
Central Government Supply Estimates 2016-17

Supplementary Estimates and New Estimates

February 2017



CORRECTION SLIP

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Correction:

a) Title Page

Under “Supplementary Estimates” Insert: “and New Estimates”

b) Page 334

In Section A, entitled “Local Government & Public Services” and
in Column 4, entitled “Gross”

Number currently reads:

196,396

Number should read:

196,936

Central Government Supply Estimates 2016-17

Supplementary Estimates

for the year ending 31 March 2017

Presented to the House of Commons by Command of Her Majesty

*Ordered by the House of Commons
to be printed on 9 February 2017*



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TREASURY CHAMBERS
9 February 2017

JANE ELLISON

Section 1.

Introduction

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 2016-17: Main Supply Estimates (HC 967)* presented to Parliament on 20 April 2016.

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. This publication contains the first Estimate for the new Department for Exiting the European Union.

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 20 April 2016 in HC 967. 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 2016-17 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 | | |
|---|----------------|---------------|----------------|
| | 2016-17† †† | 2016-17 † | 2016-17 † |
| | Present Plans | Changes | Revised Plans |
| Total Resource and Capital Departmental Expenditure Limit ††† | 307,425 | 10,516 | 317,941 |
| Total Resource and Capital Annually Managed Expenditure | 185,247 | 76,976 | 262,224 |
| Total Net Budget | 492,672 | 87,492 | 580,164 |
| Total Non-Budget Expenditure | 58,621 | 428 | 59,049 |
| Total Resource and Capital in Estimates | 551,294 | 87,920 | 639,214 |
| Resource to cash adjustments | -68,921 | -90,749 | -159,670 |
| Total Net Cash Requirement | 482,373 | -2,830 | 479,543 |

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

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

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

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**. There is also one new Main Estimate, the Department for Exiting the EU (DExEU).
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 2015 Spending Review and Autumn Statement (Cm 9162) in November 2015, 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 2016* (Cm 9324) and section 1 of the Main Estimates (HC 967).
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 2016-17 was explained in Section 1 of HC 967. 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 2016-17 with the forecast outturn for the first 6 months of the year for each Estimate.

Amendments to ‘Clear Line of Sight’ (Alignment) Reforms

13. The Clear Line of Sight (Alignment) reforms outlined in Cm 7567 of March 2009 simplified the government’s financial reporting to Parliament by aligning, as far as possible, the recording of government spending in Supply Estimates with departmental budgets and accounts. The reforms were approved by the House of Commons following a debate and vote in the House in July 2010.
14. As mentioned in HC 967, where complete alignment of Parliamentary controls, departmental budgets and resource accounts is not practical, it is necessary for expenditure items to be reported differently in different documents. From 2016-17, the Department for Education’s (DFE) Estimate and accounts will not wholly align to the budgets set by the Treasury. DFE’s Estimates and Accounts now include the grant paid to Academies by DFE within the Estimate’s Resource DEL and Capital DEL controls. The actual spending of Academies will instead be reported separately to Parliament on an Academic year basis. DFE’s budgeting controls as set by the Treasury, will continue to include the spending of Academies on a financial year basis whilst these entities remain classified to the central government sector. DFE’s Resource DEL and Capital DEL budgets as set by the Treasury (which include the spending of Academies) can be viewed in Tables 3 and 5 of this publication, whilst DFE’s Resource AME budget can be viewed in Part III Note A of DFE’s Estimate. The figures in DFE’s Estimate are consistent with those presented in the 2016-17 Main Estimates (HC 967).

Parliamentary procedure

15. 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.
16. 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 967.

Format of Supplementary Estimates

17. 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 967.

Introduction

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

Part I

19. 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

20. 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

21. 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.
22. The Supplementary Estimates may be accompanied by further notes providing additional information to Parliament about the specific nature of the department's plans, details of 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 |
|--|-------------------|----------------|-------------------|
| Supply Estimates presented by HM Treasury | | | |
| Ministry of Defence | | | |
| Departmental Expenditure Limit | | | |
| Resource | 35,320,081 | 349,139 | 35,669,220 |
| Capital | 8,127,000 | 625,975 | 8,752,975 |
| Annually Managed Expenditure | | | |
| Resource | 1,255,000 | 491,000 | 1,746,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 36,575,081 | 840,139 | 37,415,220 |
| Capital | 8,127,000 | 625,975 | 8,752,975 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 35,998,269 | 564,926 | 36,563,195 |
| Security and Intelligence Agencies | | | |
| Departmental Expenditure Limit | | | |
| Resource | 2,201,168 | 83,400 | 2,284,568 |
| Capital | 649,270 | -41,373 | 607,897 |
| Annually Managed Expenditure | | | |
| Resource | 39,050 | -8,000 | 31,050 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 2,240,218 | 75,400 | 2,315,618 |
| Capital | 649,270 | -41,373 | 607,897 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 2,585,438 | 63,427 | 2,648,865 |
| Home Office | | | |
| Departmental Expenditure Limit | | | |
| Resource | 10,614,947 | -41,922 | 10,573,025 |
| Capital | 477,463 | 4,451 | 481,914 |
| Annually Managed Expenditure | | | |
| Resource | 2,144,781 | 328,000 | 2,472,781 |
| Capital | - | 3,100 | 3,100 |
| Total Net Budget | | | |
| Resource | 12,759,728 | 286,078 | 13,045,806 |
| Capital | 477,463 | 7,551 | 485,014 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 13,185,809 | 195,234 | 13,381,043 |
| National Crime Agency | | | |
| Departmental Expenditure Limit | | | |
| Resource | 446,078 | 18,000 | 464,078 |
| Capital | 50,000 | -3,029 | 46,971 |
| Annually Managed Expenditure | | | |
| Resource | 140,000 | - | 140,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 586,078 | 18,000 | 604,078 |
| Capital | 50,000 | -3,029 | 46,971 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 480,000 | 45,000 | 525,000 |

£'000

| | Current Plans | Changes | Revised Plans |
|--|--------------------|-------------------|--------------------|
| Foreign and Commonwealth Office | | | |
| Departmental Expenditure Limit | | | |
| Resource | 2,023,997 | 42,810 | 2,066,807 |
| Capital | 98,000 | -35,650 | 62,350 |
| Annually Managed Expenditure | | | |
| Resource | 100,000 | - | 100,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 2,123,997 | 42,810 | 2,166,807 |
| Capital | 98,000 | -35,650 | 62,350 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 2,051,314 | 7,160 | 2,058,474 |
| Department for International Development | | | |
| Departmental Expenditure Limit | | | |
| Resource | 7,063,982 | -91,117 | 6,972,865 |
| Capital | 2,593,500 | 13,299 | 2,606,799 |
| Annually Managed Expenditure | | | |
| Resource | 152,088 | 40,000 | 192,088 |
| Capital | 285,000 | - | 285,000 |
| Total Net Budget | | | |
| Resource | 7,216,070 | -51,117 | 7,164,953 |
| Capital | 2,878,500 | 13,299 | 2,891,799 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 9,924,482 | 512,182 | 10,436,664 |
| Department of Health | | | |
| Departmental Expenditure Limit | | | |
| Resource | 97,413,256 | 155,543 | 97,568,799 |
| Capital | 5,810,000 | -1,193,967 | 4,616,033 |
| Annually Managed Expenditure | | | |
| Resource | 7,589,594 | 8,560,673 | 16,150,267 |
| Capital | 15,000 | - | 15,000 |
| Total Net Budget | | | |
| Resource | 105,002,850 | 8,716,216 | 113,719,066 |
| Capital | 5,825,000 | -1,193,967 | 4,631,033 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 102,927,707 | -1,038,424 | 101,889,283 |
| Department for Work and Pensions | | | |
| Departmental Expenditure Limit | | | |
| Resource | 5,839,424 | -50,545 | 5,788,879 |
| Capital | 261,700 | 1 | 261,701 |
| Annually Managed Expenditure | | | |
| Resource | 73,512,568 | 738,047 | 74,250,615 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 79,351,992 | 687,502 | 80,039,494 |
| Capital | 261,700 | 1 | 261,701 |
| Non-Budget Expenditure | 2,266,663 | 80,115 | 2,346,778 |
| Net Cash Requirement | 82,098,001 | 1,290,930 | 83,388,931 |

£'000

| | Current Plans | Changes | Revised Plans |
|---|-------------------|--------------------|-------------------|
| Department for Education | | | |
| Departmental Expenditure Limit | | | |
| Resource †† | 54,282,104 | 19,950,607 | 74,232,711 |
| Capital †† | 5,264,000 | 711,816 | 5,975,816 |
| Annually Managed Expenditure | | | |
| Resource | 10,000 | -1,218,479 | -1,208,479 |
| Capital | - | 14,630,615 | 14,630,615 |
| Total Net Budget | | | |
| Resource | 54,292,104 | 18,732,128 | 73,024,232 |
| Capital | 5,264,000 | 15,342,431 | 20,606,431 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 59,530,827 | 18,039,254 | 77,570,081 |
| Office for Standards in Education, Children's Services and Skills | | | |
| Departmental Expenditure Limit | | | |
| Resource | 150,500 | -6,579 | 143,921 |
| Capital | - | 3,849 | 3,849 |
| Annually Managed Expenditure | | | |
| Resource | -806 | 230 | -576 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 149,694 | -6,349 | 143,345 |
| Capital | - | 3,849 | 3,849 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 145,704 | -2,730 | 142,974 |
| Office of Qualifications and Examinations Regulation | | | |
| Departmental Expenditure Limit | | | |
| Resource | 19,552 | 144 | 19,696 |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 19,552 | 144 | 19,696 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 19,496 | 144 | 19,640 |
| Department for Business, Energy, Industry and Strategy | | | |
| Departmental Expenditure Limit | | | |
| Resource | 11,126,100 | -7,741,001 | 3,385,099 |
| Capital | 8,866,859 | 2,407,288 | 11,274,147 |
| Annually Managed Expenditure | | | |
| Resource | -1,302,990 | 18,440,286 | 17,137,296 |
| Capital | 13,261,285 | -12,950,495 | 310,790 |
| Total Net Budget | | | |
| Resource | 9,823,110 | 10,699,285 | 20,522,395 |
| Capital | 22,128,144 | -10,543,207 | 11,584,937 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 30,025,820 | -13,871,178 | 16,154,642 |

£'000

| | Current Plans | Changes | Revised Plans |
|--|-------------------|-------------------|-------------------|
| Department for Transport | | | |
| Departmental Expenditure Limit | | | |
| Resource | 3,154,209 | -87,263 | 3,066,946 |
| Capital | 5,436,850 | 51,599 | 5,488,449 |
| Annually Managed Expenditure | | | |
| Resource | 8,556,799 | 61,201 | 8,618,000 |
| Capital | 6,999,182 | 114,152 | 7,113,334 |
| Total Net Budget | | | |
| Resource | 11,711,008 | -26,062 | 11,684,946 |
| Capital | 12,436,032 | 165,751 | 12,601,783 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 19,999,199 | -1,438,771 | 18,560,428 |
| Department for Energy and Climate Change | | | |
| Departmental Expenditure Limit | | | |
| Resource | 1,960,178 | -1,960,178 | - |
| Capital | 2,420,022 | -2,420,022 | - |
| Annually Managed Expenditure | | | |
| Resource | 813,418 | -813,418 | - |
| Capital | -42,851 | 42,851 | - |
| Total Net Budget | | | |
| Resource | 2,773,596 | -2,773,596 | - |
| Capital | 2,377,171 | -2,377,171 | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 4,982,885 | -4,982,885 | - |
| Department for Culture, Media and Sport | | | |
| Departmental Expenditure Limit | | | |
| Resource | 1,406,403 | 288,603 | 1,695,006 |
| Capital | 383,700 | -29,878 | 353,822 |
| Annually Managed Expenditure | | | |
| Resource | 3,454,788 | 23,388 | 3,478,176 |
| Capital | 116,743 | 24,719 | 141,462 |
| Total Net Budget | | | |
| Resource | 4,861,191 | 311,991 | 5,173,182 |
| Capital | 500,443 | -5,159 | 495,284 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 4,786,866 | 272,711 | 5,059,577 |
| Department for Communities and Local Government | | | |
| Departmental Expenditure Limit - Communities | | | |
| Resource | 2,826,999 | -185,176 | 2,641,823 |
| Capital | 5,540,724 | -355,311 | 5,185,413 |
| Departmental Expenditure Limit - Local Government | | | |
| Resource | 8,205,650 | 25,445 | 8,231,095 |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 12,769,773 | 94,819 | 12,864,592 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 23,802,422 | -64,912 | 23,737,510 |
| Capital | 5,540,724 | -355,311 | 5,185,413 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 19,333,048 | -280,231 | 19,052,817 |

£'000

| | Current Plans | Changes | Revised Plans |
|--|------------------|----------------|------------------|
| Ministry of Justice | | | |
| Departmental Expenditure Limit | | | |
| Resource | 7,046,936 | 294,530 | 7,341,466 |
| Capital | 654,850 | -195,803 | 459,047 |
| Annually Managed Expenditure | | | |
| Resource | 260,941 | 392,000 | 652,941 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 7,307,877 | 686,530 | 7,994,407 |
| Capital | 654,850 | -195,803 | 459,047 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 7,219,546 | 432,967 | 7,652,513 |
| Crown Prosecution Service | | | |
| Departmental Expenditure Limit | | | |
| Resource | 491,269 | 337 | 491,606 |
| Capital | 7,500 | - | 7,500 |
| Annually Managed Expenditure | | | |
| Resource | 2,880 | - | 2,880 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 494,149 | 337 | 494,486 |
| Capital | 7,500 | - | 7,500 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 495,810 | 23,337 | 519,147 |
| Serious Fraud Office | | | |
| Departmental Expenditure Limit | | | |
| Resource | 45,700 | 7,930 | 53,630 |
| Capital | 5,200 | -200 | 5,000 |
| Annually Managed Expenditure | | | |
| Resource | 1,000 | 1,000 | 2,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 46,700 | 8,930 | 55,630 |
| Capital | 5,200 | -200 | 5,000 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 48,000 | 7,730 | 55,730 |
| HM Procurator General and Treasury Solicitor | | | |
| Departmental Expenditure Limit | | | |
| Resource | 8,580 | -300 | 8,280 |
| Capital | 1,900 | 300 | 2,200 |
| Annually Managed Expenditure | | | |
| Resource | - | 500 | 500 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 8,580 | 200 | 8,780 |
| Capital | 1,900 | 300 | 2,200 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 9,650 | - | 9,650 |

£'000

| | Current Plans | Changes | Revised Plans |
|--|-------------------|-------------------|-------------------|
| Department for Environment, Food and Rural Affairs | | | |
| Departmental Expenditure Limit | | | |
| Resource | 1,911,226 | -13,343 | 1,897,883 |
| Capital | 609,600 | 61,363 | 670,963 |
| Annually Managed Expenditure | | | |
| Resource | 84,479 | 407,681 | 492,160 |
| Capital | 1,000 | - | 1,000 |
| Total Net Budget | | | |
| Resource | 1,995,705 | 394,338 | 2,390,043 |
| Capital | 610,600 | 61,363 | 671,963 |
| Non-Budget Expenditure | 10,000 | 26,500 | 36,500 |
| Net Cash Requirement | 2,290,974 | 100,109 | 2,391,083 |
| HM Revenue and Customs | | | |
| Departmental Expenditure Limit | | | |
| Resource | 3,588,545 | -21,099 | 3,567,446 |
| Capital | 241,640 | 99,340 | 340,980 |
| Annually Managed Expenditure | | | |
| Resource | 11,874,547 | 16,922 | 11,891,469 |
| Capital | 30 | - | 30 |
| Total Net Budget | | | |
| Resource | 15,463,092 | -4,177 | 15,458,915 |
| Capital | 241,670 | 99,340 | 341,010 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 15,374,965 | 350,894 | 15,725,859 |
| HM Treasury | | | |
| Departmental Expenditure Limit | | | |
| Resource | 177,302 | -1,684 | 175,618 |
| Capital | 82,000 | -77,500 | 4,500 |
| Annually Managed Expenditure | | | |
| Resource | -698,965 | 49,825,401 | 49,126,436 |
| Capital | -3,563,400 | -1,363,800 | -4,927,200 |
| Total Net Budget | | | |
| Resource | -521,663 | 49,823,717 | 49,302,054 |
| Capital | -3,481,400 | -1,441,300 | -4,922,700 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 354,913 | -4,085,344 | -3,730,431 |
| Cabinet Office | | | |
| Departmental Expenditure Limit | | | |
| Resource | 704,744 | -279,910 | 424,834 |
| Capital | 55,000 | 248 | 55,248 |
| Annually Managed Expenditure | | | |
| Resource | 5,000 | - | 5,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 709,744 | -279,910 | 429,834 |
| Capital | 55,000 | 248 | 55,248 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 776,569 | -280,801 | 495,768 |

£'000

| | Current Plans | Changes | Revised Plans |
|--|-------------------|----------------|-------------------|
| Scotland Office and Office of the Advocate General | | | |
| Departmental Expenditure Limit | | | |
| Resource | 9,130 | 1,457 | 10,587 |
| Capital | 50 | - | 50 |
| Annually Managed Expenditure | | | |
| Resource | 4,300 | -4,300 | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 13,430 | -2,843 | 10,587 |
| Capital | 50 | - | 50 |
| Non-Budget Expenditure | 27,948,607 | 13,437 | 27,962,044 |
| Net Cash Requirement | 27,957,716 | 14,864 | 27,972,580 |
| Northern Ireland Office | | | |
| Departmental Expenditure Limit | | | |
| Resource | 22,040 | -1,483 | 20,557 |
| Capital | 340 | 221 | 561 |
| Annually Managed Expenditure | | | |
| Resource | 1 | -600 | -599 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 22,041 | -2,083 | 19,958 |
| Capital | 340 | 221 | 561 |
| Non-Budget Expenditure | 14,540,100 | 132,900 | 14,673,000 |
| Net Cash Requirement | 14,560,278 | 131,938 | 14,692,216 |
| Wales Office | | | |
| Departmental Expenditure Limit | | | |
| Resource | 4,480 | 242 | 4,722 |
| Capital | 30 | - | 30 |
| Annually Managed Expenditure | | | |
| Resource | -20 | -4 | -24 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 4,460 | 238 | 4,698 |
| Capital | 30 | - | 30 |
| Non-Budget Expenditure | 13,855,933 | 174,987 | 14,030,920 |
| Net Cash Requirement | 13,860,342 | 175,179 | 14,035,521 |
| Department for International Trade | | | |
| Departmental Expenditure Limit | | | |
| Resource | 313,528 | 37,886 | 351,414 |
| Capital | 3,000 | 6,842 | 9,842 |
| Annually Managed Expenditure | | | |
| Resource | 3,000 | - | 3,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 316,528 | 37,886 | 354,414 |
| Capital | 3,000 | 6,842 | 9,842 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 317,450 | 44,728 | 362,178 |

£'000

| | Current Plans | Changes | Revised Plans |
|---------------------------------------|----------------|---------------|----------------|
| National Savings and Investments | | | |
| Departmental Expenditure Limit | | | |
| Resource | 144,200 | -5,111 | 139,089 |
| Capital | 610 | -8,320 | -7,710 |
| Annually Managed Expenditure | | | |
| Resource | 3,300 | -500 | 2,800 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 147,500 | -5,611 | 141,889 |
| Capital | 610 | -8,320 | -7,710 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 149,970 | -7,668 | 142,302 |
| Charity Commission | | | |
| Departmental Expenditure Limit | | | |
| Resource | 23,050 | -160 | 22,890 |
| Capital | 3,000 | -120 | 2,880 |
| Annually Managed Expenditure | | | |
| Resource | 162 | - | 162 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 23,212 | -160 | 23,052 |
| Capital | 3,000 | -120 | 2,880 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 25,130 | -120 | 25,010 |
| Competition and Markets Authority | | | |
| Departmental Expenditure Limit | | | |
| Resource | 69,426 | 70,000 | 139,426 |
| Capital | 2,200 | - | 2,200 |
| Annually Managed Expenditure | | | |
| Resource | 2,500 | 3,000 | 5,500 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 71,926 | 73,000 | 144,926 |
| Capital | 2,200 | - | 2,200 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 69,140 | 70,000 | 139,140 |
| The Statistics Board | | | |
| Departmental Expenditure Limit | | | |
| Resource | 222,672 | -11,807 | 210,865 |
| Capital | 11,410 | 8,730 | 20,140 |
| Annually Managed Expenditure | | | |
| Resource | -5,708 | 4,916 | -792 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 216,964 | -6,891 | 210,073 |
| Capital | 11,410 | 8,730 | 20,140 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 205,996 | -1,965 | 204,031 |

£'000

| | Current Plans | Changes | Revised Plans |
|---------------------------------------|---------------|--------------|---------------|
| Food Standards Agency | | | |
| Departmental Expenditure Limit | | | |
| Resource | 76,702 | 2,098 | 78,800 |
| Capital | 7,810 | -2,098 | 5,712 |
| Annually Managed Expenditure | | | |
| Resource | 9,603 | - | 9,603 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 86,305 | 2,098 | 88,403 |
| Capital | 7,810 | -2,098 | 5,712 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 82,357 | 4,006 | 86,363 |
| The National Archives | | | |
| Departmental Expenditure Limit | | | |
| Resource | 33,547 | -7 | 33,540 |
| Capital | 2,123 | 607 | 2,730 |
| Annually Managed Expenditure | | | |
| Resource | -61 | - | -61 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 33,486 | -7 | 33,479 |
| Capital | 2,123 | 607 | 2,730 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 30,422 | - | 30,422 |
| United Kingdom Supreme Court | | | |
| Departmental Expenditure Limit | | | |
| Resource | 2,650 | -385 | 2,265 |
| Capital | 400 | - | 400 |
| Annually Managed Expenditure | | | |
| Resource | 1,000 | - | 1,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 3,650 | -385 | 3,265 |
| Capital | 400 | - | 400 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 2,430 | -385 | 2,045 |
| Government Actuary's Department | | | |
| Departmental Expenditure Limit | | | |
| Resource | 2 | 1 | 3 |
| Capital | 200 | - | 200 |
| Annually Managed Expenditure | | | |
| Resource | -200 | 110 | -90 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | -198 | 111 | -87 |
| Capital | 200 | - | 200 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | -178 | 601 | 423 |

£'000

| | Current Plans | Changes | Revised Plans |
|---------------------------------------|------------------|-----------------|----------------|
| Office of Gas and Electricity Markets | | | |
| Departmental Expenditure Limit | | | |
| Resource | 1 | 15,206 | 15,207 |
| Capital | 6,000 | -2,270 | 3,730 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 1 | 15,206 | 15,207 |
| Capital | 6,000 | -2,270 | 3,730 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 16,098 | 12,936 | 29,034 |
| Office of Rail and Road | | | |
| Departmental Expenditure Limit | | | |
| Resource | 3 | 1 | 4 |
| Capital | 720 | - | 720 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 3 | 1 | 4 |
| Capital | 720 | - | 724 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 2,000 | 1 | 2,001 |
| Water Services Regulation Authority | | | |
| Departmental Expenditure Limit | | | |
| Resource | 130 | - | 130 |
| Capital | 360 | - | 360 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 130 | - | 130 |
| Capital | 360 | - | 360 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 1,502 | 1,500 | 3,002 |
| Export Credits Guarantee Department | | | |
| Departmental Expenditure Limit | | | |
| Resource | 1 | - | 1 |
| Capital | 300 | - | 300 |
| Annually Managed Expenditure | | | |
| Resource | 164,320 | -44,000 | 120,320 |
| Capital | 1,935,376 | -1,000,000 | 935,376 |
| Total Net Budget | | | |
| Resource | 164,320 | -44,000 | 120,320 |
| Capital | 1,935,376 | -1,000,000 | 935,376 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 1,308,812 | -400,000 | 908,812 |

£'000

Current Plans Changes Revised Plans

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

Departmental Expenditure Limit

Resource 33,433 196 33,629
Capital 700 - 700

Annually Managed Expenditure

Resource -950 3,699 2,749
Capital - - -

Total Net Budget

Resource 32,483 3,895 36,378
Capital 700 - 700

Non-Budget Expenditure

- - -

Net Cash Requirement

32,505 1,734 34,239

House of Lords

Departmental Expenditure Limit

Resource 108,832 -4,500 104,332
Capital 45,409 5,850 51,259

Annually Managed Expenditure

Resource - 1,500 1,500
Capital - - -

Total Net Budget

Resource 108,832 -3,000 105,832
Capital 45,409 5,850 51,259

Non-Budget Expenditure

- - -

Net Cash Requirement

144,249 - 144,249

House of Commons: Members

Departmental Expenditure Limit

Resource 21,645 - 21,645
Capital 200 - 200

Annually Managed Expenditure

Resource - - -
Capital - - -

Total Net Budget

Resource 21,645 - 21,645
Capital 200 - 200

Non-Budget Expenditure

- - -

Net Cash Requirement

20,795 - 20,795

Crown Estate Office

Departmental Expenditure Limit

Resource - - -
Capital - - -

Annually Managed Expenditure

Resource 2,365 - 2,365
Capital - - -

Total Net Budget

Resource 2,365 - 2,365
Capital - - -

Non-Budget Expenditure

- - -

Net Cash Requirement

2,357 - 2,357

£'000

| | Current Plans | Changes | Revised Plans |
|---|------------------|----------------|------------------|
| Armed Forces Pension and Compensation Schemes | | | |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 5,480,119 | -116,665 | 5,363,454 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 5,480,119 | -116,665 | 5,363,454 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 1,070,988 | 438,193 | 1,509,181 |
| Department for International Development: Overseas Superannuation | | | |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 33,251 | - | 33,251 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 33,251 | - | 33,251 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 70,350 | - | 70,350 |
| National Health Service Pension Scheme | | | |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 18,317,561 | 419,439 | 18,737,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 18,317,561 | 419,439 | 18,737,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | -46,000 | 323,462 | 277,462 |
| Teachers' Pensions Scheme (England and Wales) | | | |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 11,739,570 | -307,396 | 11,432,174 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 11,739,570 | -307,396 | 11,432,174 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 3,420,020 | -20,460 | 3,399,560 |

£'000

| | Current Plans | Changes | Revised Plans |
|---|------------------|----------------|------------------|
| UK Atomic Energy Authority Pension Schemes | | | |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 275,765 | - | 275,765 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 275,765 | - | 275,765 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 225,601 | 10,000 | 235,601 |
| Ministry of Justice: Judicial Pensions Scheme | | | |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 150,276 | 134,141 | 284,417 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 150,276 | 134,141 | 284,417 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | -61,951 | 1,739 | -60,212 |
| Cabinet Office: Civil Superannuation | | | |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 7,905,416 | - | 7,905,416 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 7,905,416 | - | 7,905,416 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 2,369,764 | 385,000 | 2,754,764 |
| Royal Mail: Statutory Pension Scheme | | | |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 1,390,000 | 1 | 1,390,001 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 1,390,000 | 1 | 1,390,001 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 1,330,000 | 10,000 | 1,340,000 |

£'000

| | Current Plans | Changes | Revised Plans |
|--|--------------------|-------------------|--------------------|
| Total (Supply Estimates Presented by HM Treasury) | | | |
| Departmental Expenditure Limit | | | |
| Resource | 259,114,402 | 10,840,005 | 269,954,407 |
| Capital | 47,721,640 | -363,762 | 47,357,878 |
| Annually Managed Expenditure | | | |
| Resource | 166,239,515 | 77,474,592 | 243,714,107 |
| Capital | 19,007,365 | -498,858 | 18,508,507 |
| Total Net Budget | | | |
| Resource | 425,353,917 | 88,314,597 | 513,668,514 |
| Capital | 66,729,005 | -862,620 | 65,866,385 |
| Non-Budget Expenditure | 58,621,303 | 427,939 | 59,049,242 |
| Net Cash Requirement | 481,813,435 | -2,879,076 | 478,934,359 |

Supply Estimates presented elsewhere

House of Commons: Administration

| | | | |
|---------------------------------------|----------------|---------------|----------------|
| Departmental Expenditure Limit | | | |
| Resource | 224,600 | 2,200 | 226,800 |
| Capital | 83,300 | -13,800 | 69,500 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 224,600 | 2,200 | 226,800 |
| Capital | 83,300 | -13,800 | 69,500 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 281,500 | -1,400 | 280,100 |

National Audit Office

| | | | |
|---------------------------------------|---------------|------------|---------------|
| Departmental Expenditure Limit | | | |
| Resource | 63,400 | 1,100 | 64,500 |
| Capital | 1,500 | -500 | 1,000 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 63,400 | 1,100 | 64,500 |
| Capital | 1,500 | -500 | 1,000 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 62,970 | 600 | 63,570 |

Electoral Commission

| | | | |
|---------------------------------------|---------------|----------|---------------|
| Departmental Expenditure Limit | | | |
| Resource | 24,687 | - | 24,687 |
| Capital | 310 | - | 310 |
| Annually Managed Expenditure | | | |
| Resource | 26 | - | 26 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 24,713 | - | 24,713 |
| Capital | 310 | - | 310 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 24,682 | - | 24,682 |

£'000

| | Current Plans | Changes | Revised Plans |
|---|----------------|---------|----------------|
| Independent Parliamentary Standards Authority | | | |
| Departmental Expenditure Limit | | | |
| Resource | 186,280 | - | 186,280 |
| Capital | 2,665 | - | 2,665 |
| Annually Managed Expenditure | | | |
| Resource | 500 | - | 500 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 186,780 | - | 186,780 |
| Capital | 2,665 | - | 2,665 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 188,044 | - | 188,044 |

Local Government Boundary Commission for England

| | | | |
|---------------------------------------|--------------|---|--------------|
| Departmental Expenditure Limit | | | |
| Resource | 2,137 | - | 2,137 |
| Capital | 50 | - | 50 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 2,137 | - | 2,137 |
| Capital | 50 | - | 50 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 2,123 | - | 2,123 |

Total (Supply Estimates Presented elsewhere) †

| | | | |
|---------------------------------------|----------------|-------------|----------------|
| Departmental Expenditure Limit | | | |
| Resource | 501,104 | 3,300 | 504,404 |
| Capital | 87,825 | -14,300 | 73,525 |
| Annually Managed Expenditure | | | |
| Resource | 526 | - | 526 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 501,630 | 3,300 | 504,930 |
| Capital | 87,825 | -14,300 | 73,525 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 559,319 | -800 | 558,519 |

Grand Total 2016-17

| | | | |
|---------------------------------------|--------------------|-------------------|--------------------|
| Departmental Expenditure Limit | | | |
| Resource | 259,615,506 | 10,843,305 | 270,458,811 |
| Capital | 47,809,465 | -378,062 | 47,431,403 |
| Annually Managed Expenditure | | | |
| Resource | 166,240,041 | 77,474,592 | 243,714,633 |
| Capital | 19,007,365 | -498,858 | 18,508,507 |
| Total Net Budget | | | |
| Resource | 425,855,547 | 88,317,897 | 514,173,444 |
| Capital | 66,816,830 | -876,920 | 65,939,910 |
| Non-Budget Expenditure | 58,621,303 | 427,939 | 59,049,242 |
| Net Cash Requirement | 482,372,754 | -2,879,876 | 479,492,878 |

£'000

Current Plans Changes Revised Plans

New Estimates

Department for Exiting the European Union

Departmental Expenditure Limit

| | | | |
|----------|---|--------|--------|
| Resource | - | 48,942 | 48,942 |
| Capital | - | 1,500 | 1,500 |

Annually Managed Expenditure

| | | | |
|----------|---|-----|-----|
| Resource | - | 500 | 500 |
| Capital | - | - | - |

Total Net Budget

| | | | |
|----------|---|--------|--------|
| Resource | - | 49,442 | 49,442 |
| Capital | - | 1,500 | 1,500 |

Non-Budget Expenditure

| | | | |
|----------------------|---|--------|--------|
| Net Cash Requirement | - | 50,242 | 50,242 |
|----------------------|---|--------|--------|

Grand Total Estimates in 2016-17

Departmental Expenditure Limit

| | | | |
|----------|-------------|------------|-------------|
| Resource | 259,615,506 | 10,892,247 | 270,507,753 |
| Capital | 47,809,465 | -376,562 | 47,432,903 |

Annually Managed Expenditure

| | | | |
|----------|-------------|------------|-------------|
| Resource | 166,240,041 | 77,475,092 | 243,715,133 |
| Capital | 19,007,365 | -498,858 | 18,508,507 |

Total Net Budget

| | | | |
|----------|-------------|------------|-------------|
| Resource | 425,855,547 | 88,367,339 | 514,222,886 |
| Capital | 66,816,830 | -875,420 | 65,941,410 |

Non-Budget Expenditure

| | | | |
|----------------------|-------------|------------|-------------|
| Net Cash Requirement | 482,372,754 | -2,829,634 | 479,543,120 |
|----------------------|-------------|------------|-------------|

