which:*

A Wales Office

-52

Total Administration

---

-52
**Total Voted Resource Income**


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**-52**


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

No CFER income or receipts are expected in 2015-16.

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

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





# Northern Ireland Office

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Reserve claim for capability support	1,000,000		
Reserve claim to support the outcome of legacy legal cases	3,060,000		
Budget reclassification from Resource DEL to Capital DEL		-520,000	
Transfer to Northern Ireland Executive to fund the Historical Institutional Abuse Inquiry		-131,000	
Transfers from OGDs to fund the Historical Institutional Abuse Inquiry	66,000		
Transfers from the Northern Ireland Executive for administrative purposes	47,000		
Budget Exchange re Robert Hamill Inquiry		-70,000	
Surrender of Resource DEL (non-cash) budget cover not required		-250,000	
<b>Total change in Resource DEL (Voted)</b>	<b>4,173,000</b>	<b>-971,000</b>	<b>3,202,000</b>
Reserve claim for funding of 2015 General Election	3,275,000		
<b>Total change in Resource DEL (Non-Voted)</b>	<b>3,275,000</b>		<b>3,275,000</b>
Utilisation of provisions for legal cases		-3,060,000	
Increase in provisions for legacy legal cases	2,310,000		
<b>Total change in Resource AME (Voted)</b>	<b>2,310,000</b>	<b>-3,060,000</b>	<b>-750,000</b>
Budget reclassification from Resource DEL to Capital DEL	520,000		
Reserve claim for new arrangements at Hillsborough Castle	1,250,000		
Increase in Capital expenditure to accommodate transfer of assets to another public body	84,000		
Increase in Capital income to accommodate transfer of assets to another public body		-84,000	
<b>Total change in Capital DEL (Voted)</b>	<b>1,854,000</b>	<b>-84,000</b>	<b>1,770,000</b>
Increase in the grant to the Northern Ireland Consolidated Fund	439,600,000		
<b>Total change in Non-Budget</b>	<b>439,600,000</b>		<b>439,600,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above	444,822,000		
<b>Total change in Net Cash Requirement</b>	<b>444,822,000</b>		<b>444,822,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	3,202,000	3,275,000	6,477,000
Capital	1,770,000	-	1,770,000
<b>Annually Managed Expenditure</b>			
Resource	-750,000	-	-750,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,452,000	3,275,000	5,727,000
Capital	1,770,000	-	1,770,000
<b>Non-Budget Expenditure</b>	439,600,000		
<b>Net cash requirement</b>	444,822,000		

Supplementary amounts required in the year ending 31 March 2016 for expenditure by Northern Ireland Office on:

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

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

Income arising from:

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

## Part I (continued)

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### 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.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
13,317	7,074	95	3,107	13,412	10,181	380	1,770	2,150
<i>Of which:</i>								
A Northern Ireland Office								
13,317	5,036	95	3,107	13,412	8,143	380	1,770	2,150
<b>Non Voted Expenditure</b>								
-	1,075	-	3,275	-	4,350	-	-	-
<i>Of which:</i>								
D Funding of Elections								
-	1,075	-	3,275	-	4,350	-	-	-
<b>Total Spending in DEL</b>								
		95	6,382			1,770		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	-	-	-750	-	-750	-	-	-
<i>Of which:</i>								
E Northern Ireland Office								
-	-	-	-750	-	-750	-	-	-
<b>Total Spending in AME</b>								
		-	-750			-		
<b>Non-Budget spending</b>								
<b>Voted Expenditure</b>								
-	14,204,000	-	439,600	-	14,643,600	-	-	-
<i>Of which:</i>								
F Grant Payable to The Northern Ireland Consolidated Fund								
-	14,204,000	-	439,600	-	14,643,600	-	-	-
<b>Total Non-Budget Spending</b>								
		-	439,600			-		
<b>Total for Estimate</b>								
		95	445,232			1,770		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		95	441,957			1,770		
<b>Non Voted Expenditure</b>								
		-	3,275			-		
<b>£'000</b>								
		<b>Present Plans</b>	<b>Changes</b>			<b>Revised Plans</b>		
<b>Net Cash Requirement</b>		14,222,541	444,822	14,667,363				

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

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>		<b>Programme</b>		<b>Programme</b>				
<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
19,037	-5,625	13,412	10,292	-111	10,181	2,234	-84	2,150
<i>Of which:</i>								
A Northern Ireland Office								
19,037	-5,625	13,412	8,254	-111	8,143	2,234	-84	2,150
B NI Human Rights Commission (Net)								
-	-	-	1,215	-	1,215	-	-	-
C Parades Commission (Net)								
-	-	-	823	-	823	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	4,350	-	4,350	-	-	-
<i>Of which:</i>								
D Funding of Elections								
-	-	-	4,350	-	4,350	-	-	-
<b>Total Spending in DEL</b>								
<b>19,037</b>	<b>-5,625</b>	<b>13,412</b>	<b>14,642</b>	<b>-111</b>	<b>14,531</b>	<b>2,234</b>	<b>-84</b>	<b>2,150</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	-750	-	-750	-	-	-
<i>Of which:</i>								
E Northern Ireland Office								
-	-	-	-750	-	-750	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>-750</b>	<b>-</b>	<b>-750</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	-	-	14,643,600	-	14,643,600	-	-	-
<i>Of which:</i>								
F Grant Payable to The Northern Ireland Consolidated Fund								
-	-	-	14,643,600	-	14,643,600	-	-	-
<b>Total Non-Budget Spending</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>14,643,600</b>	<b>-</b>	<b>14,643,600</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>19,037</b>	<b>-5,625</b>	<b>13,412</b>	<b>14,657,492</b>	<b>-111</b>	<b>14,657,381</b>	<b>2,234</b>	<b>-84</b>	<b>2,150</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
19,037	-5,625	13,412	14,653,142	-111	14,653,031	2,234	-84	2,150
<b>Non Voted Expenditure</b>								
-	-	-	4,350	-	4,350	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>14,225,466</b>	<b>445,327</b>	<b>14,670,793</b>
<b>Net Capital Requirement</b>	<b>380</b>	<b>1,770</b>	<b>2,150</b>
<b>Accruals to cash adjustments</b>	<b>-2,230</b>	<b>1,000</b>	<b>-1,230</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-2,038	-	-2,038
Add cash grant-in-aid	1,984	-	1,984
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,046	250	-1,796
New provisions and adjustments to previous provisions	-60	-2,310	-2,370
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-130	-	-130
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	60	3,060	3,120
<b>Removal of non-voted budget items</b>	<b>-1,075</b>	<b>-3,275</b>	<b>-4,350</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-1,075	-3,275	-4,350
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>14,222,541</b>	<b>444,822</b>	<b>14,667,363</b>

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

£'000

Plans

Gross Administration Costs	19,037
<i>Less:</i>	
Administration DEL Income	-5,625
<b>Net Administration Costs</b>	<b>13,412</b>
Gross Programme Costs	14,657,636
<i>Less:</i>	
Programme DEL Income	-111
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>14,657,525</b>
<b>Total Net Operating Costs</b>	<b>14,670,937</b>
<i>Of which:</i>	
Resource DEL	24,883
Capital DEL	84
Resource AME	2,370
Capital AME	-
Non-budget	14,643,600
<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	-14,643,600
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-60
<b>Total Resource Budget</b>	<b>27,193</b>
<i>Of which:</i>	
Resource DEL	27,943
Resource AME	-750
<i>Adjustments to include:</i>	
Grants to devolved administrations	14,643,600
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>14,670,793</b>

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


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£'000

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**Revised  
Plans**


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**Voted Resource DEL****-5,736***Of which:*

Administration

Sales of Goods and Services

-5,625

*Of which:*

A Northern Ireland Office

-5,625

Total Administration

---

-5,625

Programme

Sales of Goods and Services

-111

*Of which:*

A Northern Ireland Office

-111

Total Programme

---

-111**Total Voted Resource Income**

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**-5,736**

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**Voted Capital DEL****-84***Of which:*

Programme

Sales of Assets

-84

*Of which:*

A Northern Ireland Office

-84

Total Programme

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-84**Total Voted Capital Income**

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**-84**

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

No CFER income or receipts are expected in 2015-16.

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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	1,215	-	1,174
C	NI Parades Commission	823	-	810

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<b>Total</b>	<b>2,038</b>	<b>-</b>	<b>1,984</b>
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# HM Treasury

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A Core Treasury) Net increase of £17,452,000 comprising a Reserve claim of £11,500,000 (administration), net interdepartmental transfers of £1,098,000 (administration) and -£568,000 (programme), a charge of -£153,000 under the Cash Management Scheme, net transfers between other Sections within DEL of £16,569,000 (administration) and -£11,610,000 (programme) and a transfer from Capital DEL of £1,400,000.	19,372,000		
(Section B Debt Management Office) A net decrease of -£293,000 comprising an increase of £327,000 administration offset by a reduction of £620,000 programme.		-293,000	
(Section C Government Internal Audit Agency) An increase of £300,000 administration funded from Section A.	300,000		
(Section D Office of Tax Simplification) An increase of £94,000 administration funded from Section A.	94,000		
(Section E United Kingdom Financial Investments Limited) An increase of £172,000 administration funded from Section A.	172,000		
(Section F Office for Budget Responsibility) An increase of £70,000 funded from Section A.	70,000		
(Section G Infrastructure Finance Unit Limited) A reduction arising from an increase in appropriations in aid.		-4,220,000	
(Section N UK Government Investments Limited) A new Section funded by a transfer of £718,000 administration from Section A	718,000		
(Departmental Unallocated Provision) A transfer of £2,000,000 administration to Section A)		-2,000,000	

<b>Total change in Resource DEL (Voted)</b>	<b>20,726,000</b>	<b>-6,513,000</b>	<b>14,213,000</b>
(Section O Banking and gilts registration services) An increase of £200,000 programme funded from Section A	200,000		
<b>Total change in Resource DEL (Non-Voted)</b>	<b>200,000</b>		<b>200,000</b>
(Section R Provisions) An increase of £83,000,000 in provisions for the Equitable Life Payment Scheme.	83,000,000		
(Section S UK Coinage manufacturing costs) a net increase of £4,500,000.	4,500,000		
(Section T UK Coinage metal costs) A net increase of £11,100,000.	11,100,000		
(Section X Sale of shares) A decrease of -£4,610,106,000 from the sale of Lloyds and RBS shares.		-4,610,106,000	
(Section AA Assistance to financial institutions) A net increase of £25,250,100,000 mainly arising from a decrease in the value of assets within the Bank of England Asset Purchase Facility Fund (BEAPFF).	25,250,100,000		
(Section AG Help to Buy ISA) A new section funded with £20,000,000 to finance bonuses under the scheme.	20,000,000		
<b>Total change in Resource AME (Voted)</b>	<b>25,368,700,000</b>	<b>-4,610,106,000</b>	<b>20,758,594,000</b>
(Section AH Royal Household Pensions) An increase of £506,000.	506,000		
<b>Total change in Resource AME (Non-Voted)</b>	<b>506,000</b>		<b>506,000</b>
(Section A Core Treasury) A reduction of £205,000 arising from a reclassification to Resource DEL.		-205,000	
(Section G Infrastructure Finance Unit Limited) reduction of £3,007,000 arising from loan repayments of which £1,195,000 is reclassified to Resource DEL and transferred to Section A.		-3,007,000	
(Section H IUK Investments Limited) An increase of £300,000 funded by a transfer from the Department of Health.	300,000		
(Section M Asian Infrastructure Investment Bank) A new Section funded by a Reserve claim of £83,000,000 and a transfer from Section G of £1,812,000.	84,812,000		
<b>Total change in Capital DEL (Voted)</b>	<b>85,112,000</b>	<b>-3,212,000</b>	<b>81,900,000</b>

(Section X Sale of shares) A reduction of -£9,170,251,000 arising from the sale of Lloyds and RBS shares	-9,170,251,000	
(Section AA Assistance to financial institutions) A net reduction of -£780,000,000.	-780,000,000	
(Section AE UK Asset Resolution Limited) A net reduction of -£11,150,000,000.	-11,150,000,000	
<b>Total change in Capital AME (Voted)</b>	<b>-21,100,251,000</b>	<b>-21,100,251,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.	-13,805,126,000	
<b>Total change in Net Cash Requirement</b>	<b>-13,805,126,000</b>	<b>-13,805,126,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	14,213,000	200,000	14,413,000
Capital	81,900,000	-	81,900,000
<b>Annually Managed Expenditure</b>			
Resource	20,758,594,000	506,000	20,759,100,000
Capital	-21,100,251,000	-	-21,100,251,000
<b>Total Net Budget</b>			
Resource	20,772,807,000	706,000	20,773,513,000
Capital	-21,018,351,000	-	-21,018,351,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement † ††</b>	<b>-13,805,126,000</b>		

Supplementary amounts required in the year ending 31 March 2016 for expenditure by HM Treasury on:

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

Spending by core Treasury on economic, financial and related administration, including shared services, consumer credit policy, infrastructure finance, the provision of guarantees and the provision of pension guidance. Spending arising from the purchase and sale of investments, expenses in connection with honours and dignities and compensation payments arising from gilt administration.

Spending by the Debt Management Office, including administration of the Public Works Loan Board, the Commission for the Reduction of National Debt and operational services for HM Treasury, other government departments and the Bank of England.

Spending by the Government Internal Audit Agency on audit services.

Spending on Treasury related bodies including the Office of Tax Simplification, United Kingdom Financial Investments Limited, Office for Budget Responsibility, Infrastructure Finance Unit Limited, IUK Investments Limited, IUK Investments Holdings Limited, HM Treasury UK Sovereign SUKUK plc and the Royal Mint Advisory Committee on the design of Coins, Medals, Seals and Decorations.

Depreciation and other non-cash items falling in DEL.

\* Spending by UK Government Investments Limited. Spending on the set up of the National Infrastructure Commission.



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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 the Government Internal Audit Agency for charges for services provided to other government departments and organisations.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

The production costs of UK coinage, including manufacture, purchase of metal, storage and distribution of finished coins and actions to protect the integrity of coinage.

Costs related to investment in and financial assistance to financial institutions and non-financial organisations and businesses including credit easing, provision of guarantees, infrastructure finance and payments under the Loans to Ireland Act 2010.

Creation and use of provisions including those relating to payments under the Equitable Life Payments Scheme and those in respect of economic, financial and related administration.

Administration of the Equitable Life Payments Scheme.

Spending by the Financial Services Compensation Scheme, the Money Advice Service (formerly the Consumer Financial Education Body), the Sovereign Grant to the Royal Household, UK Asset Resolution Limited and Help to Buy (HMT) Limited.

Non-cash items falling within AME.

\* Funding of tax costs and associated interest payments for certain retired police and fire service officers. Spending on Help to Buy ISA.

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**Part I (continued)**

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Income arising from:

transactions with financial institutions and public and private organisations and businesses including interest, fees and charges, dividends, loan repayments, sale of assets and other capital receipts.

**HM Treasury** will account for this Estimate.

† £ 83,000,000 has been advanced from the Contingencies Fund to provide cash in respect of capital DEL spending of £ 83,000,000 supporting the service provided for under section M of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2016.

†† £ 20,000,000 has been advanced from the Contingencies Fund to provide cash in respect of resource AME spending of £ 20,000,000 supporting the service provided for under section AE of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2016.

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
123,739	-5,270	17,845	-3,632	141,584	-8,902	-739,150	81,900	-657,250
<i>Of which:</i>								
A Core Treasury								
101,063	6,839	34,414	-15,042	135,477	-8,203	3,198	-205	2,993
B Debt Management Office								
14,170	4,140	327	-620	14,497	3,520	100	-	100
C Government Internal Audit Agency								
1,351	-	300	-	1,651	-	-	-	-
D Office of Tax Simplification								
418	-	94	-	512	-	-	-	-
E United Kingdom Financial Investments Limited (Net)								
2,660	-	172	-	2,832	-	-	-	-
F Office for Budget Responsibility (Net)								
2,076	-	70	-	2,146	-	-	-	-
G Infrastructure Finance Unit Limited (Net)								
-	-	-	-4,220	-	-4,220	-1,600	-3,007	-4,607
H IUK Investments Limited (Net)								
-	-	-	-	-	-	1	300	301
L Eurostar								
-	-16,250	-16,250	16,250	-16,250	-	-740,850	-	-740,850
M Asian Infrastructure Investment Bank								
-	-	-	-	-	-	-	84,812	84,812
N UK Government Investments Limited (Net)								
-	-	718	-	718	-	-	-	-
Departmental Unallocated Provision								
2,000	-	-2,000	-	-	-	-	-	-
<b>Non Voted Expenditure</b>								
-	10,800	-	200	-	11,000	-	-	-
<i>Of which:</i>								
O Banking and gilts registration services								
-	10,800	-	200	-	11,000	-	-	-
<b>Total Spending in DEL</b>						<b>81,900</b>		
		17,845	-3,432					
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	-2,018,765	-	20,758,594	-	18,739,829	-4,565,500	-21,100,251	-25,665,751
<i>Of which:</i>								
P Provisions								
-	-400	-	83,000	-	82,600	-	-	-

**Part II: Changes Proposed (continued)**

£'000

	Net Resources						Net Capital		
	Present		Changes		Revised		Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
	1	2	3	4	5	6			
Q UK Coinage manufacturing costs	-	32,000	-	4,500	-	36,500	-	-	-
R UK Coinage metal costs	-	5,500	-	11,100	-	16,600	-	-	-
V Sale of shares	-	-	-	-4,610,106	-	-4,610,106	-	-9,170,251	-9,170,251
Y Assistance to financial institutions	-	-400,100	-	25,250,100	-	24,850,000	530,000	-780,000	-250,000
AC UK Asset Resolution Limited (Net)	-	-1,200,000	-	-	-	-1,200,000	-5,100,000	-11,150,000	-16,250,000
AE Help to Buy ISA	-	-	-	20,000	-	20,000	-	-	-
<b>Non Voted Expenditure</b>	-	3,259	-	506	-	3,765	-	-	-
<i>Of which:</i>									
AF Royal Household Pensions	-	2,900	-	506	-	3,406	-	-	-
<b>Total Spending in AME</b>			-	<b>20,759,100</b>				<b>-21,100,251</b>	
<b>Total for Estimate</b>			<b>17,845</b>	<b>20,755,668</b>				<b>-21,018,351</b>	
<i>Of which:</i>									
<b>Voted Expenditure</b>			17,845	20,754,962				-21,018,351	
<b>Non Voted Expenditure</b>			-	706				-	

£'000

	Present Plans	Changes	Revised Plans
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<b>Net Cash Requirement</b>	<b>-543,849</b>	<b>-13,805,126</b>	<b>-14,348,975</b>
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## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
219,784	-78,200	141,584	33,608	-42,510	-8,902	83,600	-740,850	-657,250
<i>Of which:</i>								
A Core Treasury								
183,837	-48,360	135,477	29,197	-37,400	-8,203	2,993	-	2,993
B Debt Management Office								
16,130	-1,633	14,497	4,410	-890	3,520	100	-	100
C Government Internal Audit Agency								
13,608	-11,957	1,651	-	-	-	-	-	-
D Office of Tax Simplification								
512	-	512	-	-	-	-	-	-
E United Kingdom Financial Investments Limited (Net)								
2,832	-	2,832	-	-	-	-	-	-
F Office for Budget Responsibility (Net)								
2,146	-	2,146	-	-	-	-	-	-
G Infrastructure Finance Unit Limited (Net)								
-	-	-	-	-4,220	-4,220	-4,607	-	-4,607
H IUK Investments Limited (Net)								
-	-	-	-	-	-	301	-	301
I IUK Investments Holdings Limited (Net)								
-	-	-	-	-	-	1	-	1
J HM Treasury UK Sovereign SUKUK plc (Net)								
-	-	-	1	-	1	-	-	-
K Royal Mint Advisory Committee on the design of coins (Net)								
1	-	1	-	-	-	-	-	-
L Eurostar								
-	-16,250	-16,250	-	-	-	-	-740,850	-740,850
M Asian Infrastructure Investment Bank								
-	-	-	-	-	-	84,812	-	84,812
N UK Government Investments Limited (Net)								
718	-	718	-	-	-	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	11,000	-	11,000	-	-	-
<i>Of which:</i>								
O Banking and gilts registration services								
-	-	-	11,000	-	11,000	-	-	-
<b>Total Spending in DEL</b>								
219,784	-78,200	141,584	44,608	-42,510	2,098	83,600	-740,850	-657,250

## Part II: Revised subhead detail including additional provision (continued)

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross 1	Income 2	Net 3	Gross 4	Income 5	Net 6	Gross 7	Income 8	Net 9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	19,101,696	-361,867	18,739,829	-15,845,500	-9,820,251	-25,665,751
<i>Of which:</i>								
P Provisions								
-	-	-	82,600	-	82,600	-	-	-
Q UK Coinage manufacturing costs								
-	-	-	36,500	-	36,500	-	-	-
R UK Coinage metal costs								
-	-	-	25,500	-8,900	16,600	-	-	-
S Royal Mint dividend								
-	-	-	-	-4,000	-4,000	-	-	-
T Investment in the Bank of England								
-	-	-	-	-50,000	-50,000	-	-	-
U Administration of the Equitable Life Payments Scheme								
-	-	-	5,100	-	5,100	-	-	-
V Sale of shares								
-	-	-	-4,610,106	-	-4,610,106	-	-9,170,251	-9,170,251
W National Loan Guarantee Scheme								
-	-	-	2,000	-65,000	-63,000	-	-	-
X Loans to Ireland								
-	-	-	-	-83,967	-83,967	-	-	-
Y Assistance to financial institutions								
-	-	-	25,000,000	-150,000	24,850,000	400,000	-650,000	-250,000
Z Sovereign Grant funding of Royal Household (Net)								
-	-	-	40,100	-	40,100	4,500	-	4,500
AA Money Advice Service (formerly Consumer Financial Education Body) (Net)								
-	-	-	1	-	1	-	-	-
AB Financial Services Compensation Scheme (Net)								
-	-	-	-300,000	-	-300,000	-	-	-
AC UK Asset Resolution Limited (Net)								
-	-	-	-1,200,000	-	-1,200,000	-16,250,000	-	-16,250,000
AD Help to Buy (HMT) Limited (Net)								
-	-	-	1	-	1	-	-	-
AE Help to Buy ISA								
-	-	-	20,000	-	20,000	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	4,765	-1,000	3,765	-	-	-
<i>Of which:</i>								
AF Royal Household Pensions								
-	-	-	4,406	-1,000	3,406	-	-	-

## Part II: Revised subhead detail including additional provision (continued)

£'000

Revised Plans									
Resources						Capital			
Administration			Programme						
Gross 1	Income 2	Net 3	Gross 4	Income 5	Net 6	Gross 7	Income 8	Net 9	
AG Civil List	-	-	359	-	359	-	-	-	
<b>Total Spending in AME</b>	-	-	19,106,461	-362,867	18,743,594	-15,845,500	-9,820,251	-25,665,751	
<b>Total for Estimate</b>	219,784	-78,200	141,584	19,151,069	-405,377	18,745,692	-15,761,900	-10,561,101	-26,323,001
<i>Of which:</i>									
<b>Voted Expenditure</b>	219,784	-78,200	141,584	19,135,304	-404,377	18,730,927	-15,761,900	-10,561,101	-26,323,001
<b>Non Voted Expenditure</b>	-	-	15,765	-1,000	14,765	-	-	-	

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>-1,886,237</b>	<b>20,773,513</b>	<b>18,887,276</b>
<b>Net Capital Requirement</b>	<b>-5,304,650</b>	<b>-21,018,351</b>	<b>-26,323,001</b>
<b>Accruals to cash adjustments</b>	<b>6,661,097</b>	<b>-13,559,582</b>	<b>-6,898,485</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	6,552,260	11,152,707	17,704,967
Add cash grant-in-aid	49,336	-2,289	47,047
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-5,699	-25,002,000	-25,007,699
New provisions and adjustments to previous provisions	-	-83,000	-83,000
Departmental Unallocated Provision	-2,000	2,000	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-200	-	-200
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	67,400	373,000	440,400
<b>Removal of non-voted budget items</b>	<b>-14,059</b>	<b>-706</b>	<b>-14,765</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-13,700	-706	-14,406
Other adjustments	-359	-	-359
<b>Net Cash Requirement</b>	<b>-543,849</b>	<b>-13,805,126</b>	<b>-14,348,975</b>



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

£'000

	Plans
Gross Administration Costs	219,384
<i>Less:</i>	
Administration DEL Income	-78,200
<b>Net Administration Costs</b>	<b>141,184</b>
Gross Programme Costs	19,151,769
<i>Less:</i>	
Programme DEL Income	-42,510
Programme AME Income	-362,867
Non-budget income	-29,000
<b>Net Programme Costs</b>	<b>18,717,392</b>
<b>Total Net Operating Costs</b>	<b>18,858,576</b>
<i>Of which:</i>	
Resource DEL	143,282
Capital DEL	300
Resource AME	18,743,994
Capital AME	-
Non-budget	-29,000
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-300
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	29,000
Other adjustments	-
<b>Total Resource Budget</b>	<b>18,887,276</b>
<i>Of which:</i>	
Resource DEL	143,682
Resource AME	18,743,594
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>18,887,276</b>

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

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-120,710</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-78,200
<i>Of which:</i>	
A Core Treasury	-48,360
B Debt Management Office	-1,633
C Government Internal Audit Agency	-11,957
L Eurostar	-16,250
Total Administration	<u>-78,200</u>
Programme	
Sales of Goods and Services	-42,510
<i>Of which:</i>	
A Core Treasury	-37,400
B Debt Management Office	-890
G Infrastructure Finance Unit Limited (Net)	-4,220
Total Programme	<u>-42,510</u>
<b>Voted Resource AME</b>	<b>-361,867</b>
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-154,001
<i>Of which:</i>	
R UK Coinage metal costs	-8,900
W National Loan Guarantee Scheme	-65,000
Y Assistance to financial institutions	-80,101
Interest and Dividends	-207,866
<i>Of which:</i>	
S Royal Mint dividend	-4,000
T Investment in the Bank of England	-50,000
X Loans to Ireland	-83,967
Y Assistance to financial institutions	-69,899
Total Programme	<u>-361,867</u>
<b>Total Voted Resource Income</b>	<b><u>-482,577</u></b>
<b>Voted Capital DEL</b>	<b>-740,850</b>
<i>Of which:</i>	
Programme	
Other Income	-740,850
<i>Of which:</i>	
L Eurostar	-740,850
Total Programme	<u>-740,850</u>

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


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£'000

<b>Voted Capital AME</b>	<b>-9,820,251</b>
<i>Of which:</i>	
Programme	
Other Income	-9,170,251
<i>Of which:</i>	
V Sale of shares	-9,170,251
Repayments	-650,000
<i>Of which:</i>	
Y Assistance to financial institutions	-650,000
Total Programme	-9,820,251
<b>Total Voted Capital Income</b>	<b>-10,561,101</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

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-29,000	-7,940,100	-	-	-29,000	-7,940,100
<b>Total</b>	<b>-29,000</b>	<b>-7,940,100</b>	<b>-</b>	<b>-</b>	<b>-29,000</b>	<b>-7,940,100</b>

#### Detailed description of CFER sources

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Pool Re insurance premiums	-29,000	-29,000	-	-	-29,000	-29,000
Excess cash from arms length bodies	-	-750,000	-	-	-	-750,000
Accumulated cash from the Bank of England Asset Purchase Facility Fund	-	-7,161,100	-	-	-	-7,161,100
<b>Total</b>	<b>-29,000</b>	<b>-7,940,100</b>	<b>-</b>	<b>-</b>	<b>-29,000</b>	<b>-7,940,100</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Sir Nicholas Macpherson KCB

**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 Leigh-Pemberton	United Kingdom Financial Investments
Robert Chote	Office for Budget Responsibility
Sir Nicholas Macpherson KCB	Infrastructure Finance Unit Limited
Adam Lawrence	Royal Mint Advisory Committee on the design of coins etc
Caroline Rooks	Money Advice Service
Mark Neale	Financial Services Compensation Scheme
Sir Alan Reid KCVO	The Royal Household
Richard Banks	United Kingdom Asset Resolution Limited
Sir Nicholas Macpherson KCB	Help to Buy (HMT) Limited
Sir Nicholas Macpherson KCB	IUK Investments Limited
Sir Nicholas Macpherson KCB	IUK Investments Holdings Limited
Sir Nicholas Macpherson KCB	HM Treasury UK Sovereign SUKUK plc

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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 Limite	2,832	-	-
F	Office for Budget Responsibility	2,146	-	2,146
G	Infrastructure Finance Unit Limited	-4,220	-4,607	-
H	IUK Investments Limited	-	301	301
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 Limited	718	-	-
Z	Sovereign Grant funding of Royal Household	40,100	4,500	44,600
AA	Money Advice Service	1	-	-
AB	Financial Services Compensation Scheme	-300,000	-	-
AC	UK Asset Resolution Limited	-1,200,000	-16,250,000	-
AD	Help to Buy (HMT) Limited	1	-	-
<b>Total</b>		<b>-1,458,420</b>	<b>-16,249,805</b>	<b>47,047</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
RAME - line P	Payment to HMRC for the tax costs and associated interest payments for certain retired police and fire service officers	350,000

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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).	6,871,000
HM Treasury has put in place guarantee arrangements to safeguard certain wholesale borrowings and deposits with Bradford & Bingley (29 September 2008 letters to Chair of PAC and TSC and Treasury minute of 30 March 2009).	2,500,000
On 19 January 2009, HM Treasury authorised the Bank of England to purchase high quality private sector assets and UK Government debt purchased on the secondary market. The Government has indemnified the Bank of England and the fund specially created to implement the facility from any losses arising out of or in connection with the facility. (Letter to Treasury Select Committee 19 January 2009, letters dated 29 January 2009 and 3 March 2009 to Governor of the Bank of England, Treasury Minutes dated 5 March 2009, 14 September 2009, 9 November 2009, 24 March 2010, 6 October 2011, 9 February 2012 and 5 July 2012).	Up to 385,000,000
The Chancellor of the Exchequer and Chief Secretary to the Treasury announced the UK Guarantees scheme on 18 July 2012. The scheme aims to kick start critical infrastructure projects that may have stalled because of adverse credit conditions. Around £40 billion of projects could qualify for the provision of guarantees.	1,164,000
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>	
HM Treasury has confirmed to the PRA its intention to take appropriate steps (should they prove necessary) to ensure that NRAM plc will continue to operate above the minimum regulatory capital requirements (Treasury Minute dated 25 January 2010).	1,600,000
HM Treasury has guaranteed indemnities provided by NRAM plc for its new directors against liabilities and losses in the course of their actions whilst the bank is in public ownership (Treasury Minute dated 25 January 2010).	Unquantifiable
HM Treasury has guaranteed indemnities provided by Bradford & Bingley for its directors against liabilities and losses in the course of their actions whilst the entity is in public ownership.	Unquantifiable