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

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

Table 3 Resource Departmental Expenditure Limits 2016-17

| | £'000 | | | | |
|---|--------------------|-------------------|--------------------|-----------------------|--------------------|
| | Present Total | Changes | Revised | | Revised Total |
| | | | of which Voted | of which Non-Voted | |
| Department † | | | | | |
| Ministry of Defence | 35,320,081 | 349,139 | 35,669,220 | - | 35,669,220 |
| Security and Intelligence Agencies | 2,201,168 | 83,400 | 2,284,568 | - | 2,284,568 |
| Home Office | 10,614,947 | -41,922 | 10,573,025 | - | 10,573,025 |
| National Crime Agency | 446,078 | 18,000 | 464,078 | - | 464,078 |
| Foreign and Commonwealth Office | 2,023,997 | 42,810 | 2,066,807 | - | 2,066,807 |
| Department for International Development | 7,444,982 | 78,734 | 6,972,865 | 550,851 | 7,523,716 |
| Department of Health | 116,312,015 | 1,282,425 | 97,568,799 | 20,025,641 | 117,594,440 |
| Department for Work and Pensions | 6,264,796 | -4,430 | 5,788,879 | 471,487 | 6,260,366 |
| Department for Education †† | 55,782,103 | 19,491,607 | 57,440,550 | 17,833,160 | 75,273,710 |
| Office for Standards in Education, Children's Services and Skills | 150,500 | -6,579 | 143,921 | - | 143,921 |
| Office of Qualifications and Examinations Regulation | 19,552 | 144 | 19,696 | - | 19,696 |
| Department for Business, Energy and Industrial Strategy | 11,126,100 | -8,789,001 | 3,385,099 | -1,048,000 | 2,337,099 |
| Department for Transport | 3,166,794 | -85,942 | 3,066,946 | 13,906 | 3,080,852 |
| Department for Energy and Climate Change | 912,178 | -912,178 | - | - | - |
| Department for Exiting the European Union | - | 48,942 | 48,942 | - | 48,942 |
| Department for Culture, Media and Sport | 1,344,603 | 288,603 | 1,695,006 | -61,800 | 1,633,206 |
| DCLG - Communities | 2,826,999 | -185,176 | 2,641,823 | - | 2,641,823 |
| DCLG - Local Government | 8,205,650 | 25,445 | 8,231,095 | - | 8,231,095 |
| Ministry of Justice | 7,174,199 | 296,288 | 7,341,466 | 129,021 | 7,470,487 |
| Crown Prosecution Service | 491,269 | 337 | 491,606 | - | 491,606 |
| Serious Fraud Office | 45,700 | 7,930 | 53,630 | - | 53,630 |
| HM Procurator General and Treasury Solicitor | 8,580 | -300 | 8,280 | - | 8,280 |
| Department for Environment, Food and Rural Affairs | 1,911,226 | -13,343 | 1,897,883 | - | 1,897,883 |
| HM Revenue and Customs | 3,882,345 | -21,099 | 3,567,446 | 293,800 | 3,861,246 |
| HM Treasury | 185,024 | -2,106 | 175,618 | 7,300 | 182,918 |
| Cabinet Office | 763,744 | -277,226 | 424,834 | 61,684 | 486,518 |
| Scottish Government | 21,553,521 | 44,210 | - | 21,597,731 | 21,597,731 |
| Scotland Office and Office of the Advocate General | 9,130 | 1,457 | 10,587 | - | 10,587 |
| Northern Ireland Executive | 10,311,935 | 313,593 | - | 10,625,528 | 10,625,528 |
| Northern Ireland Office | 27,389 | 4,227 | 20,557 | 11,059 | 31,616 |
| Welsh Government | 13,689,170 | 219,141 | - | 13,908,311 | 13,908,311 |
| Wales Office | 4,480 | 242 | 4,722 | - | 4,722 |
| Department for International Trade | 313,528 | 37,886 | 351,414 | - | 351,414 |
| National Savings and Investments | 144,200 | -5,111 | 139,089 | - | 139,089 |
| Charity Commission | 23,050 | -160 | 22,890 | - | 22,890 |
| Competition and Markets Authority | 69,426 | 70,000 | 139,426 | - | 139,426 |
| The Statistics Board | 222,672 | -11,807 | 210,865 | - | 210,865 |
| Food Standards Agency | 76,702 | 2,098 | 78,800 | - | 78,800 |
| The National Archives | 33,547 | -7 | 33,540 | - | 33,540 |
| United Kingdom Supreme Court | 5,050 | 25 | 2,265 | 2,810 | 5,075 |
| Government Actuary's Department | 2 | 1 | 3 | - | 3 |
| Office of Gas and Electricity Markets | 1 | 15,206 | 15,207 | - | 15,207 |
| Office of Rail and Road | 3 | 1 | 4 | - | 4 |
| Water Services Regulation Authority | 130 | - | 130 | - | 130 |
| Export Credits Guarantee Department | 1 | - | 1 | - | 1 |
| Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England | 33,620 | 196 | 33,629 | 187 | 33,816 |
| House of Lords | 108,832 | -4,500 | 104,332 | - | 104,332 |
| House of Commons: Members | 21,645 | - | 21,645 | - | 21,645 |
| Sub-total Central Government | 325,272,664 | 12,361,200 | 253,211,188 | 84,422,676 | 337,633,864 |

Table 3 Resource Departmental Expenditure Limits 2016-17 (continued)

| | £'000 | | | | |
|--|--------------------|-------------------|--------------------|--------------------|--------------------|
| | Present Total | Changes | Revised | | Revised Total |
| | | | of which Voted | of which Non-Voted | |
| House of Commons: Administration ††† | 224,600 | 2,300 | 226,800 | 100 | 226,900 |
| National Audit Office ††† | 63,700 | 1,100 | 64,500 | 300 | 64,800 |
| Electoral Commission ††† | 156,452 | - | 24,687 | 131,765 | 156,452 |
| Independent Parliamentary Standards Authority ††† | 186,280 | - | 186,280 | - | 186,280 |
| Local Government Boundary Commission for England ††† | 2,137 | - | 2,137 | - | 2,137 |
| Sub-total independent bodies | 633,169 | 3,400 | 504,404 | 132,165 | 636,569 |
| Total | 325,905,833 | 12,364,600 | 253,715,592 | 84,554,841 | 338,270,433 |

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

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

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

Table 4 Administration Budgets 2016-17

| | £'000 | | | | |
|--|-------------------|----------------|--------------------------|------------------------------|-------------------|
| | Present Total | Changes | Revised | | Revised Total |
| | | | <i>of which</i> Voted | <i>of which</i> Non-Voted | |
| Department | | | | | |
| Ministry of Defence | 1,463,000 | 40,499 | 1,503,499 | - | 1,503,499 |
| Security and Intelligence Agencies | 72,000 | -200 | 71,800 | - | 71,800 |
| Home Office | 357,481 | -5,014 | 352,467 | - | 352,467 |
| National Crime Agency | 30,950 | 5,000 | 35,950 | - | 35,950 |
| Foreign and Commonwealth Office | 184,000 | -1,869 | 182,131 | - | 182,131 |
| Department for International Development | 113,000 | 25 | 113,025 | - | 113,025 |
| Department of Health | 3,021,000 | 2,175 | 3,023,175 | - | 3,023,175 |
| Department for Work and Pensions | 941,080 | 675 | 941,755 | - | 941,755 |
| Department for Education | 334,999 | 189,962 | 524,961 | - | 524,961 |
| Office for Standards in Education, Children's Services and Skills | 16,125 | - | 16,125 | - | 16,125 |
| Office of Qualifications and Examinations Regulation | 15,542 | - | 15,542 | - | 15,542 |
| Department for Business, Energy and Industrial Strategy | 453,820 | -28,267 | 425,553 | - | 425,553 |
| Department for Transport | 272,000 | -7,075 | 258,032 | 6,893 | 264,925 |
| Department for Energy and Climate Change | 170,500 | -170,500 | - | - | - |
| Department for Exiting the European Union | - | 48,942 | 48,942 | - | 48,942 |
| Department for Culture, Media and Sport | 151,175 | 10,456 | 223,431 | -61,800 | 161,631 |
| DCLG - Communities | 305,868 | 39 | 305,907 | - | 305,907 |
| Ministry of Justice | 556,608 | 403 | 557,011 | - | 557,011 |
| Crown Prosecution Service | 31,600 | - | 31,600 | - | 31,600 |
| Serious Fraud Office | 7,400 | - | 7,400 | - | 7,400 |
| HM Procurator General and Treasury Solicitor | 8,580 | -300 | 8,280 | - | 8,280 |
| Department for Environment, Food and Rural Affairs | 511,654 | -357 | 511,297 | - | 511,297 |
| HM Revenue and Customs | 938,235 | -38,424 | 843,811 | 56,000 | 899,811 |
| HM Treasury | 166,624 | 7,302 | 173,926 | - | 173,926 |
| Cabinet Office | 178,861 | 28,529 | 207,390 | - | 207,390 |
| Scotland Office and Office of the Advocate General | 8,700 | 1,222 | 9,922 | - | 9,922 |
| Northern Ireland Office | 15,526 | -750 | 14,776 | - | 14,776 |
| Wales Office | 4,350 | 192 | 4,542 | - | 4,542 |
| Department for International Trade | 23,441 | 11,841 | 35,282 | - | 35,282 |
| National Savings and Investments | 144,200 | -5,111 | 139,089 | - | 139,089 |
| Charity Commission | 23,050 | -160 | 22,890 | - | 22,890 |
| Competition and Markets Authority | 18,885 | - | 18,885 | - | 18,885 |
| Food Standards Agency | 36,900 | -144 | 36,756 | - | 36,756 |
| The National Archives | 9,540 | 120 | 9,660 | - | 9,660 |
| United Kingdom Supreme Court | 920 | - | 920 | - | 920 |
| Government Actuary's Department | 2 | 1 | 3 | - | 3 |
| Office of Gas and Electricity Markets | 1 | 15,206 | 15,207 | - | 15,207 |
| Office of Rail and Road | 3 | 1 | 4 | - | 4 |
| Water Services Regulation Authority | 130 | - | 130 | - | 130 |
| Export Credits Guarantee Department | 1 | - | 1 | - | 1 |
| Total | 10,587,751 | 104,419 | 10,691,077 | 1,093 | 10,692,170 |

Table 5 Capital Departmental Expenditure Limits 2016-17

| | | | | | £'000 |
|---|-------------------|----------------|-------------------|-----------------------|-------------------|
| | Present Total | Changes | Revised | | Revised Total |
| | | | of which Voted | of which Non-Voted | |
| Department † | | | | | |
| Ministry of Defence | 8,127,000 | 625,975 | 8,752,975 | - | 8,752,975 |
| Security and Intelligence Agencies | 649,270 | -41,373 | 607,897 | - | 607,897 |
| Home Office | 477,463 | 4,451 | 481,914 | - | 481,914 |
| National Crime Agency | 50,000 | -3,029 | 46,971 | - | 46,971 |
| Foreign and Commonwealth Office | 98,000 | -35,650 | 62,350 | - | 62,350 |
| Department for International Development | 2,593,500 | 13,299 | 2,606,799 | - | 2,606,799 |
| Department of Health | 5,810,000 | -1,193,967 | 4,616,033 | - | 4,616,033 |
| Department for Work and Pensions | 306,700 | 1 | 261,701 | 45,000 | 306,701 |
| Department for Education †† | 5,264,001 | 1,141,816 | 5,365,206 | 1,040,611 | 6,405,817 |
| Office for Standards in Education, Children's Services and Skills | - | 3,849 | 3,849 | - | 3,849 |
| Office of Qualifications and Examinations Regulation | - | - | - | - | - |
| Department for Business, Energy and Industrial Strategy | 8,866,859 | 2,407,288 | 11,274,147 | - | 11,274,147 |
| Department for Transport | 5,436,850 | 51,599 | 5,488,449 | - | 5,488,449 |
| Department for Energy and Climate Change | 2,420,022 | -2,420,022 | - | - | - |
| Department for Exiting the European Union | - | 1,500 | 1,500 | - | 1,500 |
| Department for Culture, Media and Sport | 383,700 | -29,878 | 353,822 | - | 353,822 |
| DCLG - Communities | 5,540,724 | -355,311 | 5,185,413 | - | 5,185,413 |
| DCLG - Local Government | - | - | - | - | - |
| Ministry of Justice | 654,850 | -195,803 | 459,047 | - | 459,047 |
| Crown Prosecution Service | 7,500 | - | 7,500 | - | 7,500 |
| Serious Fraud Office | 5,200 | -200 | 5,000 | - | 5,000 |
| HM Procurator General and Treasury Solicitor | 1,900 | 300 | 2,200 | - | 2,200 |
| Department for Environment, Food and Rural Affairs | 609,600 | 61,363 | 670,963 | - | 670,963 |
| HM Revenue and Customs | 241,640 | 99,340 | 340,980 | - | 340,980 |
| HM Treasury | 82,000 | -77,500 | 4,500 | - | 4,500 |
| Cabinet Office | 55,000 | 248 | 55,248 | - | 55,248 |
| Scottish Government | 3,213,850 | 121,355 | - | 3,335,205 | 3,335,205 |
| Scotland Office and Office of the Advocate General | 50 | - | 50 | - | 50 |
| Northern Ireland Executive | 1,126,156 | -77,996 | - | 1,048,160 | 1,048,160 |
| Northern Ireland Office | 340 | 221 | 561 | - | 561 |
| Welsh Government | 1,543,771 | 89,861 | - | 1,633,632 | 1,633,632 |
| Wales Office | 30 | - | 30 | - | 30 |
| Department for International Trade | 3,000 | 6,842 | 9,842 | - | 9,842 |
| National Savings and Investments | 610 | -8,320 | -7,710 | - | -7,710 |
| Charity Commission | 3,000 | -120 | 2,880 | - | 2,880 |
| Competition and Markets Authority | 2,200 | - | 2,200 | - | 2,200 |
| The Statistics Board | 11,410 | 8,730 | 20,140 | - | 20,140 |
| Food Standards Agency | 7,810 | -2,098 | 5,712 | - | 5,712 |
| The National Archives | 2,123 | 607 | 2,730 | - | 2,730 |
| United Kingdom Supreme Court | 400 | - | 400 | - | 400 |
| Government Actuary's Department | 200 | - | 200 | - | 200 |
| Office of Gas and Electricity Markets | 6,000 | -2,270 | 3,730 | - | 3,730 |
| Office of Rail and Road | 720 | - | 720 | - | 720 |
| Water Services Regulation Authority | 360 | - | 360 | - | 360 |
| Export Credits Guarantee Department | 300 | - | 300 | - | 300 |
| Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England | 700 | - | 700 | - | 700 |
| House of Lords | 45,409 | 5,850 | 51,259 | - | 51,259 |
| House of Commons: Members | 200 | - | 200 | - | 200 |
| Sub-total central government | 53,650,418 | 200,958 | 46,748,768 | 7,102,608 | 53,851,376 |

Table 5 Capital Departmental Expenditure Limits 2016-17 (Continued)

| | £'000 | | | | |
|--|-------------------|----------------|-------------------|-----------------------|-------------------|
| | Present Total | Changes | Revised | | Revised Total |
| | | | of which Voted | of which Non-Voted | |
| House of Commons: Administration ††† | 83,300 | -13,700 | 69,500 | 100 | 69,600 |
| National Audit Office ††† | 1,500 | -500 | 1,000 | - | 1,000 |
| Electoral Commission ††† | 310 | - | 310 | - | 310 |
| Independent Parliamentary Standards Authority ††† | 2,665 | - | 2,665 | - | 2,665 |
| Local Government Boundary Commission for England ††† | 50 | - | 50 | - | 50 |
| Sub-total independent bodies | 87,825 | -14,200 | 73,525 | 100 | 73,625 |
| Total | 53,738,243 | 186,758 | 46,822,293 | 7,102,708 | 53,925,001 |

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

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

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

Table 6 Six months' forecast outturn by department 2016-17 (voted)

£ '000

| | Present Plans | Provisional Outturn | Per cent Plans |
|--|-------------------|------------------------|-------------------|
| Supply Estimates presented by HM Treasury | | | |
| Ministry of Defence | | | |
| Department Expenditure Limit | | | |
| Resource | 35,320,081 | 16,130,811 | 45.67% |
| Capital | 8,127,000 | 4,310,644 | 53.04% |
| Annually Managed Expenditure | | | |
| Resource | 1,255,000 | -667,958 | -53.22% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 36,575,081 | 15,462,853 | 42.28% |
| Capital | 8,127,000 | 4,310,644 | 53.04% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 35,998,269 | 17,317,974 | 48.11% |

Security and Intelligence Agencies

| | | | |
|-------------------------------------|------------------|------------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 2,201,168 | 1,072,156 | 48.71% |
| Capital | 649,270 | 262,405 | 40.42% |
| Annually Managed Expenditure | | | |
| Resource | 39,050 | 2,236 | 5.73% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 2,240,218 | 1,074,392 | 47.96% |
| Capital | 649,270 | 262,405 | 40.42% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 2,585,438 | 1,171,364 | 45.31% |

Home Office

| | | | |
|-------------------------------------|-------------------|------------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 10,614,947 | 4,895,402 | 46.12% |
| Capital | 477,463 | 156,272 | 32.73% |
| Annually Managed Expenditure | | | |
| Resource | 2,144,781 | 2,343,307 | 109.26% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 12,759,728 | 7,238,709 | 56.73% |
| Capital | 477,463 | 156,272 | 32.73% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 13,185,809 | 7,244,683 | 54.94% |

£ '000

| | Present Plans | Provisional Outturn | Per cent Plans |
|--|------------------|------------------------|-------------------|
| National Crime Agency | | | |
| Department Expenditure Limit | | | |
| Resource | 446,078 | 207,831 | 46.59% |
| Capital | 50,000 | 11,430 | 22.86% |
| Annually Managed Expenditure | | | |
| Resource | 140,000 | 46,668 | 33.33% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 586,078 | 254,499 | 43.42% |
| Capital | 50,000 | 11,430 | 22.86% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 480,000 | 197,409 | 41.13% |
| Foreign and Commonwealth Office | | | |
| Department Expenditure Limit | | | |
| Resource | 2,023,997 | 958,282 | 47.35% |
| Capital | 98,000 | 34,455 | 35.16% |
| Annually Managed Expenditure | | | |
| Resource | 100,000 | 53,575 | 53.58% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 2,123,997 | 1,011,857 | 47.64% |
| Capital | 98,000 | 34,455 | 35.16% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 2,051,314 | 960,810 | 46.84% |
| Department for International Development | | | |
| Department Expenditure Limit | | | |
| Resource | 7,063,982 | 3,227,272 | 45.69% |
| Capital | 2,593,500 | 754,669 | 29.10% |
| Annually Managed Expenditure | | | |
| Resource | 152,088 | -58,468 | -38.44% |
| Capital | 285,000 | 284,964 | 99.99% |
| Total Net Budget | | | |
| Resource | 7,216,070 | 3,168,804 | 43.91% |
| Capital | 2,878,500 | 1,039,633 | 36.12% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 9,924,482 | 4,262,676 | 42.95% |

| | Present Plans | Provisional Outturn | Per cent Plans |
|-------------------------------------|--------------------|------------------------|-------------------|
| Department of Health | | | |
| Department Expenditure Limit | | | |
| Resource | 97,413,256 | 48,244,537 | 49.53% |
| Capital | 5,810,000 | 2,266,213 | 39.01% |
| Annually Managed Expenditure | | | |
| Resource | 7,589,594 | 9,450,631 | 124.52% |
| Capital | 15,000 | 7,500 | 50.00% |
| Total Net Budget | | | |
| Resource | 105,002,850 | 57,695,168 | 54.95% |
| Capital | 5,825,000 | 2,273,713 | 39.03% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 102,927,707 | 49,002,614 | 47.61% |

Department for Work and Pensions

| | | | |
|-------------------------------------|-------------------|-------------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 5,839,424 | 2,885,930 | 49.42% |
| Capital | 261,700 | 85,922 | 32.83% |
| Annually Managed Expenditure | | | |
| Resource | 73,512,568 | 36,578,246 | 49.76% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 79,351,992 | 39,464,176 | 49.73% |
| Capital | 261,700 | 85,922 | 32.83% |
| Non-Budget Expenditure | 2,266,663 | - | - |
| Net Cash Requirement | 82,098,001 | 39,309,594 | 47.88% |

Department for Education

| | | | |
|-------------------------------------|-------------------|-------------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 54,282,104 | 28,730,928 | 52.93% |
| Capital | 5,264,000 | 2,850,000 | 54.14% |
| Annually Managed Expenditure | | | |
| Resource | 10,000 | -8,000 | -80.00% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 54,292,104 | 28,722,928 | 52.90% |
| Capital | 5,264,000 | 2,850,000 | 54.14% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 59,530,827 | 30,825,501 | 51.78% |

£ '000

| | Present Plans | Provisional Outturn | Per cent Plans |
|---|------------------|------------------------|-------------------|
| Office for Standards in Education, Children's Services and Skills | | | |
| Department Expenditure Limit | | - | |
| Resource | 150,500 | 68,437 | 45.47% |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | -806 | -400 | 49.63% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 149,694 | 68,037 | 45.45% |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 145,704 | 67,207 | 46.13% |

Office of Qualifications and Examinations Regulation

| | | | |
|-------------------------------------|---------------|--------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 19,552 | 8,419 | 43.06% |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 19,552 | 8,419 | 43.06% |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 19,496 | 8,413 | 43.15% |

Department for Business, Energy & Industrial Strategy †

| | | | |
|-------------------------------------|-------------------|-------------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 11,126,100 | 5,363,427 | 48.21% |
| Capital | 8,866,859 | 4,062,336 | 45.81% |
| Annually Managed Expenditure | | | |
| Resource | -1,302,990 | 35,996 | -2.76% |
| Capital | 13,261,285 | 7,000,479 | 52.79% |
| Total Net Budget | | | |
| Resource | 9,823,110 | 5,399,423 | 54.97% |
| Capital | 22,128,144 | 11,062,815 | 49.99% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 30,025,820 | 15,054,560 | 50.14% |

† In the Main Estimate 2016-17 this Estimate was titled
Department for Business, Innovation and Skills

£ '000

| | Present Plans | Provisional Outturn | Per cent Plans |
|--|-------------------|------------------------|-------------------|
| Department for Transport | | | |
| Department Expenditure Limit | | | |
| Resource | 3,154,209 | 1,351,328 | 42.84% |
| Capital | 5,436,850 | 2,732,941 | 50.27% |
| Annually Managed Expenditure | | | |
| Resource | 8,556,799 | 3,099,837 | 36.23% |
| Capital | 6,999,182 | 2,904,309 | 41.49% |
| Total Net Budget | | | |
| Resource | 11,711,008 | 4,451,165 | 38.01% |
| Capital | 12,436,032 | 5,637,250 | 45.33% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 19,999,199 | 7,033,075 | 35.17% |
| Department for Energy and Climate Change | | | |
| Department Expenditure Limit | | | |
| Resource | 1,960,178 | 864,908 | 44.12% |
| Capital | 2,420,022 | 914,624 | 37.79% |
| Annually Managed Expenditure | | | |
| Resource | 813,418 | 102,162 | 12.56% |
| Capital | -42,851 | - | - |
| Total Net Budget | | | |
| Resource | 2,773,596 | 967,070 | 34.87% |
| Capital | 2,377,171 | 914,624 | 38.48% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 4,982,885 | 2,003,877 | 40.22% |
| Department for Culture, Media and Sport | | | |
| Department Expenditure Limit | | | |
| Resource | 1,406,403 | 661,357 | 47.02% |
| Capital | 383,700 | 126,973 | 33.09% |
| Annually Managed Expenditure | | | |
| Resource | 3,454,788 | 1,745,721 | 50.53% |
| Capital | 116,743 | 60,606 | 51.91% |
| Total Net Budget | | | |
| Resource | 4,861,191 | 2,407,078 | 49.52% |
| Capital | 500,443 | 187,579 | 37.48% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 4,786,866 | 2,438,071 | 50.93% |

£ '000

| | Present Plans | Provisional Outturn | Per cent Plans |
|--|-------------------|------------------------|-------------------|
| Department for Communities and Local Government | | | |
| Department Expenditure Limit - Communities | | | |
| Resource | 2,826,999 | 1,217,169 | 43.06% |
| Capital | 5,540,724 | 2,979,813 | 53.78% |
| Department Expenditure Limit - Local Government | | | |
| Resource | 8,205,650 | 4,347,899 | 52.99% |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 12,769,773 | 6,251,363 | 48.95% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 23,802,422 | 11,816,431 | 49.64% |
| Capital | 5,540,724 | 2,979,813 | 53.78% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 19,333,048 | 8,712,147 | 45.06% |

Ministry of Justice

| | | | |
|-------------------------------------|------------------|------------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 7,046,936 | 3,616,903 | 51.33% |
| Capital | 654,850 | 145,281 | 22.19% |
| Annually Managed Expenditure | | | |
| Resource | 260,941 | 53,596 | 20.54% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 7,307,877 | 3,670,499 | 50.23% |
| Capital | 654,850 | 145,281 | 22.19% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 7,219,546 | 3,523,368 | 48.80% |

Crown Prosecution Service

| | | | |
|-------------------------------------|----------------|----------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 491,269 | 228,836 | 46.58% |
| Capital | 7,500 | 3,534 | 47.12% |
| Annually Managed Expenditure | | | |
| Resource | 2,880 | -377 | -13.09% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 494,149 | 228,459 | 46.23% |
| Capital | 7,500 | 3,534 | 47.12% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 495,810 | 231,558 | 46.70% |

£ '000

| | Present Plans | Provisional Outturn | Per cent Plans |
|-------------------------------------|------------------|------------------------|-------------------|
| Serious Fraud Office | | | |
| Department Expenditure Limit | | | |
| Resource | 45,700 | 26,253 | 57.45% |
| Capital | 5,200 | 2,600 | 50.00% |
| Annually Managed Expenditure | | | |
| Resource | 1,000 | -54 | -5.40% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 46,700 | 26,199 | 56.10% |
| Capital | 5,200 | 2,600 | 50.00% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 48,000 | 27,374 | 57.03% |

HM Procurator General and Treasury Solicitor

| | | | |
|-------------------------------------|--------------|--------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 8,580 | 2,828 | 32.96% |
| Capital | 1,900 | 565 | 29.74% |
| Annually Managed Expenditure | | | |
| Resource | - | -913 | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 8,580 | 1,915 | 22.32% |
| Capital | 1,900 | 565 | 29.74% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 9,650 | 2,408 | 24.95% |

Department for Environment, Food and Rural Affairs

| | | | |
|-------------------------------------|------------------|----------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 1,911,226 | 772,748 | 40.43% |
| Capital | 609,600 | 232,667 | 38.17% |
| Annually Managed Expenditure | | | |
| Resource | 84,479 | -180,727 | -213.93% |
| Capital | 1,000 | - | - |
| Total Net Budget | | | |
| Resource | 1,995,705 | 592,021 | 29.66% |
| Capital | 610,600 | 232,667 | 38.10% |
| Non-Budget Expenditure | 10,000 | 223 | 2.23% |
| Net Cash Requirement | 2,290,974 | 774,856 | 33.82% |

£ '000

| | Present Plans | Provisional Outturn | Per cent Plans |
|-------------------------------------|-------------------|------------------------|-------------------|
| HM Revenue and Customs | | | |
| Department Expenditure Limit | | | |
| Resource | 3,588,545 | 1,725,120 | 48.07% |
| Capital | 241,640 | 114,694 | 47.46% |
| Annually Managed Expenditure | | | |
| Resource | 11,874,547 | 5,967,445 | 50.25% |
| Capital | 30 | - | - |
| Total Net Budget | | | |
| Resource | 15,463,092 | 7,692,565 | 49.75% |
| Capital | 241,670 | 114,694 | 47.46% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 15,374,965 | 7,685,515 | 49.99% |
| HM Treasury | | | |
| Department Expenditure Limit | | | |
| Resource | 177,302 | 81,089 | 45.73% |
| Capital | 82,000 | -1,768 | -2.16% |
| Annually Managed Expenditure | | | |
| Resource | -698,965 | -30,978,787 | 4,432.09% |
| Capital | -3,563,400 | -5,448,912 | 152.91% |
| Total Net Budget | | | |
| Resource | -521,663 | -30,897,698 | 5,922.92% |
| Capital | -3,481,400 | -5,450,680 | 156.57% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 354,913 | -6,114,300 | -1,722.76% |
| Cabinet Office | | | |
| Department Expenditure Limit | | | |
| Resource | 704,744 | 302,912 | 42.98% |
| Capital | 55,000 | 5,919 | 10.76% |
| Annually Managed Expenditure | | | |
| Resource | 5,000 | -927 | -18.54% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 709,744 | 301,985 | 42.55% |
| Capital | 55,000 | 5,919 | 10.76% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 776,569 | 300,425 | 38.69% |

£ '000

| | Present Plans | Provisional Outturn | Per cent Plans |
|--|-------------------|------------------------|-------------------|
| Scotland Office and Office of the Advocate General | | | |
| Department Expenditure Limit | | | |
| Resource | 9,130 | 3,878 | 42.48% |
| Capital | 50 | 38 | 76.00% |
| Annually Managed Expenditure | | | |
| Resource | 4,300 | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 13,430 | 3,878 | 28.88% |
| Capital | 50 | 38 | 76.00% |
| Non-Budget Expenditure | 27,948,607 | 13,893,000 | 49.71% |
| Net Cash Requirement | 27,957,716 | 13,896,916 | 49.71% |

Northern Ireland Office

| | | | |
|-------------------------------------|-------------------|------------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 22,040 | 8,184 | 37.13% |
| Capital | 340 | 216 | 63.53% |
| Annually Managed Expenditure | | | |
| Resource | 1 | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 22,041 | 8,184 | 37.13% |
| Capital | 340 | 216 | 63.53% |
| Non-Budget Expenditure | 14,540,100 | 6,731,000 | 46.29% |
| Net Cash Requirement | 14,560,278 | 6,738,407 | 46.28% |

Wales Office

| | | | |
|-------------------------------------|-------------------|------------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 4,480 | 1,980 | 44.20% |
| Capital | 30 | - | - |
| Annually Managed Expenditure | | | |
| Resource | -20 | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 4,460 | 1,980 | 44.39% |
| Capital | 30 | - | - |
| Non-Budget Expenditure | 13,855,933 | 6,782,666 | 48.95% |
| Net Cash Requirement | 13,860,342 | 6,784,593 | 48.95% |

£ '000

| | Present Plans | Provisional Outturn | Per cent Plans |
|--------------------------------------|------------------|------------------------|-------------------|
| Department for International Trade † | | | |
| Department Expenditure Limit | | | |
| Resource | 313,528 | 129,832 | 41.41% |
| Capital | 3,000 | 268 | 8.93% |
| Annually Managed Expenditure | | | |
| Resource | 3,000 | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 316,528 | 129,832 | 41.02% |
| Capital | 3,000 | 268 | 8.93% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 317,450 | 129,250 | 40.72% |

† In the Main Estimate 2016-17 this Estimate was titled
UK Trade & Investment

National Savings and Investments

| | | | |
|-------------------------------------|----------------|---------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 144,200 | 56,472 | 39.16% |
| Capital | 610 | 4 | 0.66% |
| Annually Managed Expenditure | | | |
| Resource | 3,300 | -2 | -0.06% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 147,500 | 56,470 | 38.28% |
| Capital | 610 | 4 | 0.66% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 149,970 | 55,733 | 37.16% |

Charity Commission

| | | | |
|-------------------------------------|---------------|---------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 23,050 | 16,032 | 69.55% |
| Capital | 3,000 | 1,500 | 50.00% |
| Annually Managed Expenditure | | | |
| Resource | 162 | 84 | 51.85% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 23,212 | 16,116 | 69.43% |
| Capital | 3,000 | 1,500 | 50.00% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 25,130 | 16,889 | 67.21% |

£ '000

| | Present Plans | Provisional Outturn | Per cent Plans |
|-------------------------------------|------------------|------------------------|-------------------|
| Competition and Markets Authority | | | |
| Department Expenditure Limit | | | |
| Resource | 69,426 | 30,230 | 43.54% |
| Capital | 2,200 | 71 | 3.23% |
| Annually Managed Expenditure | | | |
| Resource | 2,500 | 1,248 | 49.92% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 71,926 | 31,478 | 43.76% |
| Capital | 2,200 | 71 | 3.23% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 69,140 | 29,797 | 43.10% |
| The Statistics Board | | | |
| Department Expenditure Limit | | | |
| Resource | 222,672 | 96,765 | 43.46% |
| Capital | 11,410 | 6,980 | 61.17% |
| Annually Managed Expenditure | | | |
| Resource | -5,708 | -469 | 8.22% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 216,964 | 96,296 | 44.38% |
| Capital | 11,410 | 6,980 | 61.17% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 205,996 | 96,086 | 46.64% |
| Food Standards Agency | | | |
| Department Expenditure Limit | | | |
| Resource | 76,702 | 34,881 | 45.48% |
| Capital | 7,810 | 1,881 | 24.08% |
| Annually Managed Expenditure | | | |
| Resource | 9,603 | 1,155 | 12.03% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 86,305 | 36,036 | 41.75% |
| Capital | 7,810 | 1,881 | 24.08% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 82,357 | 35,796 | 43.46% |

£ '000

| | Present Plans | Provisional Outturn | Per cent Plans |
|-------------------------------------|------------------|------------------------|-------------------|
| The National Archives | | | |
| Department Expenditure Limit | | | |
| Resource | 33,547 | 15,426 | 45.98% |
| Capital | 2,123 | 471 | 22.19% |
| Annually Managed Expenditure | | | |
| Resource | -61 | -11 | 18.03% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 33,486 | 15,415 | 46.03% |
| Capital | 2,123 | 471 | 22.19% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 30,422 | 13,231 | 43.49% |

United Kingdom Supreme Court

| | | | |
|-------------------------------------|--------------|------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 2,650 | 1,269 | 47.89% |
| Capital | 400 | 96 | 24.00% |
| Annually Managed Expenditure | | | |
| Resource | 1,000 | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 3,650 | 1,269 | 34.77% |
| Capital | 400 | 96 | 24.00% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 2,430 | 807 | 33.21% |

Government Actuary's Department

| | | | |
|-------------------------------------|-------------|--------------|-----------------|
| Department Expenditure Limit | | | |
| Resource | 2 | 1,613 | 80,650.00% |
| Capital | 200 | 174 | 87.00% |
| Annually Managed Expenditure | | | |
| Resource | -200 | -42 | 21.00% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | -198 | 1,571 | -793.43% |
| Capital | 200 | 174 | 87.00% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | -178 | 1,599 | -898.31% |

£ '000

| | Present Plans | Provisional Outturn | Per cent Plans |
|---------------------------------------|------------------|------------------------|-------------------|
| Office of Gas and Electricity Markets | | | |
| Department Expenditure Limit | | | |
| Resource | 1 | -6,318 | -631,800.00% |
| Capital | 6,000 | 256 | 4.27% |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 1 | -6,318 | -631,800.00% |
| Capital | 6,000 | 256 | 4.27% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 16,098 | -6,753 | -41.95% |

Office of Rail and Road

| | | | |
|-------------------------------------|--------------|--------------|----------------|
| Department Expenditure Limit | | | |
| Resource | 3 | 3,417 | 113,900.00% |
| Capital | 720 | 308 | 42.78% |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 3 | 3,417 | 113,900.00% |
| Capital | 720 | 308 | 42.78% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 2,000 | 3,297 | 164.85% |

Water Services Regulation Authority

| | | | |
|-------------------------------------|--------------|----------------|-----------------|
| Department Expenditure Limit | | | |
| Resource | 130 | -14,937 | -11,490.00% |
| Capital | 360 | 188 | 52.22% |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 130 | -14,937 | -11,490.00% |
| Capital | 360 | 188 | 52.22% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 1,502 | -14,782 | -984.15% |

£ '000

| | Present Plans | Provisional Outturn | Per cent Plans |
|-------------------------------------|------------------|------------------------|-------------------|
| Export Credits Guarantee Department | | | |
| Department Expenditure Limit | | | |
| Resource | 1 | 7,600 | 760,000.00% |
| Capital | 300 | - | - |
| Annually Managed Expenditure | | | |
| Resource | 164,320 | -76,942 | -46.82% |
| Capital | 1,935,376 | 38,098 | 1.97% |
| Total Net Budget | | | |
| Resource | 164,321 | -69,342 | -42.20% |
| Capital | 1,935,676 | 38,098 | 1.97% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 1,308,812 | -47,061 | -3.60% |

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

| | | | |
|-------------------------------------|---------------|---------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 33,433 | 15,042 | 44.99% |
| Capital | 700 | - | - |
| Annually Managed Expenditure | | | |
| Resource | -950 | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 32,483 | 15,042 | 46.31% |
| Capital | 700 | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 32,505 | 15,032 | 46.25% |

House of Lords

| | | | |
|-------------------------------------|----------------|---------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 108,832 | 44,821 | 41.18% |
| Capital | 45,409 | 16,868 | 37.15% |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 108,832 | 44,821 | 41.18% |
| Capital | 45,409 | 16,868 | 37.15% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 144,249 | 58,436 | 40.51% |

£ '000

| | Present Plans | Provisional Outturn | Per cent Plans |
|-------------------------------------|------------------|------------------------|-------------------|
| House of Commons: Members | | | |
| Department Expenditure Limit | | | |
| Resource | 21,645 | 10,546 | 48.72% |
| Capital | 200 | 98 | 49.00% |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 21,645 | 10,546 | 48.72% |
| Capital | 200 | 98 | 49.00% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 20,795 | 10,116 | 48.65% |