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

<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 new directors against liabilities and losses incurred in the course of their actions.</p>	Unquantifiable
<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 provided indemnities for the directors of Infrastructure Finance Unit Limited against liabilities and losses incurred in the course of their actions.</p>	Unquantifiable
<p>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)</p>	Unquantifiable
<p>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.</p>	Unquantifiable
<p>Under the terms of the sale of Northern Rock, HM Treasury has provided certain warranties and a tax indemnity to Virgin Money.</p>	307,000
<p>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.</p>	
<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

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

<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 provided indemnities for the directors of IUK Investments 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 Holdings Limited against liabilities and losses incurred in the course of their actions.</p>	Unquantifiable
<b>Statutory</b>	
<p>On 7 July 2009 the Dunfermline Building Society Compensation Scheme, Resolution Fund and Third Party Compensation Order 2009 (“the Order”) came into force. Under the Order HM Treasury is liable to pay to specified third parties any amount of compensation determined to be payable by the independent valuer appointed to perform the functions referred to in article 4 of that Order. (Treasury Minute dated 4 June 2009)</p>	Unquantifiable
<p>Pool Re and Pool Re (Nuclear) are responsible for arrangements for reinsurance of industrial and commercial property damage and consequential business interruption arising from terrorist attacks in Great Britain (excluding Northern Ireland). Treasury carries the contingent liability for these risks. These arrangements are given statutory authority under the Reinsurance (Acts of Terrorism) Act</p>	Unquantifiable
<p>HM Treasury continues to indemnify the liquidators and receivers (the Officeholders) of Barlow Clowes pursuant to the deeds of indemnity dated 3rd April 1991 and 29th March 1994. Maximum potential liabilities under this intervention are unquantifiable.</p>	Unquantifiable
<p>Under the Financial Services and Markets Act 2000 (Dissolution of Insurance Brokers Registration Council) (Consequential Provisions) Order 2001 which came in to force on 30 April 2001, all assets and liabilities of the Insurance Brokers’ Registration Council (IBRC) passed to HM Treasury. HM Treasury Minute of 10 April 2001 complemented this order by indemnifying former members of the IBRC in their personal capacity. Maximum potential liabilities under this intervention are considered unquantifiable.</p>	Unquantifiable
<p>The Bradford &amp; Bingley plc Transfer of Securities and Property etc. Order 2008 requires HM Treasury to give a guarantee or to make other arrangements for the purposes of securing the assets of the remaining section of the Bradford &amp; Bingley Pension Scheme are sufficient to meet its liabilities. This “remaining section” comprises the whole Scheme other than the portion relating to service with Bradford &amp; Bingley International; responsibility for that latter part in effect transferred to Abbey on 29 September 2008. HM Treasury has therefore guaranteed to pay or procure the payment of any benefit amount which falls due for payment from the remaining section at a time when there are insufficient assets to pay that amount.</p>	12,300

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

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<p>The Deed of Indemnity between HM Treasury, the Bank of England and BEAPFF provides that BEAPFF on behalf of itself and its officers and directors may at any time claim payment under the indemnity in respect of any indemnified losses incurred. The losses include all claims, losses, damages, liabilities, etc suffered or incurred by BEAPFF or its officers or directors as a result of, arising out of, in connection with, or which are attributable to, BEAPFF carrying on activities pursuant to or in connection with the APF, save to the extent that the losses arise from BEAPFF's own wilful default or reckless disregard of its obligations. Maximum potential liabilities under this intervention are considered unquantifiable.</p>	Unquantifiable
<p>The Royal Mint Trading Fund has a Memorandum of Understanding (MOU) arrangement with the National Loans Fund by which it can draw down funds in the form of a financing facility subject to demand. The upper limit of this financing facility is £50 million. If the Royal Mint Trading Fund was unable to meet this commitment the National Loans Fund funding conditions dictate that the amount outstanding would have to be met from within the Treasury's DEL .</p>	50,000
<p>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).</p>	Unquantifiable (liability subject to US\$ exchange rate)

# HM Revenue and Customs

## Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Movements in the HMRC Administration fund resulting from budgets movements between HMRC and other Government departments and draw down of the Departmental Unallocated Provision	150,922,000	-101,315,000	
Draw down of the Departmental Unallocated Provision		-34,631,000	
(Section C) Movements in Utilised Provisions from revised business planning		-131,661,000	
<b>Total change in Resource DEL (Voted)</b>	<b>150,922,000</b>	<b>-267,607,000</b>	<b>-116,685,000</b>
(Section E) Increase in Child Benefit	234,737,000		
(Section F) Increase in Life Assurance Premium Relief	709,000		
(Section I) Increase in VOA Administration for pension liabilities	2,000,000		
(Section J) Movements in Utilised Provisions from revised business planning	131,661,000		
<b>Total change in Resource AME (Voted)</b>	<b>369,107,000</b>		<b>369,107,000</b>
(Section L) Increase in Research & Development and Creative Industry Tax Reliefs	897,707,000		
<b>Total change in Resource AME (Non-Voted)</b>	<b>897,707,000</b>		<b>897,707,000</b>
(Section A) Movements in the HMRC Administration fund resulting from budgets movements between HMRC and other Government departments and draw down of the Departmental Unallocated Provision	78,278,000	-5,200,000	
Draw down of the Departmental Unallocated Provision		-1,441,000	
<b>Total change in Capital DEL (Voted)</b>	<b>78,278,000</b>	<b>-6,641,000</b>	<b>71,637,000</b>

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(Section M) Payments to the Great Britain and Northern Ireland National Insurance Funds	3,102,000,000		
<b>Total change in Non-Budget</b>	<b>3,102,000,000</b>		<b>3,102,000,000</b>
Revision to the Net Cash Requirement reflects changes to Resource and Capital as set out above. It also takes account of movements in debtors and creditors	3,696,676,000	-504,480,000	
<b>Total change in Net Cash Requirement</b>	<b>3,696,676,000</b>	<b>-504,480,000</b>	<b>3,192,196,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-116,685,000	-	-116,685,000
Capital	71,637,000	-	71,637,000
<b>Annually Managed Expenditure</b>			
Resource	369,107,000	897,707,000	1,266,814,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	252,422,000	897,707,000	1,150,129,000
Capital	71,637,000	-	71,637,000
<b>Non-Budget Expenditure</b>	<b>3,102,000,000</b>		
<b>Net cash requirement</b>	<b>3,192,196,000</b>		

Supplementary amounts required in the year ending 31 March 2016 for expenditure by HM Revenue and Customs on:

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

Administration in management, collection and payment of a range of taxes, tax credits, benefits, reliefs, refunds, duties, levies, Statutory Payments, allowances and entitlements.

Delivering policies held by other government departments, assistance to public bodies, enforcement of National Minimum Wage, collection of student loans, welfare reform, building capability, money laundering regulation and verification schemes.

Law enforcement, criminal investigation and provision of resources to independent investigatory bodies including the Adjudicator's Office. Payments in respect of the HMRC National Museum and grants to the voluntary and community sector.

Work for devolved administrations.

International Tax Cooperation Agreements, operation of customs controls, overseas tax administration, official development assistance and support of projects abroad.

Providing shared services, Civil Service HR, structural organisational change, services provided to third parties, air travel carbon offsetting, provision of trade information and Contracts Finder portal.

Administration of the National Insurance Funds for Great Britain and Northern Ireland and the Office of HM Paymaster General.

Non-cash items falling in DEL.

Valuations, administration, setting and maintaining of assessments, advice, property services, payments of Local Authority Rates on behalf of accredited foreign countries and non-cash items incurred by the Valuation Office Agency.

\* Revenue and Customs Digital Technology Services Limited

## Part I (continued)

### Income arising from:

Tax reliefs, entitlements, money laundering regulation and verification schemes.

Recovery of law costs, overpayments, insurance and compensation claims, staff costs, apprenticeships funding, valuation and other services, aggregates levy, transaction fees and excess cash receipts.

Services provided to the Valuation Office Agency, other government departments, devolved administrations, other bodies and international parties. Providing shared services and contributing to Civil Service HR.

Charges made for attendance of officers, international commitments, travel expenses, use of cars, rent, and building capability.

Sales of assets, information, publications, statistical services, certificates and estate management services. The Asset Recovery Incentivisation Scheme and other miscellaneous receipts.

Recovery of costs of administration of the National Insurance Funds, collection of National Insurance contributions and of the Office of HM Paymaster General.

Non-cash items falling in DEL.

Valuations, administration, setting and maintaining of assessments, advice, property services, payments of Local Authority Rates on behalf of accredited foreign countries and non-cash items incurred by the Valuation Office Agency.

\* Revenue and Customs Digital Technology Services Limited

### **Annually Managed Expenditure:**

#### Expenditure arising from:

Tax credits, benefits, reliefs, refunds, duties, levies, allowances and entitlements.

Remittance of irrecoverable debts and losses on revaluation of assets.

Incentive payments for filing, transitional payments to charities, provisions movements and payments that add capacity to recovery of debt.

Non-cash items falling in AME.

Payments of Rates on behalf of accredited Commonwealth and foreign countries and certain international organisations and non-cash items.

#### Income arising from:

Payments of Rates by accredited Commonwealth and foreign countries and certain international organisations, refunds from local authorities.

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

#### Expenditure arising from:

Payments to the National Insurance Funds.

**HM Revenue and Customs** will account for this Estimate.



## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
760,266	2,667,500	23,802	-140,487	784,068	2,527,013	162,820	71,637	234,457
<i>Of which:</i>								
A HMRC Administration								
711,733	2,514,913	49,935	-328	761,668	2,514,585	154,079	73,078	227,157
C Utilised Provisions								
13,902	152,586	8,498	-140,159	22,400	12,427	-	-	-
Departmental Unallocated Provision								
34,631	-	-34,631	-	-	-	1,441	-1,441	-
<b>Total Spending in DEL</b>								
		<b>23,802</b>	<b>-140,487</b>			<b>71,637</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	11,710,860	-	369,107	-	12,079,967	300	-	300
<i>Of which:</i>								
E Social Benefits and Grants								
-	11,668,374	-	234,737	-	11,903,111	300	-	300
F Providing payments in lieu of tax relief to certain bodies								
-	105,083	-	709	-	105,792	-	-	-
I VOA Administration								
-	1	-	2,000	-	2,001	-	-	-
J Utilised Provisions								
-	-166,788	-	131,661	-	-35,127	-	-	-
<b>Non Voted Expenditure</b>								
-	31,560,307	-	897,707	-	32,458,014	-	-	-
<i>Of which:</i>								
L Other Reliefs and Allowances								
-	2,106,675	-	897,707	-	3,004,382	-	-	-
<b>Total Spending in AME</b>								
		-	<b>1,266,814</b>			-		

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Non-Budget spending</b>								
<b>Voted Expenditure</b>								
-	6,750,000	-	3,102,000	-	9,852,000	-	-	-
<i>Of which:</i>								
M Payments To National Insurance Fund								
-	6,750,000	-	3,102,000	-	9,852,000	-	-	-
<b>Total Non-Budget Spending</b>								
		-	3,102,000					
<b>Total for Estimate</b>								
		23,802	4,228,327			71,637		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		23,802	3,330,620			71,637		
<b>Non Voted Expenditure</b>								
		-	897,707			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	21,878,846	3,192,196	25,071,042

## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>		<b>Programme</b>						
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
911,068	-127,000	784,068	2,834,512	-307,499	2,527,013	235,657	-1,200	234,457
<i>Of which:</i>								
A HMRC Administration								
888,668	-127,000	761,668	2,610,585	-96,000	2,514,585	228,357	-1,200	227,157
B VOA Administration								
-	-	-	211,500	-211,499	1	7,300	-	7,300
C Utilised Provisions								
22,400	-	22,400	12,427	-	12,427	-	-	-
<b>Non-voted expenditure</b>								
71,109	-	71,109	225,851	-	225,851	-	-	-
<i>Of which:</i>								
D National Insurance Fund								
71,109	-	71,109	225,851	-	225,851	-	-	-
<b>Total Spending in DEL</b>								
<b>982,177</b>	<b>-127,000</b>	<b>855,177</b>	<b>3,060,363</b>	<b>-307,499</b>	<b>2,752,864</b>	<b>235,657</b>	<b>-1,200</b>	<b>234,457</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	12,083,977	-4,010	12,079,967	300	-	300
<i>Of which:</i>								
E Social Benefits and Grants								
-	-	-	11,903,111	-	11,903,111	300	-	300
F Providing payments in lieu of tax relief to certain bodies								
-	-	-	105,792	-	105,792	-	-	-
G HMRC Administration								
-	-	-	30,000	-	30,000	-	-	-
H VOA - Payments of rates to LAs on behalf of certain bodies								
-	-	-	78,200	-4,010	74,190	-	-	-
I VOA Administration								
-	-	-	2,001	-	2,001	-	-	-
J Utilised Provisions								
-	-	-	-35,127	-	-35,127	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	32,458,014	-	32,458,014	-	-	-
<i>Of which:</i>								
K Personal Tax Credit								
-	-	-	29,453,632	-	29,453,632	-	-	-
L Other Reliefs and Allowances								
-	-	-	3,004,382	-	3,004,382	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>44,541,991</b>	<b>-4,010</b>	<b>44,537,981</b>	<b>300</b>	<b>-</b>	<b>300</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	-	-	9,852,000	-	9,852,000	-	-	-
<i>Of which:</i>								
M Payments To National Insurance Fund								
-	-	-	9,852,000	-	9,852,000	-	-	-
<b>Total Non-Budget Spending</b>								
-	-	-	<b>9,852,000</b>	-	<b>9,852,000</b>	-	-	-
<b>Total for Estimate</b>								
982,177	-127,000	855,177	57,454,354	-311,509	57,142,845	235,957	-1,200	234,757
<i>Of which:</i>								
<b>Voted Expenditure</b>								
911,068	-127,000	784,068	24,770,489	-311,509	24,458,980	235,957	-1,200	234,757
<b>Non Voted Expenditure</b>								
71,109	-	71,109	32,683,865	-	32,683,865	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>53,745,893</b>	<b>4,252,129</b>	<b>57,998,022</b>
<b>Net Capital Requirement</b>	<b>163,120</b>	<b>71,637</b>	<b>234,757</b>
<b>Accruals to cash adjustments</b>	<b>-172,900</b>	<b>-233,863</b>	<b>-406,763</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-271,374	-14,000	-285,374
New provisions and adjustments to previous provisions	-30,000	-2,000	-32,000
Departmental Unallocated Provision	-36,072	36,072	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-2,242	-	-2,242
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	382,206	382,206
Increase (-) / Decrease (+) in creditors	-	-504,480	-504,480
Use of provisions	166,788	-131,661	35,127
<b>Removal of non-voted budget items</b>	<b>-31,857,267</b>	<b>-897,707</b>	<b>-32,754,974</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-31,857,267	-897,707	-32,754,974
<b>Net Cash Requirement</b>	<b>21,878,846</b>	<b>3,192,196</b>	<b>25,071,042</b>

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

£'000

	Plans
Gross Administration Costs	959,777
<i>Less:</i>	
Administration DEL Income	-127,000
<b>Net Administration Costs</b>	<b>832,777</b>
Gross Programme Costs	47,625,054
<i>Less:</i>	
Programme DEL Income	-307,499
Programme AME Income	-4,010
Non-budget income	-
<b>Net Programme Costs</b>	<b>47,313,545</b>
<b>Total Net Operating Costs</b>	<b>48,146,322</b>
<i>Of which:</i>	
Resource DEL	3,573,214
Capital DEL	-
Resource AME	44,573,108
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-300
<b>Total Resource Budget</b>	<b>48,146,022</b>
<i>Of which:</i>	
Resource DEL	3,608,041
Resource AME	44,537,981
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	9,852,000
<b>Total Resource (Estimate)</b>	<b>57,998,022</b>

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

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-434,499</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-127,000
<i>Of which:</i>	
HMRC Administration	-127,000
Total Administration	-127,000
Programme	
Sales of Goods and Services	-307,499
<i>Of which:</i>	
HMRC Administration	-96,000
VOA Administration	-211,499
Total Programme	-307,499
<b>Voted Resource AME</b>	<b>-4,010</b>
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-4,010
<i>Of which:</i>	
VOA - Payments of rates to LAs on behalf of certain bodies	-4,010
Total Programme	-4,010
<b>Total Voted Resource Income</b>	<b>-438,509</b>
<b>Voted Capital DEL</b>	<b>-1,200</b>
<i>Of which:</i>	
Programme	
Sales of Assets	-1,200
<i>Of which:</i>	
HMRC Administration	-1,200
Total Programme	-1,200
<b>Total Voted Capital Income</b>	<b>-1,200</b>

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-200	-200	-	-	-200	-200
<b>Total</b>	<b>-200</b>	<b>-200</b>	<b>-</b>	<b>-</b>	<b>-200</b>	<b>-200</b>

#### Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Bank Interest and Compensation	-200	-200	-	-	-200	-200
<b>Total</b>	<b>-200</b>	<b>-200</b>	<b>-</b>	<b>-</b>	<b>-200</b>	<b>-200</b>



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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>	Lin Homer (Principal Accounting Officer)
<b>Executive Agency Accounting Officers:</b>	Penny Ciniewicz for sections B, H and I (Chief Executive of the Valuation Office Agency)

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

In discharging these responsibilities, particular regard is given to:

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

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

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



# National Savings and Investments

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
A Administration: Funding to cover costs of additional new product sales, contract extension and other costs	11,300,000		
B Administration: Surrender of depreciation costs		-1,500,000	
<b>Total change in Resource DEL (Voted)</b>	<b>11,300,000</b>	<b>-1,500,000</b>	<b>9,800,000</b>
A Administration: Surrender of Resource AME provision due to revised property valuations		-2,000,000	
<b>Total change in Resource AME (Voted)</b>		<b>-2,000,000</b>	<b>-2,000,000</b>
A Sales of land and buildings		-1,625,000	
<b>Total change in Capital DEL (Voted)</b>		<b>-1,625,000</b>	<b>-1,625,000</b>
Increase in cash required to cover changes in working capital and relevant components of the above transactions	17,000,000		
<b>Total change in Net Cash Requirement</b>	<b>17,000,000</b>		<b>17,000,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	9,800,000	-	9,800,000
Capital	-1,625,000	-	-1,625,000
<b>Annually Managed Expenditure</b>			
Resource	-2,000,000	-	-2,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	7,800,000	-	7,800,000
Capital	-1,625,000	-	-1,625,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>17,000,000</b>		

Supplementary amounts required in the year ending 31 March 2016 for expenditure by National Savings and Investments on:

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

Cost of delivery of National Savings and Investments operations, and leveraged activities with other bodies including administration, operational research and development works, other payments and non-cash items.

Income arising from:

The leveraging of National Savings and Investments core infrastructure and capabilities and associated contracts including rent receipts and other receipts such as loss recovery payments and receipts to enable access to NS&I product.

The sale of National Savings and Investments properties resulting in some capital income that will be used as sale proceeds against the disposed assets.

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

Non-cash movements in provisions including changes to fair value of National Savings and Investment's properties.

**National Savings and Investments** will account for this Estimate.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
148,420	-	9,800	-	158,220	-	273	-1,625	-1,352
<i>Of which:</i>								
A Administration								
148,420	-	9,800	-	158,220	-	273	-1,625	-1,352
<b>Total Spending in DEL</b>								
		9,800	-			-1,625		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	5,300	-	-2,000	-	3,300	-	-	-
<i>Of which:</i>								
B Administration								
-	5,300	-	-2,000	-	3,300	-	-	-
<b>Total Spending in AME</b>								
		-	-2,000			-		
<b>Total for Estimate</b>								
		9,800	-2,000			-1,625		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		9,800	-2,000			-1,625		
<b>Non Voted Expenditure</b>								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	162,473	17,000	179,473

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
201,520	-43,300	158,220	-	-	-	273	-1,625	-1,352
<i>Of which:</i>								
A Administration								
201,520	-43,300	158,220	-	-	-	273	-1,625	-1,352
<b>Total Spending in DEL</b>								
<b>201,520</b>	<b>-43,300</b>	<b>158,220</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>273</b>	<b>-1,625</b>	<b>-1,352</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	3,300	-	3,300	-	-	-
<i>Of which:</i>								
B Administration								
-	-	-	3,300	-	3,300	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>3,300</b>	<b>-</b>	<b>3,300</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>201,520</b>	<b>-43,300</b>	<b>158,220</b>	<b>3,300</b>	<b>-</b>	<b>3,300</b>	<b>273</b>	<b>-1,625</b>	<b>-1,352</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
201,520	-43,300	158,220	3,300	-	3,300	273	-1,625	-1,352
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>153,720</b>	<b>7,800</b>	<b>161,520</b>
<b>Net Capital Requirement</b>	<b>273</b>	<b>-1,625</b>	<b>-1,352</b>
<b>Accruals to cash adjustments</b>	<b>8,480</b>	<b>10,825</b>	<b>19,305</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-7,700	3,500	-4,200
New provisions and adjustments to previous provisions	-300	-	-300
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-820	-	-820
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	2,500	3,800	6,300
Increase (-) / Decrease (+) in creditors	14,800	3,525	18,325
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>162,473</b>	<b>17,000</b>	<b>179,473</b>

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

£'000

Plans

Gross Administration Costs	201,520
<i>Less:</i>	
Administration DEL Income	-43,300
<b>Net Administration Costs</b>	<b>158,220</b>
Gross Programme Costs	12,300
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>12,300</b>
<b>Total Net Operating Costs</b>	<b>170,520</b>
<i>Of which:</i>	
Resource DEL	158,220
Capital DEL	-
Resource AME	3,300
Capital AME	-
Non-budget	9,000
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-9,000
<b>Total Resource Budget</b>	<b>161,520</b>
<i>Of which:</i>	
Resource DEL	158,220
Resource AME	3,300
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>161,520</b>



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


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£'000

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**Revised  
Plans**


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**Voted Resource DEL** **-43,300**
*Of which:*

Administration

Sales of Goods and Services

-43,300

*Of which:*

A Administration

-43,300

Total Administration

---

-43,300

---

**Total Voted Resource Income** **-43,300**


---

**Voted Capital DEL** **-1,625**
*Of which:*

Programme

Sales of Assets

-1,625

*Of which:*

A Administration

-1,625

Total Programme

---

-1,625

---

**Total Voted Capital Income** **-1,625**


---

---

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

No CFER income or receipts are expected in 2015-16.

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

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



# The Statistics Board

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Capital to Resource switch to redress imbalance of initial 2015-16 budget split	7,949,000		
BCT to cover transfer of SCS work to the Cabinet Office		-27,000	
<b>Total change in Resource DEL (Voted)</b>	<b>7,949,000</b>	<b>-27,000</b>	<b>7,922,000</b>
Creation of Voluntary Redundancy Scheme	2,500,000		
Creation of Pay Award Provision	3,200,000		
Creation of TUPE Provision	1,173,000		
Creation of Legal Provision	225,000		
Utilisation of Provisions		-296,000	
Unwinding of Provisions		-52,000	
<b>Total change in Resource AME (Voted)</b>	<b>7,098,000</b>	<b>-348,000</b>	<b>6,750,000</b>
Capital to Resource switch to redress imbalance of initial 2015-16 budget split		-7,949,000	
<b>Total change in Capital DEL (Voted)</b>	<b>-</b>	<b>-7,949,000</b>	<b>-7,949,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above and utilisation of provisions		-1,078,000	
<b>Total change in Net Cash Requirement</b>	<b>-</b>	<b>-1,078,000</b>	<b>-1,078,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	7,922,000	-	7,922,000
Capital	-7,949,000	-	-7,949,000
<b>Annually Managed Expenditure</b>			
Resource	6,750,000	-	6,750,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	14,672,000	-	14,672,000
Capital	-7,949,000	-	-7,949,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-1,078,000</b>		

Supplementary amounts required in the year ending 31 March 2016 for expenditure by The Statistics Board on:

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

the collection, preparation and dissemination of economic, social, labour market and other statistics; assisting statistical research by providing access to data; promoting and safeguarding the quality of official statistics, monitoring the production and publication of official statistics; conducting a programme of assessment of existing and candidate National Statistics against the Code of Practice for Official Statistics; and coordinating the design, collection, preparation, supply, and quality management of the UK's European statistics and associated non-cash items.

Income arising from:

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

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

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

**The Statistics Board** will account for this Estimate.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
-	174,172	-	7,922	-	182,094	16,800	-7,949	8,851
<i>Of which:</i>								
A Programme Expenditure								
-	174,172	-	7,922	-	182,094	16,800	-7,949	8,851
<b>Total Spending in DEL</b>								
		-	7,922			-7,949		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	-863	-	6,750	-	5,887	-	-	-
<i>Of which:</i>								
B Provisions								
-	-29	-	-52	-	-81	-	-	-
C Utilised Provisions								
-	-834	-	6,802	-	5,968	-	-	-
<b>Total Spending in AME</b>								
		-	6,750			-		
<b>Total for Estimate</b>								
		-	14,672			-7,949		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	14,672			-7,949		
<b>Non Voted Expenditure</b>								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>173,872</b>	<b>-1,078</b>	<b>172,794</b>

## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>			<b>Programme</b>					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
-	-	-	210,094	-28,000	182,094	10,451	-1,600	8,851
<i>Of which:</i>								
A Programme Expenditure								
-	-	-	210,094	-28,000	182,094	10,451	-1,600	8,851
<b>Total Spending in DEL</b>								
-	-	-	<b>210,094</b>	<b>-28,000</b>	<b>182,094</b>	<b>10,451</b>	<b>-1,600</b>	<b>8,851</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	5,887	-	5,887	-	-	-
<i>Of which:</i>								
B Provisions								
-	-	-	-81	-	-81	-	-	-
C Utilised Provisions								
-	-	-	5,968	-	5,968	-	-	-
<b>Total Spending in AME</b>								
-	-	-	<b>5,887</b>	<b>-</b>	<b>5,887</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
-	-	-	<b>215,981</b>	<b>-28,000</b>	<b>187,981</b>	<b>10,451</b>	<b>-1,600</b>	<b>8,851</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	215,981	-28,000	187,981	10,451	-1,600	8,851
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>173,309</b>	<b>14,672</b>	<b>187,981</b>
<b>Net Capital Requirement</b>	<b>16,800</b>	<b>-7,949</b>	<b>8,851</b>
<b>Accruals to cash adjustments</b>	<b>-16,237</b>	<b>-7,801</b>	<b>-24,038</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-16,500	-1,051	-17,551
New provisions and adjustments to previous provisions	-255	-7,046	-7,301
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	-600	-	-600
Use of provisions	1,118	296	1,414
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>173,872</b>	<b>-1,078</b>	<b>172,794</b>

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

£'000

Plans

Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	-
Gross Programme Costs	217,099
<i>Less:</i>	
Programme DEL Income	-29,600
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	187,499
<b>Total Net Operating Costs</b>	<b>187,499</b>
<i>Of which:</i>	
Resource DEL	181,798
Capital DEL	-1,600
Resource AME	7,301
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
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-1,118
<b>Total Resource Budget</b>	<b>187,981</b>
<i>Of which:</i>	
Resource DEL	182,094
Resource AME	5,887
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>187,981</b>

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


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£'000

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**Revised  
Plans**


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**Voted Resource DEL****-28,000***Of which:*

Programme

Sales of Goods and Services

-28,000

*Of which:*

A: Programme Expenditure

-28,000

Total Programme

-28,000

**Total Voted Resource Income****-28,000****Voted Capital DEL****-1,600***Of which:*

Programme

Other Grants

-1,600

*Of which:*

A: Programme Expenditure

-1,600

Total Programme

-1,600

**Total Voted Capital Income****-1,600**

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

No CFER income or receipts are expected in 2015-16.

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

In discharging these responsibilities, particular regard is given to:

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

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



# Government Actuary's Department

## Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. (Section A) General Administration Expenditure decrease non-ring fenced DEL by £289,000 to reflect reduced Use of Provision		-289,000	
ii (Section A) Ring fenced DEL (Depreciation costs) is higher than originally planned due to increased approved capital spending in previous year	70,000		
iii. (Section A) General Administration Expenditure increase in other expenditure of £220,000 which takes into account the changes shown above and a £3,000 audit fee decrease.	220,000		
<b>Total change in Resource DEL (Voted)</b>	<b>290,000</b>	<b>-289,000</b>	<b>1,000</b>
iv. Use of Provision is now expected to be lower than originally planned by £289,000 and an increase in resource AME is now necessary to reduce the negative figure	289,000		
v. An increase in GAD Accommodation Provision is necessary to reflect a recent change to the discount rate	2,000		
<b>Total change in Resource AME (Voted)</b>	<b>291,000</b>	<b>-</b>	<b>291,000</b>
Revisions to the net cash requirement to reflect the changes to resources as set out above		-66,000	
<b>Total change in Net Cash Requirement</b>	<b>-</b>	<b>-66,000</b>	<b>-66,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	1,000	-	1,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	291,000	-	291,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	292,000	-	292,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-66,000</b>		

Supplementary amounts required in the year ending 31 March 2016 for expenditure by Government Actuary's Department on:

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

administration costs incurred in providing actuarial and specialist analysis, advice and assurance to Government and other clients, principally in the public sector, and associated non-cash items.

Income arising from:

receipts for actuarial, accommodation and facilities management services.

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

the setting up and use of provisions, losses on revaluation of fixed assets and other associated non-cash items.