Crown Estate Office

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

Armed Forces Pension and Compensation Scheme

| | | | |
|-------------------------------------|------------------|----------------|---------------|
| Department Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 5,480,119 | 2,616,581 | 47.75% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 5,480,119 | 2,616,581 | 47.75% |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 1,070,988 | 730,110 | 68.17% |

£ '000

| | Present Plans | Provisional Outturn | Per cent Plans |
|---|------------------|------------------------|-------------------|
| Department for International Development: Overseas Superannuation | | | |
| Department Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 33,251 | 16,626 | 50.00% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 33,251 | 16,626 | 50.00% |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 70,350 | 35,178 | 50.00% |

National Health Service Pension Scheme

| | | | |
|-------------------------------------|----------------|----------------|---------------|
| Department Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 18,317,561 | 9,187,120 | 50.15% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 18,317,561 | 9,187,120 | 50.15% |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | -46,000 | -37,983 | 82.57% |

Teachers' Pensions Scheme (England and Wales)

| | | | |
|-------------------------------------|------------------|------------------|---------------|
| Department Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 11,739,570 | 5,639,059 | 48.03% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 11,739,570 | 5,639,059 | 48.03% |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 3,420,020 | 1,841,854 | 53.86% |

£ '000

| | Present Plans | Provisional Outturn | Per cent Plans |
|--|------------------|------------------------|-------------------|
| UK Atomic Energy Authority Pension Schemes | | | |
| Department Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 275,765 | -12,629 | -4.58% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 275,765 | -12,629 | -4.58% |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 225,601 | 91,533 | 40.57% |

Ministry of Justice: Judicial Pensions Scheme

| | | | |
|-------------------------------------|----------------|----------------|---------------|
| Department Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 150,276 | 81,552 | 54.27% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 150,276 | 81,552 | 54.27% |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | -61,951 | -29,508 | 47.63% |

Cabinet Office: Civil Superannuation

| | | | |
|-------------------------------------|------------------|------------------|---------------|
| Department Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 7,905,416 | 4,246,703 | 53.72% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 7,905,416 | 4,246,703 | 53.72% |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 2,369,764 | 1,747,440 | 73.74% |

£ '000

| | Present Plans | Provisional Outturn | Per cent Plans |
|-------------------------------------|------------------|------------------------|-------------------|
| Royal Mail Statutory Pension Scheme | | | |
| Department Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 1,390,000 | 693,198 | 49.87% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 1,390,000 | 693,198 | 49.87% |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 1,330,000 | 663,198 | 49.86% |

Total (Supply Estimates presented by HM Treasury)

| | | | |
|-------------------------------------|--------------------|--------------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 259,114,402 | 127,449,515 | 49.19% |
| Capital | 47,721,640 | 22,081,606 | 46.27% |
| Annually Managed Expenditure | | | |
| Resource | 166,239,515 | 56,228,587 | 33.82% |
| Capital | 19,007,365 | 4,847,044 | 25.50% |
| Total Net Budget | | | |
| Resource | 425,353,917 | 183,678,102 | 43.18% |
| Capital | 66,729,005 | 26,928,650 | 40.36% |
| Non-Budget Expenditure | 58,621,303 | 27,406,889 | 46.75% |
| Net Cash Requirement | 481,813,435 | 224,901,574 | 46.68% |

Supply Estimates presented elsewhere

House of Commons: Administration

| | | | |
|-------------------------------------|----------------|----------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 224,600 | 103,781 | 46.21% |
| Capital | 83,300 | 12,331 | 14.80% |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 224,600 | 103,781 | 46.21% |
| Capital | 83,300 | 12,331 | 14.80% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 281,500 | 104,691 | 37.19% |

£ '000

| | Present Plans | Provisional Outturn | Per cent Plans |
|---|------------------|------------------------|-------------------|
| National Audit Office | | | |
| Department Expenditure Limit | | | |
| Resource | 63,400 | 32,143 | 50.70% |
| Capital | 1,500 | 1,500 | 100.00% |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 63,400 | 32,143 | 50.70% |
| Capital | 1,500 | 1,500 | 100.00% |
| Non-Budget Expenditure | | - | - |
| Net Cash Requirement | 62,970 | 31,291 | 49.69% |
| Electoral Commission | | | |
| Department Expenditure Limit | | | |
| Resource | 24,687 | 15,521 | 62.87% |
| Capital | 310 | - | - |
| Annually Managed Expenditure | | | |
| Resource | 26 | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 24,713 | 15,521 | 62.81% |
| Capital | 310 | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 24,682 | 15,387 | 62.34% |
| Independent Parliamentary Standards Authority | | | |
| Department Expenditure Limit | | | |
| Resource | 186,280 | 96,536 | 51.82% |
| Capital | 2,665 | 1,333 | 50.02% |
| Annually Managed Expenditure | | | |
| Resource | 500 | 254 | 50.80% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 186,780 | 96,790 | 51.82% |
| Capital | 2,665 | 1,333 | 50.02% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 188,044 | 97,397 | 51.79% |

£ '000

| | Present Plans | Provisional Outturn | Per cent Plans |
|--|------------------|------------------------|-------------------|
| Local Government Boundary Commission for England | | | |
| Department Expenditure Limit | | | |
| Resource | 2,137 | 981 | 45.91% |
| Capital | 50 | 7 | 14.00% |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 2,137 | 981 | 45.91% |
| Capital | 50 | 7 | 14.00% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 2,123 | 955 | 44.98% |

Total (Supply Estimates presented elsewhere)

| | | | |
|-------------------------------------|----------------|----------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 501,104 | 248,962 | 49.68% |
| Capital | 87,825 | 15,171 | 17.27% |
| Annually Managed Expenditure | | | |
| Resource | 526 | 254 | 48.29% |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 501,630 | 249,216 | 49.68% |
| Capital | 87,825 | 15,171 | 17.27% |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 559,319 | 249,721 | 44.65% |

Grand Total

| | | | |
|-------------------------------------|--------------------|--------------------|---------------|
| Department Expenditure Limit | | | |
| Resource | 259,615,506 | 127,698,477 | 49.19% |
| Capital | 47,809,465 | 22,096,777 | 46.22% |
| Annually Managed Expenditure | | | |
| Resource | 166,240,041 | 56,228,841 | 33.82% |
| Capital | 19,007,365 | 4,847,044 | 25.50% |
| Total Net Budget | | | |
| Resource | 425,855,547 | 183,927,318 | 43.19% |
| Capital | 66,816,830 | 26,943,821 | 40.32% |
| Non-Budget Expenditure | 58,621,303 | 27,406,889 | 46.75% |
| Net Cash Requirement | 482,372,754 | 225,151,295 | 46.68% |

Section 2.

Individual Supplementary Estimates

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) | 65,800,000 | | |
| ii. Reserve Claim Additional Depreciation & Impairments (Section DEL-H) | 350,000,000 | | |
| iii. Reserve Claim Cash Forecasting Fine (Section DEL-P) | | -2,201,000 | |
| iv. Reserve Claim Operations and Peacekeeping (Sections DEL-Q to W) | 250,000,000 | | |
| v. Reserve Claim Operations and Peacekeeping Depreciation & Impairments (Section DEL-X) | 60,000,000 | | |
| vi. Switch from RDEL to SUME (Sections DEL-F) | | -490,000,000 | |
| vii. Switch from RDEL Programme to RDEL Administration (Sections DEL-F, P) | 42,800,000 | -42,800,000 | |
| viii. Budget Exchange for Integrated Activity Fund (Section DEL-F) | | -9,500,000 | |
| ix. Transfer in from Department of International Development for Afghan Locally Engaged Civilians (Section DEL-F) | 1,259,000 | | |
| x. Transfer in from Single Intelligence Agencies for CYBER (Section DEL-F) | 5,900,000 | | |
| xi. Transfer in from Foreign and Commonwealth Office for One HMG Overseas (Section DEL-F) | 5,012,000 | | |
| xii. Transfer in from Foreign and Commonwealth Office for Conflict, Stability and Security Fund (Section DEL-AE) | 21,121,000 | | |
| xiii. Transfer out to Department for Business, Energy and Industrial Strategy for OP ESCALIN (Section DEL-F) | | -2,315,000 | |
| xiv. Transfer out to Single Intelligence Agencies for Nuclear Priority Fund (Section DEL-F) | | -40,000 | |
| xv. Transfer out to Northern Ireland Office for Support to Historical Institutional Abuse Inquiry (Section DEL-F) | | -50,000 | |
| xvi. Transfer out to Department of Health for Government Finance Academy (Section DEL-P) | | -100,000 | |
| xvii. Transfer out to Cabinet Office for Iraq Inquiry Publications to families (Section DEL-F) | | -85,000 | |
| xviii. Transfer out to Single Intelligence Agencies for CYBER (Section DEL-F) | | -71,072,000 | |
| xix. Transfer out to Single Intelligence Agencies for Operations and Peacekeeping (Section DEL-V) | | -34,090,000 | |
| xx. Transfer out to Home Office for Reimbursement for Immigration Controls (Section DEL-F) | | -500,000 | |

| | | | |
|--|----------------------|---------------------|--------------------|
| xxi. Autumn Statement Adjustment (Section DEL-F) | 200,000,000 | | |
| Total change in Resource DEL (Voted) | 1,001,892,000 | -652,753,000 | 349,139,000 |
| i. Change in Treasury Discount Rates for Provisions (Section AME-AH) | 150,000,000 | | |
| ii. Increased Provisions for Defence Capability (Section AME-AH) | 341,000,000 | | |
| Total change in Resource AME (Voted) | 491,000,000 | | 491,000,000 |
| i. Reserve Claim Operations and Peacekeeping (Sections DEL-Y, Z) | 120,000,000 | | |
| ii. Reserve Claim LIBOR (Section DEL-K) | 600,000 | | |
| iii. Switch from RDEL to SUME (Sections DEL-J) | 490,000,000 | | |
| iv. Transfer in from Single Intelligence Agencies for CYBER (Section DEL-F) | 15,165,000 | | |
| v. Reserve Claim Loans to Museum (Section DEL-K) | 560,000 | | |
| vi. Transfer in from Single Intelligence Agencies for CYBER (Section DEL-J) | 150,000 | | |
| vii. Transfer out to Foreign and Commonwealth Office for New NATO Headquarters (Section DEL-K) | | -500,000 | |
| Total change in Capital DEL (Voted) | 626,475,000 | -500,000 | 625,975,000 |
| Movements set out above | 564,926,000 | | |
| Total change in Net Cash Requirement | 564,926,000 | | 564,926,000 |

On the 5th December the Ministry Of Defence went live with a Contracting, Purchasing and Finance (CP&F) system which integrates the Accounting and Purchase Ordering System. CP&F marked the retirement of the aged purchase ordering system, Purchase to Pay (P2P), which has been used for over 14 years. Migrating data from the P2P system into CP&F has led to a reduction (approximately £180M) in the value of the Department's accruals.

Although a number of reasons contribute to the reduction, this is principally driven by the fact that: a number of historical purchase orders have not been migrated as they are either no longer on order, or they had already been delivered and paid for but the P2P system did not reflect this; and, due to system limitations, corrections were not made to the original transactions but at summary level.

Depending on the size of the total error position at the end of this financial year, there is a chance the Department may need to make a Prior Period Adjustment.

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|-------------|-----------|-------------|
| Departmental Expenditure Limit | | | |
| Resource | 349,139,000 | - | 349,139,000 |
| Capital | 625,975,000 | - | 625,975,000 |
| Annually Managed Expenditure | | | |
| Resource | 491,000,000 | - | 491,000,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 840,139,000 | - | 840,139,000 |
| Capital | 625,975,000 | - | 625,975,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement | 564,926,000 | | |

Supplementary amounts required in the year ending 31 March 2017 for expenditure by Ministry of Defence on:

Departmental Expenditure Limit:Expenditure arising from:

Ongoing military commitments, including identifying and countering the threat of terrorist attack on the UK Mainland, and maintaining the integrity of UK waters and airspace. Contributing to the community by Search and Rescue, administration of cadet forces, costs of assistance to other Government Departments and agencies. Defence diplomacy, and the department's support of wider British interests. Delivering military capability, including costs of front line troops, attributed costs of logistical and personnel support costs. Research on the equipment and non-equipment programme, provision of financial interventions to the private sector in support of delivery of departmental outputs. Defence Estates and business infrastructure. To support Ministers and Parliament. Strategic management and corporate services. Pensions and other payments/allowances for disablement or death arising out of war or service in the Armed Forces after 2 September 1939. Awards to surviving members of British groups held prisoner by the Japanese during the Second World War (Far Eastern Prisoners of War) or their surviving spouse and pensions and other payments in respect of service in the Armed Forces at other times, excluding claims under the Armed Forces Compensation Scheme and Armed Forces pension scheme.

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

Part I (*continued*)

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

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

Income arising from:

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

Annually Managed Expenditure:

Expenditure arising from:

The creation and revaluation of provisions; impairments due to the revaluation of assets, unforeseen obsolescence and losses caused by catastrophic events. Bad debts and some Foreign exchange gains and losses. Costs associated with decommissioning.

Ministry of Defence will account for this Estimate.

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 1,463,000 | 33,857,081 | 40,499 | 308,640 | 1,503,499 | 34,165,721 | 8,127,000 | 625,975 | 8,752,975 |
| <i>Of which:</i> | | | | | | | | |
| A Provision of Defence Capability Service Personnel Costs | | | | | | | | |
| - | 8,896,910 | - | 112,916 | - | 9,009,826 | - | - | - |
| B Provision of Defence Capability Civilian Personnel Costs | | | | | | | | |
| - | 1,788,930 | - | -439,692 | - | 1,349,238 | - | - | - |
| C Provision of Defence Capability Infrastructure costs | | | | | | | | |
| - | 3,877,017 | - | 299,740 | - | 4,176,757 | - | - | - |
| D Provision of Defence Capability Inventory Consumption | | | | | | | | |
| - | 1,586,958 | - | -385,451 | - | 1,201,507 | - | - | - |
| E Provision of Defence Capability Equipment Support Costs | | | | | | | | |
| - | 6,094,910 | - | 429,028 | - | 6,523,938 | - | - | - |
| F Provision of Defence Capability Other Costs and Services | | | | | | | | |
| - | 1,519,785 | - | -371,571 | - | 1,148,214 | - | - | - |
| G Provision of Defence Capability Receipts and other Income | | | | | | | | |
| - | -977,270 | - | -104,860 | - | -1,082,130 | - | - | - |
| H Provision of Defence Capability Depreciation and Impairments Costs | | | | | | | | |
| - | 8,490,070 | - | 349,989 | - | 8,840,059 | - | - | - |
| J Provision of Defence Capability Capital Single Use Military Equipment | | | | | | | | |
| - | - | - | - | - | - | 4,026,647 | 710,050 | 4,736,697 |
| K Provision of Defence Capability Other Capital (Fiscal) | | | | | | | | |
| - | - | - | - | - | - | 2,399,337 | 12,714 | 2,412,051 |
| N Provision of Defence Capability Research and Development Costs | | | | | | | | |
| - | 61,144 | - | 128,856 | - | 190,000 | 1,800,281 | -217,801 | 1,582,480 |
| P Provision of Defence Capability Administration Other Costs and Services | | | | | | | | |
| 473,000 | - | 22,699 | - | 495,699 | - | - | - | - |
| Q Operations Service Personnel Staff Cost | | | | | | | | |
| - | 10,500 | - | 14,430 | - | 24,930 | - | - | - |
| R Operations and Peacekeeping Civilian Personnel Staff Costs | | | | | | | | |
| - | 800 | - | 4,620 | - | 5,420 | - | - | - |
| S Operations Infrastructure Costs | | | | | | | | |
| - | 32,000 | - | 25,140 | - | 57,140 | - | - | - |
| T Operations Inventory Consumption | | | | | | | | |
| - | 30,500 | - | 38,490 | - | 68,990 | - | - | - |
| U Operations Equipment Support Costs | | | | | | | | |
| - | 110,000 | - | 164,030 | - | 274,030 | - | - | - |
| V Operations Other Costs and Services | | | | | | | | |
| - | 50,500 | - | -11,060 | - | 39,440 | - | - | - |
| W Operations Receipts and other Income | | | | | | | | |
| - | -4,300 | - | -19,740 | - | -24,040 | - | - | - |
| X Operations Depreciation and Impairment Costs | | | | | | | | |
| - | - | - | 60,000 | - | 60,000 | - | - | - |
| Y Operations Capital Single Use Military Equipment | | | | | | | | |
| - | - | - | - | - | - | - | 117,950 | 117,950 |

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 | | | |
| Z Operations Other Capital (Fiscal) | | | | | | | | |
| - | - | - | - | - | - | - | 2,050 | 2,050 |
| AA Non Departmental Public Bodies Costs (net) | | | | | | | | |
| - | 194,538 | - | -13,246 | - | 181,292 | 2,493 | 412 | 2,905 |
| AD War Pension Benefits Programme Costs | | | | | | | | |
| - | 761,000 | - | 6,500 | - | 767,500 | - | - | - |
| AE Conflict, Stability and Security Fund | | | | | | | | |
| - | 67,880 | - | 20,521 | - | 88,401 | - | 600 | 600 |
| AF Cash Release of Provisions Admin Costs | | | | | | | | |
| - | - | 17,800 | - | 17,800 | - | - | - | - |
| Total Spending in DEL | | | | | | | | |
| | | 40,499 | 308,640 | | | | 625,975 | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 1,255,000 | - | 491,000 | - | 1,746,000 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| AH Provision of Defence Capability Provisions Costs | | | | | | | | |
| - | 300,000 | - | 491,000 | - | 791,000 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | - | 491,000 | | | | - | |
| Total for Estimate | | | | | | | | |
| | | 40,499 | 799,640 | | | | 625,975 | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | 40,499 | 799,640 | | | | 625,975 | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | | - | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|-------------------|----------------|-------------------|
| Net Cash Requirement | 35,998,269 | 564,926 | 36,563,195 |

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 1,503,499 | - | 1,503,499 | 35,147,291 | -981,570 | 34,165,721 | 8,950,075 | -197,100 | 8,752,975 |
| <i>Of which:</i> | | | | | | | | |
| A Provision of Defence Capability Service Personnel Costs | | | | | | | | |
| - | - | - | 9,009,826 | - | 9,009,826 | - | - | - |
| B Provision of Defence Capability Civilian Personnel Costs | | | | | | | | |
| - | - | - | 1,349,238 | - | 1,349,238 | - | - | - |
| C Provision of Defence Capability Infrastructure costs | | | | | | | | |
| - | - | - | 4,176,757 | - | 4,176,757 | - | - | - |
| D Provision of Defence Capability Inventory Consumption | | | | | | | | |
| - | - | - | 1,201,507 | - | 1,201,507 | - | - | - |
| E Provision of Defence Capability Equipment Support Costs | | | | | | | | |
| - | - | - | 6,523,938 | - | 6,523,938 | - | - | - |
| F Provision of Defence Capability Other Costs and Services | | | | | | | | |
| - | - | - | 1,148,214 | - | 1,148,214 | - | - | - |
| G Provision of Defence Capability Receipts and other Income | | | | | | | | |
| - | - | - | -104,860 | -977,270 | -1,082,130 | - | - | - |
| H Provision of Defence Capability Depreciation and Impairments Costs | | | | | | | | |
| - | - | - | 8,840,059 | - | 8,840,059 | - | - | - |
| I Provision of Defence Capability Cash Release of Provisions Costs | | | | | | | | |
| - | - | - | 265,000 | - | 265,000 | - | - | - |
| J Provision of Defence Capability Capital Single Use Military Equipment | | | | | | | | |
| - | - | - | - | - | - | 4,736,697 | - | 4,736,697 |
| K Provision of Defence Capability Other Capital (Fiscal) | | | | | | | | |
| - | - | - | - | - | - | 2,412,051 | - | 2,412,051 |
| L Provision of Defence Capability Fiscal Assets / Estate Disposal | | | | | | | | |
| - | - | - | - | - | - | - | -193,000 | -193,000 |
| M Provision of Defence Capability New Loans and Loan Repayment | | | | | | | | |
| - | - | - | - | - | - | - | -4,100 | -4,100 |
| N Provision of Defence Capability Research and Development Costs | | | | | | | | |
| - | - | - | 190,000 | - | 190,000 | 1,582,480 | - | 1,582,480 |
| O Provision of Defence Capability Administration Civilian Personnel Costs | | | | | | | | |
| 400,000 | - | 400,000 | - | - | - | - | - | - |
| P Provision of Defence Capability Administration Other Costs and Services | | | | | | | | |
| 495,699 | - | 495,699 | - | - | - | - | - | - |
| Q Operations Service Personnel Staff Cost | | | | | | | | |
| - | - | - | 24,930 | - | 24,930 | - | - | - |
| R Operations and Peacekeeping Civilian Personnel Staff Costs | | | | | | | | |
| - | - | - | 5,420 | - | 5,420 | - | - | - |
| S Operations Infrastructure Costs | | | | | | | | |
| - | - | - | 57,140 | - | 57,140 | - | - | - |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|--|----------|------------------|-------------------|-----------------|-------------------|------------------|-----------------|------------------|
| Resources | | | | | | Capital | | |
| Administration | | Net | Programme | | | Gross | Income | Net |
| Gross | Income | | Gross | Income | Net | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| T Operations Inventory Consumption | | | | | | | | |
| - | - | - | 68,990 | - | 68,990 | - | - | - |
| U Operations Equipment Support Costs | | | | | | | | |
| - | - | - | 274,030 | - | 274,030 | - | - | - |
| V Operations Other Costs and Services | | | | | | | | |
| - | - | - | 39,440 | - | 39,440 | - | - | - |
| W Operations Receipts and other Income | | | | | | | | |
| - | - | - | -19,740 | -4,300 | -24,040 | - | - | - |
| X Operations Depreciation and Impairment Costs | | | | | | | | |
| - | - | - | 60,000 | - | 60,000 | - | - | - |
| Y Operations Capital Single Use Military Equipment | | | | | | | | |
| - | - | - | - | - | - | 117,950 | - | 117,950 |
| Z Operations Other Capital (Fiscal) | | | | | | | | |
| - | - | - | - | - | - | 2,050 | - | 2,050 |
| AA Non Departmental Public Bodies Costs (net) | | | | | | | | |
| - | - | - | 181,292 | - | 181,292 | 2,905 | - | 2,905 |
| AB Defence Capability Admin Service Pers Costs | | | | | | | | |
| 590,000 | - | 590,000 | - | - | - | - | - | - |
| AC Defence Capability DE&S DEL Costs | | | | | | | | |
| - | - | - | 1,000,209 | - | 1,000,209 | 95,342 | - | 95,342 |
| AD War Pension Benefits Programme Costs | | | | | | | | |
| - | - | - | 767,500 | - | 767,500 | - | - | - |
| AE Conflict, Stability and Security Fund | | | | | | | | |
| - | - | - | 88,401 | - | 88,401 | 600 | - | 600 |
| AF Cash Release of Provisions Admin Costs | | | | | | | | |
| 17,800 | - | 17,800 | - | - | - | - | - | - |
| Total Spending in DEL | | | | | | 8,950,075 | -197,100 | 8,752,975 |
| 1,503,499 | - | 1,503,499 | 35,147,291 | -981,570 | 34,165,721 | | | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 1,746,000 | - | 1,746,000 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| AG Provision of Defence Capability Depreciation and Impairment Costs | | | | | | | | |
| - | - | - | 920,000 | - | 920,000 | - | - | - |
| AH Provision of Defence Capability Provisions Costs | | | | | | | | |
| - | - | - | 791,000 | - | 791,000 | - | - | - |
| AI Provision of Defence Cash Release of Provisions Costs | | | | | | | | |
| - | - | - | -265,000 | - | -265,000 | - | - | - |
| AJ Movement On Fair Value of Financial Instruments | | | | | | | | |
| - | - | - | 300,000 | - | 300,000 | - | - | - |
| Total Spending in AME | | | | | | - | - | - |
| - | - | - | 1,746,000 | - | 1,746,000 | | | |

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 |
| Total for Estimate | | | | | | | | |
| 1,503,499 | - | 1,503,499 | 36,893,291 | -981,570 | 35,911,721 | 8,950,075 | -197,100 | 8,752,975 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 1,503,499 | - | 1,503,499 | 36,893,291 | -981,570 | 35,911,721 | 8,950,075 | -197,100 | 8,752,975 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|-------------------|-----------------|-------------------|
| Net Resource Requirement | 36,575,081 | 840,139 | 37,415,220 |
| Net Capital Requirement | 8,127,000 | 625,975 | 8,752,975 |
| Accruals to cash adjustments | -8,703,812 | -901,188 | -9,605,000 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | -197,031 | 12,834 | -184,197 |
| Add cash grant-in-aid | 187,289 | -13,033 | 174,256 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -9,710,070 | -409,989 | -10,120,059 |
| New provisions and adjustments to previous provisions | -300,000 | -491,000 | -791,000 |
| 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 | 150,000 | - | 150,000 |
| Increase (+) / Decrease (-) in debtors | 200,000 | - | 200,000 |
| Increase (-) / Decrease (+) in creditors | 701,000 | - | 701,000 |
| Use of provisions | 265,000 | - | 265,000 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 35,998,269 | 564,926 | 36,563,195 |

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

£'000

2016-17
Plans

| | |
|---|-------------------|
| Gross Administration Costs | 1,503,499 |
| <i>Less:</i> | |
| Administration DEL Income | - |
| Net Administration Costs | 1,503,499 |
| Gross Programme Costs | 35,127,211 |
| <i>Less:</i> | |
| Programme DEL Income | -981,570 |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 34,145,641 |
| Total Net Operating Costs | 35,649,140 |
| <i>Of which:</i> | |
| Resource DEL | 31,827,140 |
| Capital DEL | 1,811,000 |
| Resource AME | 2,011,000 |
| 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 | -1,811,000 |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | 3,577,080 |
| Total Resource Budget | 37,415,220 |
| <i>Of which:</i> | |
| Resource DEL | 35,669,220 |
| Resource AME | 1,746,000 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 37,415,220 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL

-981,570

Of which:

Programme

Sales of Goods and Services

-706,808

Of which:

G Provision of Defence Capability Receipts and other Income

-702,508

W Operations Receipts and other Income

-4,300

Other Income

-274,762

Of which:

G Provision of Defence Capability Receipts and other Income

-274,762

Total Programme

-981,570

Total Voted Resource Income

-981,570

Voted Capital DEL

-197,100

Of which:

Programme

Sales of Assets

-193,000

Of which:

L Provision of Defence Capability Fiscal Assets / Estate Disposal

-193,000

Repayments

-4,100

Of which:

M Provision of Defence Capability New Loans and Loan Repayment

-4,100

Total Programme

-197,100

Total Voted Capital Income

-197,100

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

No CFER income or receipts are expected in 2016-17.

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:

Mr Anthony Douglas Defence Equipment and Support

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

ALB Accounting Officers:

| | |
|-----------------------------|---|
| Mr Paul Hatt | Royal Hospital Chelsea |
| Mrs Sarah Dennis | National Museum of the Royal Navy |
| Mrs Janice Murray | National Army Museum |
| AVM P D Luker CB OBE AFC DL | Council of Reserve and Cadet Forces Association |
| Ms Maggie Appleton MBE | Royal Airforce Museum |
| Victoria Wallace | Commonwealth War Graves Commission |
| Mrs Marcine Waterman | Single Source Regulations Office |

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-aid |
|---------------------------------------|--|----------------|--------------|----------------|
| AA-DEL | Commonwealth War Graves Commission | 50311 | - | 50,311 |
| AA-DEL | National Army Museum | 6,816 | - | 6,036 |
| AA-DEL | National Museum of the Royal Navy | 4,273 | 322 | 3,384 |
| AA-DEL | Royal Air Force Museum | 8,792 | 560 | 9,352 |
| AA-DEL | Royal Hospital, Chelsea | 17,944 | - | 11,994 |
| AA-DEL | Single Source Regulations Office | 5,773 | - | 5,773 |
| AA-DEL | Territorial, Auxiliary and Volunteer Reserve Associations established under s 110 of the Reserve Act | 87,383 | 2,023 | 87,406 |
| Total | | 181,292 | 2,905 | 174,256 |

Part III: Note L - International Subscriptions

| Section in Part II: Subhead Detail | | Body | £'000 |
|---------------------------------------|--|------|---------|
| F-DEL | NATO Military Budget | | 106,657 |
| F-DEL | UK Contribution to the Comprehensive Test Ban Treaty Verification Scheme | | 4,011 |
| F-DEL | Western European Union Centre | | 1,749 |

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) Budget Exchange from 15/16 | 2,000,000 | | |
| (Section A) Reserve Claim | 17,400,000 | | |
| (Section A) Transfer from Ministry of Defence re NSC priorities on emerging threats | 34,090,000 | | |
| (Section A) Revised Estimate from Main Estimate for the reclassification of R&D expenditure as per ESA10. | 5,491,000 | | |
| (Section A) Revised Estimate from Main Estimate for the reclassification of R&D income as per ESA10. | 17,031,000 | | |
| (Section A) Budget switch from RDEL to CDEL | | -2,519,000 | |
| (Section A) Transfer to Cabinet Office for NSS salaries | | -200,000 | |
| (Section A) Transfer from Ministry of Defence re Cyber funding | 61,907,000 | | |
| (Section A) Transfer from Home Office for GTRF underspend | 190,000 | | |
| (Section A) Transfer from Ministry of Defence for GTRF underspend | 40,000 | | |
| (Section A) Transfer to Department of Business, Energy and Industrial Strategy for GTRF | | -190,000 | |
| (Section A) Adjustment in income offsetting Expenditure. | 55,000,000 | | |
| (Section A) Adjustment in income offsetting Expenditure. | | -55,000,000 | |
| (Section A) Transfer from Ministry of Defence for National Cyber Security Programme | 9,165,000 | | |
| (Section A) Transfer to Department for Communities and Local Government for National Cyber Security Programme | | -210,000 | |
| (Section A) Transfer to Department for Work and Pensions for National Cyber Security Programme | | -300,000 | |
| (Section A) Transfer to Department for Environment , Food and Rural Affairs for National Cyber Security Programme | | -239,000 | |
| (Section A) Transfer to HM Revenue and Customs for National Cyber Security Programme | | -1,100,000 | |
| (Section A) Transfer to Department for Media, Culture and Sport for National Cyber Security Programme | | -9,075,000 | |
| (Section A) Transfer to Home Office for National Cyber Security Programme | | -24,965,000 | |
| (Section A) Transfer to Department for Business, Energy and Industrial Strategy for National Cyber Security Programme | | -1,054,000 | |

| | | | |
|--|--------------------|---------------------|--------------------|
| (Section A) Transfer to UK Space Agency for National Cyber Security Programme | | -70,000 | |
| (Section A) Transfer to Department for International Trade for National Cyber Security Programme | | -175,000 | |
| (Section A) Transfer to Ministry of Defence for National Cyber Security Programme | | -5,900,000 | |
| (Section A) Transfer to Foreign and Commonwealth Office for National Cyber Security Programme | | -3,130,000 | |
| (Section A) Transfer to Department of Health for National Cyber Security Programme | | -2,185,000 | |
| (Section A) Transfer to Cabinet Office for National Cyber Security Programme | | -11,152,000 | |
| (Section A) Transfer to Northern Ireland Office for HIAI | | -50,000 | |
| (Section A) Decrease in ring-fenced depreciation | | -1,400,000 | |
| Total change in Resource DEL (Voted) | 202,314,000 | -118,914,000 | 83,400,000 |
| (Section A) Decrease in AME required for provisions and revaluations of property plant & equipment. | | -8,000,000 | |
| Total change in Resource AME (Voted) | - | -8,000,000 | -8,000,000 |
| (Section A) Revised Estimate from Main Estimate for the reclassification of R&D expenditure as per ESA10. | | -5,491,000 | |
| (Section A) Revised Estimate from Main Estimate for the reclassification of R&D income as per ESA10. | | -17,031,000 | |
| (Section A) Budget switch from RDEL to CDEL | 2,519,000 | | |
| (Section A) Transfer to Ministry of Defence re Cyber funding | | -6,000,000 | |
| (Section A) Transfer to Ministry of Defence for National Cyber Security Programme | | -9,165,000 | |
| (Section A) Transfer to Home Office for National Cyber Security Programme | | -951,000 | |
| (Section A) Transfer to Ministry of Defence for National Cyber Security Programme | | -150,000 | |
| (Section A) Transfer to Cabinet Office for National Cyber Security Programme | | -5,104,000 | |
| (Section A) Adjustment in income offsetting Expenditure. | 2,000,000 | | |
| (Section A) Adjustment in income offsetting Expenditure. | | -2,000,000 | |
| Total change in Capital DEL (Voted) | 4,519,000 | -45,892,000 | -41,373,000 |
| Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above and also to a change in creditors. | 63,427,000 | | |
| Total change in Net Cash Requirement | 63,427,000 | - | 63,427,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|-------------|-----------|-------------|
| Departmental Expenditure Limit | | | |
| Resource | 83,400,000 | - | 83,400,000 |
| Capital | -41,373,000 | - | -41,373,000 |
| Annually Managed Expenditure | | | |
| Resource | -8,000,000 | - | -8,000,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 75,400,000 | - | 75,400,000 |
| Capital | -41,373,000 | - | -41,373,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement | 63,427,000 | | |

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

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

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

Annually Managed Expenditure:Expenditure arising from:

Provisions and other non-cash items.

Security and Intelligence Agencies will account for this Estimate.

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 72,000 | 2,129,168 | -200 | 83,600 | 71,800 | 2,212,768 | 649,270 | -41,373 | 607,897 |
| <i>Of which:</i> | | | | | | | | |
| A Security and Intelligence Agencies | | | | | | | | |
| 72,000 | 2,129,168 | -200 | 83,600 | 71,800 | 2,212,768 | 649,270 | -41,373 | 607,897 |
| Total Spending in DEL | | | | | | | | |
| | | -200 | 83,600 | | | | -41,373 | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 39,050 | - | -8,000 | - | 31,050 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B Spending in Annually Managed Expenditure | | | | | | | | |
| - | 39,050 | - | -8,000 | - | 31,050 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | - | -8,000 | | | | - | |
| Total for Estimate | | | | | | | | |
| | | -200 | 75,600 | | | | -41,373 | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | -200 | 75,600 | | | | -41,373 | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | | - | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|---------------|------------------|
| Net Cash Requirement | 2,585,438 | 63,427 | 2,648,865 |

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 72,000 | -200 | 71,800 | 2,366,737 | -153,969 | 2,212,768 | 637,928 | -30,031 | 607,897 |
| <i>Of which:</i> | | | | | | | | |
| A Security and Intelligence Agencies | | | | | | | | |
| 72,000 | -200 | 71,800 | 2,366,737 | -153,969 | 2,212,768 | 637,928 | -30,031 | 607,897 |
| Total Spending in DEL | | | | | | | | |
| 72,000 | -200 | 71,800 | 2,366,737 | -153,969 | 2,212,768 | 637,928 | -30,031 | 607,897 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 31,050 | - | 31,050 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B Spending in Annually Managed Expenditure | | | | | | | | |
| - | - | - | 31,050 | - | 31,050 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 31,050 | - | 31,050 | - | - | - |
| Total for Estimate | | | | | | | | |
| 72,000 | -200 | 71,800 | 2,397,787 | -153,969 | 2,243,818 | 637,928 | -30,031 | 607,897 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 72,000 | -200 | 71,800 | 2,397,787 | -153,969 | 2,243,818 | 637,928 | -30,031 | 607,897 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|----------------|------------------|
| Net Resource Requirement | 2,240,218 | 75,400 | 2,315,618 |
| Net Capital Requirement | 649,270 | -41,373 | 607,897 |
| Accruals to cash adjustments | -304,050 | 29,400 | -274,650 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -394,900 | 9,400 | -385,500 |
| New provisions and adjustments to previous provisions | 850 | - | 850 |
| 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 | 90,000 | 20,000 | 110,000 |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 2,585,438 | 63,427 | 2,648,865 |

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

£'000

Plans

| | |
|---|------------------|
| Gross Administration Costs | 72,000 |
| <i>Less:</i> | |
| Administration DEL Income | -200 |
| Net Administration Costs | 71,800 |
| Gross Programme Costs | 2,564,896 |
| <i>Less:</i> | |
| Programme DEL Income | -171,000 |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 2,393,896 |
| Total Net Operating Costs | 2,465,696 |
| <i>Of which:</i> | |
| Resource DEL | 2,284,568 |
| Capital DEL | 150,078 |
| Resource AME | 31,050 |
| 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 | -150,078 |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 2,315,618 |
| <i>Of which:</i> | |
| Resource DEL | 2,284,568 |
| Resource AME | 31,050 |
| <i>Adjustments to include:</i> | |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 2,315,618 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL

-154,169

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

-153,969

Of which:

A: Security and Intelligence Agencies

-153,969

Total Programme

-153,969

Total Voted Resource Income

-154,169

Voted Capital DEL

-30,031

Of which:

Programme

Sales of Assets

-30,031

Of which:

A: Security and Intelligence Agencies

-30,031

Total Programme

-30,031

Total Voted Capital Income

-30,031

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

No CFER income or receipts are expected in 2016-17.

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.

Home Office

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|--|------------|-------------|-------|
| Resource DEL changes: | | | |
| (DUP) Programme to meet the department's contribution to the Foreign and Commonwealth Office's overseas platform costs. | 15,000,000 | | |
| (Section H) Programme to cover a forecast shortfall in ringfence funding. | 10,000,000 | | |
| (DUP) Admin rebate from HM Treasury for efficient cash management. | 96,000 | | |
| Transfers to and from other Government departments: | | | |
| (Section A) Programme from the Department for Communities and Local Government to cover the unauthorised tax charge associated with the Firefighters pension scheme. | 2,642,000 | | |
| (Section E) Programme from the Department for Education to fund english language courses for migrants. | 1,000,000 | | |
| (Section D) Programme from the Ministry of Defence to cover a shortfall in revenue from exempting certain military family dependants from immigration controls. | 500,000 | | |
| Programme from the Foreign and Commonwealth Office to fund Conflict, Security and Stabilisation Fund projects: | | | |
| (Section F) in Turkey and Greece; | 1,500,000 | | |
| (Section B) in the Western Balkans, Jamaica and EU; | 1,366,000 | | |
| (DUP) in the Western Balkans, Pakistan and Africa; | 6,982,000 | | |
| (Section E) tackling illegal migration in Albania. Net funding includes underspend reallocated to other projects; | | -50,000 | |
| (Section H) to help reduce migrant flows to Europe | 2,165,000 | | |
| (Section A) in Bermuda; | 200,000 | | |
| (Section H) Programme from the Foreign and Commonwealth Office to fund the GREAT campaign; | 250,000 | | |
| (Section B) Programme from the Security and Intelligence Agencies to strengthen national cyber security: | 24,965,000 | | |
| Programme contribution to the Foreign and Commonwealth Office's overseas platform costs. | | | |
| (DUP) | | -15,000,000 | |
| (Section C) | | -12,885,000 | |
| (Section E) Programme Immigration Health Surcharge funding to: | | | |

| | |
|--|-------------|
| Department of Health | -56,758,000 |
| Scottish Government | -5,593,000 |
| Welsh Assembly Government | -3,232,000 |
| Northern Ireland Executive | -1,875,000 |
| (Section C) Admin to the Scottish Government's and the Northern Ireland Executive's General Registry Offices to help prevent sham marriages: | |
| Scottish Government | -85,000 |
| Northern Ireland Executive | -25,000 |
| (Section C) Programme to HM Revenue and Customs as a contribution towards the Civil Service's Operational Delivery Profession. | -10,000 |
| (DUP) Admin to the National Crime Agency to meet a funding shortfall. | -5,000,000 |
| Programme to the National Crime Agency for Conflict, Stability and Security Fund projects: | |
| (DUP) | -7,405,000 |
| (Section B) | -480,000 |
| (Section B) Return of unused National Cyber Security programme funding to the Security and Intelligence Agencies. | -190,000 |

Neutral transfers to reflect the latest forecast budget allocations:

| | | |
|--|-------------|--------------|
| (Section A) Crime and Policing Group: | 240,131,000 | -229,968,000 |
| (Section B) Office for Security and Counter Terrorism: | 201,089,000 | -220,534,000 |
| (Section C) Immigration Enforcement: | 10,745,000 | -11,479,000 |
| (Section D) UK Visas and Immigration: | 461,085,000 | -458,005,000 |
| (Section E) International and Immigration Policy: | 96,163,000 | -102,470,000 |
| (Section F) Border Force: | 21,747,000 | -81,176,000 |
| (Section G) HM Passport Office: | 22,734,000 | -22,768,000 |
| (Section H) Enablers: | 450,696,000 | -373,458,000 |
| (Section I) Arms Length Bodies (Net): | 50,840,000 | -37,216,000 |
| Counter Extremism: | 20,352,000 | -22,499,000 |
| DUP: | 48,969,000 | -64,978,000 |

| | | | |
|---|----------------------|-----------------------|--------------------|
| Total change in Resource DEL (Voted) | 1,691,217,000 | -1,733,139,000 | -41,922,000 |
|---|----------------------|-----------------------|--------------------|

AME changes:

| | |
|---|-------------|
| (Section L) funding to meet police and fire pension forecasts. | 212,000,000 |
| (Section K) Increase provision for the Forensic Science Service Pension Scheme in line with latest forecasts. | 78,000,000 |
| (Section M) Set up a PFI related provision | 38,000,000 |

| | | | |
|---|--------------------|----------|--------------------|
| Total change in Resource AME (Voted) | 328,000,000 | - | 328,000,000 |
|---|--------------------|----------|--------------------|

Capital DEL changes:**Transfers to and from other Government departments:**

| | | |
|---|-----------|------------|
| (DUP) Capital from the National Crime Agency to meet a funding shortfall. | 5,000,000 | |
| (Section B) Capital from the Security and Intelligence Agencies to strengthen national cyber security. | 951,000 | |
| (Section B) Capital to the Department for Transport for research and development for the Future Aviation Security Solutions (FASS) project. | | -1,500,000 |

Neutral transfers to reflect the latest forecast budget allocations:

| | | |
|--|-------------|--------------|
| (Section A) Crime and Policing Group: | 9,136,000 | -31,262,000 |
| (Section B) Office for Security and Counter Terrorism: | 79,310,000 | -79,305,000 |
| (Section C) Immigration Enforcement: | 2,000,000 | - |
| (Section F) Border Force: | 7,000,000 | -4,500,000 |
| (Section G) HM Passport Office: | 13,406,000 | -17,906,000 |
| (Section H) Enablers: | 118,102,000 | -106,175,000 |
| (Section I) Arms Length Bodies (Net): | 22,226,000 | - |
| Departmental Unallocated Provision: | 32,460,000 | -44,492,000 |

| | | | |
|--|--------------------|---------------------|------------------|
| Total change in Capital DEL (Voted) | 289,591,000 | -285,140,000 | 4,451,000 |
|--|--------------------|---------------------|------------------|

AME changes:

| | | |
|--|-----------|--------|
| (Section L) Capital to settle Police and Fire pension arrears. | 3,101,000 | -1,000 |
|--|-----------|--------|

| | | | |
|--|------------------|---------------|------------------|
| Total change in Capital AME (Voted) | 3,101,000 | -1,000 | 3,100,000 |
|--|------------------|---------------|------------------|

Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.

| | | | |
|---|--------------------|----------|--------------------|
| Total change in Net Cash Requirement | 195,234,000 | - | 195,234,000 |
|---|--------------------|----------|--------------------|

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|--------------------|-----------|-------------|
| Departmental Expenditure Limit | | | |
| Resource | -41,922,000 | - | -41,922,000 |
| Capital | 4,451,000 | - | 4,451,000 |
| Annually Managed Expenditure | | | |
| Resource | 328,000,000 | - | 328,000,000 |
| Capital | 3,100,000 | - | 3,100,000 |
| Total Net Budget | | | |
| Resource | 286,078,000 | - | 286,078,000 |
| Capital | 7,551,000 | - | 7,551,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement † | 195,234,000 | | |

Supplementary amounts required in the year ending 31 March 2017 for expenditure by Home Office on:

Departmental Expenditure Limit:

Expenditure arising from:

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

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

Identity management; passports.

Emergency planning and services; counter-terrorism and intelligence.

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

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

Immigration Health Surcharge.

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

Part I

*The paragraph beginning with 'Safeguarding children and vulnerable adults' includes reducing and preventing child trafficking and modern slavery.

*The 'Gangmasters Licensing Authority' in the 'net spending by Arms Length Bodies' paragraph is now known as the 'Gangmasters and Labour Abuse Authority'.

Income arising from:

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

Identity management and data protection; passports and certificates.

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

Responsibility for and inspections of crown premises and emergency services.

Cyber crime. Contributions for Police IT services.

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

Immigration Health Surcharge.

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

Annually Managed Expenditure:

Expenditure arising from:

Pensions; and other non-cash items.

Income arising from:

Pensions.

Home Office will account for this Estimate.

† £15,000 has been advanced from the Contingencies Fund to provide cash in respect of £15,000 Resource DEL spending supporting the service included under Section A of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2017.

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 357,481 | 10,257,466 | -5,014 | -36,908 | 352,467 | 10,220,558 | 477,463 | 4,451 | 481,914 |
| <i>Of which:</i> | | | | | | | | |
| A Crime and Policing Group | | | | | | | | |
| 39,868 | 8,313,151 | 216 | 12,789 | 40,084 | 8,325,940 | 104,461 | -22,126 | 82,335 |
| B Office for Security and Counter Terrorism | | | | | | | | |
| 47,057 | 803,067 | -438 | 6,654 | 46,619 | 809,721 | 106,025 | -544 | 105,481 |
| C Immigration Enforcement | | | | | | | | |
| 7,636 | 415,509 | -1,451 | 607 | 6,185 | 416,116 | 1,100 | 2,000 | 3,100 |
| D UK Visas & Immigration | | | | | | | | |
| 16,604 | -457,756 | 957 | -77,730 | 17,561 | -535,486 | - | - | - |
| E International & Immigration Policy | | | | | | | | |
| 25,183 | 123,019 | -2,955 | -2,402 | 22,228 | 120,617 | 660 | - | 660 |
| F Border Force | | | | | | | | |
| 5,723 | 552,392 | -4,052 | -53,877 | 1,671 | 498,515 | 68,300 | 2,500 | 70,800 |
| G HM Passport Office | | | | | | | | |
| -5,027 | -144,702 | -9,370 | 9,336 | -14,397 | -135,366 | 18,800 | -4,500 | 14,300 |
| H Enablers | | | | | | | | |
| 195,656 | 546,410 | 16,396 | 73,257 | 212,052 | 619,667 | 171,085 | 11,927 | 183,012 |
| I Arms Length Bodies (Net) | | | | | | | | |
| 16,481 | 91,192 | 3,983 | 9,641 | 20,464 | 100,833 | - | 22,226 | 22,226 |
| Counter extremism | | | | | | | | |
| 2,147 | - | -2,147 | - | - | - | - | - | - |
| Departmental Unallocated Provision | | | | | | | | |
| 6,153 | 15,183 | -6,153 | -15,183 | - | - | 7,032 | -7,032 | - |
| Total Spending in DEL | | | | | | | | |
| | | -5,014 | -36,908 | | | | 4,451 | |

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 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 2,144,781 | - | 328,000 | - | 2,472,781 | - | 3,100 | 3,100 |
| <i>Of which:</i> | | | | | | | | |
| K AME Charges | | | | | | | | |
| - | 4,854 | - | 78,000 | - | 82,854 | - | - | - |
| L Police and Fire Superannuation | | | | | | | | |
| - | 2,139,926 | - | 212,000 | - | 2,351,926 | - | 3,100 | 3,100 |
| M AME Charges Arms Length Bodies (Net) | | | | | | | | |
| - | 1 | - | 38,000 | - | 38,001 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | - | 328,000 | | | | 3,100 | |
| Total for Estimate | | | | | | | | |
| | | -5,014 | 291,092 | | | | 7,551 | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | -5,014 | 291,092 | | | | 7,551 | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | | - | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|-------------------|----------------|-------------------|
| Net Cash Requirement | 13,185,809 | 195,234 | 13,381,043 |

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 440,604 | -88,137 | 352,467 | 12,596,475 | -2,375,917 | 10,220,558 | 483,242 | -1,328 | 481,914 |
| <i>Of which:</i> | | | | | | | | |
| A Crime and Policing Group | | | | | | | | |
| 41,860 | -1,776 | 40,084 | 8,418,913 | -92,973 | 8,325,940 | 82,335 | - | 82,335 |
| B Office for Security and Counter Terrorism | | | | | | | | |
| 46,619 | - | 46,619 | 1,009,018 | -199,297 | 809,721 | 105,481 | - | 105,481 |
| C Immigration Enforcement | | | | | | | | |
| 6,185 | - | 6,185 | 448,005 | -31,889 | 416,116 | 3,100 | - | 3,100 |
| D UK Visas & Immigration | | | | | | | | |
| 17,561 | - | 17,561 | 847,159 | -1,382,645 | -535,486 | - | - | - |
| E International & Immigration Policy | | | | | | | | |
| 22,228 | - | 22,228 | 121,967 | -1,350 | 120,617 | 660 | - | 660 |
| F Border Force | | | | | | | | |
| 1,671 | - | 1,671 | 525,515 | -27,000 | 498,515 | 70,800 | - | 70,800 |
| G HM Passport Office | | | | | | | | |
| 28,835 | -43,232 | -14,397 | 321,617 | -456,983 | -135,366 | 14,300 | - | 14,300 |
| H Enablers | | | | | | | | |
| 255,181 | -43,129 | 212,052 | 803,447 | -183,780 | 619,667 | 184,340 | -1,328 | 183,012 |
| I Arms Length Bodies (Net) | | | | | | | | |
| 20,464 | - | 20,464 | 100,833 | - | 100,833 | 22,226 | - | 22,226 |
| J European Solidarity Mechanism (Net) | | | | | | | | |
| - | - | - | 1 | - | 1 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| 440,604 | -88,137 | 352,467 | 12,596,475 | -2,375,917 | 10,220,558 | 483,242 | -1,328 | 481,914 |

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 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 2,472,781 | - | 2,472,781 | 3,101 | -1 | 3,100 |
| <i>Of which:</i> | | | | | | | | |
| K AME Charges | | | | | | - | - | - |
| - | - | - | 82,854 | - | 82,854 | - | - | - |
| L Police and Fire Superannuation | | | | | | - | - | - |
| - | - | - | 2,351,926 | - | 2,351,926 | 3,101 | -1 | 3,100 |
| M AME Charges Arms Length Bodies (Net) | | | | | | - | - | - |
| - | - | - | 38,001 | - | 38,001 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 2,472,781 | - | 2,472,781 | 3,101 | -1 | 3,100 |
| Total for Estimate | | | | | | | | |
| 440,604 | -88,137 | 352,467 | 15,069,256 | -2,375,917 | 12,693,339 | 486,343 | -1,329 | 485,014 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 440,604 | -88,137 | 352,467 | 15,069,256 | -2,375,917 | 12,693,339 | 486,343 | -1,329 | 485,014 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|-------------------|----------------|-------------------|
| Net Resource Requirement | 12,759,728 | 286,078 | 13,045,806 |
| Net Capital Requirement | 477,463 | 7,551 | 485,014 |
| Accruals to cash adjustments | -51,382 | -98,395 | -149,777 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | -107,674 | -73,850 | -181,524 |
| Add cash grant-in-aid | 116,873 | 15,827 | 132,700 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -244,213 | 9,936 | -234,277 |
| New provisions and adjustments to previous provisions | - | -78,000 | -78,000 |
| Departmental Unallocated Provision | -28,368 | 28,368 | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | -676 | -676 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | 60,000 | - | 60,000 |
| Increase (-) / Decrease (+) in creditors | 152,000 | - | 152,000 |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 13,185,809 | 195,234 | 13,381,043 |

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

| | £'000 |
|---|-------------------|
| Gross Administration Costs | 348,154 |
| <i>Less:</i> | |
| Administration DEL income | -88,137 |
| Net Administration Costs | 260,017 |
| Gross Programme Costs | 15,266,542 |
| <i>Less:</i> | |
| Programme DEL income | -2,377,245 |
| Programme AME Income | - |
| Non-budget income | -81,300 |
| Net Programme Costs | 12,807,997 |
| Total Net Operating Costs | 13,068,014 |
| <i>Of which:</i> | |
| Resource DEL | 10,471,882 |
| Capital DEL | 201,551 |
| Resource AME | 2,472,781 |
| Capital AME | 3,100 |
| Non-budget | -81,300 |
| <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 | -204,651 |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | 81,300 |
| Other adjustments | 101,143 |
| Total Resource Budget | 13,045,806 |
| <i>Of which:</i> | |
| Resource DEL | 10,573,025 |
| Resource AME | 2,472,781 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 13,045,806 |

Part III: Note B - Analysis of Departmental Income

£'000

| | Revised Plans |
|--|-------------------|
| Voted Resource DEL | -2,464,054 |
| <i>Of which:</i> | |
| Administration | |
| EU Grants Received | -1,877 |
| <i>Of which:</i> | |
| H: Enablers | -1,877 |
| Sales of Goods and Services | -7,977 |
| <i>Of which:</i> | |
| H: Enablers | -7,977 |
| Other Grants | -22,067 |
| <i>Of which:</i> | |
| A: Crime and Policing Group | -1,776 |
| H: Enablers | -20,291 |
| Other Income | -12,984 |
| <i>Of which:</i> | |
| H: Enablers | -12,984 |
| Taxation | -43,232 |
| <i>Of which:</i> | |
| G: HM Passport Office | -43,232 |
| Total Administration | -88,137 |
| Programme | |
| EU Grants Received | -86,725 |
| <i>Of which:</i> | |
| C: Immigration Enforcement | -24,285 |
| F: Border Force | -220 |
| H: Enablers | -62,220 |
| Sales of Goods and Services | -1,334,309 |
| <i>Of which:</i> | |
| A: Crime and Policing Group | 7 |
| C: Immigration Enforcement | -50 |
| D: UK Visas & Immigration | -1,182,543 |
| F: Border Force | -12,896 |
| G: HM Passport Office | -31,700 |
| H: Enablers | -107,127 |
| Other Grants | -118,520 |
| <i>Of which:</i> | |
| A: Crime and Policing Group | -92,980 |
| B: Office for Security and Counter Terrorism | -14,647 |
| G: HM Passport Office | -4,200 |
| H: Enablers | -6,693 |
| Other Income | -222,842 |
| <i>Of which:</i> | |
| B: Office for Security and Counter Terrorism | -650 |
| C: Immigration Enforcement | -970 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

| | |
|--|------------|
| D: UK Visas & Immigration | -200,102 |
| E: International & Immigration Policy | -1,350 |
| F: Border Force | -12,030 |
| H: Enablers | -7,740 |
| Taxation | -613,521 |
| <i>Of which:</i> | |
| B: Office for Security and Counter Terrorism | -184,000 |
| C: Immigration Enforcement | -6,584 |
| F: Border Force | -1,854 |
| G: HM Passport Office | -421,083 |
| Total Programme | -2,375,917 |

Total Voted Resource Income

-2,464,054

Voted Capital DEL

-1,328

Of which:

| | |
|-----------------------------|--------|
| Programme | |
| Sales of Goods and Services | -2,914 |
| <i>Of which:</i> | |
| H: Enablers | -2,914 |
| Other Grants | 1,586 |
| <i>Of which:</i> | |
| H: Enablers | 1,586 |
| Total Programme | -1,328 |

Voted Capital AME

-1

Of which:

| | |
|-----------------------------------|----|
| Programme | |
| Other Grants | -1 |
| <i>Of which:</i> | |
| L: Police and Fire Superannuation | -1 |
| Total Programme | -1 |

Total Voted Capital Income

-1,329

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) | -81,300 | -81,300 | - | - | -81,300 | -81,300 |
| Total | -81,300 | -81,300 | - | - | -81,300 | -81,300 |

Detailed description of CFER sources

£'000

| | Present Plans | | Changes | | Revised Plans | |
|-------------------|----------------|----------------|----------|----------|----------------|----------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Non-Budget | | | | | | |
| Consular premium | -81,300 | -81,300 | - | - | -81,300 | -81,300 |
| Total | -81,300 | -81,300 | - | - | -81,300 | -81,300 |

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 |
| Additional Accounting Officers: | Patsy Wilkinson for sections C, D, E, F, G. |

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 and Labour Abuse 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 (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 | College of Policing | 39,886 | 6,000 | 43,600 |
| I & M | Disclosure and Barring Service (DBS) | 37,159 | 10,025 | 3,225 |
| I | Gangmasters and Labour Abuse Authority | 4,835 | 1,105 | 5,605 |
| I & M | Independent Police Complaints Commission | 74,301 | 2,130 | 71,530 |
| I | Office of the Immigration Services Commissic | 3,621 | - | 4,821 |
| I | Security Industry Authority | -504 | 2,966 | 3,919 |
| Total | | 159,298 | 22,226 | 132,700 |

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|---------------------|-------|
|---------------------|-------|

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 37 since the likelihood of a transfer of economic benefit in settlement is too remote.

Non-statutory liabilities

| | |
|--|--------|
| Indemnity provided to British Airports Authority (BAA) in respect of damage or injury caused to third parties from the Home Office in their use of vehicles operating airside while transporting immigration officers between airside locations. | 52,000 |
| Indemnity granted in relation to Cyclamen programme up to a maximum €10m. (Minute dated 17 July 2009). | 7,789 |
| Indemnity arising from Riot Damage Costs. (Minute dated 21 May 2012). | 10,000 |

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% of the resulting costs, for example redundancy payment or property

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.

Border Force New Detection Technology (NDT).

The following minutes have been used to notify Parliament of the contingent liability relating to the BF NDT, dated:

10 September 2003, 18 December 2003, 18 March 2004 and 2 July 2004.

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|---------------------|-------|
|---------------------|-------|

The minutes above refer to the following locations and NDT equipment which is loaned by the Department to recipients:

- i) Calais: Heartbeat equipment and building and Passive Millimetric Wave Imager ISO containers. Heartbeat equipment and two buildings in juxtaposed control zone commenced Spring 2004.
- ii) Coquelles: Heartbeat Detection Unit at the Euro tunnel operated in the juxtaposed control zone by the Home Office. Passive Millimetric Wave Imager ISO containers. Shelter for and Heartbeat detection equipment which is under control of, and operated by, the BF in the juxtaposed control zone.
- iii) Dunkerque: Heartbeat building commenced Summer 2005. Heartbeat equipment and building operated by the Home Office in the juxtaposed control zone and commenced operation in Spring 2004.
- iv) Ostend: Heartbeat shelters.
- v) St. Malo: CO2 probes to be operated by French operators.
- vi) Vlissingen: Heartbeat equipment and shelters.
- vii) Zeebrugge: Two further Heartbeat buildings and one Passive Millimetric Wave Imager ISO container.

The minutes also refer to the following:

Indemnity in respect of the deployment and/or demonstration of NDT by the BF 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 (OSCE); those North African and Middle Eastern countries with which the OSCE has special relationships

(Algeria, Israel, Jordan, Morocco and Tunisia); and those countries which participate in Euro-Mediterranean dialogue with the Council of Europe (Libya, Syria, Lebanon and the Palestinian Authority).

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

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

CIFAS – Fraud Protection Service (Minute dated 2 March 2016)

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

Cyclamen (Minute dated 29 May 2009)

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

Chief Inspector of the Border Force - legal title remains Chief Inspector of UKBA

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

National Crime Agency

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|--|-------------------|--------------------|-------------------|
| Resource DEL changes: | | | |
| (Section A) Programme for Panama funding. | 1,358,000 | - | |
| Transfers to and from other Government | | | |
| (Section A) Conflict, stability and security programme funding from the Foreign and Commonwealth Office. | 3,757,000 | - | |
| (Section A) Conflict, stability and security programme funding via the Home Office. | 7,885,000 | - | |
| (Section A) Admin funding from the Home Office | 5,000,000 | - | |
| Neutral transfers to reflect the latest forecast budget allocations: | | | |
| (Section A) National Crime Agency. | 21,087,000 | -21,087,000 | |
| Total change in Resource DEL (Voted) | 39,087,000 | -21,087,000 | 18,000,000 |
| Capital DEL changes: | | | |
| (Section A) funding for Panama. | 1,971,000 | - | |
| Transfers to and from other Government | | | |
| (Section A) Capital funding to the Home Office | - | -5,000,000 | |
| Neutral transfers to reflect the latest forecast budget allocations: | | | |
| (Section A) National Crime Agency. | 6,674,000 | -6,674,000 | |
| Total change in Capital DEL (Voted) | 8,645,000 | -11,674,000 | -3,029,000 |
| Revisions to the net cash requirement to reflect the change to resources and capital as set out above and also movements in debtors and creditors. | 45,000,000 | - | |
| Total change in Net Cash Requirement | 45,000,000 | - | 45,000,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|------------|-----------|------------|
| Departmental Expenditure Limit | | | |
| Resource | 18,000,000 | - | 18,000,000 |
| Capital | -3,029,000 | - | -3,029,000 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 18,000,000 | - | 18,000,000 |
| Capital | -3,029,000 | - | -3,029,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement | 45,000,000 | | |

Supplementary amounts required in the year ending 31 March 2017 for expenditure by National Crime Agency on:

Departmental Expenditure Limit:Expenditure arising from:

UK and overseas activity including:-

Principal function - Crime Reduction:

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

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

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

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

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

Expenditure including: fees to Counsel and outside accountants, witness expenses, use of information technology to improve presentation of evidence, other investigation, prosecution and litigation costs, defendants costs, and damages ordered by the court to be paid by the NCA, including payments made as a result of asset recovery activity to individuals, charities, companies, other Government Departments, the Devolved Administrations, the European Union and other Governments.

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.

Part I

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

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

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

Protect: increase protection against serious and organised crime.

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

Income arising from:

UK and overseas activity including:-

Training and accreditation fees;

Cyber Crime Prevention;

Asset Recovered Incentivisation Scheme;

Safeguarding children;

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

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

Annually Managed Expenditure:

Expenditure arising from:

Pensions and other non cash items.

National Crime Agency will account for this Estimate.

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 30,950 | 415,128 | 5,000 | 13,000 | 35,950 | 428,128 | 50,000 | -3,029 | 46,971 |
| <i>Of which:</i> | | | | | | | | |
| A National Crime Agency | | | | | | | | |
| 30,950 | 415,128 | 5,000 | 13,000 | 35,950 | 428,128 | 50,000 | -3,029 | 46,971 |
| Total Spending in DEL | | | | | | | | |
| | | 5,000 | 13,000 | | | | -3,029 | |
| Total for Estimate | | | | | | | | |
| | | 5,000 | 13,000 | | | | -3,029 | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | 5,000 | 13,000 | | | | -3,029 | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | | - | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|---------------|------------------|
| Net Cash Requirement | 480,000 | 45,000 | 525,000 |

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 36,756 | -806 | 35,950 | 502,987 | -74,859 | 428,128 | 60,887 | -13,916 | 46,971 |
| <i>Of which:</i> | | | | | | | | |
| A National Crime Agency | | | | | | | | |
| 36,756 | -806 | 35,950 | 502,987 | -74,859 | 428,128 | 60,887 | -13,916 | 46,971 |
| Total Spending in DEL | | | | | | | | |
| 36,756 | -806 | 35,950 | 502,987 | -74,859 | 428,128 | 60,887 | -13,916 | 46,971 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 140,000 | - | 140,000 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B National Crime Agency AME | | | | | | | | |
| - | - | - | 140,000 | - | 140,000 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 140,000 | - | 140,000 | - | - | - |
| Total for Estimate | | | | | | | | |
| 36,756 | -806 | 35,950 | 642,987 | -74,859 | 568,128 | 60,887 | -13,916 | 46,971 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 36,756 | -806 | 35,950 | 642,987 | -74,859 | 568,128 | 60,887 | -13,916 | 46,971 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|---------------|------------------|
| Net Resource Requirement | 586,078 | 18,000 | 604,078 |
| Net Capital Requirement | 50,000 | -3,029 | 46,971 |
| Accruals to cash adjustments | -156,078 | 30,029 | -126,049 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -43,700 | - | -43,700 |
| New provisions and adjustments to previous provisions | -142,000 | -853 | -142,853 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -130 | 10 | -120 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | 10,000 | 10,000 |
| Increase (-) / Decrease (+) in creditors | 27,752 | 20,019 | 47,771 |
| Use of provisions | 2,000 | 853 | 2,853 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 480,000 | 45,000 | 525,000 |

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

| | £'000 |
|---|----------------|
| Gross Administration Costs | 36,756 |
| <i>Less:</i> | |
| Administration DEL Income | -806 |
| Net Administration Costs | 35,950 |
| Gross Programme Costs | 642,987 |
| <i>Less:</i> | |
| Programme DEL Income | -88,225 |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 554,762 |
| Total Net Operating Costs | 590,712 |
| <i>Of which:</i> | |
| Resource DEL | 461,225 |
| Capital DEL | -13,366 |
| Resource AME | 142,853 |
| 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 | 13,366 |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 604,078 |
| <i>Of which:</i> | |
| Resource DEL | 464,078 |
| Resource AME | 140,000 |
| <i>Adjustments to include:</i> | |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 604,078 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL

-75,665

Of which:

Administration

Sales of Goods and Services

-456

Of which:

A: National Crime Agency

-456

Other Grants:

-350

Of which:

A: National Crime Agency

-350

Total Administration**-806**

Programme

Sales of Goods and Services

1,989

Of which:

A: National Crime Agency

1,989

Other Grants:

-76,848

Of which:

A: National Crime Agency

-76,848

Total Programme**-74,859**

Total Voted Resource Income

-75,665

Voted Capital DEL

-13,916*Of which:*

Programme

Sales of Assets

-550

Of which:

A: National Crime Agency

-550

Other Grants:

-13,366

Of which:

A: National Crime Agency

-13,366

Total Programme**-13,916**

Total Voted Capital Income

-13,916

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

No CFER income or receipts are expected in 2016-17.

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:

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.