**Government Actuary's Department** will account for this Estimate.



## Part II: Changes Proposed

£'000

	Present		Net Resources Changes		Revised		Present	Net Capital	
	Admin	Prog	Admin	Prog	Admin	Prog		Changes	Revised
	1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted Expenditure</b>									
	1	-	1	-	2	-	150	-	150
<i>Of which:</i>									
A Administration	-477	-	290	-	-187	-	150	-	150
B Use of Provisions (DEL)	478	-	-289	-	189	-	-	-	-
<b>Total Spending in DEL</b>			<b>1</b>	<b>-</b>				<b>-</b>	
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted Expenditure</b>									
	-	-478	-	291	-	-187	-	-	-
<i>Of which:</i>									
C Provisions (AME)	-	-478	-	291	-	-187	-	-	-
<b>Total Spending in AME</b>			<b>-</b>	<b>291</b>				<b>-</b>	
<b>Total for Estimate</b>			<b>1</b>	<b>291</b>				<b>-</b>	
<i>Of which:</i>									
<b>Voted Expenditure</b>			1	291				-	
<b>Non Voted Expenditure</b>			-	-				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>-57</b>	<b>-66</b>	<b>-123</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Programme						
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
16,322	-16,320	2	-	-	-	150	-	150
<i>Of which:</i>								
A Administration								
16,133	-16,320	-187	-	-	-	150	-	150
B Use of Provisions (DEL)								
189	-	189	-	-	-	-	-	-
<b>Total Spending in DEL</b>								
<b>16,322</b>	<b>-16,320</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150</b>	<b>-</b>	<b>150</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	-187	-	-187	-	-	-
<i>Of which:</i>								
C Provisions (AME)								
-	-	-	-187	-	-187	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>-187</b>	<b>-</b>	<b>-187</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>16,322</b>	<b>-16,320</b>	<b>2</b>	<b>-187</b>	<b>-</b>	<b>-187</b>	<b>150</b>	<b>-</b>	<b>150</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
16,322	-16,320	2	-187	-	-187	150	-	150
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>-477</b>	<b>292</b>	<b>-185</b>
<b>Net Capital Requirement</b>	<b>150</b>	<b>-</b>	<b>150</b>
<b>Accruals to cash adjustments</b>	<b>270</b>	<b>-358</b>	<b>-88</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	-70	-320
New provisions and adjustments to previous provisions	-	-2	-2
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-63	3	-60
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	105	-	105
Use of provisions	478	-289	189
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>-57</b>	<b>-66</b>	<b>-123</b>

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

£'000

Revised  
Plans

Gross Administration Costs	16,133
<i>Less:</i>	
Administration DEL Income	-16,320
<b>Net Administration Costs</b>	<b>-187</b>
Gross Programme Costs	2
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>2</b>
<b>Total Net Operating Costs</b>	<b>-185</b>
<i>Of which:</i>	
Resource DEL	-187
Capital DEL	-
Resource AME	2
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>-185</b>
<i>Of which:</i>	
Resource DEL	2
Resource AME	-187
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>-185</b>

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


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£'000

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**Revised  
Plans**


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**Voted Resource DEL****-16,320***Of which:*

Administration

Sales of Goods and Services

-16,320

*Of which:*

Section A: Administration

-16,320

Total Administration

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-16,320
**Total Voted Resource Income**


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**-16,320**


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

No CFER income or receipts are expected in 2015-16.

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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 Clarke

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

In discharging these responsibilities, particular regard is given to:

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

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





# Cabinet Office

## Introduction

This Supplementary Estimate is required for the following purposes:

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Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<b><u>Agreed spending control increase</u></b>			
I. (Section A4) A claim on the reserve to cover grants to local authorities for Electoral Registration Officers to remove 'carry forward' entries from their register ahead of the end of the Individual Electoral Registration transition period	1,250,000		
II. (Section A4) A claim on the reserve to cover grants to local authorities for additional costs of printing, processing, doorstep canvassing, linked to statutory Individual Electoral Registration requirements	8,500,000		
III. (Section C4) A claim on the reserve to fund Government Digital Service programmes	30,300,000		
IV. (Section C4) A claim on the reserve to enable the Government Property Unit to deliver the Commercial and Property Model and to assist local authorities in consolidating their estate as part of the One Public Estate programme	11,000,000		
V. (Section C4) A claim on the reserve to fund a grants efficiency programme and the development of professions	4,700,000		
VI. (Section B4) A claim on the reserve to cover emergency response vehicles for medical purposes	90,000		
VII. (Section B4) A claim on the reserve to cover Small Charities Fundraising Capability	100,000		
VIII. (Section B4) A claim on the reserve to cover 'Lifesavers', a financial skills charity	500,000		
IX. (Section B1) A claim on the reserve to cover additional depreciation mainly arising on capitalisation of technology assets	7,700,000		

X. (Section B1) A claim on the reserve to cover the risk of impairment on IT assets	5,400,000	
<b><u>Other HM Treasury adjustments</u></b>		
XI. (Section C1) HM Treasury rebate in return for good cash management in respect of pension schemes	42,000	
<b><u>Machinery of Government changes</u></b>		
XII. (Section A1) A transfer from Ministry of Justice for the Freedom of Information Policy Team and Independent Commission on the Freedom of Information	478,000	
XIII. (Section A1) A transfer of Cities Policy Unit to the Department for Communities and Local Government		-920,000
XIV. (Section C1) A transfer of Digital Inclusion to the Department for Culture, Media and Sport		-204,000
<b><u>Incoming Budgetary Cover Transfers</u></b>		
XV. (Section A4) A transfer from Office of National Statistics in respect of payroll costs for Civil Service Survey work	27,000	
XVI. (Section A4) A transfer from the Security and Intelligence Agencies to cover national Computer Emergency Response Team (CERT-UK)	7,228,000	
XVII. (Section A4) A transfer from the Security and Intelligence Agencies to cover the Cyber Security Challenge, cyber security events for young people	400,000	
XVIII. (Section A4) A transfer from the Security and Intelligence Agencies to fund a secure IT system	1,500,000	
XIX. (Section A4) A transfer from the Security and Intelligence Agencies to raise public awareness of cyber security	97,000	
XX. (Section A4) A transfer from the Security and Intelligence Agencies to cover the Office of Cyber Security and Information Assurance	2,000,000	
XXI. (Section A4) A transfer from the Security and Intelligence Agencies to deliver a public sector apprenticeship scheme	743,000	
XXII. (Section A4) A transfer from the Security and Intelligence Agencies to deliver Security and Information Risk Officer SIRO events	841,000	

XXIII. (Section A4) A transfer from the Security and Intelligence Agencies to deliver SIRO training to government departments	443,000
XXIV. (Section A4) A transfer from the Security and Intelligence Agencies to increase resilience of public sector networks	1,142,000
XXV. (Section A4) A transfer from the Security and Intelligence Agencies to cover an identity assurance programme	1,760,000
XXVI. (Section A4) A transfer from the Security and Intelligence Agencies to cover additional costs	1,542,000
XXVII. (Section A4) A transfer from the Department for Transport to cover the development of a cross-government secure IT system	360,000
XXVIII. (Section A4) A transfer from the Department for Business, Innovation and Skills to cover the development of a cross-government secure IT system	407,000
XXIX. (Section A4) A transfer from the Department for Work and Pensions to cover the development of a cross-government secure IT system	329,000
XXX. (Section A4) A transfer from the Security and Intelligence Agencies to cover the development of a cross-government secure IT system	1,128,000
XXXI. (Section A4) A transfer from the Home Office to cover the development of a cross-government secure IT system	1,855,000
XXXII. (Section A4) A transfer from the Security and Intelligence Agencies to cover the development of a cross-government secure IT system	3,800,000
XXXIII. (Section A4) A transfer from the Ministry of Defence to cover cross-government Gulf Strategy commitments	1,491,000
XXXIV. (Section A4) A transfer from the Security and Intelligence Agencies to cover the development of a cross-government secure IT system	250,000
XXXV. (Section C1) A transfer from the Department for Work and Pensions to cover the Single Operating Platform	3,206,000
XXXVI. (Section C4) A transfer from the Department for Work and Pensions to cover the Common Technology Services IT roll out	1,500,000

XXXVII. (Section C4) A transfer from the Home Office to cover the Common Technology Services IT roll out	2,000,000	
XXXVIII. (Section C4) A transfer from the Department for Business, Innovation and Skills to cover an identity assurance programme	1,800,000	
XXXIX. (Section C4) A transfer from the Department of Work and Pensions to cover an identity assurance programme	8,800,000	
XL. (Section C4) A transfer from the Department for Transport to cover an identity assurance programme	5,500,000	
XLI. (Section C4) A transfer from HM Revenue and Customs to cover an identity assurance programme	1,757,000	
XLII. (Section C4) A transfer from the Ministry of Justice to cover an identity assurance programme	1,800,000	
XLIII. (Section C4) A transfer from the Department for Work and Pensions to cover Diversity and Inclusion	279,000	
XLIV. (Section B4) A transfer from the Department for Work and Pensions for grants to Kids Company	1,000,000	
XLV. (Section B4) A transfer from the Department for Communities and Local Government to cover Community Organisers Mobilisation Fund	300,000	
XLVI. (Section B1) A transfer from HM Treasury to cover Financial Management Review Target Operating Model	300,000	
<b><u>Outgoing Budgetary Cover Transfers</u></b>		
XLVII. (Section B4) A transfer to the Department for Culture, Media and Sport for the GREAT Campaign		-14,000,000
XLVIII. (Section B4) A transfer to UK Trade and Investment for the GREAT Campaign		-4,000,000
XLIX. (Section B1) A transfer to HM Treasury to cover the joint costs of the MI Team		-520,000
<b><u>Transfers between budgets</u></b>		
L. (Sections A1:A4) A switch from resource DEL programme to administration with HM Treasury approval to cover payroll costs on Civil Service survey work	27,000	-27,000

LI. (Section F4:A4) A switch from non-voted Consolidated Fund Standing Services to voted spend in resource DEL programme to cover the services of the Elections Claims Unit in DCLG in processing Returning Officers' expense claims.	600,000	
LII. (Section A4:A7) A switch from programme resource DEL to capital DEL to cover capital cost for the development of a cross-government secure IT system		-6,441,000
LIII. (Section C4:C7) A switch within Government Digital Service from voted resource DEL to capital DEL to cover expenditure on GOV.UK, Digital Marketplace and Performance Platforms		-1,500,000
LIV. (Section C4:C7) A switch within Government Digital Service from voted resource DEL to capital DEL for capital expenditure on Common Technology Service, Government Platform and Enabling Strategy		-4,000,000
LV. (Section C4:C7) A switch within Government Digital Service from voted resource DEL to capital DEL to cover an identity assurance programme		-3,000,000
LVI. (Section C1:C4) A switch within Government Digital Service from resource DEL programme to administration with HM Treasury approval to cover a grants efficiency project and developing the professions	4,700,000	-4,700,000
LVII. (Section B4:B7) A switch within Permanent Secretary's Group from voted resource DEL to Capital DEL to cover a capital grant payment to Lucy Air Ambulance Trust for the purchase of a neonatal incubator		-135,000
LVIII. (Section B1:B7) A switch within Permanent Secretary's Group from resource DEL to capital DEL in respect of an increase in value of Sunningdale Park		-1,847,000
LIX. (Section B1:B4) A switch from resource DEL administration to programme to cover depreciation	3,100,000	-3,100,000
LX. (Section B4:B5:B7:B8) A switch within Permanent Secretary's Group from capital DEL to resource DEL with the Treasury approval	7,400,000	-7,400,000
<b><u>Neutral changes</u></b>		
<b><u>Reallocations between operating segments to match spending requirements</u></b>		
LXI. (Section E1:A1) To the Registrar of Consultant Lobbyists from Political and Constitutional Reform	53,000	-53,000
LXII. (Section E4:A4) From the Registrar of Consultant Lobbyists to Political and Constitutional Reform	44,000	-44,000

LXIII. (Section B1:C1) From Permanent Secretary's Group to Chief Executive's Group to cover Digital programmes	2,100,000	-2,100,000
LXIV. (Section B4:C4) From Permanent Secretary's Group to Chief Executive's Group	26,920,000	-26,920,000
LXV. (Section C4:B4) From Chief Executive's Group to Corporate Services Group	6,100,000	-6,100,000
<b><u>Increase/decrease in income offset by an increase/decrease in expenditure</u></b>		
LXVI. (Section B1:B2:C4:C5) From Corporate Services Group administration to programme within the Chief Executive's Group	4,790,000	-4,790,000
LXVII. (Section A1:A2) A decrease in income offset by expenditure in Support to the Cabinet, the PM and Deputy PM	326,000	-326,000
LXVIII. (Section A1:A2) An increase in income offset by expenditure in Political and Constitutional Reform	116,000	-116,000
LXIX. (Section A1:A2) An increase in administration income offset by expenditure in National Security	534,000	-534,000
LXX. (Section A4:A5) An increase in programme income offset by expenditure in National Security	100,000	-100,000
LXXI. (Section C1:C2) An increase in administration income offset by expenditure within the Chief Executive's Group	9,918,000	-9,918,000
LXXII (Section C4:C5) A decrease in programme income offset by expenditure within the Chief Executive's Group	29,485,000	-29,485,000
LXXIII. (Section C1:C2) A decrease in administration income offset by expenditure within the Chief Executive's Group for Pensions	2,763,000	-2,763,000
LXXIV. (Section B1:B2) An increase in administration income offset by expenditure within the Permanent Secretary's Group	244,000	-244,000
LXXV. (Section B4:B5) A reduction in programme income offset by expenditure within the Permanent Secretary's Group	4,826,000	-4,826,000

LXXXVI. (Section B4:B5) An increase in programme income offset by expenditure within the Permanent Secretary's Group relating to income to cover the Fair Chance Fund grants	500,000	-500,000	
LXXXVII. (Section B4:B5) An increase in programme income from Futurebuilders UK Limited offset by expenditure within the Permanent Secretary's Group	7,400,000	-7,400,000	
LXXXVIII. (Section B1:B2) A decrease in administration income offset by expenditure within the Permanent Secretary's Group relating to Corporate Services	1,819,000	-1,819,000	
LXXXIX. (Section B1:B2) An increase in administration income offset by expenditure within the Permanent Secretary's Group	150,000	-150,000	
<b>Total change in Resource DEL (Voted)</b>	<b>239,660,000</b>	<b>-149,982,000</b>	<b>89,678,000</b>
<b><u>Agreed spending control increase</u></b>			
LXXX. (Section F4) A reserve claim to cover the salaries and pensions of the UK Members of the European Parliament	3,200,000		
<b><u>Transfers between budgets</u></b>			
LXXXI. (Section A4:F4) A switch from non-voted Consolidated Fund Standing Services to voted spend in Resource DEL programme to cover the services of the Elections Claims Unit in DCLG in processing Returning Officers' expense claims.		-600,000	
<b><u>Budgetary Cover Transfers</u></b>			
LXXXII. (Section F4) A transfer to Scotland Office for its share of the total costs of the 2015 UK General Elections		-14,175,000	
<b>Total change in Resource DEL (Non-Voted)</b>	<b>3,200,000</b>	<b>-14,775,000</b>	<b>-11,575,000</b>
<b><u>Agreed spending control increase</u></b>			
LXXXIII. (Section G4) An increase in provisions for early departures	5,000,000		
<b>Total change in Resource AME (Voted)</b>	<b>5,000,000</b>		<b>5,000,000</b>
<b><u>Transfers between budgets</u></b>			