Part III: Note K - Contingent Liabilities

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

Part III: Note L - International Subscriptions

| Section in Part II: Subhead Detail | Body | £'000 |
|---------------------------------------|--|-------|
| A4 | Annual Interpol subscriptions in euro & subject to exchange rate variation | 1,916 |

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. | 51,180,000 | | |
| (Section A) A benefit to the Resource Reserve (programme) in respect of The Foreign Currency Mechanism. | | -8,200,000 | |
| (Section F) 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. | 28,700,000 | | |
| (Section A) A claim on the Resource Reserve (Programme) in respect of The Emergency Disaster Relief Fund. | 380,000 | | |
| (Section B) A claim on the Resource Reserve (Programme) in respect of the BBC World Service. | 2,500,000 | | |
| (Section A) A claim on the Resource Reserve (Programme) in respect of the compensation payments to the Government of Tanzania | 4,690,000 | | |
| (Section E) A claim on the Resource Reserve (programme) in respect of the Conflict, Stability and Security Fund. | 1,700,000 | | |
| (Section A) A benefit to the Resource Reserve (Administration) in respect of cash forecasting charges. | | -33,000 | |
| (Section B) A payment from the Resource Reserve (Programme) in respect of the Wellington New Zealand war memorial. | 672,000 | | |
| (Section A) A payment from the Resource Reserve (administration) in respect of Trade Officers. | 100,000 | | |
| (Section A) A payment from the Resource Reserve (Programme) in respect of the Sousse memorial. | 38,000 | | |
| (Section A) A transfer from Home Office (programme) in respect of charges for the FCO platform. | 27,885,000 | | |
| (Section A) A transfer from the Department for International Trade (programme) in respect of charges for the FCO platform. | 4,661,000 | | |
| (Section A) A transfer to the Department for International Development (programme) in respect of charges for the FCO platform. | | -8,241,000 | |
| (Section A) A transfer to the Ministry of Defence (programme) in respect of charges for the FCO platform. | | -5,012,000 | |

| | |
|---|------------|
| (Section A) A transfer to the National Crime Agency (programme) in respect of charges for the FCO platform. | -2,857,000 |
| (Section A) A transfer to the Crown Prosecution Service (programme) in respect of charges for the FCO platform. | -337,000 |
| (Section A) A transfer to the Department of Health (programme) in respect of charges for the FCO platform. | -39,000 |
| (Section A) A transfer to the Department for Work and Pensions (programme) in respect of charges for the FCO platform. | -71,000 |
| (Section A) A transfer to the Department for Environment Food and Rural Affairs (programme) in respect of charges for the FCO platform. | -27,000 |
| (Section A) A transfer to the Department for Transport (programme) in respect of charges for the FCO platform. | -117,000 |
| (Section A) A transfer to Her Majesty's Revenue and Customs (programme) in respect of charges for the FCO platform. | -1,625,000 |
| (Section A) A transfer to the Department for International Trade (programme) in respect of start-up costs. | -667,000 |
| (Section B) A transfer from the Department for International Trade (programme) in respect of the Prosperity Fund. | 1,647,000 |
| (Section B) A transfer from DFID (programme) for work in respect of the Prosperity Fund. | 1,563,000 |
| (Section A) A transfer to the Department for International Trade (administration) in respect of charged services. | 861,000 |
| (Section A) A transfer to the Department for International Trade (programme) in respect of overseas allowances. | -1,000,000 |
| (Section A) A transfer from the Security and Intelligence Agencies (programme) in respect of cyber protection. | 3,130,000 |
| (Section A) A transfer from DFID (programme) for democratic governance work in Ethiopia. | 545,000 |
| (Section A) A transfer to the Home Office (programme) for the Olympic House. | -250,000 |
| (Section A) A transfer to the Department for International Trade (programme) for the Olympic House. | -527,000 |
| (Section A) A transfer from DFID (programme) in respect of the ODA work in the Caribbean. | 250,000 |
| (Section B) A transfer to the National Crime Agency (programme) in respect of Anti-Corruption work from the Prosperity Fund. | -900,000 |
| (Section B) A transfer to the Department For Environment Food and Rural Affairs (programme) in respect of work in India from the Prosperity Fund. | -75,000 |
| (Section B) A transfer to the Cabinet Office (programme) in respect of Anti-Corruption work from the Prosperity Fund. | -750,000 |
| (Section B) A transfer to Her Majesty's Treasury (programme) in respect of Anti-Corruption work from the Prosperity Fund. | -100,000 |
| (Section C) A transfer from the Department for International Trade (programme) to the British Council in respect of the GREAT campaign. | 3,651,000 |

| | | | |
|--|--------------------|---------------------|-------------------|
| (Section E) A transfer from DFID (programme) in respect of the Conflict, Stability and Security Fund. | 1,526,000 | | |
| (Section E) A transfer from DFID Emergency Reserve (programme) in respect of the Conflict, Stability and Security Fund. | 14,300,000 | | |
| (Section E) A transfer to MoD (programme) in respect of the Conflict, Stability and Security Fund. | | -21,121,000 | |
| (Section E) A transfer to the National Crime Agency (programme) in respect of the Conflict, Stability and Security Fund. | | -7,405,000 | |
| (Section E) A transfer to Her Majesty's Revenue and Customs (programme) in respect of the Conflict, Stability and Security Fund. | | -22,000 | |
| (Section E) A transfer to the Home Office (programme) in respect of the Conflict, Stability and Security Fund. | | -4,758,000 | |
| (Section E) A transfer to the Department of Environment, Food and Rural Affairs (programme) in respect of the Conflict, Stability and Security Fund. | | -895,000 | |
| (Section E) A transfer to the Department of Environment, Food and Rural Affairs CFAS Agency (programme) in respect of the Conflict, Stability and Security Fund. | | -1,000,000 | |
| (Section E) A transfer to the Department for Transport MCA Agency (programme) in respect of the Conflict, Stability and Security Fund. | | -492,000 | |
| (Section E) A transfer to the Department of Health (programme) in respect of the Conflict, Stability and Security Fund. | | -300,000 | |
| (Section A) A Machinery of Government transfer (Administration) to the Department for Exiting the European Union. | | -2,797,000 | |
| (Section A) A switch from Resource DEL (programme) funds to the Capital DEL budget. | | -705,000 | |
| (Section B) A switch from Resource DEL (programme) funds to the Capital DEL budget. | | -336,000 | |
| (Section E) A switch from Resource DEL (programme) funds to the Capital DEL budget. | | -2,510,000 | |
| (Sections A and B) A budget neutral decrease in goods and services expenditure fully offset by an increase in grant expenditure. | 145,643,000 | -145,643,000 | |
| (Sections A and C) A budget neutral decrease in FCO Core GREAT expenditure fully offset by an increase in GREAT expenditure by the British Council. | 50,000 | -50,000 | |
| (Section A) A budget neutral decrease in Programme expenditure fully offset by an decrease in receipts in respect of revised inter-governmental charging. | 100,000,000 | -100,000,000 | |
| Total change in Resource DEL (Voted) | 395,672,000 | -352,862,000 | 42,810,000 |

| | | | |
|---|-------------------|--------------------|--------------------|
| (Section A) A repayment to the Capital Reserve in respect of the 2015-16 Capital Claim. | | -10,000,000 | |
| (Section A) An increase in non-operating receipts. | | -33,000,000 | |
| (Section A) A transfer from DFID (Capital) in respect of Kathmandu. | 2,500,000 | | |
| (Section B) A transfer from BEIS (Capital) in respect of the Science and Innovation Network. | 799,000 | | |
| (Section A) A transfer from MoD (Capital) in respect of NATO HQ. | 500,000 | | |
| (Section A) A switch from Resource DEL (programme) funds to the Capital DEL budget. | 705,000 | | |
| (Section B) A switch from Resource DEL (programme) funds to the Capital DEL budget. | 336,000 | | |
| (Section E) A switch from Resource DEL (programme) funds to the Capital DEL budget. | 2,510,000 | | |
| (Section A) An increase in capital expenditure fully offset by an increase in non-operating receipts. | 13,350,000 | -13,350,000 | |
| Total change in Capital DEL (Voted) | 20,700,000 | -56,350,000 | -35,650,000 |
| Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. | | | |
| | 7,160,000 | | |
| Total change in Net Cash Requirement | 7,160,000 | - | 7,160,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|------------------|-----------|-------------|
| Departmental Expenditure Limit | | | |
| Resource † | 42,810,000 | - | 42,810,000 |
| Capital | -35,650,000 | - | -35,650,000 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 42,810,000 | - | 42,810,000 |
| Capital | -35,650,000 | - | -35,650,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement † | 7,160,000 | | |

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

Departmental Expenditure Limit:Expenditure arising from:

Wilton Park Executive Agency, net expenditure of ALBs, hospitality and facilities, international organisations, scholarships, information services and sponsored visits, special payments and assistance programmes supporting foreign policy objectives including human rights, good governance, international security and the fight against the illicit drug trade, the British Council. Conflict prevention, early warning, crisis management, conflict resolution/peace making, peacekeeping and peace-building activity and on associated strengthening of international and regional systems and capacity and associated depreciation and any other non-cash costs falling in DEL.

Income arising from:

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

Part I (Continued)

Annually Managed Expenditure:

Expenditure arising from:

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

Foreign and Commonwealth Office will account for this Estimate.

† Responsibility for European Union functions passed to the Department for Exiting the European Union with effect from 14th July 2016. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- (a) Department Expenditure Limit - Resource is decreased by £2,797,000
- (b) and the net cash requirement is decreased by £2,797,000

Part II: Changes Proposed

£'000

| Present | | Net Resources Changes | | Revised | | Present | Net Capital Changes | Revised |
|--|-----------|--------------------------|---------|---------|-----------|---------|------------------------|---------|
| Admin | Prog | Admin | Prog | Admin | Prog | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 184,000 | 1,839,997 | -1,869 | 44,679 | 182,131 | 1,884,676 | 98,000 | -35,650 | 62,350 |
| <i>Of which:</i> | | | | | | | | |
| A Administration and programme expenditure | | | | | | | | |
| 184,000 | 765,735 | -1,869 | -82,609 | 182,131 | 683,126 | 86,000 | -39,295 | 46,705 |
| B Programme and international organisation grants | | | | | | | | |
| - | 196,000 | - | 178,564 | - | 374,564 | 12,000 | 1,135 | 13,135 |
| C British Council | | | | | | | | |
| - | 158,300 | - | 3,701 | - | 162,001 | - | - | - |
| E Conflict Prevention Programme expenditure | | | | | | | | |
| - | 347,939 | - | -20,977 | - | 326,962 | - | 2,510 | 2,510 |
| F Peacekeeping | | | | | | | | |
| - | 366,200 | - | -34,000 | - | 332,200 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| | | -1,869 | 44,679 | | | | -35,650 | |
| Total for Estimate | | | | | | | | |
| | | -1,869 | 44,679 | | | | -35,650 | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | -1,869 | 44,679 | | | | -35,650 | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | | - | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|--------------|------------------|
| Net Cash Requirement | 2,051,314 | 7,160 | 2,058,474 |

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 282,131 | -100,000 | 182,131 | 2,094,976 | -210,300 | 1,884,676 | 118,950 | -56,600 | 62,350 |
| <i>Of which:</i> | | | | | | | | |
| A Administration and programme expenditure | | | | | | | | |
| 282,131 | -100,000 | 182,131 | 883,126 | -200,000 | 683,126 | 103,305 | -56,600 | 46,705 |
| B Programme and international organisation grants | | | | | | | | |
| - | - | - | 374,564 | - | 374,564 | 13,135 | - | 13,135 |
| C British Council | | | | | | | | |
| - | - | - | 172,301 | -10,300 | 162,001 | - | - | - |
| D Net Funding for NDPBs | | | | | | | | |
| - | - | - | 5,823 | - | 5,823 | - | - | - |
| E Conflict Prevention Programme expenditure | | | | | | | | |
| - | - | - | 326,962 | - | 326,962 | 2,510 | - | 2,510 |
| F Peacekeeping | | | | | | | | |
| - | - | - | 332,200 | - | 332,200 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| 282,131 | -100,000 | 182,131 | 2,094,976 | -210,300 | 1,884,676 | 118,950 | -56,600 | 62,350 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 100,000 | - | 100,000 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| G AME Programme | | | | | | | | |
| - | - | - | 65,000 | - | 65,000 | - | - | - |
| H Reimbursement of certain duties taxes and licence fees | | | | | | | | |
| - | - | - | 35,000 | - | 35,000 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 100,000 | - | 100,000 | - | - | - |
| Total for Estimate | | | | | | | | |
| 282,131 | -100,000 | 182,131 | 2,194,976 | -210,300 | 1,984,676 | 118,950 | -56,600 | 62,350 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 282,131 | -100,000 | 182,131 | 2,194,976 | -210,300 | 1,984,676 | 118,950 | -56,600 | 62,350 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|----------------|------------------|
| Net Resource Requirement | 2,123,997 | 42,810 | 2,166,807 |
| Net Capital Requirement | 98,000 | -35,650 | 62,350 |
| Accruals to cash adjustments | -170,683 | - | -170,683 |
| <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 | -155,660 | - | -155,660 |
| New provisions and adjustments to previous provisions | -15,000 | - | -15,000 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -15,000 | - | -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 | 15,000 | - | 15,000 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 2,051,314 | 7,160 | 2,058,474 |

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

£'000

Plans

| | |
|---|------------------|
| Gross Administration Costs | 282,131 |
| <i>Less:</i> | |
| Administration DEL Income | -100,000 |
| Net Administration Costs | 182,131 |
| Gross Programme Costs | 2,210,621 |
| <i>Less:</i> | |
| Programme DEL Income | -210,300 |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 2,000,321 |
| Total Net Operating Costs | 2,182,452 |
| <i>Of which:</i> | |
| Resource DEL | 2,051,807 |
| Capital DEL | 15,645 |
| Resource AME | 115,000 |
| 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 | -15,645 |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 2,166,807 |
| <i>Of which:</i> | |
| Resource DEL | 2,066,807 |
| Resource AME | 100,000 |
| <i>Adjustments to include:</i> | |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 2,166,807 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

| | |
|---------------------------|-----------------|
| Voted Resource DEL | -310,300 |
|---------------------------|-----------------|

Of which:

Administration

Sales of Goods and Services

-100,000

Of which:

A: Administration and programme expenditure

-100,000

Total Administration

-100,000

Programme

Sales of Goods and Services

-210,300

Of which:

A: Administration and programme expenditure

-200,000

C: British Council

-10,300

Total Programme

-210,300

| | |
|------------------------------------|-----------------|
| Total Voted Resource Income | -310,300 |
|------------------------------------|-----------------|

| | |
|--------------------------|----------------|
| Voted Capital DEL | -56,600 |
|--------------------------|----------------|

Of which:

Programme

Sales of Assets

-56,600

Of which:

A: Administration and programme expenditure

-56,600

Total Programme

-56,600

| | |
|-----------------------------------|----------------|
| Total Voted Capital Income | -56,600 |
|-----------------------------------|----------------|

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

No CFER income or receipts are expected in 2016-17.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

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

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

ALB Accounting Officers:

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

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

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

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|--|-------|
| British Council - indemnities given by the British Council to the owners of objects exhibited overseas against loss or damage. | 854 |

Part III: Note L - International Subscriptions

| Section in Part II: Subhead Detail | | Body | £'000 |
|---------------------------------------|--|------|--------|
| B - DEL | UN Regular Budget | | 61,500 |
| B - DEL | Commonwealth Secretariat | | 5,400 |
| B - DEL | OECD | | 11,000 |
| B - DEL | North Atlantic Treaty Organisation (NATO) Civil Budget | | 17,700 |
| B - DEL | Council of Europe | | 25,600 |
| B - DEL | OSCE | | 4,700 |

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 Foreign and Commonwealth Office (FCO) | | -15,095,000 | |
| (Section F) - Transfer of Programme Official Development Assistance (ODA) budget to Ministry of Defence (MoD) | | -1,259,000 | |
| (Section D) - Transfer of programme Official Development Assistance (ODA) budget to Foreign and Commonwealth Office | | -1,526,000 | |
| (Section F) - Transfer of programme Official Development Assistance (ODA) budget to Foreign and Commonwealth Office | | -1,563,000 | |
| (Section F) - Transfer of programme Official Development Assistance (ODA) budget to Non-Voted Resource DEL re EU Attributed Aid | | -169,851,000 | |
| (Section G) - Receipt of programme Official Development Assistance (ODA) budget from Department of Business, Energy and Industrial Strategy (BEIS) | 300,000 | | |
| (Section F) - Receipt of programme Official Development Assistance (ODA) budget from HM Revenue and Customs (HMRC) | 200,000 | | |
| (Section B) - Receipt of Programme Official Development Assistance (ODA) budget from Foreign and Commonwealth Office (FCO) re rebalance of IHMG costs | 8,242,000 | | |
| (Section B) - Receipt of Admin funding from Treasury | 25,000 | | |
| (Section F) Transfer from Capital DEL | 89,410,000 | | |
| Total change in Resource DEL (Voted) | 98,177,000 | -189,294,000 | -91,117,000 |
| (Section H) - Receipt of programme Official Development Assistance (ODA) budget from Voted Resource DEL re EU Attributed Aid | 169,851,000 | | |
| Total change in Resource DEL (Non-Voted) | 169,851,000 | - | 169,851,000 |

(Section I) - Receipt of additional Resource AME re increase in the accounting adjustments required to record financial assets at amortised cost due to larger development capital loan disbursements made

421,000

(Section J) - Receipt of additional Resource AME re increase in the accounting adjustments required to record financial assets at amortised cost due to larger development capital loan disbursements made

39,579,000

Total change in Resource AME (Voted)

40,000,000

-

40,000,000

(Section G) - Transfer to RDEL

-89,410,000

(Section F) - Transfer of Programme Official Development Assistance (ODA) budget to Foreign and Commonwealth Office (FCO)

-2,500,000

(Section G) - Receipt of Programme Official Development Assistance (ODA) from HM Treasury re Asian Infrastructure Investment Bank

100,000,000

(Section G) - Receipt of programme Official Development Assistance (ODA) budget from Department of Health (DH)

2,950,000

(Section F) - Receipt of Programme Official Development Assistance (ODA) from Department of Business, Energy and Industrial Strategy (BEIS)

1,474,000

(Section F) - Receipt of Programme Non-Official Development Assistance (ODA) from Cabinet Office

785,000

Total change in Capital DEL (Voted)

105,209,000

-91,910,000

13,299,000

Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above, and also to a change in creditors.

512,182,000

Total change in Net Cash Requirement

-

512,182,000

512,182,000

Part I

| | | | £ |
|---------------------------------------|--------------------|-------------|-------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | -91,117,000 | 169,851,000 | 78,734,000 |
| Capital | 13,299,000 | - | 13,299,000 |
| Annually Managed Expenditure | | | |
| Resource | 40,000,000 | - | 40,000,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | -51,117,000 | 169,851,000 | 118,734,000 |
| Capital | 13,299,000 | - | 13,299,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement | 512,182,000 | | |

Supplementary amounts required in the year ending 31 March 2017 for expenditure by Department for International Development on:

Departmental Expenditure Limit:

Expenditure arising from:

Development and humanitarian assistance under the International Development Act 2002 through financial and technical assistance to governments, institutions, voluntary agencies and individuals for activities including: strengthening global peace, security and governance; strengthening resilience and response to crisis; promoting global prosperity; tackling extreme poverty and helping the world's most vulnerable; delivering value for money and delivery efficiency in DFID ; continued assistance to UK Overseas Territories; costs relating to investments in public corporations and shareholdings in private sector companies; spending by ALBs (Commonwealth Scholarship Commission (CSC) on scholarships to individuals from Commonwealth countries, and the Independent Commission for Aid Impact (ICAI), an advisory ALB which provides independent scrutiny of UK Aid in order to promote the delivery of value for money for British taxpayers and the maximisation of the impact of aid); related capital expenditure, administration costs and associated depreciation and other non-cash costs falling in DEL.

Income arising from:

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

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 Resources | | | | | | Net Capital | | |
|---|-----------|---------|----------|---------|-----------|-------------|---------|-----------|
| Present | | Changes | | Revised | | Present | Changes | Revised |
| Admin | Prog | Admin | Prog | Admin | Prog | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 113,000 | 6,950,982 | 25 | -91,142 | 113,025 | 6,859,840 | 2,593,500 | 13,299 | 2,606,799 |
| <i>Of which:</i> | | | | | | | | |
| A CSC (NDPB) (net) scholarship relating to developing countries | | | | | | | | |
| 1,724 | 25,560 | -100 | -1,932 | 1,624 | 23,628 | - | - | - |
| B Total Operating Costs | | | | | | | | |
| 110,905 | 168,498 | 125 | 157 | 111,030 | 168,655 | - | - | - |
| C Independent Commission for Aid Impact (NDPB) (net) | | | | | | | | |
| 371 | 3,602 | - | -615 | 371 | 2,987 | - | - | - |
| D Conflict, Stability and Security Fund | | | | | | | | |
| - | 128,400 | - | -1,526 | - | 126,874 | - | - | - |
| E Regional Programmes | | | | | | | | |
| - | 3,587,455 | - | 217,329 | - | 3,804,784 | 576,895 | -76,000 | 500,895 |
| F Other Central Programmes | | | | | | | | |
| - | 337,117 | - | -311,346 | - | 25,771 | 3,692 | 7,114 | 10,806 |
| G Policy Priorities, International Organisations and Humanitarian | | | | | | | | |
| - | 2,700,350 | - | 6,791 | - | 2,707,141 | 2,012,913 | 82,185 | 2,095,098 |
| Non Voted Expenditure | | | | | | | | |
| - | 381,000 | - | 169,851 | - | 550,851 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| H European Union Attributed Aid | | | | | | | | |
| - | 381,000 | - | 169,851 | - | 550,851 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| | | 25 | 78,709 | | | 13,299 | | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 152,088 | - | 40,000 | - | 192,088 | 285,000 | - | 285,000 |
| <i>Of which:</i> | | | | | | | | |
| I Regional Programmes | | | | | | | | |
| - | -467 | - | 421 | - | -46 | - | - | - |
| J Other Central Programmes | | | | | | | | |
| - | 152,555 | - | 39,579 | - | 192,134 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | - | 40,000 | | | - | | |
| Total for Estimate | | | | | | | | |
| | | 25 | 118,709 | | | 13,299 | | |

Part II: Changes Proposed (Continued)**£'000**

| Present | | Net Resources Changes | | Revised | | Present | Net Capital Changes | Revised |
|------------------------------|------|--------------------------|---------|---------|------|---------|------------------------|---------|
| Admin | Prog | Admin | Prog | Admin | Prog | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | 25 | -51,142 | | | | 13,299 | |
| Non Voted Expenditure | | - | 169,851 | | | | - | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|----------------|-------------------|
| Net Cash Requirement | 9,924,482 | 512,182 | 10,436,664 |

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 113,822 | -797 | 113,025 | 6,861,540 | -1,700 | 6,859,840 | 2,622,739 | -15,940 | 2,606,799 |
| <i>Of which:</i> | | | | | | | | |
| A CSC (NDPB) (net) scholarship relating to developing countries | | | | | | | | |
| 1,624 | - | 1,624 | 23,628 | - | 23,628 | - | - | - |
| B Total Operating Costs | | | | | | | | |
| 111,827 | -797 | 111,030 | 168,655 | - | 168,655 | - | - | - |
| C Independent Commission for Aid Impact (NDPB) (net) | | | | | | | | |
| 371 | - | 371 | 2,987 | - | 2,987 | - | - | - |
| D Conflict, Stability and Security Fund | | | | | | | | |
| - | - | - | 126,874 | - | 126,874 | - | - | - |
| E Regional Programmes | | | | | | | | |
| - | - | - | 3,804,784 | - | 3,804,784 | 500,895 | - | 500,895 |
| F Other Central Programmes | | | | | | | | |
| - | - | - | 27,471 | -1,700 | 25,771 | 26,746 | -15,940 | 10,806 |
| G Policy Priorities, International Organisations and Humanitarian | | | | | | | | |
| - | - | - | 2,707,141 | - | 2,707,141 | 2,095,098 | - | 2,095,098 |
| Non-voted expenditure | | | | | | | | |
| - | - | - | 550,851 | - | 550,851 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| H European Union Attributed Aid | | | | | | | | |
| - | - | - | 550,851 | - | 550,851 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| 113,822 | -797 | 113,025 | 7,412,391 | -1,700 | 7,410,691 | 2,622,739 | -15,940 | 2,606,799 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 192,088 | - | 192,088 | 285,000 | - | 285,000 |
| <i>Of which:</i> | | | | | | | | |
| I Regional Programmes | | | | | | | | |
| - | - | - | -46 | - | -46 | - | - | - |
| J Other Central Programmes | | | | | | | | |
| - | - | - | 192,134 | - | 192,134 | - | - | - |
| K Policy Priorities, International Organisations and Humanitarian | | | | | | | | |
| - | - | - | - | - | - | 285,000 | - | 285,000 |
| Total Spending in AME | | | | | | | | |
| - | - | - | 192,088 | - | 192,088 | 285,000 | - | 285,000 |
| Total for Estimate | | | | | | | | |
| 113,822 | -797 | 113,025 | 7,604,479 | -1,700 | 7,602,779 | 2,907,739 | -15,940 | 2,891,799 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 113,822 | -797 | 113,025 | 7,053,628 | -1,700 | 7,051,928 | 2,907,739 | -15,940 | 2,891,799 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | 550,851 | - | 550,851 | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|-----------------|-------------------|
| Net Resource Requirement | 7,597,070 | 118,734 | 7,715,804 |
| Net Capital Requirement | 2,878,500 | 13,299 | 2,891,799 |
| Accruals to cash adjustments | -170,088 | 550,000 | 379,912 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | -31,257 | 2,647 | -28,610 |
| Add cash grant-in-aid | 31,257 | -2,647 | 28,610 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -18,000 | - | -18,000 |
| New provisions and adjustments to previous provisions | -263,671 | -40,000 | -303,671 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -15,000 | - | -15,000 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | 590,000 | 590,000 |
| Use of provisions | 126,583 | - | 126,583 |
| Removal of non-voted budget items | -381,000 | -169,851 | -550,851 |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | -381,000 | -169,851 | -550,851 |
| Other adjustments | - | - | - |
| Net Cash Requirement | 9,924,482 | 512,182 | 10,436,664 |

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

£'000

Plans

| | |
|---|------------------|
| Gross Administration Costs | 113,822 |
| <i>Less:</i> | |
| Administration DEL Income | -797 |
| Net Administration Costs | 113,025 |
| Gross Programme Costs | 9,655,409 |
| <i>Less:</i> | |
| Programme DEL Income | -1,700 |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 9,653,709 |
| Total Net Operating Costs | 9,766,734 |
| <i>Of which:</i> | |
| Resource DEL | 7,397,133 |
| Capital DEL | 2,050,930 |
| Resource AME | 318,671 |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | -2,050,930 |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 7,715,804 |
| <i>Of which:</i> | |
| Resource DEL | 7,523,716 |
| Resource AME | 192,088 |
| <i>Adjustments to include:</i> | |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 7,715,804 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL

-2,497

Of which:

Administration

Sales of Goods and Services

-797

Of which:

B: Total Operating Costs

-797

Total Administration

-797

Programme

Sales of Goods and Services

-1,700

Of which:

F: Other Central Programmes

-1,700

Total Programme

-1,700

Total Voted Resource Income

-2,497

Voted Capital DEL

-15,940

Of which:

Programme

Repayments

-15,940

Of which:

F: Other Central Programmes

-15,940

Total Programme

-15,940

Total Voted Capital Income

-15,940

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

No CFER income or receipts are expected in 2016-17.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

| | |
|----------------------------|--------------|
| Accounting Officer: | Mark Lowcock |
|----------------------------|--------------|

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

ALB Accounting Officers:

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

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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 |
|---------------------------------------|---|------|-----------|---------|--------------|
| <hr/> | | | | | |
| A | Commonwealth and Scholarship Commission | | 25,252 | | 25,252 |
| C | Independent Commission for Aid Impact | | 3,358 | | 3,358 |
| <hr/> | | | | | |
| Total | | | 28,610 | - | 28,610 |

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|--|-----------|
| Callable Capital: International Bank for Reconstruction and Development | 8,279,881 |
| Callable Capital: Asian Development Bank | 2,244,595 |
| Callable Capital: Asian Infrastructure Investment Bank (AIIB) | 1,980,821 |
| Callable Capital: European Bank for Reconstruction and Development | 1,726,653 |
| Callable Capital: Inter-American Development Bank | 1,287,292 |
| Callable Capital: African Development Bank | 1,161,144 |
| Contributions due to international financial institutions - promissory notes still to be deposited | 477,031 |
| IBRD Iraq Loan Guarantee | 366,950 |
| UK national guarantee of EIB lending to Non UK Overseas Territories | 149,336 |
| Callable Capital: Caribbean Development Bank | 99,226 |
| Callable Capital: Multilateral Investment Guarantee Agency | 60,861 |
| Callable Capital: IBRD Maintenance of Value | 51,468 |
| Callable Capital: Private Infrastructure Development Group (PIDG) | 40,000 |
| CABI Pension Liability | 12,535 |
| Disaster Risk Insurance Programme - Global Parametrics Loan | 6,400 |
| Tax Indemnities under Aid and Trade Provision | 149 |

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 A - transfer from Department for Communities and Local Government for the Better Care Fund | 850,000 | | |
| Section A - transfer to Non Voted provision following the revision to National Insurance Contribution provided by HM Revenue and Customs. | | -1,126,882,000 | |
| Section D - transfer from Department for Communities and Local Government for a study into supported housing | 17,000 | | |
| Section D - transfers from HM Treasury, Ministry of Defence and HM Revenue and Customs towards the cost of the Government Finance Academy administration budget. | 775,000 | | |
| Section D - HM Treasury cash management scheme charges | | -779,000 | |
| Section D - technical reserve claim from HM Treasury to cover migrant surcharge income owed from 2015-16, and small awards funded from LIBOR fines. | 23,362,000 | | |
| Section D - transfer from Department for Work and Pensions for fitnote extraction | 228,000 | | |
| Section D - transfer from Home Office for migrant surcharge income | 56,758,000 | | |
| Section D - transfer from Foreign and Commonwealth Office for overseas placement of staff | 39,000 | | |
| Section D - from Cabinet Office for the national cyber security programme | 2,185,000 | | |
| Section D - transfer from Parliamentary Estates for cost associated with relocation and accommodation. | 1,400,000 | | |
| Section D - transfer from Capital DEL | 1,200,000,000 | | |
| Section D - transfer to the Ministry of Justice for smoking in vehicles regulations and deaths in custody | | -110,000 | |
| Section D - transfer to Department for Work and Pensions relating to Syrian refugees | | -2,493,000 | |
| Section D - underspends in Official Development Assistance budget returned to HM Treasury | | -107,000 | |

Section F - transfer from the Foreign and Commonwealth Office for the Conflict, Stability and Security Fund to be allocated to Public Health England

300,000

| | | | |
|---|----------------------|-----------------------|--------------------|
| Total change in Resource DEL (Voted) | 1,285,914,000 | -1,130,371,000 | 155,543,000 |
|---|----------------------|-----------------------|--------------------|

Section J - Revised estimate of National Insurance Contributions from HM Revenue and Customs

1,126,882,000

| | | | |
|---|----------------------|--|----------------------|
| Total change in Resource DEL (Non-Voted) | 1,126,882,000 | | 1,126,882,000 |
|---|----------------------|--|----------------------|

Sections N and Q - increase in forecast provisions as a result of a change to the Treasury discount rate and a change in the NHS Litigation Authority's methodology for categorising provisions and accruals.

8,560,673,000

| | | | |
|---|----------------------|--|----------------------|
| Total change in Resource AME (Voted) | 8,560,673,000 | | 8,560,673,000 |
|---|----------------------|--|----------------------|

Section D - transfer from Department for Communities and Local Government for homes and communities agency property transfers

1,882,000

Section D - transfer to Department for Communities and Local Government for public land investment fund.

-6,699,000

Section D - transfer to Department for International Development for vaccine and product development

-2,950,000

Section D - transfer to Revenue DEL

-1,200,000,000

Section D - transfer from Parliamentary Estates for cost associated with relocation and accommodation.

13,800,000

| | | | |
|--|-------------------|-----------------------|-----------------------|
| Total change in Capital DEL (Voted) | 15,682,000 | -1,209,649,000 | -1,193,967,000 |
|--|-------------------|-----------------------|-----------------------|

In addition to the changes above, reallocation of budgets between subheads are shown in more detail in the Estimates memorandum.

Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.

-1,038,424,000

| | | | |
|---|--|-----------------------|-----------------------|
| Total change in Net Cash Requirement | | -1,038,424,000 | -1,038,424,000 |
|---|--|-----------------------|-----------------------|

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|-----------------------|---------------|----------------|
| Departmental Expenditure Limit | | | |
| Resource | 155,543,000 | 1,126,882,000 | 1,282,425,000 |
| Capital | -1,193,967,000 | - | -1,193,967,000 |
| Annually Managed Expenditure | | | |
| Resource | 8,560,673,000 | - | 8,560,673,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 8,716,216,000 | 1,126,882,000 | 9,843,098,000 |
| Capital | -1,193,967,000 | - | -1,193,967,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement | -1,038,424,000 | | |

Supplementary amounts required in the year ending 31 March 2017 for expenditure by Department of Health on:

Departmental Expenditure Limit:Expenditure arising from:

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

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

* Expenditure on Official Development Assistance projects and activities.

Income arising from:

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

Recoveries from patients in respect of incorrect claims for eligibility for including NHS treatment and general ophthalmic services; payments from manufacturers or suppliers of medicinal products to control the cost of health service medicines and purchasing and supply agency arrangements.

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

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

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

Income secured by counter fraud services from all sources.

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

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

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

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

Annually Managed Expenditure:Expenditure arising from:

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

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

Income arising from:

Interest and dividends.

Department of Health will account for this Estimate.

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 3,021,000 | 94,392,256 | 2,175 | 153,368 | 3,023,175 | 94,545,624 | 5,810,000 | -1,193,967 | 4,616,033 |
| <i>Of which:</i> | | | | | | | | |
| A NHS Commissioning Board (NHS England) net expenditure | | | | | | | | |
| 1,765,363 | 21,935,893 | 22,100 | -1,704,132 | 1,787,463 | 20,231,761 | 303,825 | -45,200 | 258,625 |
| B NHS Trusts net expenditure | | | | | | | | |
| - | 26,183,655 | - | 605,000 | - | 26,788,655 | 1,047,991 | - | 1,047,991 |
| C NHS Foundation Trusts net expenditure | | | | | | | | |
| - | 37,646,004 | - | 125,000 | - | 37,771,004 | 1,681,087 | - | 1,681,087 |
| D DH Programme and Admin expenditure | | | | | | | | |
| 604,623 | 1,486,234 | -19,925 | 1,118,900 | 584,698 | 2,605,134 | 2,616,524 | -1,148,767 | 1,467,757 |
| F Public Health England (Executive Agency) | | | | | | | | |
| 139,557 | 281,577 | - | 300 | 139,557 | 281,877 | 92,501 | - | 92,501 |
| G Health Education England (net) | | | | | | | | |
| 70,482 | 1,968,710 | - | 8,300 | 70,482 | 1,977,010 | 2,000 | - | 2,000 |
| Non Voted Expenditure | | | | | | | | |
| - | 18,898,759 | - | 1,126,882 | - | 20,025,641 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| J NHS Commissioning Board (NHS England) financed from NI Conts | | | | | | | | |
| - | 18,898,759 | - | 1,126,882 | - | 20,025,641 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| | | 2,175 | 1,280,250 | | | | -1,193,967 | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 7,589,594 | - | 8,560,673 | - | 16,150,267 | 15,000 | - | 15,000 |
| <i>Of which:</i> | | | | | | | | |
| N DH Programme and Admin expenditure | | | | | | | | |
| - | 649,825 | - | 122,000 | - | 771,825 | 15,000 | - | 15,000 |
| Q Special Health Authorities expenditure | | | | | | | | |
| - | 4,737,000 | - | 8,438,673 | - | 13,175,673 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | - | 8,560,673 | | | | - | |

Part II: Changes Proposed

£'000

| Present | | Net Resources Changes | | Revised | | Present | Net Capital Changes | Revised |
|------------------------------|------|--------------------------|-----------|---------|------|---------|------------------------|---------|
| Admin | Prog | Admin | Prog | Admin | Prog | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Total for Estimate | | | | | | | | |
| | | 2,175 | 9,840,923 | | | | -1,193,967 | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | 2,175 | 8,714,041 | | | | -1,193,967 | |
| Non Voted Expenditure | | | | | | | | |
| | | - | 1,126,882 | | | | - | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|------------|------------------|
| Net Cash Requirement | 102,927,707 | -1,038,424 | 101,889,283 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|--|----------|-----------|-------------|------------|-------------|-----------|----------|-----------|
| Resources | | | | | | Capital | | |
| Administration | | Net | Programme | | | Gross | Income | Net |
| Gross | Income | | Gross | Income | Net | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 3,178,951 | -155,776 | 3,023,175 | 95,928,912 | -1,383,288 | 94,545,624 | 5,459,347 | -843,314 | 4,616,033 |
| <i>Of which:</i> | | | | | | | | |
| A NHS Commissioning Board (NHS England) net expenditure | | | | | | | | |
| 1,787,463 | - | 1,787,463 | 20,231,761 | - | 20,231,761 | 258,625 | - | 258,625 |
| B NHS Trusts net expenditure | | | | | | | | |
| - | - | - | 26,788,655 | - | 26,788,655 | 1,047,991 | - | 1,047,991 |
| C NHS Foundation Trusts net expenditure | | | | | | | | |
| - | - | - | 37,771,004 | - | 37,771,004 | 1,681,087 | - | 1,681,087 |
| D DH Programme and Admin expenditure | | | | | | | | |
| 684,861 | -100,163 | 584,698 | 3,848,402 | -1,243,268 | 2,605,134 | 2,311,071 | -843,314 | 1,467,757 |
| E Local Authorities (Public Health) | | | | | | | | |
| - | - | - | 3,388,400 | - | 3,388,400 | - | - | - |
| F Public Health England (Executive Agency) | | | | | | | | |
| 184,797 | -45,240 | 139,557 | 411,897 | -130,020 | 281,877 | 92,501 | - | 92,501 |
| G Health Education England (net) | | | | | | | | |
| 70,482 | - | 70,482 | 1,977,010 | - | 1,977,010 | 2,000 | - | 2,000 |
| H Special Health Authorities expenditure | | | | | | | | |
| 157,791 | -10,373 | 147,418 | 1,313,709 | -10,000 | 1,303,709 | 30,684 | - | 30,684 |
| I Non Departmental Public Bodies net expenditure | | | | | | | | |
| 293,557 | - | 293,557 | 198,074 | - | 198,074 | 35,388 | - | 35,388 |
| Non-voted expenditure | | | | | | | | |
| - | - | - | 20,025,641 | - | 20,025,641 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| J NHS Commissioning Board (NHS England) financed from NI Conts | | | | | | | | |
| - | - | - | 20,025,641 | - | 20,025,641 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| 3,178,951 | -155,776 | 3,023,175 | 115,954,553 | -1,383,288 | 114,571,265 | 5,459,347 | -843,314 | 4,616,033 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 16,182,267 | -32,000 | 16,150,267 | 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 | | | | | | | | |
| - | - | - | 951,070 | - | 951,070 | - | - | - |
| M NHS Foundation Trusts net expenditure | | | | | | | | |
| - | - | - | 924,092 | - | 924,092 | - | - | - |

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 |
| N DH Programme and Admin expenditure | | | | | | | | |
| - | - | - | 803,825 | -32,000 | 771,825 | 15,000 | - | 15,000 |
| O Public Health England (Executive Agency) | | | | | | | | |
| - | - | - | 22,928 | - | 22,928 | - | - | - |
| P Health Education England net | | | | | | | | |
| - | - | - | 4,679 | - | 4,679 | - | - | - |
| Q Special Health Authorities expenditure | | | | | | | | |
| - | - | - | 13,175,673 | - | 13,175,673 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 16,182,267 | -32,000 | 16,150,267 | 15,000 | - | 15,000 |
| Total for Estimate | | | | | | | | |
| 3,178,951 | -155,776 | 3,023,175 | 132,136,820 | -1,415,288 | 130,721,532 | 5,474,347 | -843,314 | 4,631,033 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 3,178,951 | -155,776 | 3,023,175 | 112,111,179 | -1,415,288 | 110,695,891 | 5,474,347 | -843,314 | 4,631,033 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | 20,025,641 | - | 20,025,641 | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|--------------------|-------------------|--------------------|
| Net Resource Requirement | 123,901,609 | 9,843,098 | 133,744,707 |
| Net Capital Requirement | 5,825,000 | -1,193,967 | 4,631,033 |
| Accruals to cash adjustments | -7,900,143 | -8,560,673 | -16,460,816 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | -95,311,870 | 988,932 | -94,322,938 |
| Add cash grant-in-aid | 93,155,480 | -1,138,932 | 92,016,548 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -1,623,086 | 150,000 | -1,473,086 |
| New provisions and adjustments to previous provisions | -7,119,315 | -8,560,673 | -15,679,988 |
| 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 | 1,998,648 | - | 1,998,648 |
| Removal of non-voted budget items | -18,898,759 | -1,126,882 | -20,025,641 |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | -18,898,759 | -1,126,882 | -20,025,641 |
| Net Cash Requirement | 102,927,707 | -1,038,424 | 101,889,283 |

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

£'000

| | 2016-17 Plans |
|---|--------------------|
| Gross Administration Costs | 3,178,951 |
| <i>Less:</i> | |
| Administration DEL Income | -155,776 |
| Net Administration Costs | 3,023,175 |
| Gross Programme Costs | 133,715,392 |
| <i>Less:</i> | |
| Programme DEL Income | -1,383,288 |
| Programme AME Income | -32,000 |
| Non-budget income | - |
| Net Programme Costs | 132,300,104 |
| Total Net Operating Costs | 135,323,279 |
| <i>Of which:</i> | |
| Resource DEL | 115,111,399 |
| Capital DEL | 1,578,572 |
| Resource AME | 18,633,308 |
| 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 | -1,578,572 |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 133,744,707 |
| <i>Of which:</i> | |
| Resource DEL | 117,594,440 |
| Resource AME | 16,150,267 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 133,744,707 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL

-1,539,064

Of which:

Administration

Sales of Goods and Services

-155,776

Of which:

D DH Programme and Admin expenditure

-100,163

F Public Health England (Executive Agency)

-45,240

H Special Health Authorities expenditure

-10,373

Total Administration

-155,776

Programme

Sales of Goods and Services

-1,383,288

Of which:

D DH Programme and Admin expenditure

-1,243,268

F Public Health England (Executive Agency)

-130,020

H Special Health Authorities expenditure

-10,000

Total Programme

-1,383,288

Voted Resource AME

-32,000

Of which:

Programme

Interest and Dividends

-32,000

Of which:

N DH Programme and Admin expenditure

-32,000

Total Programme

-32,000

Total Voted Resource Income

-1,571,064

Voted Capital DEL

-843,314

Of which:

Programme

Sales of Assets

-843,314

Of which:

D DH Programme and Admin expenditure

-843,314

Total Programme

-843,314

Total Voted Capital Income

-843,314

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

No CFER income or receipts are expected in 2016-17.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Chris Wormald

Executive Agency Accounting Officers:

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 (known as NHS Digital) |
| Janet Wisely | Health Research Authority |
| Professor 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.