LXXXIV. (Section A4:A7) A switch from resource DEL to cover capital cost on the development of a cross-government secure IT system	6,441,000	
LXXXV. (Section C4:C7) A switch within Government Digital Service from resource DEL to capital DEL to cover expenditure on GOV.UK, Digital Marketplace and Performance Platforms	1,500,000	
LXXXVI. (Section C4:C7) A switch within Government Digital Service from resource DEL to capital DEL to cover programmes: Common Technology Service, Government as Platform and Enabling Strategy	4,000,000	
LXXXVII. (Section C4:C7) A switch within Government Digital Service from resource DEL to capital DEL to cover an identity assurance programme	3,000,000	
LXXXVIII. (Section B4:B7) A switch within Permanent Secretary's Group from voted resource DEL to capital DEL to cover a capital grant payment to Lucy Air Ambulance Trust for the purchase of a neonatal incubator	135,000	
LXXXIX. (Section B1:B7) A switch within the Permanent Secretary's Group from resource DEL to capital DEL in respect of an increase in value of Sunningdale Park	1,847,000	
XC. (Section B4:B5:B7:B8) A switch within Permanent Secretary's Group from capital DEL to resource programme DEL with HM Treasury's approval	7,400,000	-7,400,000

#### **Budgetary Cover Transfers**

XCI. (Section A7) A transfer from Security and Intelligence Agencies to cover CERT-UK	569,000	
XCII. (Section A7) A transfer from the Security and Intelligence Agencies to cover the development of a cross-government secure IT system	1,250,000	
XCIII. (Section A7) A transfer from Security and Intelligence Agencies to cover the review of key assets in government	700,000	
XCIV. (Section A7) A transfer from the Department for Work and Pensions to cover the development of a cross-government secure IT system	141,000	
XCV. (Section A7) A transfer from the Security and Intelligence Agencies to cover the development of a cross-government secure IT system	877,000	



XCVI. (Section A7) A transfer from the Department for Energy and Climate Change to cover the development of a cross-government secure IT system	1,034,000		
XCVII. (Section A7) A transfer from the Foreign and Commonwealth Office to cover the development of a cross-government secure IT system	3,000,000		
XCVIII. (Section C7) A transfer from the Department for Environment, Food and Rural Affairs and Environment Agency to cover the costs of the build of the Single Operating Platform	630,000		
<b><u>Neutral changes</u></b>			
<b><u>Reallocations between operating segments to match spending requirements</u></b>			
XCIX. (Section B7:A7) From Permanent Secretary's Group to Support to the PM to cover capital costs	2,600,000	-2,600,000	
C. (Section B7:A7) From Corporate Services Group to Support to the Cabinet, the PM and Deputy PM	1,700,000	-1,700,000	
CI. (Section B7:C7) A transfer of Data Team from the Government Innovation Group to the Government Digital Service in the Chief Executive's Group	400,000	-400,000	
<b><u>Increase in income offset by an increase in expenditure</u></b>			
CII. (Section B7:B8) An increase in income offset by expenditure within the Permanent Secretary's Group	487,000	-487,000	
CIII. (Section C7:C8) An increase in income offset by expenditure within the Chief Executive's Group	2,476,000	-2,476,000	
<b><u>Income receipts not offset by expenditure</u></b>			
CIV. (Section B8) Sale of Admiralty Arch		-64,221,000	
<b>Total change in Capital DEL (Voted)</b>	<b>40,187,000</b>	<b>-79,284,000</b>	<b>-39,097,000</b>
CV. An increase in Resource DEL (Voted)	89,678,000		
CVI. A decrease in Resource DEL (Non-Voted)		-11,575,000	
CVII. An increase in Resource AME (Voted)	5,000,000		
CVIII. A decrease in Capital DEL (Voted)		-39,097,000	
CIX. A decrease in accruals to cash adjustments representing depreciation and provisions		-18,912,000	
CX. An increase in removal of non-voted budget items	11,575,000		
<b>Total change in Net Cash Requirement</b>	<b>106,253,000</b>	<b>-69,584,000</b>	<b>36,669,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource † †† †††	89,678,000	-11,575,000	78,103,000
Capital	-39,097,000	-	-39,097,000
<b>Annually Managed Expenditure</b>			
Resource	5,000,000	-	5,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	94,678,000	-11,575,000	83,103,000
Capital	-39,097,000	-	-39,097,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement † †† ††† ††††</b>	<b>36,669,000</b>		

Supplementary amounts required in the year ending 31 March 2016 for expenditure by Cabinet Office on:

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

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

Providing the government's co-ordination function with an overarching purpose of making government work better and more efficiently;

Supporting the Prime Minister and Deputy Prime Minister - to define and deliver the government's objectives, implement political and constitutional reform, and drive forward from the centre particular cross-departmental priority issues;

Supporting the Cabinet - to drive the coherence, quality and delivery of policy and operations across departments; and

Strengthening the Civil Service – to ensure the Civil Service is organised effectively and efficiently and has the capability in terms of skills, values and leadership to deliver the government's objectives, including ensuring value for money to the taxpayer.

Working with the Treasury to drive efficiency and reform across the public sector.

Political and constitutional reform includes: costs in relation to constitutional offices; constitutional issues; electoral policy and administration, in particular costs in relation to the policy on the conduct of all UK Parliamentary, Police and Crime Commissioner and European elections and certain referendums in the UK, and the administration of payments to returning officers from the Consolidated Fund; payments relating to the Representation of the People Act 1983 and other electoral legislation; costs arising from the implementation of Individual Electoral Registration and the existing registration system; policy on the financing and regulation of political parties and third parties in elections; Parliamentary Boundary Commissions for England & Wales; supporting the devolution settlements, including costs of a Commission on the Consequences of Devolution for the House of Commons; costs associated with a programme of constitutional and political reform, including recall of MPs and a statutory register of lobbyists.

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## Part I (continued)

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Costs in relation to the Privy Council Office.

The Office for Civil Society tackles social issues and supports innovation both in and outside government by mobilising people, resources, programmes and data. The Group promotes the Big Society, through the development and implementation of programmes, directly supporting civil society organisations and delivering community based funding across the UK. Programmes include the flagship National Citizen Service, and initiatives to grow the social investment and finance market, promote social action and improve the sustainability of the VCSE sector.

Supporting not-for-profit bodies associated with the public service: The Charity for Civil Servants, Civil Service Retirement Fellowship, Civil Service Sports Council and the Chequers Trust.

Payments to and relating to former Prime Ministers. Reimbursement of Lord Lieutenants' expenses. Expenses in connection with honours. Special payments.

Providing a professional procurement service to the public sector to enable organisations to deliver improved value for money in their commercial activities.

Expenditure incurred in providing marketing and communications services to Government, advising on marketing and communications policy and setting up a function to evaluate the impact of marketing on policy outcomes. Providing strategic advice to departments and agencies on achieving their communications objectives, and supplying directly those services that, for propriety or other reasons, can only be provided by a government organisation.

The management of the Government's property portfolio.

The management and administration of the Royal Mail Statutory Pension Scheme.

The provision of IT, employee and financial transactional services to other public sector bodies and management of third party suppliers of such services across government.

Net expenditure by executive non-departmental public body, the Civil Service Commission, by advisory non-departmental public bodies and by a corporation sole, The Registrar of Consultant Lobbyists.

Expenditure on non-current assets including property and other financial assets, such as loans and investments, investments in mutual joint ventures and associates, and the issue of capital grants in kind on transfer of assets to other government departments for nil consideration.

Depreciation, notional audit fee, doubtful debts, write off of bad debt and associated non-cash items in DEL.

\* Expenditure by an Independent Freedom of Information Commission.

### Income arising from:

Rental income, receipts from property and land and sale of investment properties, sales of goods and services, sale or the use of rights and assets, sale of contractual rights, framework establishment and management fee income, royalties, recoverable management costs of the Principal Civil Service Pension Scheme and income from employers participating in the Principal Civil Service Pension Scheme to cover administration of the scheme, secondment and loan payments, training courses, learning and development activities and related consultancy work, Honours and Appointments, Office for Civil Society programmes, repayment of grants and subsidies, sales of publications and consultancy services, interest receivable, shared services income, cost sharing arrangements, receipts of dividends, deposits forfeited by candidates in an election, income from the EU, registration fee income from consultant lobbyists, collection of levies from the Public Services Network (PSN) Framework suppliers and fees from suppliers for information assurance of their services,

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## Part I (continued)

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sales of capital and non-capital assets, repayment of loan principal and related interest, capital grant in kind income on receipt of donated assets, income on disposal of donated assets, receipts from staff, payments from suppliers, rebates from suppliers, annual subscriptions from government departments and their Arm's Length Bodies for the use of shared communications services in media monitoring, the provision of a regional news network, and for shared services in media planning, media buying and evaluation of the effectiveness of marketing spend, and sales of financial assets and proceeds on the sale of shares in mutual joint ventures and associates to the private sector, and transactional services carried out on behalf of other public sector bodies.

### Annually Managed Expenditure:

#### Expenditure arising from:

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

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

† Policy responsibility for Freedom of Information (FOI) transferred from the Ministry of Justice on 1 April 2015. The Government has also established an Independent FOI Commission to report on the operation of the FOI Act.

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

- a) Departmental Expenditure Limit - Resource Administration (voted) is increased by £ 478,000; and
- b) Net Cash Requirement is increased by £ 478,000.

†† Policy responsibility for Cities transferred to the Department for Communities and Local Government on 1 April 2015.

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

- a) Departmental Expenditure Limit - Resource Administration (voted) is decreased by £ 920,000; and
- b) Net Cash Requirement is decreased by £ 920,000.

††† The Digital Inclusion Team transferred to the Department for Culture, Media and Sport on 1 April 2015.

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

- a) Departmental Expenditure Limit - Resource Administration (voted) is decreased by £ 204,000; and
- b) Net Cash Requirement is decreased by £ 204,000.

†††† £ 37,199,000 has been advanced from the Contingencies Fund to provide cash in respect of resources supporting the services provided under sections A, B and C of this Estimate. A corresponding cash amount is required to enable repayments to be made to the fund by 31 March 2016.

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
151,065	260,503	15,262	74,416	166,327	334,919	16,030	-39,097	-23,067
<i>Of which:</i>								
A Support to the Cabinet, the PM & the Deputy PM								
52,599	33,117	-468	31,269	52,131	64,386	30	18,312	18,342
B Permanent Secretary's Group								
67,730	205,988	5,833	-33,865	73,563	172,123	16,000	-66,939	-50,939
C Chief Executive's Group								
28,405	21,250	9,844	77,056	38,249	98,306	-	9,530	9,530
E Arm's Length Bodies (net)								
1,855	148	53	-44	1,908	104	-	-	-
<b>Non Voted Expenditure</b>								
-	120,600	-	-11,575	-	109,025	-	-	-
<i>Of which:</i>								
F Consolidated Fund Standing Services (CFSS)								
-	120,600	-	-11,575	-	109,025	-	-	-
<b>Total Spending in DEL</b>								
		15,262	62,841				-39,097	
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	5,000	-	5,000	-	10,000	-	-	-
<i>Of which:</i>								
G Cabinet Office AME								
-	5,000	-	5,000	-	10,000	-	-	-
<b>Total Spending in AME</b>								
		-	5,000				-	
<b>Total for Estimate</b>								
		15,262	67,841				-39,097	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		15,262	79,416				-39,097	
<b>Non Voted Expenditure</b>								
		-	-11,575				-	

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**Part II: Changes Proposed (*continued*)**

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**£'000**

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	<b>Present Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
<b>Net Cash Requirement</b>	<b>436,999</b>	<b>36,669</b>	<b>473,668</b>

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## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
289,548	-123,221	166,327	363,226	-28,307	334,919	44,517	-67,584	-23,067
<i>Of which:</i>								
A Support to the Cabinet, the PM & the Deputy PM								
53,305	-1,174	52,131	65,486	-1,100	64,386	18,342	-	18,342
B Permanent Secretary's Group								
93,403	-19,840	73,563	180,197	-8,074	172,123	14,169	-65,108	-50,939
C Chief Executive's Group								
140,456	-102,207	38,249	117,439	-19,133	98,306	12,006	-2,476	9,530
D Independent Business Units								
476	-	476	-	-	-	-	-	-
E Arm's Length Bodies (net)								
1,908	-	1,908	104	-	104	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	109,025	-	109,025	-	-	-
<i>Of which:</i>								
F Consolidated Fund Standing Services (CFSS)								
-	-	-	109,025	-	109,025	-	-	-
<b>Total Spending in DEL</b>								
<b>289,548</b>	<b>-123,221</b>	<b>166,327</b>	<b>472,251</b>	<b>-28,307</b>	<b>443,944</b>	<b>44,517</b>	<b>-67,584</b>	<b>-23,067</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	10,000	-	10,000	-	-	-
<i>Of which:</i>								
G Cabinet Office AME								
-	-	-	10,000	-	10,000	-	-	-
<b>Total Spending in AME</b>								
-	-	-	<b>10,000</b>	-	<b>10,000</b>	-	-	-
<b>Total for Estimate</b>								
<b>289,548</b>	<b>-123,221</b>	<b>166,327</b>	<b>482,251</b>	<b>-28,307</b>	<b>453,944</b>	<b>44,517</b>	<b>-67,584</b>	<b>-23,067</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
289,548	-123,221	166,327	373,226	-28,307	344,919	44,517	-67,584	-23,067
<b>Non Voted Expenditure</b>								
-	-	-	109,025	-	109,025	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>537,168</b>	<b>83,103</b>	<b>620,271</b>
<b>Net Capital Requirement</b>	<b>16,030</b>	<b>-39,097</b>	<b>-23,067</b>
<b>Accruals to cash adjustments</b>	<b>4,401</b>	<b>-18,912</b>	<b>-14,511</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-2,003	-9	-2,012
Add cash grant-in-aid	2,153	-62	2,091
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-22,908	-13,100	-36,008
New provisions and adjustments to previous provisions	-6	-5,000	-5,006
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-937	38	-899
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-779	-779
Increase (-) / Decrease (+) in creditors	25,012	-	25,012
Use of provisions	3,090	-	3,090
<b>Removal of non-voted budget items</b>	<b>-120,600</b>	<b>11,575</b>	<b>-109,025</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-120,600	11,575	-109,025
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>436,999</b>	<b>36,669</b>	<b>473,668</b>



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

£'000

Plans

Gross Administration Costs	286,458
<i>Less:</i>	
Administration DEL Income	-123,221
<b>Net Administration Costs</b>	<b>163,237</b>
Gross Programme Costs	489,853
<i>Less:</i>	
Programme DEL Income	-29,194
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>460,659</b>
<b>Total Net Operating Costs</b>	<b>623,896</b>
<i>Of which:</i>	
Resource DEL	603,981
Capital DEL	6,825
Resource AME	13,090
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
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	3,200
<b>Total Resource Budget</b>	<b>620,271</b>
<i>Of which:</i>	
Resource DEL	610,271
Resource AME	10,000
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>620,271</b>

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

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-151,528</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-112,320
<i>Of which:</i>	
A Support to the Cabinet, the PM & the Deputy PM	-95
B Permanent Secretary's Group	-15,574
C Chief Executive's Group	-96,651
Interest and Dividends	-5,469
<i>Of which:</i>	
B Permanent Secretary's Group	-63
C Chief Executive's Group	-5,406
Other Income	-5,432
<i>Of which:</i>	
A Support to the Cabinet, the PM & the Deputy PM	-1,079
B Permanent Secretary's Group	-4,203
C Chief Executive's Group	-150
Total Administration	<u>-123,221</u>
 Programme	
Sales of Goods and Services	-18,733
<i>Of which:</i>	
A Support to the Cabinet, the PM & the Deputy PM	-1,100
B Permanent Secretary's Group	-500
C Chief Executive's Group	-17,133
Interest and Dividends	-2,000
<i>Of which:</i>	
C Chief Executive's Group	-2,000
Other Grants	-7,400
<i>Of which:</i>	
B Permanent Secretary's Group	-7,400
Other Income	-174
<i>Of which:</i>	
B Permanent Secretary's Group	-174
Total Programme	<u>-28,307</u>
 <b>Total Voted Resource Income</b>	 <b><u>-151,528</u></b>

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


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£'000

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**Revised  
Plans**


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**Voted Capital DEL****-67,584***Of which:*

Programme

Sales of Assets

-66,697

*Of which:*

B Permanent Secretary's Group

-64,221

C Chief Executive's Group

-2,476

Other Grants

-887

*Of which:*

B Permanent Secretary's Group

-887

Total Programme

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-67,584

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**Total Voted Capital Income**


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**-67,584**


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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (outside SoCNE)	-65,584	-65,584	64,906	64,906	-678	-678
<b>Total</b>	<b>-65,584</b>	<b>-65,584</b>	<b>64,906</b>	<b>64,906</b>	<b>-678</b>	<b>-678</b>

### Detailed description of CFER sources

	Present Plans		Changes		Revised Plans		£'000
	Income	Receipts	Income	Receipts	Income	Receipts	
<b>Non-Budget</b>							
Proceeds upon the sale of a long leasehold in Admiralty Arch	-65,000	-65,000	65,000	65,000	-	-	
Forfeited deposits in the UK Parliamentary Elections	-584	-584	-94	-94	-678	-678	
<b>Total</b>	<b>-65,584</b>	<b>-65,584</b>	<b>64,906</b>	<b>64,906</b>	<b>-678</b>	<b>-678</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

**Executive Agency Accounting Officers:**

Sally Collier Chief Executive, Crown Commercial Service

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

**ALB Accounting Officers:**

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

John Manzoni, Chief Executive of the Civil Service 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.

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


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**£'000**

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
DEL - E	The Registrar of Consultant Lobbyists	179	-	258
DEL - E	Civil Service Commission*	1,833	-	1,833
<b>Total</b>		<b>2,012</b>	<b>-</b>	<b>2,091</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

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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 - A4	Resource Grants made by other parts of the Cabinet Office	608
DEL - C4	Resource Grants made by the Chief Executive's Group	650

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## Part III: Note K - Contingent Liabilities

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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 independent officers. They are 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



# Security and Intelligence Agencies

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Transfer to Home Office for National Cyber Security Programme.		-27,210,000	
(Section A) Transfer to Department for Culture, Media & Sport for National Cyber Security Programme.		-5,776,000	
(Section A) Transfer to Crown Prosecution service for National Cyber Security Programme.		-1,490,000	
(Section A) Transfer to HM Revenue & Customs for National Cyber Security Programme.		-1,830,000	
(Section A) Transfer to Department for Work & Pensions for National Cyber Security Programme.		-1,578,000	
(Section A) Transfer to Foreign & Commonwealth Office for National Cyber Security Programme.		-2,417,000	
(Section A) Transfer to Department for Energy and Climate change for National Cyber Security Programme.		-2,165,000	
(Section A) Transfer to Department for Transport for National Cyber Security Programme.		-636,000	
(Section A) Transfer to Department for Environment, Food & Rural Affairs for National Cyber Security Programme.		-437,000	
(Section A) Transfer to Department for Health for National Cyber Security Programme.		-2,865,000	
(Section A) Transfer to UK Trade & Investment for National Cyber Security Programme.		-560,000	
(Section A) Transfer to HM Treasury for National Cyber Security Programme.		-143,000	
(Section A) Transfer to Department for Communities & local Government for National Cyber Security Programme.		-573,000	
(Section A) Transfer to Cabinet Office for National Cyber Security Programme.		-17,767,000	
(Section A) Transfer to Home Office for GTRF.		-80,000	
(Section A) Transfer to SIA from FCO re underspend on GTRF.	70,000		
(Section A) Transfer to MOD for GTRF.		-50,000	
(Section A) Transfer from FCO re GTRF.	43,000		
(Section A) Transfer from FCO re NSC priorities on emerging threats.	7,871,000		
(Section A) Reserve claim for National Cyber Security Programme.	60,000,000		

(Section A) Reserve claim for LIBOR.	1,000,000		
(Section A) Transfer from MOD for National Cyber Security Programme.	20,030,000		
(Section A) Transfer from MOD re NSC priorities on emerging threats.	32,000,000		
(Section A) Budget exchange SIA.		-2,000,000	
(Section A) Transfer to Cabinet Office for FOXHOUND.		-1,107,000	
(Section A) Transfer to Cabinet Office for NSS.		-200,000	
(Section A) Transfer to NIO for HIAI.		-33,000	
(Section A) Budget switch RDEL to CDEL.		-6,450,000	
(Section A) Adjustment in income offsetting Expenditure.	20,300,000		
(Section A) Adjustment in income offsetting Expenditure.		-20,300,000	
(Section A) Decrease in ring-fenced depreciation.		-65,000,000	
<b>Total change in Resource DEL (Voted)</b>	<b>141,314,000</b>	<b>-160,667,000</b>	<b>-19,353,000</b>
(Section A) Increase in AME required for provisions and revaluations of property plant & equipment.	50,700,000		
<b>Total change in Resource AME (Voted)</b>	<b>50,700,000</b>	<b>-</b>	<b>50,700,000</b>
(Section A) Transfer to Home Office for National Cyber Security Programme.		-786,000	
(Section A) Transfer to HM Revenue & Customs for National Cyber Security Programme.		-170,000	
(Section A) Transfer to Department for Work & Pensions for National Cyber Security Programme.		-275,000	
(Section A) Transfer to Cabinet Office for National Cyber Security Programme.		-2,519,000	
(Section A) Transfer to Home Office for GTRF.		-270,000	
(Section A) Transfer to Cabinet Office for Foxhound.		-877,000	
(Section A) Transfer from DECC for GTRF underspend.	100,000		
(Section A) Reserve claim for National Cyber Security Programme.	50,000,000		
(Section A) Transfer to MOD for National Cyber Security Programme.		-2,483,000	
(Section A) Budget exchange for National Cyber Security Programme.		-8,000,000	
(Section A) Budget switch RDEL to CDEL.	6,450,000		
(Section A) Adjustment in income offsetting Expenditure.	500,000		
(Section A) Adjustment in income offsetting Expenditure.		-500,000	
<b>Total change in Capital DEL (Voted)</b>	<b>57,050,000</b>	<b>-15,880,000</b>	<b>41,170,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.	86,817,000		
<b>Total change in Net Cash Requirement</b>	<b>86,817,000</b>	<b>-</b>	<b>86,817,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-19,353,000	-	-19,353,000
Capital	41,170,000	-	41,170,000
<b>Annually Managed Expenditure</b>			
Resource	50,700,000	-	50,700,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	31,347,000	-	31,347,000
Capital	41,170,000	-	41,170,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>86,817,000</b>		

Supplementary amounts required in the year ending 31 March 2016 for expenditure by Security and Intelligence Agencies on:

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

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

Income arising from:

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

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

Provisions and other non-cash items.

**Security and Intelligence Agencies** will account for this Estimate.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
63,400	2,318,469	1,800	-21,153	65,200	2,297,316	359,574	41,170	400,744
<i>Of which:</i>								
A Security and Intelligence Agencies								
63,400	2,318,469	1,800	-21,153	65,200	2,297,316	359,574	41,170	400,744
<b>Total Spending in DEL</b>								
		<b>1,800</b>	<b>-21,153</b>			<b>41,170</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	112,005	-	50,700	-	162,705	-	-	-
<i>Of which:</i>								
B Spending in Annually Managed Expenditure								
-	112,005	-	50,700	-	162,705	-	-	-
<b>Total Spending in AME</b>								
		-	<b>50,700</b>			<b>-</b>		
<b>Total for Estimate</b>								
		<b>1,800</b>	<b>29,547</b>			<b>41,170</b>		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		1,800	29,547			41,170		
<b>Non Voted Expenditure</b>								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>2,326,543</b>	<b>86,817</b>	<b>2,413,360</b>

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
65,400	-200	65,200	2,503,549	-206,233	2,297,316	420,544	-19,800	400,744
<i>Of which:</i>								
A Security and Intelligence Agencies								
65,400	-200	65,200	2,503,549	-206,233	2,297,316	420,544	-19,800	400,744
<b>Total Spending in DEL</b>								
<b>65,400</b>	<b>-200</b>	<b>65,200</b>	<b>2,503,549</b>	<b>-206,233</b>	<b>2,297,316</b>	<b>420,544</b>	<b>-19,800</b>	<b>400,744</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	162,705	-	162,705	-	-	-
<i>Of which:</i>								
B Spending in Annually Managed Expenditure								
-	-	-	162,705	-	162,705	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>162,705</b>	<b>-</b>	<b>162,705</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>65,400</b>	<b>-200</b>	<b>65,200</b>	<b>2,666,254</b>	<b>-206,233</b>	<b>2,460,021</b>	<b>420,544</b>	<b>-19,800</b>	<b>400,744</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
65,400	-200	65,200	2,666,254	-206,233	2,460,021	420,544	-19,800	400,744
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>2,493,874</b>	<b>31,347</b>	<b>2,525,221</b>
<b>Net Capital Requirement</b>	<b>359,574</b>	<b>41,170</b>	<b>400,744</b>
<b>Accruals to cash adjustments</b>	<b>-526,905</b>	<b>14,300</b>	<b>-512,605</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-600,900	14,300	-586,600
New provisions and adjustments to previous provisions	3,995	-	3,995
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	70,000	-	70,000
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,326,543</b>	<b>86,817</b>	<b>2,413,360</b>

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

£'000

Plans

Gross Administration Costs	65,400
<i>Less:</i>	
Administration DEL Income	-200
<b>Net Administration Costs</b>	<b>65,200</b>
Gross Programme Costs	2,666,254
<i>Less:</i>	
Programme DEL Income	-206,233
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>2,460,021</b>
<b>Total Net Operating Costs</b>	<b>2,525,221</b>
<i>Of which:</i>	
Resource DEL	2,362,516
Capital DEL	-
Resource AME	162,705
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>2,525,221</b>
<i>Of which:</i>	
Resource DEL	2,362,516
Resource AME	162,705
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>2,525,221</b>

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


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£'000

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**Revised  
Plans**


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**Voted Resource DEL****-206,433***Of which:*

Administration

Sales of Goods and Services

-200

*Of which:*

A: Security and Intelligence Agencies

-200

Total Administration

-200

Programme

Sales of Goods and Services

-206,233

*Of which:*

A: Security and Intelligence Agencies

-206,233

Total Programme

-206,233

**Total Voted Resource Income****-206,433****Voted Capital DEL****-19,800***Of which:*

Programme

Sales of Assets

-19,800

*Of which:*

A: Security and Intelligence Agencies

-19,800

Total Programme

-19,800

**Total Voted Capital Income****-19,800**



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

No CFER income or receipts are expected in 2015-16.

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

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

# Cabinet Office: Civil Superannuation

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
There is an expected reduction in current service cost, enhancements, interest on the scheme liabilities and total income which has been offset by an increase in liabilities applicable due to changes associated with past service costs.	102,000,000	-255,341,000	
<b>Total change in Resource AME (Voted)</b>	<b>102,000,000</b>	<b>-255,341,000</b>	<b>-153,341,000</b>
To increase the use of provisions to enable payment of pension and other payments to members of the Principal Civil Service Pension Scheme and other schemes.			
	249,562,000		<b>249,562,000</b>
<b>Total change in Net Cash Requirement</b>	<b>249,562,000</b>		<b>249,562,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-153,341,000	-	-153,341,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-153,341,000	-	-153,341,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>249,562,000</b>		

Supplementary amounts required in the year ending 31 March 2016 for expenditure by Cabinet Office: Civil Superannuation on:

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

the superannuation of civil servants; pensions etc., and other pensions and non-recurrent payments; for other related services and related non-cash items.

Income arising from:

charges received from departments and others on account of the cost of pension cover provided for their staff. Periodical contributions for widows', widowers', and dependants' benefits. Other superannuation contributions, transfer values and bulk transfer receipts.

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

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	8,534,000	-	-153,341	-	8,380,659	-	-	-
<i>Of which:</i>								
A Civil superannuation								
-	8,534,000	-	-153,341	-	8,380,659	-	-	-
<b>Total Spending in AME</b>								
		-	-153,341				-	
<b>Total for Estimate</b>								
		-	-153,341				-	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	-153,341				-	
<b>Non Voted Expenditure</b>								
		-	-				-	
<b>£'000</b>								

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>2,010,662</b>	<b>249,562</b>	<b>2,260,224</b>

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	12,252,554	-3,871,895	8,380,659	-	-	-
<i>Of which:</i>								
A Civil superannuation								
-	-	-	12,252,554	-3,871,895	8,380,659	-	-	-
<b>Total Spending in AME</b>								
-	-	-	12,252,554	-3,871,895	8,380,659	-	-	-
<b>Total for Estimate</b>								
-	-	-	12,252,554	-3,871,895	8,380,659	-	-	-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	12,252,554	-3,871,895	8,380,659	-	-	-
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>8,534,000</b>	<b>-153,341</b>	<b>8,380,659</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-6,523,338</b>	<b>402,903</b>	<b>-6,120,435</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-12,481,000	240,565	-12,240,435
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	5,957,662	162,338	6,120,000
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,010,662</b>	<b>249,562</b>	<b>2,260,224</b>

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

£'000

Plans

Gross Programme Costs	12,252,554
<i>Of which:</i>	
Increases in liability	5,220,435
Interest on scheme liability	7,020,000
Other expenditure	12,119
<i>Less:</i>	
Contributions received	-3,583,000
Transfers in	-245,000
Other income	-43,895
<b>Net Programme Costs</b>	<b>8,380,659</b>
<b>Total Net Operating Costs</b>	<b>8,380,659</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	8,380,659
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>8,380,659</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	8,380,659
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>8,380,659</b>



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

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£'000

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**Revised  
Plans**

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<b>Voted Resource AME</b>	<b>-3,871,895</b>
<i>Of which:</i>	
Programme	
Pensions	-3,871,895
<i>Of which:</i>	
A Civil superannuation	-3,871,895
Total Programme	<u>-3,871,895</u>
<b>Total Voted Resource Income</b>	<b><u>-3,871,895</u></b>

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

No CFER income or receipts are expected in 2015-16.