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

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

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

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

£'000

| Section in Part II: Subhead Detail | | Body | Resources | Capital | Grant-in-aid |
|---------------------------------------|--|--|------------------|---------------|------------------|
| G | | Health Education England | 2,047,492 | 2,000 | 4,972,714 |
| I | | Care Quality Commission | 150,620 | 13,000 | 151,620 |
| I | | Health and Social Care Information Centre (known as NHS Digital) | 151,000 | 14,690 | 152,690 |
| I | | Human Fertilisation and Embryology Authority | 938 | 1,650 | 2,588 |
| I | | Human Tissue Authority | 803 | 124 | 927 |
| I | | Health Research Authority | 13,000 | 330 | 13,330 |
| I | | Monitor | 116,570 | 5,085 | 121,655 |
| I | | National Institute for Health and Care Excellence | 58,700 | 509 | 58,209 |
| P | | Health Education England | 4,679 | - | - |
| Total† | | | 2,543,802 | 37,388 | 5,473,733 |

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

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 updated forecasts, transfers with other government departments, and the decrease in non-voted spend as a result of NIF reduction (see below). | 197,381,000 | -247,926,000 | |
| Total change in Resource DEL (Voted) | 197,381,000 | -247,926,000 | -50,545,000 |
| i. The movement is caused by a decrease in Expenditure Incurred by the Social Fund of £5m (Line L) and an increase in National Insurance Fund £51m (Line K). | 51,038,000 | -4,923,000 | |
| Total change in Resource DEL (Non-Voted) | 51,038,000 | -4,923,000 | 46,115,000 |
| 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 £372m (Line P); Personal Independence Payment £302m (Line U); Disability Living Allowance £242m (Line V); Jobseekers Allowance £111m (Line AA); Housing Benefit £245m (Line AD). Noteworthy decreases include: Financial Assistance Scheme £494m (Line W). | 1,567,492,000 | -829,445,000 | |
| Total change in Resource AME (Voted) | 1,567,492,000 | -829,445,000 | 738,047,000 |
| i. Noteworthy increases include: State Pension £172m (Line AO); and Employment and Support Allowance £162m (Line AI). | 348,579,000 | -49,443,000 | |
| Total change in Resource AME (Non-Voted) | 348,579,000 | -49,443,000 | 299,136,000 |
| i. The movement reflects updated forecasts (Line I). | 4,101,000 | -4,100,000 | |
| Total change in Capital DEL (Voted) | 4,101,000 | -4,100,000 | 1,000 |
| i. The reason for this is the capital income relating to Expenditure Incurred by the Social Fund (line AJ) | | -85,000,000 | |
| Total change in Capital AME (Non-Voted) | | -85,000,000 | -85,000,000 |

i. This change reflects a reduction in the cash paid into the Social Fund to cover latest forecasts

80,115,000

Total change in Non-Budget

80,115,000

80,115,000

i. Revision of net cash requirement is required as a result of the changes to resource and capital as set out above.

1,290,930,000

Total change in Net Cash Requirement

1,290,930,000

1,290,930,000

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|----------------------|-------------|---------------|
| Departmental Expenditure Limit | | | |
| Resource † | -50,545,000 | 46,115,000 | -4,430,000 |
| Capital | 1,000 | - | 1,000 |
| Annually Managed Expenditure | | | |
| Resource | 738,047,000 | 299,136,000 | 1,037,183,000 |
| Capital | - | -85,000,000 | -85,000,000 |
| Total Net Budget | | | |
| Resource | 687,502,000 | 345,251,000 | 1,032,753,000 |
| Capital | 1,000 | -85,000,000 | -84,999,000 |
| Non-Budget Expenditure | 80,115,000 | | |
| Net cash requirement † | 1,290,930,000 | | |

Supplementary amounts required in the year ending 31 March 2017 for expenditure by Department for Work and Pensions on:

Departmental Expenditure Limit:Expenditure arising from:

Funding for the administration and operating costs of the Department, including grants, loans and payments to other Government Departments, Local Authorities, Devolved Administrations, private, public and voluntary organisations. This will enable the Department to fulfil its obligations to support people who are out of work move into work quickly, support the most vulnerable people in society, alleviating poverty and supporting responsible behaviour and reforms to the welfare system. The provision of employment and training programmes and payments of appropriate allowances to help people back to work, and to reduce welfare dependency, including the support of cross-government initiatives related to employment.

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

Part I (continued)

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.

*The provision of data technology services through BPDTS Ltd.

Income arising from:

In accordance with the prevailing legislation and regulations, income arising from the administration of the Department for Work and Pensions, Crown and Executive Non-Departmental Public Bodies in delivering its statutory responsibilities, including receipts from staff, outward secondments, sale of non-capital items, sale of capital assets, recovery of court costs, services carried out on behalf of public and private sector bodies and members of the public, EU activity, levy funded bodies and other associated income. Receipts in respect of recoveries of payments towards Motability costs; and the repayment of Social Fund Funeral Expenses Payments.

Annually Managed Expenditure:

Expenditure arising from:

The payment of social security benefits to people of working age, pensioners, and people with disabilities and their carers in accordance with the prevailing legislation and regulations. Significant social security benefits include Jobseekers Allowance, Income Support, Employment Support and Allowance, Disability Living Allowance, Pension Credit, Universal Credit, Personal Independence Payment and other associated benefits, including housing benefit, rent rebates, temporary subsidies to employers. Compensation for dust related diseases, payments for education and provisions and other non-cash costs relating to AME. Costs and payments associated with the collapse of private pension schemes.

Income arising from:

Income arising from the receipt from damages payable to recipients of Statutory Sick Pay, receipts in respect of benefits paid in lieu, recoveries of benefit payments and advances.

Non-Budget Expenditure:

Expenditure arising from:

Payment of the Grant to the Social Fund to fund Regulated, Discretionary and Winter Fuel payments.

Department for Work and Pensions will account for this Estimate.

Part I (*continued*)

† Responsibility for the Government Gateway was transferred to Her Majesty's Revenue and Customs (HMRC) on 25 November 2016. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- (a) Department Expenditure Limit - Resource (Voted) is decreased by £6,256,000; and
- (b) the Net Cash Requirement is decreased by £4,963,000.

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 941,080 | 4,898,344 | 675 | -51,220 | 941,755 | 4,847,124 | 261,700 | 1 | 261,701 |
| <i>Of which:</i> | | | | | | | | |
| A Operational Delivery | | | | | | | | |
| 19,063 | 1,718,164 | 11,957 | 184,628 | 31,020 | 1,902,792 | 2,700 | -1,100 | 1,600 |
| B Health and Safety Executive (Net) | | | | | | | | |
| 79,969 | 52,040 | 796 | -1,117 | 80,765 | 50,923 | 8,900 | 320 | 9,220 |
| C European Social Fund | | | | | | | | |
| - | 1 | - | -1,741 | - | -1,740 | - | - | - |
| D Executive Arms Length Bodies (Net) | | | | | | | | |
| 14,650 | 78,405 | -458 | -10,170 | 14,192 | 68,235 | 715 | 200 | 915 |
| E Employment Programmes | | | | | | | | |
| - | 581,493 | - | -9,885 | - | 571,608 | -3,000 | 2,202 | -798 |
| F Support for Local Authorities | | | | | | | | |
| - | 305,326 | - | -13,848 | - | 291,478 | - | - | - |
| G Other Programmes | | | | | | | | |
| - | -22,476 | - | -11,251 | - | -33,727 | 103,000 | -3,000 | 100,000 |
| H Other Benefits | | | | | | | | |
| - | 169,550 | - | -7,065 | - | 162,485 | - | - | - |
| I Departmental operating costs | | | | | | | | |
| 827,398 | 2,015,841 | -11,620 | -180,771 | 815,778 | 1,835,070 | 149,385 | 1,379 | 150,764 |
| Non Voted Expenditure | | | | | | | | |
| - | 425,372 | - | 46,115 | - | 471,487 | 45,000 | - | 45,000 |
| <i>Of which:</i> | | | | | | | | |
| J National Insurance Fund | | | | | | | | |
| - | 391,699 | - | 51,038 | - | 442,737 | - | - | - |
| K Expenditure incurred by the Social Fund | | | | | | | | |
| - | 33,673 | - | -4,923 | - | 28,750 | 45,000 | - | 45,000 |
| Total Spending in DEL | | | | | | | | |
| | | 675 | -5,105 | | | | 1 | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 73,512,568 | - | 738,047 | - | 74,250,615 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| L Severe Disablement Allowance - Inside Welfare Cap | | | | | | | | |
| - | 189,298 | - | 52,157 | - | 241,455 | - | - | - |
| M Industrial Injuries Benefits Scheme - Inside Welfare Cap | | | | | | | | |
| - | 891,648 | - | -25,168 | - | 866,480 | - | - | - |
| O Employment and Support Allowance - Inside Welfare Cap | | | | | | | | |
| - | 9,903,455 | - | 372,112 | - | 10,275,567 | - | - | - |

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 | | | |
| P Income Support - Inside Welfare Cap | | | | | | | | |
| - | 2,317,736 | - | 92,204 | - | 2,409,940 | - | - | - |
| Q Pension Credit - Inside Welfare Cap | | | | | | | | |
| - | 5,750,521 | - | -37,057 | - | 5,713,464 | - | - | - |
| R Financial Assistance Scheme - Inside Welfare Cap | | | | | | | | |
| - | 415,941 | - | -494,226 | - | -78,285 | - | - | - |
| S Attendance Allowance - Inside Welfare Cap | | | | | | | | |
| - | 5,534,164 | - | -21,367 | - | 5,512,797 | - | - | - |
| T Personal Independence Payment - Inside Welfare Cap | | | | | | | | |
| - | 5,006,105 | - | 301,683 | - | 5,307,788 | - | - | - |
| U Disability Living Allowance - Inside Welfare Cap | | | | | | | | |
| - | 11,390,462 | - | 242,499 | - | 11,632,961 | - | - | - |
| V Carer's Allowance - Inside Welfare Cap | | | | | | | | |
| - | 2,744,296 | - | -24,208 | - | 2,720,088 | - | - | - |
| W Housing Benefit - Inside Welfare Cap | | | | | | | | |
| - | 21,488,598 | - | 59,487 | - | 21,548,085 | - | - | - |
| X Statutory Maternity Pay - Inside Welfare Cap | | | | | | | | |
| - | 2,379,419 | - | -227,419 | - | 2,152,000 | - | - | - |
| Z Jobseekers Allowance - Outside Welfare Cap | | | | | | | | |
| - | 1,517,040 | - | 110,900 | - | 1,627,940 | - | - | - |
| AA Universal Credit - Outside Welfare Cap | | | | | | | | |
| - | 1,088,215 | - | 67,087 | - | 1,155,302 | - | - | - |
| AC Housing Benefit - Outside Welfare Cap | | | | | | | | |
| - | 1,419,231 | - | 245,158 | - | 1,664,389 | - | - | - |
| AE Other Expenditure - Outside Welfare Cap | | | | | | | | |
| - | 7,676 | - | 24,084 | - | 31,760 | - | - | - |
| AF Other Expenditure EALBs (Net) - Outside Welfare Cap | | | | | | | | |
| - | 500 | - | 121 | - | 621 | - | - | - |
| Non Voted Expenditure | | | | | | | | |
| - | 100,059,019 | - | 299,136 | - | 100,358,155 | - | -85,000 | -85,000 |
| <i>Of which:</i> | | | | | | | | |
| AH Employment and Support Allowance - Inside Welfare Cap | | | | | | | | |
| - | 4,585,876 | - | 162,461 | - | 4,748,337 | - | - | - |
| AI Expenditure incurred by the Social Fund - Inside Welfare Cap | | | | | | | | |
| - | 2,438,501 | - | 14,174 | - | 2,452,675 | - | -85,000 | -85,000 |
| AJ Maternity Allowance - Inside Welfare Cap | | | | | | | | |
| - | 455,098 | - | -13,068 | - | 442,030 | - | - | - |
| AM Jobseekers Allowance - Outside Welfare Cap | | | | | | | | |
| - | 308,048 | - | -36,375 | - | 271,673 | - | - | - |
| AN State Pension - Outside Welfare Cap | | | | | | | | |
| - | 91,581,200 | - | 171,944 | - | 91,753,144 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | | | | | -85,000 | | |
| | | | | | | 1,037,183 | | |

Part II: Changes Proposed (*continued*)**£'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 |
| Non-Budget spending | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 2,266,663 | - | 80,115 | - | 2,346,778 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| AO Cash paid in to the Social Fund | | | | | | | | |
| - | 2,266,663 | - | 80,115 | - | 2,346,778 | - | - | - |
| Total Non-Budget Spending | | | | | | | | |
| | | - | 80,115 | | | | - | |
| Total for Estimate | | | | | | | | |
| | | 675 | 1,112,193 | | | | -84,999 | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | 675 | 766,942 | | | | 1 | |
| Non Voted Expenditure | | | | | | | | |
| | | - | 345,251 | | | | -85,000 | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|-------------------|------------------|-------------------|
| Net Cash Requirement | 82,098,001 | 1,290,930 | 83,388,931 |

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 978,183 | -36,428 | 941,755 | 5,129,278 | -282,154 | 4,847,124 | 267,699 | -5,998 | 261,701 |
| <i>Of which:</i> | | | | | | | | |
| A Operational Delivery | | | | | | | | |
| 31,024 | -4 | 31,020 | 1,927,261 | -24,469 | 1,902,792 | 1,600 | - | 1,600 |
| B Health and Safety Executive (Net) | | | | | | | | |
| 80,765 | - | 80,765 | 50,923 | - | 50,923 | 9,220 | - | 9,220 |
| C European Social Fund | | | | | | | | |
| - | - | - | 98,260 | -100,000 | -1,740 | - | - | - |
| D Executive Arms Length Bodies (Net) | | | | | | | | |
| 14,192 | - | 14,192 | 68,235 | - | 68,235 | 915 | - | 915 |
| E Employment Programmes | | | | | | | | |
| - | - | - | 572,129 | -521 | 571,608 | - | -798 | -798 |
| F Support for Local Authorities | | | | | | | | |
| - | - | - | 291,478 | - | 291,478 | - | - | - |
| G Other Programmes | | | | | | | | |
| - | - | - | 46,095 | -79,822 | -33,727 | 100,000 | - | 100,000 |
| H Other Benefits | | | | | | | | |
| - | - | - | 162,485 | - | 162,485 | - | - | - |
| I Departmental operating costs | | | | | | | | |
| 852,202 | -36,424 | 815,778 | 1,912,412 | -77,342 | 1,835,070 | 155,964 | -5,200 | 150,764 |
| Non-voted expenditure | | | | | | | | |
| - | - | - | 471,487 | - | 471,487 | 45,000 | - | 45,000 |
| <i>Of which:</i> | | | | | | | | |
| J National Insurance Fund | | | | | | | | |
| - | - | - | 442,737 | - | 442,737 | - | - | - |
| K Expenditure incurred by the Social Fund | | | | | | | | |
| - | - | - | 28,750 | - | 28,750 | 45,000 | - | 45,000 |
| Total Spending in DEL | | | | | | | | |
| 978,183 | -36,428 | 941,755 | 5,600,765 | -282,154 | 5,318,611 | 312,699 | -5,998 | 306,701 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 74,340,271 | -89,656 | 74,250,615 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| L Severe Disablement Allowance - Inside Welfare Cap | | | | | | | | |
| - | - | - | 241,455 | - | 241,455 | - | - | - |
| M Industrial Injuries Benefits Scheme - Inside Welfare Cap | | | | | | | | |
| - | - | - | 887,598 | -21,118 | 866,480 | - | - | - |
| N Universal Credit - Inside Welfare Cap | | | | | | | | |
| - | - | - | 706,654 | - | 706,654 | - | - | - |

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 |
| O Employment and Support Allowance - Inside Welfare Cap | | | | | | | | |
| - | - | - | 10,296,036 | -20,469 | 10,275,567 | - | - | - |
| P Income Support - Inside Welfare Cap | | | | | | | | |
| - | - | - | 2,424,259 | -14,319 | 2,409,940 | - | - | - |
| Q Pension Credit - Inside Welfare Cap | | | | | | | | |
| - | - | - | 5,713,464 | - | 5,713,464 | - | - | - |
| R Financial Assistance Scheme - Inside Welfare Cap | | | | | | | | |
| - | - | - | -78,285 | - | -78,285 | - | - | - |
| S Attendance Allowance - Inside Welfare Cap | | | | | | | | |
| - | - | - | 5,516,486 | -3,689 | 5,512,797 | - | - | - |
| T Personal Independence Payment - Inside Welfare Cap | | | | | | | | |
| - | - | - | 5,317,122 | -9,334 | 5,307,788 | - | - | - |
| U Disability Living Allowance - Inside Welfare Cap | | | | | | | | |
| - | - | - | 11,650,630 | -17,669 | 11,632,961 | - | - | - |
| V Carer's Allowance - Inside Welfare Cap | | | | | | | | |
| - | - | - | 2,720,088 | - | 2,720,088 | - | - | - |
| W Housing Benefit - Inside Welfare Cap | | | | | | | | |
| - | - | - | 21,548,085 | - | 21,548,085 | - | - | - |
| X Statutory Maternity Pay - Inside Welfare Cap | | | | | | | | |
| - | - | - | 2,152,000 | - | 2,152,000 | - | - | - |
| Y Non-contributory Christmas Bonus - Inside Welfare Cap | | | | | | | | |
| - | - | - | 32,282 | - | 32,282 | - | - | - |
| Z Jobseekers Allowance - Outside Welfare Cap | | | | | | | | |
| - | - | - | 1,630,998 | -3,058 | 1,627,940 | - | - | - |
| AA Universal Credit - Outside Welfare Cap | | | | | | | | |
| - | - | - | 1,155,302 | - | 1,155,302 | - | - | - |
| AB TV Licences for the over 75s - Outside Welfare Cap | | | | | | | | |
| - | - | - | 630,744 | - | 630,744 | - | - | - |
| AC Housing Benefit - Outside Welfare Cap | | | | | | | | |
| - | - | - | 1,664,389 | - | 1,664,389 | - | - | - |
| AD Other Benefits - Outside Welfare Cap | | | | | | | | |
| - | - | - | 98,583 | - | 98,583 | - | - | - |
| AE Other Expenditure - Outside Welfare Cap | | | | | | | | |
| - | - | - | 31,760 | - | 31,760 | - | - | - |
| AF Other Expenditure EALBs (Net) - Outside Welfare Cap | | | | | | | | |
| - | - | - | 621 | - | 621 | - | - | - |

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 |
| Non-voted expenditure | | | | | | | | |
| - | - | - | 100,380,266 | -22,111 | 100,358,155 | -85,000 | - | -85,000 |
| <i>Of which:</i> | | | | | | | | |
| AG Incapacity Benefit - Inside Welfare Cap | | | | | | | | |
| - | - | - | 12,153 | -731 | 11,422 | - | - | - |
| AH Employment and Support Allowance - Inside Welfare Cap | | | | | | | | |
| - | - | - | 4,769,284 | -20,947 | 4,748,337 | - | - | - |
| AI Expenditure incurred by the Social Fund - Inside Welfare Cap | | | | | | | | |
| - | - | - | 2,452,675 | - | 2,452,675 | -85,000 | - | -85,000 |
| AJ Maternity Allowance - Inside Welfare Cap | | | | | | | | |
| - | - | - | 442,030 | - | 442,030 | - | - | - |
| AK Bereavement benefits - Inside Welfare Cap | | | | | | | | |
| - | - | - | 554,485 | - | 554,485 | - | - | - |
| AL Other Contributory Benefits - Inside Welfare Cap | | | | | | | | |
| - | - | - | 124,389 | - | 124,389 | - | - | - |
| AM Jobseekers Allowance - Outside Welfare Cap | | | | | | | | |
| - | - | - | 272,106 | -433 | 271,673 | - | - | - |
| AN State Pension - Outside Welfare Cap | | | | | | | | |
| - | - | - | 91,753,144 | - | 91,753,144 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 174,720,537 | -111,767 | 174,608,770 | -85,000 | - | -85,000 |
| Non-Budget spending | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 2,346,778 | - | 2,346,778 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| AO Cash paid in to the Social Fund | | | | | | | | |
| - | - | - | 2,346,778 | - | 2,346,778 | - | - | - |
| Total Non-Budget Spending | | | | | | | | |
| - | - | - | 2,346,778 | - | 2,346,778 | - | - | - |
| Total for Estimate | | | | | | | | |
| 978,183 | -36,428 | 941,755 | 182,668,080 | -393,921 | 182,274,159 | 227,699 | -5,998 | 221,701 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 978,183 | -36,428 | 941,755 | 81,816,327 | -371,810 | 81,444,517 | 267,699 | -5,998 | 261,701 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | 100,851,753 | -22,111 | 100,829,642 | -40,000 | - | -40,000 |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|---------------------|------------------|---------------------|
| Net Resource Requirement | 182,103,046 | 1,112,868 | 183,215,914 |
| Net Capital Requirement | 306,700 | -84,999 | 221,701 |
| Accruals to cash adjustments | 217,646 | 523,312 | 740,958 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | -235,179 | 10,308 | -224,871 |
| Add cash grant-in-aid | 232,459 | -8,209 | 224,250 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -226,799 | 65,063 | -161,736 |
| New provisions and adjustments to previous provisions | -424,633 | 494,355 | 69,722 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -331,119 | -29,848 | -360,967 |
| <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 | 202,917 | -8,357 | 194,560 |
| Removal of non-voted budget items | -100,529,391 | -260,251 | -100,789,642 |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | -100,529,391 | -260,251 | -100,789,642 |
| Net Cash Requirement | 82,098,001 | 1,290,930 | 83,388,931 |

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

£'000

| | Plans |
|---|--------------------|
| Gross Administration Costs | 966,603 |
| <i>Less:</i> | |
| Administration DEL Income | -36,428 |
| Net Administration Costs | 930,175 |
| Gross Programme Costs | 180,938,352 |
| <i>Less:</i> | |
| Programme DEL Income | -282,154 |
| Programme AME Income | -111,767 |
| Non-budget income | -6,110 |
| Net Programme Costs | 180,538,321 |
| Total Net Operating Costs | 181,468,496 |
| <i>Of which:</i> | |
| Resource DEL | 6,248,415 |
| Capital DEL | 2,045 |
| Resource AME | 174,609,842 |
| Capital AME | - |
| Non-budget | 608,194 |
| <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 | -2,045 |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | 6,110 |
| Other adjustments | -603,425 |
| Total Resource Budget | 180,869,136 |
| <i>Of which:</i> | |
| Resource DEL | 6,260,366 |
| Resource AME | 174,608,770 |
| <i>Adjustments to include:</i> | |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | 2,346,778 |
| Total Resource (Estimate) | 183,215,914 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL

-318,582

Of which:

Administration

Sales of Goods and Services

-30,326

Of which:

A Operational Delivery

-4

I Departmental operating costs

-30,322

Other Income

-6,102

Of which:

A Departmental operating costs

-6,102

Total Administration

-36,428

Programme

EU Grants Received

-100,000

Of which:

C European Social Fund

-100,000

Sales of Goods and Services

-66,743

Of which:

A Operational Delivery

-22,894

E Employment Programmes

-464

I Departmental operating costs

-43,385

Interest and Dividends

-29,069

Of which:

I Departmental operating costs

-29,069

Other Income

-6,520

Of which:

A Operational Delivery

-1,575

E Employment Programmes

-57

I Departmental operating costs

-4,888

Taxation

-79,822

Of which:

G Other Programmes

-79,822

Total Programme

-282,154

Voted Resource AME

-89,656

Of which:

Programme

Other Income

-89,656

Of which:

M Industrial Injuries Benefits Scheme - Inside Welfare Cap

-21,118

O Employment and Support Allowance - Inside Welfare Cap

-20,469

P Income Support - Inside Welfare Cap

-14,319

S Attendance Allowance - Inside Welfare Cap

-3,689

T Personal Independence Payment - Inside Welfare Cap

-9,334

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

£'000

Revised
Plans

| | |
|--|-----------------|
| U Disability Living Allowance - Inside Welfare Cap | -17,669 |
| Z Jobseekers Allowance - Outside Welfare Cap | -3,058 |
| Total Programme | -89,656 |
| Total Voted Resource Income | -408,238 |
| Voted Capital DEL | -5,998 |
| <i>Of which:</i> | |
| Programme | |
| Sales of Assets | -5,200 |
| <i>Of which:</i> | |
| I Departmental operating costs | -5,200 |
| Repayments | -798 |
| <i>Of which:</i> | |
| E Employment Programmes | -798 |
| Total Programme | -5,998 |
| Total Voted Capital Income | -5,998 |

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) | - | - | -6,110 | -6,110 | -6,110 | -6,110 |
| Total | - | - | -6,110 | -6,110 | -6,110 | -6,110 |

Detailed description of CFER sources

£'000

| | Present Plans | | Changes | | Revised Plans | |
|----------------------------|---------------|----------|---------|----------|---------------|----------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Non-Budget Receipts | - | - | -6,110 | -6,110 | -6,110 | -6,110 |
| Total | - | - | -6,110 | -6,110 | -6,110 | -6,110 |

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 |
| 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 |
| Ray Long | BPDTS Ltd |

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-aid |
|---------------------------------------|---|----------------|---------------|----------------|
| Section B - DEL | Health and Safety Executive | 131,688 | 9,220 | 140,908 |
| Section D - DEL | Disabled People's Employment Corporation (GB) Ltd | 670 | -260 | 410 |
| Section D - DEL | The Pensions Regulator | 73,688 | 1,075 | 74,763 |
| Section D - DEL | The Pensions Advisory Service | 4,072 | 65 | 4,137 |
| Section D - DEL | The Pensions Ombudsman | 3,997 | 35 | 4,032 |
| Section D - DEL | BPDTS Ltd | - | - | - |
| Section AF - AME | Health and Safety Executive | 1,199 | - | - |
| Section AF - AME | Disabled People's Employment Corporation (GB) Ltd | -389 | - | - |
| Section AF - AME | The Pensions Ombudsman | -189 | - | - |
| Total | | 214,736 | 10,135 | 224,250 |

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

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

| Section in Part II: Subhead Detail | Service | £'000 |
|---------------------------------------|--|-------|
| Section I - DEL | Establishment and Development of Regional Forums on Ageing | 65 |

Part III: Note J - Staff Benefits

For the financial year 2016-17 budget holders have delegated authority to award reward vouchers to staff under the terms of the Department's Reward and Recognition Scheme. The vouchers are for a range of well known retail outlets and are given in recognition of valuable or exceptional contributions to business performance, as well as to recognise the importance the Department places on the loyalty and commitment of employees. Individual awards will not exceed £150 and, in total, the expenditure for the Reward and Recognition Scheme will not exceed 0.25% of the DWP paybill. In practice the total expenditure is likely to be less than £3 million.

The Department also operates a Childcare Vouchers (Salary Sacrifice Scheme) which lets staff vary their contract of employment to sacrifice part of their salary (from £1 to £243 per month) in exchange for childcare vouchers. Budget holders have delegated authority to provide staff with childcare assistance, the availability, method and amount of assistance is at the discretion of the budget holder.

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|---|--|
| European Social Fund repayments | Unquantifiable |
| <p>The ESF Audit Authority is required to provide an opinion for the EU on the final 2007-13 ESF programme claim issued by the ESF Certifying Authority. The opinion is largely based on the amount of error found during checks of claims submitted by the Department, as Managing Authority of the ESF in England and Gibraltar. If this exceeds the EU's defined 2 per cent tolerable error rate the opinion is qualified by the ESF Audit Authority, with the risk that the EU can impose a financial correction. The programme exceeded the 2 per cent error threshold in the 2015 Annual Control Report but cumulatively errors remain below 2 per cent.</p> <p>A further risk arises because ESF commitments are made in sterling, whereas funds are reimbursed from the EU in euros. This results in exchange rate gains or losses throughout the programme period.</p> | |
| Financial Assistance Scheme | Unquantifiable |
| <p>Regulations came into force in April 2010 enabling the transfer to government of pension scheme assets that qualify for the Financial Assistance Scheme, along with their associated pension liabilities. As a result, the Financial Assistance Scheme pension provision (see note 21) will increase as the assets and the associated liabilities transfer. We estimate that the total value of the assets transferred to government will reach £1.9 billion. However, until the assets transfer it isn't possible to estimate the impact on the Financial Assistance Scheme pension liability.</p> | |
| Transfer of State Pensions and benefits | |
| <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 1,467 transfer applications. 81% of these have resulted in transfer payments.</p> | <p>£1.9m in 15/16 £0.4m in 16/17</p> |
| Compensation claims | Unquantifiable |
| <p>Compensation payments may become due as a result of claims against us by staff and members of the public. Claims relate to employment tribunal, personal injury and Civil Service Appeals Board cases. There is significant uncertainty around the estimated liability and the timing of payments. This uncertainty can fluctuate based on factors such as medical evidence received, witness statements and whether claims proceed to trial or are settled early.</p> | |
| The Rent Service employee pensions | Unquantifiable |
| <p>The Rent Service transferred from us to the Valuation Office Agency on 1 April 2009. The Rent Service employed around 400 staff, who were members of the Local Government Pension Scheme. Following the transfer they could continue to participate in the scheme. If there's a pension deficit we will be liable to meet the shortfall.</p> | |

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

| Nature of liability | £'000 |
|--|-----------------------|
| Compensation recovery | |
| 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 £3.2 million for successful mandatory reconsideration or appeals. | AME £3.2m |
| Judicial review | |
| 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. | Unquantifiable |
| Contracts with suppliers | |
| Following a contractual dispute resolution process, we have been awarded a share of a gain made by one of our suppliers. The supplier has challenged the decision. The outcome of the challenge and the size of any potential repayment is uncertain. | Unquantifiable |
| We entered into a contract for our accommodation and associated services in 1998. As we approach the end of the contract we may be liable for certain costs that arise. We are working to mitigate any potential costs therefore the amount of the liability is not quantifiable. | |

Part III: Note L - International Subscriptions

| Section in Part II: Subhead Detail | | Body | £'000 |
|---------------------------------------|-----------------------------------|------|--------|
| Section I - DEL | International Labour Organisation | | 13,776 |

Department for Education

Introduction

The voted DEL and Total Net Budget in Parts I and II of this Estimate include grant paid to Academies which is voted by Parliament. Part III: Note A shows how, by making adjustments, including removing these grants and instead adding spending by Academies, the totals voted by Parliament can be reconciled to the budgetary spending limits controlled by HMT and shown in Table 3. The grant paid to Academies and spending of Academies is unlikely to be the same in any given year. This is because, spending can include items such as depreciation that do not require cash, as well as any spending from Academy reserves. Reserves are built from other income streams available to academies, plus any unspent grant from previous years.