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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

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Increase in liabilities.	20,000,000		<b>20,000,000</b>
<b>Total change in Resource AME (Voted)</b>	<b>20,000,000</b>		<b>20,000,000</b>
<p>A higher than expected response to NRA60 exercise has resulted an increase in Lump Sum payments. Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in stock, debtors and creditors.</p>			
	46,000,000		<b>46,000,000</b>
<b>Total change in Net Cash Requirement</b>	<b>46,000,000</b>		<b>46,000,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	20,000,000	-	20,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	20,000,000	-	20,000,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>46,000,000</b>		

Supplementary amounts required in the year ending 31 March 2016 for expenditure by Royal Mail Statutory Pension Scheme on:

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

Payment of pensions etc to members of the Royal Mail Statutory Pension Scheme, related expenditure and non-cash items.

Income arising from:

The transfer, over time, to the Royal Mail Statutory Pension Scheme of certain benefits from the Royal Mail pension plan.

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

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	1,406,000	-	20,000	-	1,426,000	-	-	-
<i>Of which:</i>								
A RMSPS Pension Scheme								
-	1,406,000	-	20,000	-	1,426,000	-	-	-
<b>Total Spending in AME</b>								
			-	20,000				-
<b>Total for Estimate</b>								
			-	20,000				-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	20,000					-
<b>Non Voted Expenditure</b>								
		-	-					-
<b>£'000</b>								

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	1,324,000	46,000	1,370,000

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	1,427,000	-1,000	1,426,000	-	-	-
<i>Of which:</i>								
A RMSPS Pension Scheme								
-	-	-	1,427,000	-1,000	1,426,000	-	-	-
<b>Total Spending in AME</b>								
-	-	-	1,427,000	-1,000	1,426,000	-	-	-
<b>Total for Estimate</b>								
-	-	-	1,427,000	-1,000	1,426,000	-	-	-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	1,427,000	-1,000	1,426,000	-	-	-
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>1,406,000</b>	<b>20,000</b>	<b>1,426,000</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-82,000</b>	<b>26,000</b>	<b>-56,000</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-1,407,000	-20,000	-1,427,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	1,325,000	46,000	1,371,000
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,324,000</b>	<b>46,000</b>	<b>1,370,000</b>

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

£'000

Plans

Gross Programme Costs	1,427,000
<i>Of which:</i>	
Increases in liability	20,000
Interest on scheme liability	1,407,000
Other expenditure	-
<i>Less:</i>	
Contributions received	-
Transfers in	-1,000
Other income	-
<b>Net Programme Costs</b>	<b>1,426,000</b>
<b>Total Net Operating Costs</b>	<b>1,426,000</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	1,426,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>1,426,000</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	1,426,000
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>1,426,000</b>

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


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£'000

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**Revised  
Plans**

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

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

No CFER income or receipts are expected in 2015-16.

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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.



# Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England

This Supplementary Estimate is required for the following purposes:

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Increase in expenditure in respect of an onerous lease payment.	461,000		
Increase in expenditure in respect of redundancy payments.	340,000		
<b>Total change in Resource DEL (Voted)</b>	<b>801,000</b>	-	<b>801,000</b>
Ombudsman's salary and social security	187,000		
<b>Total change in Resource DEL (Non-Voted)</b>	<b>187,000</b>	-	<b>187,000</b>
Release of provision in respect of onerous lease expenditure.		-461,000	
<b>Total change in Resource AME (Voted)</b>	-	<b>-461,000</b>	<b>-461,000</b>
Changes in Creditors.	276,000		
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.	801,000		
<b>Total change in Net Cash Requirement</b>	<b>1,077,000</b>	-	<b>1,077,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	801,000	187,000	988,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-461,000	-	-461,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	340,000	187,000	527,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>1,077,000</b>		

Supplementary amounts required in the year ending 31 March 2016 for expenditure by Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England on:

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

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

Providing services to support the Public Services Ombudsman for Wales, the Scottish Public Services Ombudsman and the Northern Ireland Ombudsman.

Cost sharing arrangements with the Commission for Local Administration in England.

Income arising from:

Providing services to support the work of public services ombudsmen.

Cost sharing arrangements with the Commissioner for Local Administration in England and other public sector bodies.

Recovery of costs of staff on loan or secondment.

Sub-letting accommodation on the Ombudsman's estate.

Monies received from sale of goods or services and recovery of costs or miscellaneous income not classified elsewhere.

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

Use of provisions, including provisions for early departure, legal costs and dilapidations.

**Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England** will account for this Estimate.



## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
-	32,858	-	801	-	33,659	700	-	700
<i>Of which:</i>								
A Administration								
-	32,858	-	801	-	33,659	700	-	700
<b>Non-Voted Expenditure</b>								
-	-	-	187	-	187	-	-	-
<i>Of which:</i>								
B Ombudsman's salary and social security								
-	-	-	187	-	187	-	-	-
<b>Total Spending in DEL</b>								
		- 988						
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	-400	-	-461	-	-861	-	-	-
<i>Of which:</i>								
C Use of provisions								
-	-400	-	-461	-	-861	-	-	-
<b>Total Spending in AME</b>								
		-461						
<b>Total for Estimate</b>								
		- 527						
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		- 340						
<b>Non Voted Expenditure</b>								
		- 187						

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>31,930</b>	<b>1,077</b>	<b>33,007</b>

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

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>			<b>Programme</b>					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
-	-	-	34,579	-920	33,659	700	-	700
<i>Of which:</i>								
A Administration								
-	-	-	34,579	-920	33,659	700	-	700
<b>Non-Voted expenditure</b>								
-	-	-	187	-	187	-	-	-
<i>Of which:</i>								
B Ombudsman's salary and social security								
-	-	-	187	-	187	-	-	-
<b>Total Spending in DEL</b>								
-	-	-	34,766	-920	33,846	700	-	700
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	-861	-	-861	-	-	-
<i>Of which:</i>								
C Use of provisions								
-	-	-	-861	-	-861	-	-	-
<b>Total Spending in AME</b>								
-	-	-	-861	-	-861	-	-	-
<b>Total for Estimate</b>								
-	-	-	33,905	-920	32,985	700	-	700
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	33,718	-920	32,798	700	-	700
<b>Non Voted Expenditure</b>								
-	-	-	187	-	187	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>32,458</b>	<b>527</b>	<b>32,985</b>
<b>Net Capital Requirement</b>	<b>700</b>	<b>-</b>	<b>700</b>
<b>Accruals to cash adjustments</b>	<b>-1,228</b>	<b>737</b>	<b>-491</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
New provisions and adjustments to previous provisions	-	-	-
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	-	276	276
Use of provisions	400	461	861
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-187</b>	<b>-187</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-187	-187
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>31,930</b>	<b>1,077</b>	<b>33,007</b>

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

£'000

	Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	-
Gross Programme Costs	34,366
<i>Less:</i>	
Programme DEL Income	-920
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	33,446
<b>Total Net Operating Costs</b>	<b>33,446</b>
<i>Of which:</i>	
Resource DEL	33,446
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-461
<b>Total Resource Budget</b>	<b>32,985</b>
<i>Of which:</i>	
Resource DEL	33,846
Resource AME	-861
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>32,985</b>

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


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£'000

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**Revised  
Plans**


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**Voted Resource DEL** **-920**
*Of which:*

Programme

Sales of Goods and Services

-340

*Of which:*

A: Administration

-340

Other Income

-580

*Of which:*

A: Administration

-580

Total Programme

---

-920

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**Total Voted Resource Income**


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**-920**


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

No CFER income or receipts are expected in 2015-16.

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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.





# House of Lords

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. (Section A) Reduction in costs to offset the resource and capital changes below.		-2,700,000	
<b>Total change in Resource DEL (Voted)</b>		<b>-2,700,000</b>	<b>-2,700,000</b>
i. (Section C) A non-cash adjustment is required following the revaluation of the Parliamentary Estate.	3,885,000		
<b>Total change in Resource AME (Voted)</b>	<b>3,885,000</b>		<b>3,885,000</b>
i. (Section B) Increased capital expenditure relating to the accounting treatment and timing of some capital projects.	1,360,000		
<b>Total change in Capital DEL (Voted)</b>	<b>1,360,000</b>		<b>1,360,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.		-1,340,000	
<b>Total change in Net Cash Requirement</b>		<b>-1,340,000</b>	<b>-1,340,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-2,700,000	-	-2,700,000
Capital	1,360,000	-	1,360,000
<b>Annually Managed Expenditure</b>			
Resource	3,885,000	-	3,885,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,185,000	-	1,185,000
Capital	1,360,000	-	1,360,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-1,340,000</b>		

Supplementary amounts required in the year ending 31 March 2016 for expenditure by House of Lords on:

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

Members' expenses and allowances; administrative and accommodation costs, including staff salaries and pensions; security; stationery; printing; financial assistance to opposition parties; grants to Parliamentary bodies; and associated depreciation and any other non-cash costs falling in DEL.

Income arising from:

Catering and retail sales; rental income; reproductions of works of art; pension scheme related income; fees; other charges and receipts in connection with parliamentary activities.

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

Pensions; administrative and accommodation costs; and provisions and other non-cash costs falling in AME.

**House of Lords Administration** will account for this Estimate.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
-	102,154	-	-2,700	-	99,454	27,602	1,360	28,962
<i>Of which:</i>								
A Administration								
-	76,807	-	-2,700	-	74,107	2,268	-	2,268
B Works Services								
-	25,347	-	-	-	25,347	25,334	1,360	26,694
<b>Total Spending in DEL</b>								
		-	-2,700			1,360		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	800	-	3,885	-	4,685	-	-	-
<i>Of which:</i>								
C Administration								
-	800	-	3,885	-	4,685	-	-	-
<b>Total Spending in AME</b>								
		-	3,885			-		
<b>Total for Estimate</b>								
		-	1,185			1,360		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	1,185			1,360		
<b>Non Voted Expenditure</b>								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>243,003</b>	<b>-1,340</b>	<b>241,663</b>

## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>			<b>Programme</b>					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
-	-	-	103,955	-4,501	99,454	28,962	-	28,962
<i>Of which:</i>								
A Administration								
-	-	-	78,561	-4,454	74,107	2,268	-	2,268
B Works Services								
-	-	-	25,394	-47	25,347	26,694	-	26,694
<b>Total Spending in DEL</b>								
-	-	-	103,955	-4,501	99,454	28,962	-	28,962
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	4,685	-	4,685	-	-	-
<i>Of which:</i>								
C Administration								
-	-	-	4,685	-	4,685	-	-	-
<b>Total Spending in AME</b>								
-	-	-	4,685	-	4,685	-	-	-
<b>Total for Estimate</b>								
-	-	-	108,640	-4,501	104,139	28,962	-	28,962
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	108,640	-4,501	104,139	28,962	-	28,962
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>102,954</b>	<b>1,185</b>	<b>104,139</b>
<b>Net Capital Requirement</b>	<b>27,602</b>	<b>1,360</b>	<b>28,962</b>
<b>Accruals to cash adjustments</b>	<b>112,447</b>	<b>-3,885</b>	<b>108,562</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-7,993	-3,885	-11,878
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-70	-	-70
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	10	-	10
Increase (+) / Decrease (-) in debtors	100	-	100
Increase (-) / Decrease (+) in creditors	400	-	400
Use of provisions	120,000	-	120,000
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>243,003</b>	<b>-1,340</b>	<b>241,663</b>

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

£'000

	Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	-
Gross Programme Costs	108,640
<i>Less:</i>	
Programme DEL Income	-4,501
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	104,139
<b>Total Net Operating Costs</b>	<b>104,139</b>
<i>Of which:</i>	
Resource DEL	99,454
Capital DEL	-
Resource AME	4,685
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>104,139</b>
<i>Of which:</i>	
Resource DEL	99,454
Resource AME	4,685
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>104,139</b>

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

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£'000

**Revised  
Plans**

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**Voted Resource DEL** -4,501*Of which:*

Programme

Sales of Goods and Services

-4,501

*Of which:*

A Administration

-4,454

B Works Services

-47

Total Programme

---

-4,501**Total Voted Resource Income**

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**-4,501**

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

No CFER income or receipts are expected in 2015-16.



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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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## House of Commons: Members

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### Introduction

This Supplementary Estimate is required for the following purposes:

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Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Pension interest costs	8,000,000		
<b>Total change in Resource AME (Voted)</b>	<b>8,000,000</b>		<b>8,000,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	8,000,000	-	8,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	8,000,000	-	8,000,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	-		

Supplementary amounts required in the year ending 31 March 2016 for expenditure by House of Commons: Members on:

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

This Estimate provides for an Exchequer contribution to the Parliamentary Contributory Pension Fund, payroll costs of Members of Parliament appointed to specific parliamentary duties, provision of ICT equipment to Members, Members' stationery and postage expenditure, financial assistance to Opposition parties to support them in the discharge of their parliamentary or representative functions, an Exchequer contribution to the Members' Fund, provision of training for Members and their staff, payment for insurance, Members' residual pay and allowances relating to earlier financial years, other general costs and non-cash items.

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

This Estimate provides provision for accrued pension liabilities arising from the Parliamentary Contributory Pension Fund.

The **Clerk of the House of Commons** will account for this Estimate.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	10,800	-	8,000	-	18,800	-	-	-
<i>Of which:</i>								
B Provisions								
-	10,800	-	8,000	-	18,800	-	-	-
<b>Total Spending in AME</b>								
		-	8,000				-	
<b>Total for Estimate</b>								
		-	8,000				-	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	8,000				-	
<b>Non Voted Expenditure</b>								
		-	-				-	
<b>£'000</b>								

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	27,185	-	27,185

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
-	-	-	24,300	-	24,300	3,900	-	3,900
<i>Of which:</i>								
A Members' salaries, allowances and other costs								
-	-	-	24,300	-	24,300	3,900	-	3,900
<b>Total Spending in DEL</b>								
-	-	-	<b>24,300</b>	-	<b>24,300</b>	<b>3,900</b>	-	<b>3,900</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	18,800	-	18,800	-	-	-
<i>Of which:</i>								
B Provisions								
-	-	-	18,800	-	18,800	-	-	-
<b>Total Spending in AME</b>								
-	-	-	<b>18,800</b>	-	<b>18,800</b>	-	-	-
<b>Total for Estimate</b>								
-	-	-	<b>43,100</b>	-	<b>43,100</b>	<b>3,900</b>	-	<b>3,900</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	43,100	-	43,100	3,900	-	3,900
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>35,100</b>	<b>8,000</b>	<b>43,100</b>
<b>Net Capital Requirement</b>	<b>3,900</b>	<b>-</b>	<b>3,900</b>
<b>Accruals to cash adjustments</b>	<b>-11,815</b>	<b>-8,000</b>	<b>-19,815</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-965	-	-965
New provisions and adjustments to previous provisions	-10,800	-8,000	-18,800
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-50	-	-50
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>27,185</b>	<b>-</b>	<b>27,185</b>

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

£'000

Plans

Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	-
Gross Programme Costs	43,100
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	43,100
<b>Total Net Operating Costs</b>	<b>43,100</b>
<i>Of which:</i>	
Resource DEL	24,300
Capital DEL	-
Resource AME	18,800
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>43,100</b>
<i>Of which:</i>	
Resource DEL	24,300
Resource AME	18,800
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>43,100</b>



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

No departmental income is expected in 2015-16.

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

No CFER income or receipts are expected in 2015-16.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** David Natzler, Clerk of the House of Commons

David Natzler, Clerk of the House of Commons has personal responsibility for the proper presentation of the Members annual accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

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