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|---|-------------|------------|-------|
| (Section A) An increase in the administration costs as a result of the Machinery of Government change to transfer Higher Education, Further Education and Apprenticeships to DfE | 38,208,000 | | |
| (Section A) A net decrease in the administration costs of the department | | -1,366,000 | |
| (Section A) An increase in the programme costs as a result of the Machinery of Government change to transfer Higher Education, Further Education and Apprenticeships to DfE | 17,390,000 | | |
| (Section A) A decrease in the programme costs which support all other functions following a mid year review | | -1,066,000 | |
| (Section B) An increase in the programme cost of School Infrastructure and Funding of Education (Department) due to a change in budgetary accountabilities. Budgets for High Needs and Free School post-opening costs transferred from Section I to Section B | 348,111,000 | | |
| (Section B) Other increase in the programme costs of School Infrastructure and Funding of Education (Department) following a mid year review | 41,354,000 | | |
| (Section C) An increase in administration costs for the new body, Located Property Ltd. | 2,240,000 | | |
| (Section C) An increase in programme costs for Aggregator Vehicle plc | 1,000 | | |

| | | |
|---|----------------|----------------|
| (Section D) An increase in Education Standards, Curriculum and Qualifications programme due for a change in budgetary accountabilities, bringing together policy and financial responsibilities into the same area, these budgets for apprenticeships and 16-19 educations have transfers from Section I. | 4,906,084,000 | |
| (Section D) A decrease in other areas of Education Standards, Curriculum and Qualifications programme costs following a mid year review. | | -10,707,000 |
| (Section E) An decrease in Children's Services and Departmental Strategy (Department) following transfers to other parts of the department following a mid year review. | | -30,943,000 |
| (Section F) An increase in Equality Human Rights Commission (LAB) to cover additional administration spend for depreciation. | 600,000 | |
| (Section F) A decrease in Equality Human Rights Commission (ALB) following a mid year reviews. | | -559,000 |
| (Section G) Increase in Standard and Testing Agency admin following a mid year review. | 230,000 | |
| (Section G) Reduction in Standard and Testing Agency programme following a mid year review. | | -6,808,000 |
| (Section H) A reduction in National College for Teaching and Leadership administration costs following a mid year review. | | -564,000 |
| (Section H) A reduction in National College for Teaching and Leadership programme costs following a mid year review. | | -14,136,000 |
| (Section I) A reduction in Education Funding Agency administration costs following a mid year review. | | -192,000 |
| (Section I) A decrease in Education Funding Agency budgets mainly as the result of transfer of budgets responsibilities to other areas of the department. | | -5,799,468,000 |
| (Section J) A reduction in the Grants to LA Schools mainly due to reallocation of budget responsibilities across other areas of the department following a mid year review. | | -736,461,000 |
| (Section K) An increase in Grants to Academies mainly due to the reallocation of other budget responsibilities from across the department. | 1,264,638,000 | |
| (Section L) An increase in programme costs for Higher Education mainly as a result of the Machinery of Government change to transfer Higher Education from the former BIS to DfE. | 4,740,201,000 | |
| (Section L) A decrease in programme costs for Higher Education following a mid year review | | -158,062,000 |
| (Section L) An increase in programme costs for Higher Education Student Loans resulting from a reserve claim to reflect the macroeconomic determinants of the student loan book. | 11,001,000,000 | |

| | | | |
|--|-----------------------|-----------------------|-----------------------|
| (Section L) An decrease in programme costs for Higher Education , due to a transfer out to HMT in respect of the Student Loan for Master Service. | | -474,000 | |
| (Section M) An decrease in programme costs for Further Education due to a transfer of funds for Adult Education (£474k to OFQUAL) and the Educational Opportunity Program (EOP) to DCLG £10,300k | | -10,300,000 | |
| (Section M) An increase in programme costs for Further Education mainly as a result of the Machinery of Government change to transfer Further Education from the former BIS to DfE. | 241,074,000 | | |
| (Section M) A decrease in programme costs for Further Education mainly as a result of reallocation of budget across other areas of the department. | | -13,454,000 | |
| (Section N) An increase in the administration costs as a result of the Machinery of Government change to transfer the Skills Funding Agency from the former BIS to DfE. | 75,331,000 | | |
| (Section N) An increase in the programme costs as a result of the Machinery of Government change to transfer the Skills Funding Agency from the former BIS to DfE. | 2,643,422,000 | | |
| (Section N) A decrease in the programme costs as a result of a budget transfer from Skills Funding Agency to Home Office. | | -1,000,000 | |
| (Section N) A decrease in the programme costs mainly due to reallocation of budgets across other areas of the department. | | -242,170,000 | |
| (Section O) An increase in the admin costs in respect of the Higher Education ALBs; Student Loan Company (SLC), Higher Education Funding Council for England (HEFCE) as a result of the Machinery of Government change to transfer of Higher Education to DfE. | 70,977,000 | | |
| (Section O) An increase in the programme costs in respect of the Higher Education ALBs; Student Loan Company (SLC), Higher Education Funding Council for England (HEFCE) as a result of the Machinery of Government change to transfer of Higher Education to DfE. | 1,577,379,000 | | |
| (Section P) An increase in the admin costs in respect of the Further Education ALB, UK Commission for Employment and Skills (UKCES), as a result of the Machinery of Government change to transfer Further Education to DfE. | 4,498,000 | | |
| (Section P) An increase in the programme costs in respect of the Further Education ALBs, UK Commission for Employment and Skills (UKCES), as a result of the Machinery of Government change to transfer Further Education to DfE. | 5,599,000 | | |
| Total change in Resource DEL (Voted) | 26,978,337,000 | -7,027,730,000 | 19,950,607,000 |

| | | | |
|--|--------------------|-----------------------|-----------------------|
| (Section Q) An increase in the AME costs as a result of change in the Treasury discount rate and other movement in provisions which support all activities of the department. | 14,374,000 | | |
| (Section R) A decrease following the Machinery of Government change which transferred SFA budgets to DfE | | -1,874,000 | |
| (Section S) An increase as a result of the Machinery of Government change which transferred student loan budgets to the department. | | -1,445,311,000 | |
| (Section S) An increase in student loan related AME costs following a mid year review | 221,806,000 | | |
| (Section U) An increase as a result of the Machinery of Government change which transferred Skills Funding Agency provisions to the department. | 1,500,000 | | |
| (Section U) An decrease in SFA provision following a mid year review | | -811,000 | |
| (Section V) An increase as a result of the Machinery of Government change which transferred the budgets for HEFCE and SLC provision to the department. | | -17,237,000 | |
| (Section W) An increase as a result of the Machinery of Government change which transferred budget for FE ALB provisions to the department. | 9,071,000 | | |
| (Section W) An increase in FE ALB provision following a mid year review | 3,000 | | |
| Total change in Resource AME (Voted) | 246,754,000 | -1,465,233,000 | -1,218,479,000 |
| (Section AA) decrease in capital costs due to additional income from the sale of properties and lower capital costs this year | | -11,400,000 | |
| (Section A) An increase in capital costs following the Machinery of Government change which transferred budgets to support Higher Education and further Education budgets to DfE | 2,500,000 | | |
| (Section C) An increase in capital relates to Aggregator Vehicle Ltd, due to a budgeting treatment change and HMT agreed a reserve claim for additional cover. | 339,000,000 | | |
| (Section F) An increase in Equality and Human Rights Commission (EHRC) to fund EHRC capital projects following a mid year review. | 480,000 | | |
| (Section I) A decrease in EFA capital expenditure due to accountabilities' project and re-profiling of budgets reallocated across other areas following a mid year review. | | -1,275,000,000 | |
| (Section I) An increase in expenditure for Capital, due to a transfer from BEIS for energy efficiency projects. | 5,593,000 | | |

| | | | |
|---|-----------------------|-----------------------|-----------------------|
| (Section J) An increase in capital expenditure due to accountabilities' project and re-profiling of budgets reallocated across other areas following a mid year review. | 1,317,350,000 | | |
| (Section L) An increase in capital for Higher Education following the Machinery of Govt. changes which transferred the budgets to DfE. | 13,607,000 | | |
| (Section M) An increase in capital for Further Education following the Machinery of Govt. changes which transferred the budgets to DfE. | 115,956,000 | | |
| (Section M) A decrease increase in capital for Further Education following a mid year review. | | -38,940,000 | |
| (Section N) An increase in capital for Skills Funding Agency following the Machinery of Government changes which transferred the budgets to DfE. | 63,567,000 | | |
| (Section N) A decrease in capital for Skills Funding Agency following a mid year review. | | -13,490,000 | |
| (Section O) An increase in capital for Higher Education ALBs following the Machinery of Government change which transferred the budgets to DfE. | 171,533,000 | | |
| (Section O) An increase in capital for Higher Education ALBs following a mid year review. | 21,000,000 | | |
| (Section P) An increase in capital for Further Education ALBs following the Machinery of Government changes which transferred the budget to DfE. | 60,000 | | |
| Total change in Capital DEL (Voted) | 2,050,646,000 | -1,338,830,000 | 711,816,000 |
| (Section S) An increase as a result of the transfer of the Student loans book following the Machinery of Government change for Higher Education to DfE. | 13,204,000,000 | | |
| (Section S) An increase in the movement in the student loan stock following a mid year review. | 1,166,000,000 | | |
| (Section T) An increase as a result of the transfer of the Advanced Learner's Loans in the further education sector following the Machinery of Government change to DfE . | 260,000,000 | | |
| (Section V) A budget increase in relation to Further Education ALBs following the Machinery of Government change to DfE. | | -2,985,000 | |
| (Section W) A budget increase for the Further Education ALBs following the Machinery of Government change which transferred the budget to DfE. | 3,600,000 | | |
| Total change in Capital AME (Voted) | 14,633,600,000 | -2,985,000 | 14,630,615,000 |
| Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of creditors. | 18,039,254,000 | | |
| Total change in Net Cash Requirement | 18,039,254,000 | | 18,039,254,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|----------------|-----------|----------------|
| Departmental Expenditure Limit | | | |
| Resource †† | 19,950,607,000 | - | 19,950,607,000 |
| Capital †† | 711,816,000 | - | 711,816,000 |
| Annually Managed Expenditure | | | |
| Resource †† | -1,218,479,000 | - | -1,218,479,000 |
| Capital †† | 14,630,615,000 | - | 14,630,615,000 |
| Total Net Budget † | | | |
| Resource | 18,732,128,000 | - | 18,732,128,000 |
| Capital | 15,342,431,000 | - | 15,342,431,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement †† | 18,039,254,000 | | |

Supplementary amounts required in the year ending 31 March 2017 for expenditure by Department for Education on:

Departmental Expenditure Limit:Expenditure arising from:

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

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

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

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

Programme expenditure covering Higher Education Funding Council for England, Office for Fair Access, Student Loans Company Ltd, UK Commissioner for Employment and Skills, Construction Industry Training Board, Engineering Construction Industry Training Board.

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

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

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

Expenditure also covers administration costs and associated non-cash items, for and any other partner organisation for which the Department has a funding responsibility. Activities of UK Government Investments on behalf of the Department.

Income arising from:

The Department receives administration and programme income in support of its objectives including; contributions towards, and receipts from, the three National Executives, other Government Departments and other sources (including the EC) in connection with a range of educational, training, youth support, children and family programmes and initiatives in UK and overseas; Early Intervention Foundation receipts; income associated with Aggregator Vehicle plc; sales of products and publications; property rental income from departmental properties and from its ALBs, the European School at Culham; sales receipts and profits from Departmental or ALB properties, equipment or other assets (including some repayment of proceeds of sale); sales receipts and rental income streams from sites originally purchased for academies and free schools that are not required by the school; penalty income for missed delivery dates in construction contracts; repayments of grant overpaid in previous years; repayments of loans issued to academies; receipts associated with the closure of departmental ALBs; recoveries from services provided to Sure Start; international receipts; Music Manifesto Champion receipts; income from providing shared services; the receipt of administration fees collected by the Teachers' Pension Scheme (England and Wales); recovery of salaries and associated costs for seconded staff.

* Receipts from the Devolved Administrations.

Miscellaneous receipts from other Government Departments; charges for accommodation;

Interest from bank accounts and exchange rate gains and losses. Receipts from servicing sold student loan debt. Receipts from asset sales 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. The general administration receipts of the Department, its executive agencies, its arm's length bodies, and other partner organisations, including: the recovery of salaries and associated costs for seconded staff; receipts from the disposal of surplus assets; charges for accommodation; sale of goods and services; and interest from bank accounts and exchange rate gains and losses. Activities of UK Government Investments on behalf of the Department.

Annually Managed Expenditure:Expenditure arising from:

Take up and maintenance of Departmental, Executive Agencies and ALB's provisions and other non-cash items, including impairment costs for the Department, Executive Agencies, and its ALBs.

* Bad debts; payment of corporation tax. 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, the management of asset sales. Activities of UK Government Investments on behalf of the Department.

Income arising from:

* 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. Receipts from asset sales. Activities of UK Government Investments on behalf of the Department.

Department for Education will account for this Estimate.

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

†† The responsibility for Apprenticeships, Further Education and Higher Education was transferred from the Department for Business, Energy and Industrial Strategy on 14 July 2016. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government transfer are:

- (a) Departmental Expenditure Limit - Resource (voted) is increased by £9,413,557,000;
- (b) Departmental Expenditure Limit - Capital (voted) is increased by £367,223,000;
- (c) Annually Managed Expenditure – Resource (voted) is decreased by £1,451,977,000;
- (d) Annually Managed Expenditure – Capital (voted) is increased by £13,464,615,000; and
- (e) the Net Cash Requirement is increased by £18,293,949,000.

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 334,999 | 53,947,105 | 189,962 | 19,760,645 | 524,961 | 73,707,750 | 5,264,000 | 711,816 | 5,975,816 |
| <i>Of which:</i> | | | | | | | | |
| A Activities to Support all Functions | | | | | | | | |
| 237,403 | 24,814 | 36,842 | 16,324 | 274,245 | 41,138 | 50,000 | -8,900 | 41,100 |
| B School Infrastructure and Funding of Education (Department) | | | | | | | | |
| - | 185,520 | - | 389,465 | - | 574,985 | 2,000 | - | 2,000 |
| C School Infrastructure and Funding of Education (ALB) (Net) | | | | | | | | |
| - | 1 | 2,240 | - | 2,240 | 1 | - | 339,000 | 339,000 |
| D Education Standards, Curriculum and Qualifications (Department) | | | | | | | | |
| - | 333,568 | - | 4,895,377 | - | 5,228,945 | - | - | - |
| E Children's Services, Equality and Communication (Department) | | | | | | | | |
| - | 387,654 | - | -30,943 | - | 356,711 | - | - | - |
| F Children's Services, Equality and Communication (ALB) (Net) | | | | | | | | |
| 16,259 | 7,479 | 600 | -559 | 16,859 | 6,920 | - | 480 | 480 |
| G Standards and Testing Agency | | | | | | | | |
| 3,730 | 57,955 | 230 | -6,808 | 3,960 | 51,147 | - | - | - |
| H National College for Teaching and Leadership | | | | | | | | |
| 13,569 | 417,707 | -564 | -14,136 | 13,005 | 403,571 | - | - | - |
| I Education Funding Agency | | | | | | | | |
| 64,038 | 5,833,760 | -192 | -5,799,468 | 63,846 | 34,292 | 2,473,812 | -1,269,407 | 1,204,405 |
| J Grants to LA Schools via EFA | | | | | | | | |
| - | 31,171,124 | - | -736,461 | - | 30,434,663 | 2,127,578 | 1,317,350 | 3,444,928 |
| K Grants to Academies via EFA | | | | | | | | |
| - | 15,527,523 | - | 1,264,638 | - | 16,792,161 | 610,610 | - | 610,610 |
| L Higher Education | | | | | | | | |
| - | - | - | 15,582,666 | - | 15,582,666 | - | 13,607 | 13,607 |
| M Further Education | | | | | | | | |
| - | - | - | 217,320 | - | 217,320 | - | 77,016 | 77,016 |
| N Skills Funding Agency | | | | | | | | |
| - | - | 75,331 | 2,400,252 | 75,331 | 2,400,252 | - | 50,077 | 50,077 |
| O Higher Education (ALB) (net) | | | | | | | | |
| - | - | 70,977 | 1,577,379 | 70,977 | 1,577,379 | - | 192,533 | 192,533 |
| P Further Education (ALB) (net) | | | | | | | | |
| - | - | 4,498 | 5,599 | 4,498 | 5,599 | - | 60 | 60 |
| Total Spending in DEL | | | | | | | | |
| | | 189,962 | 19,760,645 | | | | 711,816 | |

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 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 10,000 | - | -1,218,479 | - | -1,208,479 | - | 14,630,615 | 14,630,615 |
| Of which: | | | | | | | | |
| Q Activities to Support all Functions (Department) | | | | | | | | |
| - | 10,000 | - | 14,374 | - | 24,374 | - | - | - |
| R Executive Agencies | | | | | | | | |
| - | - | - | -1,874 | - | -1,874 | - | - | - |
| S Higher Education AME | | | | | | | | |
| - | - | - | -1,223,505 | - | -1,223,505 | - | 14,370,000 | 14,370,000 |
| T Further Education AME | | | | | | | | |
| - | - | - | - | - | - | - | 260,000 | 260,000 |
| U Skills Funding Agency AME | | | | | | | | |
| - | - | - | 689 | - | 689 | - | - | - |
| V Higher Education (ALB) AME | | | | | | | | |
| - | - | - | -17,237 | - | -17,237 | - | -2,985 | -2,985 |
| W Further Education (ALB) (net) AME | | | | | | | | |
| - | - | - | 9,074 | - | 9,074 | - | 3,600 | 3,600 |
| Total Spending in AME | | | | | | | | |
| | | | | | | 14,630,615 | | |
| Total for Estimate | | | | | | | | |
| | | | | | | 15,342,431 | | |
| Of which: | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | | | | | 15,342,431 | | |
| Non Voted Expenditure | | | | | | | | |
| | | | | | | - | | |
| £'000 | | | | | | | | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|-------------------|-------------------|-------------------|
| Net Cash Requirement | 59,530,827 | 18,039,254 | 77,570,081 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|---|----------|---------|------------|------------|------------|-----------|---------|-----------|
| Resources | | | | | | Capital | | |
| Administration | | Net | Programme | | | Gross | Income | Net |
| Gross | Income | | Gross | Income | Net | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 631,091 | -106,130 | 524,961 | 74,925,449 | -1,217,699 | 73,707,750 | 5,988,216 | -12,400 | 5,975,816 |
| <i>Of which:</i> | | | | | | | | |
| A Activities to Support all Functions | | | | | | | | |
| 380,275 | -106,030 | 274,245 | 75,883 | -34,745 | 41,138 | 53,500 | -12,400 | 41,100 |
| B School Infrastructure and Funding of Education (Department) | | | | | | | | |
| - | - | - | 575,070 | -85 | 574,985 | 2,000 | - | 2,000 |
| C School Infrastructure and Funding of Education (ALB) (Net) | | | | | | | | |
| 2,240 | - | 2,240 | 1 | - | 1 | 339,000 | - | 339,000 |
| D Education Standards, Curriculum and Qualifications (Department) | | | | | | | | |
| - | - | - | 5,289,452 | -60,507 | 5,228,945 | - | - | - |
| E Children's Services, Equality and Communication (Department) | | | | | | | | |
| - | - | - | 356,711 | - | 356,711 | - | - | - |
| F Children's Services, Equality and Communication (ALB) (Net) | | | | | | | | |
| 16,859 | - | 16,859 | 6,920 | - | 6,920 | 480 | - | 480 |
| G Standards and Testing Agency | | | | | | | | |
| 3,960 | - | 3,960 | 51,147 | - | 51,147 | - | - | - |
| H National College for Teaching and Leadership | | | | | | | | |
| 13,105 | -100 | 13,005 | 408,029 | -4,458 | 403,571 | - | - | - |
| I Education Funding Agency | | | | | | | | |
| 63,846 | - | 63,846 | 48,059 | -13,767 | 34,292 | 1,204,405 | - | 1,204,405 |
| J Grants to LA Schools via EFA | | | | | | | | |
| - | - | - | 30,434,663 | - | 30,434,663 | 3,444,928 | - | 3,444,928 |
| K Grants to Academies via EFA | | | | | | | | |
| - | - | - | 16,792,161 | - | 16,792,161 | 610,610 | - | 610,610 |
| L Higher Education | | | | | | | | |
| - | - | - | 15,702,430 | -119,764 | 15,582,666 | 13,607 | - | 13,607 |
| M Further Education | | | | | | | | |
| - | - | - | 221,520 | -4,200 | 217,320 | 77,016 | - | 77,016 |
| N Skills Funding Agency | | | | | | | | |
| 75,331 | - | 75,331 | 3,380,425 | -980,173 | 2,400,252 | 50,077 | - | 50,077 |
| O Higher Education (ALB) (net) | | | | | | | | |
| 70,977 | - | 70,977 | 1,577,379 | - | 1,577,379 | 192,533 | - | 192,533 |
| P Further Education (ALB) (net) | | | | | | | | |
| 4,498 | - | 4,498 | 5,599 | - | 5,599 | 60 | - | 60 |
| Total Spending in DEL | | | | | | | | |
| 631,091 | -106,130 | 524,961 | 74,925,449 | -1,217,699 | 73,707,750 | 5,988,216 | -12,400 | 5,975,816 |

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 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 295,526 | -1,504,005 | -1,208,479 | 16,818,615 | -2,188,000 | 14,630,615 |
| <i>Of which:</i> | | | | | | | | |
| Q Activities to Support all Functions (Department) | | | | | | | | |
| - | - | - | 24,374 | - | 24,374 | - | - | - |
| R Executive Agencies - Excluding SFA | | | | | | | | |
| - | - | - | -1,874 | - | -1,874 | - | - | - |
| S Higher Education AME | | | | | | | | |
| - | - | - | 280,500 | -1,504,005 | -1,223,505 | 16,558,000 | -2,188,000 | 14,370,000 |
| T Further Education AME | | | | | | | | |
| - | - | - | - | - | - | 260,000 | - | 260,000 |
| U Skills Funding Agency AME | | | | | | | | |
| - | - | - | 689 | - | 689 | - | - | - |
| V Higher Education (ALB) AME | | | | | | | | |
| - | - | - | -17,237 | - | -17,237 | -2,985 | - | -2,985 |
| W Further Education (ALB) (net) AME | | | | | | | | |
| - | - | - | 9,074 | - | 9,074 | 3,600 | - | 3,600 |
| Total Spending in AME | | | | | | | | |
| - | - | - | 295,526 | -1,504,005 | -1,208,479 | 16,818,615 | -2,188,000 | 14,630,615 |
| Total for Estimate | | | | | | | | |
| 631,091 | -106,130 | 524,961 | 75,220,975 | -2,721,704 | 72,499,271 | 22,806,831 | -2,200,400 | 20,606,431 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 631,091 | -106,130 | 524,961 | 75,220,975 | -2,721,704 | 72,499,271 | 22,806,831 | -2,200,400 | 20,606,431 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|-------------------|--------------------|--------------------|
| Net Resource Requirement | 54,292,104 | 18,732,128 | 73,024,232 |
| Net Capital Requirement | 5,264,000 | 15,342,431 | 20,606,431 |
| Accruals to cash adjustments | -25,277 | -16,035,305 | -16,060,582 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | -23,739 | -2,185,256 | -2,208,995 |
| Add cash grant-in-aid | 23,738 | 1,889,608 | 1,913,346 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -15,276 | -14,342,310 | -14,357,586 |
| New provisions and adjustments to previous provisions | -58,221 | -41,507 | -99,728 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | -1,425,501 | -1,425,501 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | 50,000 | 50,000 |
| Use of provisions | 48,221 | 19,661 | 67,882 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 59,530,827 | 18,039,254 | 77,570,081 |

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

£'000

2016-17
Plans

| | |
|---|-------------------|
| Gross Administration Costs | 628,241 |
| <i>Less:</i> | |
| Administration DEL Income | -106,130 |
| Net Administration Costs | 522,111 |
| Gross Programme Costs | 80,791,411 |
| <i>Less:</i> | |
| Programme DEL Income | -1,219,099 |
| Programme AME Income | -1,504,005 |
| Non-budget income | - |
| Net Programme Costs | 78,068,307 |
| Total Net Operating Costs | 78,590,418 |
| <i>Of which:</i> | |
| Resource DEL | 74,144,129 |
| Capital DEL | 5,563,871 |
| Resource AME | -1,114,597 |
| Capital AME | -2,985 |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| Academies Budgetary Expenditure | 19,627,179 |
| <i>Adjustments to remove:</i> | |
| Capital in the SOCNE | -5,560,886 |
| Grants to devolved administrations | - |
| Grants to Academies | -16,792,161 |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | -5,301 |
| Total Resource Budget* | 75,859,249 |
| <i>Of which:</i> | |
| Resource DEL* | 75,273,710 |
| Resource AME* | 585,539 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Grants to Academies | 16,792,161 |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Academies Budgetary Expenditure | -19,627,179 |
| Other adjustments | - |
| Total Resource (Estimate) | 73,024,232 |

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

Part III: Note B - Analysis of Departmental Income

£'000

Revised Plans

Voted Resource DEL

-1,323,829

Of which:

Administration

Sales of Goods and Services

-15,643

Of which:

A Activities to Support all Functions

-15,643

Other Grants

-3,961

Of which:

A Activities to Support all Functions

-3,961

Other Income

-86,526

Of which:

A Activities to Support all Functions

-86,426

H National College for Teaching and Leadership

-100

Total Administration

-106,130

Programme

EU Grants Received

-100,000

Of which:

N Skills Funding Agency

-100,000

Sales of Goods and Services

-939,338

Of which:

A Activities to Support all Functions

-34,745

B School Infrastructure and Funding of Education (Department)

-85

L Higher Education

-20,808

M Further Education

-4,200

N Skills Funding Agency

-879,500

Other Grants

-113,318

Of which:

D Education Standards, Curriculum and Qualifications (Department)

-60,507

H National College for Teaching and Leadership

-4,458

I Education Funding Agency

-13,767

L Higher Education

-34,586

Other Income

-65,043

Of which:

L Higher Education

-64,370

N Skills Funding Agency

-673

Total Programme

-1,217,699

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

| | |
|---------------------------------------|-------------------|
| Voted Resource AME | -1,504,005 |
| <i>Of which:</i> | |
| Programme | |
| Interest and Dividends | -1,504,005 |
| <i>Of which:</i> | |
| S Higher Education AME | -1,504,005 |
| Total Programme | -1,504,005 |
| Total Voted Resource Income | -2,827,834 |
| Voted Capital DEL | -12,400 |
| <i>Of which:</i> | |
| Programme | |
| Sales of Assets | -11,000 |
| <i>Of which:</i> | |
| A Activities to Support all Functions | -11,000 |
| Other Grants | -1,400 |
| <i>Of which:</i> | |
| A Activities to Support all Functions | -1,400 |
| Total Programme | -12,400 |
| Voted Capital AME | -2,188,000 |
| <i>Of which:</i> | |
| Programme | |
| Repayments | -2,188,000 |
| <i>Of which:</i> | |
| S Higher Education AME | -2,188,000 |
| Total Programme | -2,188,000 |
| Total Voted Capital Income | -2,200,400 |

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

No CFER income or receipts are expected in 2016-17.

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 Slater

Executive Agency Accounting Officers:

| | |
|-------------------|--|
| Peter Lauener | Education Funding Agency |
| Sinead O'Sullivan | Nation College for Teaching and Leadership |
| Peter Lauener | Skills Funding Agency |
| Claire Burton | Standards and Testing 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:

| | |
|--------------------|--|
| Mohammad Anwer | Aggregator Vehicle plc |
| Rebecca Hilsenrath | Commission for Equality and Human Rights (known as the Equality and Human Rights Commission) |
| Adrian Belton | Construction Industry Training Board |
| Chris Claydon | Engineering Construction Industry Training Board |
| Madeline Atkins | Higher Education Funding Council for England |
| Laura Newman | Located Property Limited |
| Les Ebdon | Office for Fair Access |
| Anne Longfield | Office of the Children's Commissioner |
| David Wallace | Student Loans Company Limited |
| Ian Kinder | UK Commission for Employment and Skills |

Jonathan Slater 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 |
|---------------------------------------|--|------------------|----------------|------------------|
| C | Aggregator plc | 1 | 339,000 | - |
| C | Located Property Limited | 2240 | - | 2,240 |
| F | Equalities and Human Rights Commission | 21,015 | 480 | 20,974 |
| F | Office of the Children's Commissioner | 2,764 | - | 2,764 |
| O | Student Loans Company Limited | 153,107 | 52,387 | 211,532 |
| O | Higher Education Funding Council for England | 1,493,437 | 140,000 | 1,663,670 |
| O | Office for Fair Access | 1,812 | 146 | 1,958 |
| P | UK Commission for Employment and Skills | 10,097 | 60 | 10,208 |
| V | Higher Education Funding Council for England | -22,220 | - | - |
| V | Student Loans Company Limited | 4,983 | -2,985 | - |
| W | Construction Industry Training Board | 9,000 | 3,500 | - |
| W | Engineering Construction Industry Training Board | 71 | 100 | - |
| Total | | 1,676,307 | 532,688 | 1,913,346 |

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|---|-----------|
| <p>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.</p> | 7,900,000 |
| <p>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.</p> | 168 |
| <p>Free School Norwich. The contingent liability that would arise from the re-instatement cost of the school building to its original condition.</p> | 110 |
| <p>Tottenham UTC - indemnity to cover the cost of the 35 year lease</p> | 12,500 |
| <p>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</p> | 5,000 |
| <p>A guarantee to Local Government Pension Scheme (LGPS) to meet the pension deficit if an Academy Trust closes</p> | 11,042 |
| <p>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</p> | 2,501 |
| <p>Great Yarmouth High School - an indemnity has been provided to Inspiration Trust in relation to poential closure</p> | 2,000 |
| <p>Turing House School - an indemnity has been provided in relation to the rent deposit</p> | 470 |

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 | | -3,849,000 | |
| Increase in income limit - programme | | -1,250,000 | |
| Increase in expenditure limit - programme | 1,250,000 | | |
| Budget Exchange - Transfer to 2017-18 | | -2,500,000 | |
| Transfer of Resource DEL to AME to cover provisions | | -230,000 | |
| Total change in Resource DEL (Voted) | 1,250,000 | -7,829,000 | -6,579,000 |
| Transfer of Resource DEL to AME to cover provisions | 230,000 | | |
| Total change in Resource AME (Voted) | 230,000 | | 230,000 |
| Transfer of Resource DEL to Capital DEL to allow Ofsted to invest in capital assets | 3,849,000 | | |
| Total change in Capital DEL (Voted) | 3,849,000 | | 3,849,000 |
| Budget Exchange - Transfer to 2017-18 | | -2,500,000 | |
| Transfer of Resource DEL to AME to cover provisions | | -230,000 | |
| Total change in Net Cash Requirement | | -2,730,000 | -2,730,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|------------|-----------|------------|
| Departmental Expenditure Limit | | | |
| Resource | -6,579,000 | - | -6,579,000 |
| Capital | 3,849,000 | - | 3,849,000 |
| Annually Managed Expenditure | | | |
| Resource | 230,000 | - | 230,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | -6,349,000 | - | -6,349,000 |
| Capital | 3,849,000 | - | 3,849,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement | -2,730,000 | | |

Supplementary amounts required in the year ending 31 March 2017 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

| 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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 16,125 | 134,375 | - | -6,579 | 16,125 | 127,796 | - | 3,849 | 3,849 |
| <i>Of which:</i> | | | | | | | | |
| A Administration and Inspection | | | | | | | | |
| 16,125 | 134,375 | - | -6,579 | 16,125 | 127,796 | - | 3,849 | 3,849 |
| Total Spending in DEL | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | -806 | - | 230 | - | -576 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B Activities to Support All Functions | | | | | | | | |
| - | -806 | - | 230 | - | -576 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Total for Estimate | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Non Voted Expenditure | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|---------------|---------|---------------|
| Net Cash Requirement | | | |
| | 145,704 | -2,730 | 142,974 |

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 16,125 | - | 16,125 | 145,546 | -17,750 | 127,796 | 3,849 | - | 3,849 |
| <i>Of which:</i> | | | | | | | | |
| A Administration and Inspection | | | | | | | | |
| 16,125 | - | 16,125 | 145,546 | -17,750 | 127,796 | 3,849 | - | 3,849 |
| Total Spending in DEL | | | | | | | | |
| 16,125 | - | 16,125 | 145,546 | -17,750 | 127,796 | 3,849 | - | 3,849 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | -576 | - | -576 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B Activities to Support All Functions | | | | | | | | |
| - | - | - | -576 | - | -576 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | -576 | - | -576 | - | - | - |
| Total for Estimate | | | | | | | | |
| 16,125 | - | 16,125 | 144,970 | -17,750 | 127,220 | 3,849 | - | 3,849 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 16,125 | - | 16,125 | 144,970 | -17,750 | 127,220 | 3,849 | - | 3,849 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|---------------|------------------|
| Net Resource Requirement | 149,694 | -6,349 | 143,345 |
| Net Capital Requirement | - | 3,849 | 3,849 |
| Accruals to cash adjustments | -3,990 | -230 | -4,220 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -2,500 | - | -2,500 |
| New provisions and adjustments to previous provisions | - | -230 | -230 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -63 | - | -63 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | -2,233 | - | -2,233 |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | 806 | - | 806 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 145,704 | -2,730 | 142,974 |

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

| | £'000 |
|---|------------------|
| | 2016-17 Plans |
| Gross Administration Costs | 16,125 |
| <i>Less:</i> | |
| Administration DEL Income | - |
| Net Administration Costs | 16,125 |
| Gross Programme Costs | 144,970 |
| <i>Less:</i> | |
| Programme DEL Income | -17,750 |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 127,220 |
| Total Net Operating Costs | 143,345 |
| <i>Of which:</i> | |
| Resource DEL | 143,115 |
| Capital DEL | - |
| Resource AME | 230 |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | - |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 143,345 |
| <i>Of which:</i> | |
| Resource DEL | 143,921 |
| Resource AME | -576 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 143,345 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL

-17,750

Of which:

Programme

Sales of Goods and Services

-17,750

Of which:

A Administration and Inspection

-17,750

Total Programme

-17,750

Total Voted Resource Income

-17,750

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

No CFER income or receipts are expected in 2016-17.

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: | Amanda Spielman |
|----------------------------|-----------------|

Amanda Spielman 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 |
|--|----------------|------------|----------------|
| Additional budget agreed with DfE to fund the Functional Skills Reform Programme. | 144,000 | | |
| Total change in Resource DEL (Voted) | 144,000 | | 144,000 |
| Revisions to the Net Cash Requirement to reflect the net changes to Resource DEL (Voted) as set out above. | 144,000 | | |
| Total change in Net Cash Requirement | 144,000 | | 144,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|---------|-----------|---------|
| Departmental Expenditure Limit | | | |
| Resource | 144,000 | - | 144,000 |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 144,000 | - | 144,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | | |
| Net cash requirement | 144,000 | | |

Supplementary amounts required in the year ending 31 March 2017 for expenditure by Office of Qualifications and Examinations Regulation on:

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

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

The Department of Education for Reform, National Reference Tests and IT Transformation; BIS for developments to the register of qualifications and organisations OFQUAL regulate.

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

Part 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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 15,542 | 4,010 | - | 144 | 15,542 | 4,154 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| A Regulation of qualifications and statutory assessments | | | | | | | | |
| 15,542 | 4,010 | - | 144 | 15,542 | 4,154 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| | | - | 144 | | | | - | |
| Total for Estimate | | | | | | | | |
| | | - | 144 | | | | - | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | - | 144 | | | | - | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | | - | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|------------|------------------|
| Net Cash Requirement | 19,496 | 144 | 19,640 |

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 15,597 | -55 | 15,542 | 4,154 | - | 4,154 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| A Regulation of qualifications and statutory assessments | | | | | | | | |
| 15,597 | -55 | 15,542 | 4,154 | - | 4,154 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| 15,597 | -55 | 15,542 | 4,154 | - | 4,154 | - | - | - |
| Total for Estimate | | | | | | | | |
| 15,597 | -55 | 15,542 | 4,154 | - | 4,154 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 15,597 | -55 | 15,542 | 4,154 | - | 4,154 | - | - | - |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|------------|------------------|
| Net Resource Requirement | 19,552 | 144 | 19,696 |
| Net Capital Requirement | - | - | - |
| Accruals to cash adjustments | -56 | - | -56 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -10 | - | -10 |
| 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 | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 19,496 | 144 | 19,640 |

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

| | £'000 |
|---|------------------|
| | 2016-17 Plans |
| Gross Administration Costs | 15,597 |
| <i>Less:</i> | |
| Administration DEL Income | -55 |
| Net Administration Costs | 15,542 |
| Gross Programme Costs | 4,154 |
| <i>Less:</i> | |
| Programme DEL Income | - |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 4,154 |
| Total Net Operating Costs | 19,696 |
| <i>Of which:</i> | |
| Resource DEL | 19,696 |
| Capital DEL | - |
| Resource AME | - |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | - |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 19,696 |
| <i>Of which:</i> | |
| Resource DEL | 19,696 |
| Resource AME | - |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 19,696 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL

-55

Of which:

Administration

Other Income

-55

Of which:

A Regulation of qualifications and statutory assessments

-55

Total Administration

-55

Total Voted Resource Income

-55

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

No CFER income or receipts are expected in 2016-17.

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: | Sally Collier |
|----------------------------|---------------|

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

In discharging these responsibilities, particular regard is given to:

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

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

Part III: Note M - Replacement for Trust Statement

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

£'000

Taxes, fines and charges

| | |
|--|-----|
| The fines element of financial penalties imposed on awarding organisations (estimated) | 123 |
|--|-----|

| | |
|---------------|------------|
| Total: | 123 |
|---------------|------------|

Department for Business, Energy and Industrial Strategy †

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 Science and Research (Section A) reflecting movement of resources between sections | 20,609,000 | | |
| ii. Machinery of Government Transfer of Higher Education to the Department for Education (Section A) | | -123,000 | |
| iii. Increase in Innovation, Enterprise and Business (Section B) reflecting movement of resources between sections | 3,625,000 | | |
| iv. Additional funding from the Reserve for impairments (Section B) | 3,000,000 | | |
| v. Transfer of funding to the Department for Communities and Local Government for SSI (Section B) | | -6,492,000 | |
| vi. Surrender of Budget not required for 2016-17 (section B) | | -79,000,000 | |
| vii. Increase in Market Frameworks (Section C) reflecting movement of resources between sections | 9,233,000 | | |
| viii. Transfer of funding to Scottish Government for cross-sector advocacy on energy and postal issues (Section C) | | -32,000 | |
| ix. Transfer of funding to the Department for Culture, Media and Sports for Information Commissioner's Office (Section C) | | -40,000 | |
| x. Transfer of funding to Scottish Government for consumer helpline, advocacy and education (Section C) | | -1,145,000 | |
| xi. Machinery of Government Transfer of trade functions to the Department for International Trade (Section C) | | -9,780,000 | |
| xii. Machinery of Government Transfer of Capability from the Department of Energy and Climate Change (Section D) | 128,545,000 | | |
| xiii. Increase in Capability (Section D) reflecting movement of resources between sections | 106,683,000 | | |
| xiv. Additional DEL funding for depreciation and impairment not included in initial Spending Review 2015 agreement (section D) | 11,000,000 | | |
| xv. Transfer in of funding from Ministry of Defence for Fuel Contingency Planning (Section D) | 2,315,000 | | |
| xvi. Transfer of funding from the Cabinet Office for Cutting Red Tape team (Section D) | 105,000 | | |

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|---|------------|-------------|
| xvii. Additional DEL funding reflecting rebates earned under the Cash Management scheme (Section D) | 94,000 | |
| xviii. Neutral exchange of Programme and Admin DEL between Nuclear Decommissioning Authority (NDA) and core Department to reflect expenditure profiles (Section D) | 3,000,000 | -3,000,000 |
| xix. Machinery of Government Transfer of offender learning to the Ministry of Justice (Section D) | | -107,000 |
| xx. Recognition of funding from OGDs (Section D) offset by increased expenditure for Committee on Climate Change on Section T | | -903,000 |
| xxi. Machinery of Government Transfer of trade functions to the Department for International Trade (Section D) | | -12,441,000 |
| xxii. Switch from Resource to Capital DEL for Capability (Section D) | | -15,380,000 |
| xxiii. Surrender of funding under the Budget Exchange system (Section D) | | -22,000,000 |
| xxiv. Surrender of invest to save Budget not required for 2016-17 (section D) | | -29,500,000 |
| xxv. Surrender of Budget not required for 2016-17 (section D) | | -41,500,000 |
| xxvi. Machinery of Government Transfer of Higher and Further Education to the Department for Education (Section D) | | -55,596,000 |
| xxvii. Additional funding from the Reserve for impairments (Section F) | 20,000,000 | |
| xxviii. Transfer in of funding from Security and Intelligence Agencies for Cyber Security (Section F) | 70,000 | |
| xxix. Decrease in Science and Research (ALB) (Section F) reflecting movement of resources between sections | | -13,170,000 |
| xxx. Decrease in Innovation, Enterprise and Business (ALB) (Section G) reflecting movement of resources between sections | | -3,500,000 |
| xxxi. Decrease in Market Frameworks (ALB) (Section H) reflecting movement of resources between sections | | -256,000 |
| xxxii. Additional funding from the Reserve for impairments (Section J) | 37,000,000 | |
| xxxiii. Decrease in Government as Shareholder (ALB) (Section J) reflecting movement of resources between sections | | -50,000 |
| xxxiv. Machinery of Government Transfer of Security and Resilience: ensure the UK has a secure and resilient energy system from the Department of Energy and Climate Change (Section K) | 9,809,000 | |
| xxxv. Increase in Security and Resilience: ensure the UK has a secure and resilient energy system (Section K) reflecting movement of resources between sections | 665,000 | |

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|---|---------------|-------------|
| xxxvi. Machinery of Government Transfer of Keeping bills low: keep energy bills as low as possible for households and businesses from the Department of Energy and Climate Change (Section L) | 90,160,000 | |
| xxxvii. Decrease in Keeping bills low: keep energy bills as low as possible for households and businesses (Section L) reflecting movement of resources between sections | | -48,641,000 |
| xxxviii. Machinery of Government Transfer of Decarbonisation: secure ambitious international action on climate change and reduce carbon emissions cost-effectively at home from the Department of Energy and Climate Change (Section M) | 57,136,000 | |
| xxxix. Increase in Decarbonisation: secure ambitious international action on climate change and reduce carbon emissions cost-effectively at home (Section M) reflecting movement of resources between sections | 14,940,000 | |
| xl. Transfer in of funding from Security and Intelligence Agencies for Cyber Security (Section M) | 1,054,000 | |
| xli. Transfer of funding to the Department for International Development for the International Climate Fund (Section M) | | -300,000 |
| xl.ii. Machinery of Government Transfer of Energy legacy: manage the UK's energy legacy safely and responsibly from the Department of Energy and Climate Change (Section N) | 294,920,000 | |
| xl.iii. Transfer in of funding from Security and Intelligence Agencies for Global Threat Reduction and Nuclear Security (Section N) | 190,000 | |
| xl. iv. Decrease in Energy legacy: manage the UK's energy legacy safely and responsibly (Section N) reflecting movement of resources between sections | | -7,570,000 |
| xl. v. Machinery of Government Transfer of Oil and Gas Authority from the Department of Energy and Climate Change (Section O) | 19,571,000 | |
| xl. vi. Decrease in Oil and Gas Authority (Section O) reflecting movement of resources between sections | | -8,402,000 |
| xl. vii. Increase in Oil and Gas Authority (net) (Section P) reflecting movement of resources between sections | 11,313,000 | |
| xl. viii. Machinery of Government Transfer of NDA and SLC expenditure from the Department of Energy and Climate Change (Section Q) | 1,336,000,000 | |
| xl. ix. Neutral exchange of Programme and Admin DEL between Nuclear Decommissioning Authority (NDA) and core Department to reflect expenditure profiles (Section Q) | 3,000,000 | -3,000,000 |
| l. Machinery of Government Transfer of Coal Authority (net) expenditure from the Department of Energy and Climate Change (Section R) | 21,435,000 | |
| li. Decrease in Coal Authority (net) (Section R) reflecting movement of resources between sections | | -35,000 |

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|---|----------------------|-----------------------|-----------------------|
| lii. Increase in Civil Nuclear Police Authority (net) (Section S) reflecting movement of resources between sections | 172,000 | | |
| liii. Machinery of Government Transfer of Civil Nuclear Police Authority (net) expenditure from the Department of Energy and Climate Change (Section S) | 15,000 | | |
| liv. Machinery of Government Transfer of Committee on Climate Change (net) expenditure from the Department of Energy and Climate Change (Section T) | 2,585,000 | | |
| lv. Increased expenditure for Committee on Climate Change (Section T) offset by recognition of funding from OGDs reflected in Section D | 903,000 | | |
| lvi. Increase in Committee on Climate Change (net) (Section T) reflecting movement of resources between sections | 73,000 | | |
| lvii. Increase in Low Carbon Contracts Company (net) (Section U) reflecting movement of resources between sections | 581,000 | | |
| lviii. Machinery of Government Transfer of Low Carbon Contracts Company (net) expenditure from the Department of Energy and Climate Change (Section U) | 1,000 | | |
| lix. Increase in Electricity Settlements Company (net) (Section V) reflecting movement of resources between sections | 297,000 | | |
| lx. Machinery of Government Transfer of Electricity Settlements Company (net) expenditure from the Department of Energy and Climate Change (Section V) | 1,000 | | |
| lxi. Decrease in Higher Education reflecting movement of resources between sections | | -8,724,000 | |
| lxii. Machinery of Government Transfer of Higher Education to the Department for Education | | -4,740,201,000 | |
| lxiii. Decrease in Further Education reflecting movement of resources between sections | | -6,410,000 | |
| lxiv. Switch from Resource to Capital DEL for Further Education | | -14,123,000 | |
| lxv. Machinery of Government Transfer of Further Education (offender learning) to the Ministry of Justice | | -130,610,000 | |
| lxvi. Machinery of Government Transfer of Further Education to the Department for Education | | -2,958,704,000 | |
| lxvii. Decrease in Higher Education (ALB) reflecting movement of resources between sections | | -73,210,000 | |
| lxviii. Machinery of Government Transfer of Higher Education (ALB) to the Department for Education | | -1,648,766,000 | |
| lxix. Increase in Further Education (ALB) reflecting movement of resources between sections | 1,777,000 | | |
| lxx. Machinery of Government Transfer of Further Education (ALB) to the Department for Education | | -10,167,000 | |
| Total change in Resource DEL (Voted) | 2,211,877,000 | -9,952,878,000 | -7,741,001,000 |

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|---|-------------|-----------------------|-----------------------|
| i. Machinery of Government Transfer of Nuclear Decommissioning Authority Income (CFER) from the Department of Energy and Climate Change (Section W) | | -1,048,000,000 | |
| Total change in Resource DEL (Non-Voted) | | -1,048,000,000 | -1,048,000,000 |
| i. Changes in provision based on latest forecasts for Science and Research liabilities (Section X) | | -73,421,000 | |
| ii. Changes in provision based on latest forecasts for Innovation, Enterprise and Business liabilities (Section Y) | | -38,189,000 | |
| iii. Increase in provision based on latest forecasts for Paternity and Adoption Pay (Section Z) | 64,000,000 | | |
| iv. Changes in provision based on latest forecasts for Market Frameworks liabilities (Section Z) | | -799,000 | |
| v. Changes in provision based on latest forecasts for core Department liabilities (Section AA) | 32,870,000 | | |
| vi. Changes in provision based on latest forecasts for Government as Shareholder (Section AB) | | -19,547,000 | |
| vii. Changes in provision based on latest forecasts for Science and Research (ALB) liabilities (Section AC) | 23,238,000 | | |
| viii. Changes in provision based on latest forecasts for Innovation, Enterprise and Business (ALB) liabilities (Section AD) | 30,197,000 | | |
| ix. Changes in provision based on latest forecasts for Market Frameworks (ALB) liabilities (Section AE) | | -557,000 | |
| x. Changes in provision based on latest forecasts for Government as Shareholder (ALB) (Section AG) | 39,129,000 | | |
| xi. Machinery of Government Transfer of Keeping bills low: keep energy bills as low as possible for households and businesses from the Department of Energy and Climate Change (Section AH) | | -28,000 | |
| xii. Changes in provision based on latest forecasts for Keeping bills low: keep energy bills as low as possible for households and businesses (Section AH) | | -2,051,000 | |
| xiii. Increase in provision based on latest forecasts for Decarbonisation: secure ambitious international action on climate change and reduce carbon emissions cost-effectively at home (Section AI) movements in fair value and provisions | 119,467,000 | | |
| xiv. Changes in provision based on latest forecasts for Energy legacy: manage the UK's energy legacy safely and responsibly (Section AJ) | | -16,537,000 | |
| xv. Machinery of Government Transfer of Energy legacy: manage the UK's energy legacy safely and responsibly from the Department of Energy and Climate Change (Section AJ) | | -184,350,000 | |
| xvi. Machinery of Government Transfer of Renewable Heat Incentive from the Department of Energy and Climate Change (Section AK) | 640,000,000 | | |

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| xvii. Changes in provision based on latest forecasts for Renewable Heat Incentive (Section AK) | | -7,000,000 | |
| xviii. Changes in provision based on latest forecasts for Oil and Gas Authority (Section AL) provisions | | -313,000 | |
| xix. Changes in provision based on latest forecasts for Oil and Gas Authority (net) (Section AM) provisions | | -314,000 | |
| xx. Changes in provision based on latest forecasts for Nuclear Decommissioning Authority Nuclear Provision and other non-cash costs (Section AN) | 4,984,100,000 | | |
| xxi. Machinery of Government Transfer of Nuclear Decommissioning Authority from the Department of Energy and Climate Change (Section AN) | 355,900,000 | | |
| xxii. Changes in provision based on latest forecasts for Coal Authority Provisions and impairments (Section AO) | 92,843,000 | | |
| xxiii. Machinery of Government Transfer of Coal Authority (net) from the Department of Energy and Climate Change (Section AO) | 1,841,000 | | |
| xxiv. Machinery of Government Transfer of Civil Nuclear Police Authority (net) from the Department of Energy and Climate Change (Section AP) | 55,000 | | |
| xxv. Changes in provision based on latest forecasts for Civil Nuclear Police Authority Provisions (Section AP) | | -177,000 | |
| xxvi. Decrease in provision for Committee on Climate Changes liabilities (Section AQ) | | -62,000 | |
| xxvii. Increase in provision for Low Carbon Contracts Company (Section AR) movements in fair value | 10,948,000,000 | | |
| xxviii. Machinery of Government Transfer of Higher Education to the Department for Education | 1,471,311,000 | | |
| xxix. Changes in provision based on latest forecasts for Further Education | 15,000 | | |
| xxx. Machinery of Government Transfer of Further Education to the Department for Education | | -1,500,000 | |
| xxxi. Machinery of Government Transfer of Higher Education (ALB) to the Department for Education | | -8,763,000 | |
| xxxii. Changes in provision based on latest forecasts for Further Education (ALB) | | -6,000 | |
| xxxiii. Machinery of Government Transfer of Further Education (ALB) to the Department for Education | | -9,066,000 | |
| Total change in Resource AME (Voted) | 18,802,966,000 | -362,680,000 | 18,440,286,000 |
| i. Increase in provision based on latest forecasts for Redundancy Payments (Section AS) | 32,000,000 | | |
| Total change in Resource AME (Non-Voted) | 32,000,000 | | 32,000,000 |

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|--|---------------|----------------|
| i. Movement of funding for HEFCE from Section F following Machinery of Government transfer to Department for Education (Section A) | 2,033,705,000 | |
| ii. Transfer of funding to the Foreign and Commonwealth Office for Global prosperity programme (Section A) | | -799,000 |
| iii. Surrender of funding under the Budget Exchange system for Cavendish Institute funding (section A) | | -70,000,000 |
| iv. Decrease in Science and Research (Section A) reflecting movement of resources between sections | | -518,494,000 |
| v. Decrease in Innovation, Enterprise and Business (Section B) reflecting movement of resources between sections | | -287,142,000 |
| vi. Increase in Market Frameworks (Section C) reflecting movement of resources between sections | 7,900,000 | |
| vii. Machinery of Government Transfer of trade functions to the Department for International Trade (Section C) | | -2,900,000 |
| viii. Increase in Capability (Section D) reflecting movement of resources between sections | 17,320,000 | |
| ix. Switch from Resource to Capital DEL for Capability (Section D) | 15,380,000 | |
| x. Machinery of Government Transfer of Capability from the Department of Energy and Climate Change (Section D) | 8,288,000 | |
| xi. Machinery of Government Transfer of trade functions to the Department for International Trade (Section D) | | -250,000 |
| xii. Machinery of Government Transfer of Higher and Further Education to the Department for Education (Section D) | | -2,500,000 |
| xiii. Surrender of funding under the Budget Exchange system (Section D) | | -30,000,000 |
| xiv. Decrease in Government as Shareholder (Section E) reflecting movement of resources between sections | | -7,070,000 |
| xv. Increase in Science and Research (ALB) (Section F) reflecting movement of resources between sections | 600,556,000 | |
| xvi. Movement of funding for HEFCE to Section A following Machinery of Government transfer to Department for Education (Section F) | | -2,033,705,000 |
| xvii. Increase in Innovation, Enterprise and Business (ALB) (Section G) reflecting movement of resources between sections | 234,600,000 | |
| xviii. Increase in Market Frameworks (ALB) (Section H) reflecting movement of resources between sections | 831,000 | |
| xix. Increase in Capability (ALB) (Section I) reflecting movement of resources between sections | 307,000 | |
| xx. Claim on the Reserve for Green Investment Bank (Section J) | 365,000,000 | |
| xxi. Claim on the Reserve for British Business Bank (Section J) | 238,000,000 | |

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| xxii. Change in provision for Midlands Engine (Section J) | | -18,600,000 |
| xxiii. Change in provision for Northern Powerhouse (Section J) | | -25,000,000 |
| xxiv. Decrease in Government as Shareholder (ALB) (Section J) reflecting movement of resources between sections | | -93,810,000 |
| xxv. Change in provision for British Business Bank (Section J) | | -106,000,000 |
| xxvi. Increase in Security and Resilience: ensure the UK has a secure and resilient energy system (Section K) reflecting movement of resources between sections | 1,437,000 | |
| xxvii. Machinery of Government Transfer of Keeping bills low: keep energy bills as low as possible for households and businesses from the Department of Energy and Climate Change (Section L) | 35,420,000 | |
| xxviii. Increase in Keeping bills low: keep energy bills as low as possible for households and businesses (Section L) reflecting movement of resources between sections | 21,180,000 | |
| xxix. Transfer of funding to Welsh Assembly Government for public sector energy efficiency (Section L) | | -2,709,000 |
| xxx. Transfer of funding to Scottish Government for public sector energy efficiency (Section L) | | -4,689,000 |
| xxxi. Transfer of funding to Department for Education for public sector energy efficiency (Section L) | | -5,593,000 |
| xxxii. Machinery of Government Transfer of Decarbonisation: secure ambitious international action on climate change and reduce carbon emissions cost-effectively at home from the Department of Energy and Climate Change (Section M) | 390,214,000 | |
| xxxiii. Transfer of funding to the Department for International Development for the International Climate Fund (Section M) | | -1,474,000 |
| xxxiv. Surrender of Heat Networks funding under the Budget Exchange system (Section M) | | -10,000,000 |
| xxxv. Decrease in Decarbonisation: secure ambitious international action on climate change and reduce carbon emissions cost-effectively at home (Section M) reflecting movement of resources between sections | | -20,799,000 |
| xxxvi. Machinery of Government Transfer of Energy legacy: manage the UK's energy legacy safely and responsibly from the Department of Energy and Climate Change (Section N) | 6,300,000 | |
| xxxvii. Machinery of Government Transfer of Oil and Gas Authority from the Department of Energy and Climate Change (Section O) | 900,000 | |
| xxxviii. Decrease in Oil and Gas Authority (Section O) reflecting movement of resources between sections | | -714,000 |

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|--|----------------------|-----------------------|----------------------|
| xxxix. Increase in Oil and Gas Authority (net) (Section P) reflecting movement of resources between sections | 332,000 | | |
| xl. Machinery of Government Transfer of NDA and SLC expenditure from the Department of Energy and Climate Change (Section Q) | 1,972,000,000 | | |
| xli. Machinery of Government Transfer of Coal Authority expenditure from the Department of Energy and Climate Change (Section R) | 6,900,000 | | |
| xlvi. Increase in Coal Authority (Section R) reflecting movement of resources between sections | 1,200,000 | | |
| xlvi. Increase in Committee on Climate change (Section T) reflecting movement of resources between sections | 14,000 | | |
| xlii. Decrease in Low Carbon Contracts Company (net) (Section U) reflecting movement of resources between sections | | -411,000 | |
| xlii. Decrease in Electricity Settlements Company (net) (Section V) reflecting movement of resources between sections | | -297,000 | |
| xlii. Machinery of Government Transfer of Higher Education to the Department for Education | 7,393,000 | | |
| xlii. Decrease in Higher Education reflecting movement of resources between sections | | -21,133,000 | |
| xlii. Switch from Resource to Capital DEL for Further Education | 14,123,000 | | |
| xlii. Increase in Further Education reflecting movement of resources between sections | 11,600,000 | | |
| l. Machinery of Government Transfer of Further Education to the Department for Education | | -179,523,000 | |
| li. Increase in Higher Education (ALB) reflecting movement of resources between sections | 52,533,000 | | |
| lii. Machinery of Government Transfer of Higher Education (ALB) to the Department for Education | | -192,533,000 | |
| liii. Increase in Further Education (ALB) reflecting movement of resources between sections | 60,000 | | |
| liv. Machinery of Government Transfer of Further Education (ALB) to the Department for Education | | -60,000 | |
| Total change in Capital DEL (Voted) | 6,043,493,000 | -3,636,205,000 | 2,407,288,000 |
| | | | |
| i. Changes in provision based on latest forecasts for Innovation, Enterprise and Business liabilities (Section Y) | | -10,726,000 | |
| ii. Changes in provision based on latest forecasts for Government as Shareholder (Section AB) | 537,000,000 | | |
| iii. Changes in provision based on latest forecasts for Innovation, Enterprise and Business (ALB) liabilities (Section AD) | 25,107,000 | | |
| iv. Increase in provision for Government as Shareholder (ALB) (Section AG) | 1,012,000 | | |

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| v. Increase in provision for Energy legacy: manage the UK's energy legacy safely and responsibly (Section AJ) | 4,578,000 | | |
| vi. Machinery of Government Transfer of Energy legacy: manage the UK's energy legacy safely and responsibly from the Department of Energy and Climate Change (Section AJ) | | -42,851,000 | |
| vii. Machinery of Government Transfer of Higher Education to the Department for Education | | -13,204,000,000 | |
| viii. Machinery of Government Transfer of Further Education to the Department for Education | | -260,000,000 | |
| ix. Machinery of Government Transfer of Higher Education (ALB) to the Department for Education | 2,985,000 | | |
| x. Machinery of Government Transfer of Further Education (ALB) to the Department for Education | | -3,600,000 | |
| Total change in Capital AME (Voted) | 570,682,000 | -13,521,177,000 | -12,950,495,000 |
| 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 | | -13,871,178,000 | |
| Total change in Net Cash Requirement | | -13,871,178,000 | -13,871,178,000 |

† In the Main Estimate 2016-17 this Estimate was titled Department for Business, Innovation and Skills.

Part I

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| | Voted | Non-Voted | Total |
|---|------------------------|----------------|-----------------|
| Departmental Expenditure Limit | | | |
| Resource †† ††† †††† ††††† | -7,741,001,000 | -1,048,000,000 | -8,789,001,000 |
| Capital †† ††† †††† | 2,407,288,000 | - | 2,407,288,000 |
| Annually Managed Expenditure | | | |
| Resource †† ††† | 18,440,286,000 | 32,000,000 | 18,472,286,000 |
| Capital †† ††† | -12,950,495,000 | - | -12,950,495,000 |
| Total Net Budget | | | |
| Resource | 10,699,285,000 | -1,016,000,000 | 9,683,285,000 |
| Capital | -10,543,207,000 | - | -10,543,207,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement †† ††† †††† ††††† | -13,871,178,000 | | |

Supplementary amounts required in the year ending 31 March 2017 for expenditure by Department for Business, Energy and Industrial Strategy † on:

Departmental Expenditure Limit:Expenditure arising from:

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

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

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

The management of asset sales.

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

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

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

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

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

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

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

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

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

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

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

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

Activities of UK Government Investments on behalf of the Department.

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

Non-cash items associated with the above activities.

* Support for energy-related activities including regulation, civil emergency planning, energy resilience measures, environmental remediation and support and facilitation for new and sustainable or more efficient, or less carbon intensive energy sources, technologies, transmission and storage, security and non-proliferation.

Respond to fuel poverty needs;

measures to improve energy efficiency, security and environmental practice; payments to energy companies to reduce the impact of BEIS policies on bills.

Work towards international agreement on climate change;

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

climate modelling and risk assessment.

Safety, environment and social impact programmes relating to nuclear sites in Central and Eastern Europe and the former Soviet Union and other countries where future G8 Global Partnership related initiatives may be pursued;

inspections and compliance in accordance with EU regulatory requirements and recovery of expenditure through cost sharing arrangements;

Contributions to international organisations.

Efficient discharge of liabilities falling to the Department, including nuclear waste management and decommissioning and for former coal industry employees.

Specialist support services, staff management and development; other departmental administration and non-cash costs; exchange risk and other guarantee losses; publicity, promotion, publications, knowledge sharing initiatives and departmental research and development; surveys, monitoring, statistics, advice and consultancies; contributions to fund cross government initiatives; Payments to HM Treasury towards the cost of Infrastructure UK.

Grants to local authorities.

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

Income arising from:

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

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

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

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

Receipts from asset sales.

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

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

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

General administration receipts of the Department, its executive agencies, its arm's length bodies, and other partner organisations, including: the recovery of salaries and associated costs for seconded staff; receipts from the disposal of surplus assets; charges for accommodation; sale of goods and services; and interest from bank accounts and exchange rate gains and losses.

Activities of UK Government Investments on behalf of the Department.

* Receipts from other Government Departments and devolved administrations;

contributions from other organisations to cover the cost of activities they have agreed to fund in total or in part;

the repayment of loans and investments; repayment of capital grants; repayments of grants and contributions;

government carbon offsetting scheme receipts;

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

receipts relating to the oil and gas industries (including petroleum licensing and levy receipts); Project Camelot Levy Receipts;

income relating to legal services, consultancy, publications, public enquiries, information, secondments, departmental administration costs, central services, rental income and repayments; occupancy charge; administrative and professional services; EU receipts; the sale of surplus land and buildings; refund of input VAT not claimed in previous years on departmental expenditure; fees for services provided for energy resilience purposes; interest payments; non-cash income.

Receipts relating to the Nuclear Decommissioning Authority.

Proceeds of Crime income generated in criminal enforcement.

Annually Managed Expenditure:

Expenditure arising from:

Bad debts, impairments and provisions in relation to BIS and partner organisations.

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

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

The Redundancy Payments Service.

The provision of repayable credit facilities for Post Office Ltd; contributions to partner organisations' pension schemes, such as the Research Councils' Pension Scheme, and the provision of paternity pay.

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

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

The management of asset sales.

Activities of UK Government Investments on behalf of the Department.

Other non-cash items.

* Efficient discharge of liabilities relating to contracts for difference for the supply of electricity.

Efficient discharge of liabilities falling to the Department, including nuclear waste management and decommissioning and for former coal industry employees.

Impairment of loans and investments; Exchange rate gains and losses.

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

Renewable Heat Incentive including Renewable Heat Premium Payments.

Income arising from:

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

Receipts from Trading Funds.

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

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

Receipts from asset sales.

Activities of UK Government Investments on behalf of the Department.

* 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.

Income from investments in respect of the charity The NESTA Trust.

Department for Business, Energy and Industrial Strategy will account for this Estimate.

† In the Main Estimate 2016-17 this Estimate was titled Department for Business, Innovation and Skills.

†† The functions of energy and climate change were transferred to the Department for Business, Energy and Industrial Strategy on 14 July 2016. Within the overall changes sought in this estimate, the specific changes relating to this Machinery of Government transfer are:

- (a) Departmental Expenditure Limit – Resource (voted) is increased by £1,960,178,000;
- (b) Departmental Expenditure Limit – Resource (non-voted) is reduced by £1,048,000,000;
- (c) Departmental Expenditure Limit – Capital (voted) is increased by £2,420,022,000;
- (d) Annually Managed Expenditure – Resource (voted) is increased by £813,418,000;
- (e) Annually Managed Expenditure – Capital (voted) is reduced by £42,851,000; and
- (f) the Net Cash Requirement is increased by £4,982,885,000

††† The functions of higher and further education were transferred to the Department for Education on 14 July 2016. Within the overall changes sought in this estimate, the specific changes relating to this Machinery of Government transfer are:

- (a) Departmental Expenditure Limit – Resource (voted) is reduced by £9,413,557,000;
- (b) Departmental Expenditure Limit – Capital (voted) is reduced by £367,223,000;
- (c) Annually Managed Expenditure – Resource (voted) is increased by £1,451,982,000;
- (d) Annually Managed Expenditure – Capital (voted) is decreased by £13,464,615,000; and
- (e) the Net Cash Requirement is reduced by £18,293,949,000

†††† Trade functions were transferred to the Department for International Trade on 14 July 2016. Within the overall changes sought in this estimate, the specific changes relating to this Machinery of Government transfer are:

- (a) Departmental Expenditure Limit – Resource (voted) is reduced by £22,221,000;
- (b) Departmental Expenditure Limit – Capital (voted) is reduced by £3,150,000; and
- (c) the Net Cash Requirement is reduced by £25,371,000

††††† The function of offender learning was transferred to the Ministry of Justice on 1 October 2016. Within the overall changes sought in this estimate, the specific changes relating to this Machinery of Government transfer are:

- (a) Departmental Expenditure Limit – Resource (voted) is reduced by £130,717,000; and
- (b) the Net Cash Requirement is reduced by £130,717,000

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 453,820 | 10,672,280 | -28,267 | -7,712,734 | 425,553 | 2,959,546 | 8,866,859 | 2,407,288 | 11,274,147 |
| <i>Of which:</i> | | | | | | | | |
| A Science and Research | | | | | | | | |
| - | 10,981 | - | 20,486 | - | 31,467 | 1,394,515 | 1,444,412 | 2,838,927 |
| B Innovation, Enterprise and Business | | | | | | | | |
| - | 608,391 | - | -78,867 | - | 529,524 | 637,777 | -287,142 | 350,635 |
| C Market Frameworks | | | | | | | | |
| 5,226 | 119,080 | - | -1,764 | 5,226 | 117,316 | - | 5,000 | 5,000 |
| D Capability | | | | | | | | |
| 261,880 | 121,878 | 86,175 | -14,860 | 348,055 | 107,018 | 60,470 | 8,238 | 68,708 |
| E Government as Shareholder | | | | | | | | |
| - | 137,710 | - | - | - | 137,710 | 89,944 | -7,070 | 82,874 |
| F Science and Research (ALB) net | | | | | | | | |
| 1,111 | 234,345 | - | 6,900 | 1,111 | 241,245 | 4,804,048 | -1,433,149 | 3,370,899 |
| G Innovation, Enterprise and Business (ALB) net | | | | | | | | |
| 3,000 | 6,000 | - | -3,500 | 3,000 | 2,500 | 600,259 | 234,600 | 834,859 |
| H Market Frameworks (ALB) net | | | | | | | | |
| 9,179 | 45,071 | -256 | - | 8,923 | 45,071 | - | 831 | 831 |
| I Capability (ALB) Net | | | | | | | | |
| 9,800 | - | - | - | 9,800 | - | - | 307 | 307 |
| J Government as Shareholder (ALB) net | | | | | | | | |
| 230 | -36,920 | -50 | 37,000 | 180 | 80 | 972,306 | 359,590 | 1,331,896 |
| K Security and Resilience: ensure the UK has a secure and resilient energy system | | | | | | | | |
| - | - | - | 10,474 | - | 10,474 | - | 1,437 | 1,437 |
| L Keeping bills low: keep energy bills as low as possible for households and businesses | | | | | | | | |
| - | - | - | 41,519 | - | 41,519 | - | 43,609 | 43,609 |
| M Decarbonisation: secure ambitious international action on climate change and reduce carbon emissions cost-effectively at home | | | | | | | | |
| - | - | - | 72,830 | - | 72,830 | - | 357,941 | 357,941 |
| N Energy legacy: manage the UK's energy legacy safely and responsibly | | | | | | | | |
| - | - | - | 287,540 | - | 287,540 | - | 6,300 | 6,300 |
| O Oil and Gas Authority | | | | | | | | |
| - | - | 191 | 10,978 | 191 | 10,978 | - | 186 | 186 |
| P Oil and Gas Authority (net) | | | | | | | | |
| - | - | 237 | 11,076 | 237 | 11,076 | - | 332 | 332 |
| Q NDA and SLC expenditure | | | | | | | | |
| - | - | 41,000 | 1,295,000 | 41,000 | 1,295,000 | - | 1,972,000 | 1,972,000 |
| R Coal Authority (net) | | | | | | | | |
| - | - | 4,269 | 17,131 | 4,269 | 17,131 | - | 8,100 | 8,100 |
| S Civil Nuclear Police Authority (net) | | | | | | | | |
| - | - | - | 187 | - | 187 | - | - | - |
| T Committee on Climate Change (net) | | | | | | | | |
| - | - | 3,561 | - | 3,561 | - | - | 14 | 14 |

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 |
| U Low Carbon Contracts Company (net) | | | | | | | | |
| - | - | - | 582 | - | 582 | - | -411 | -411 |
| V Electricity Settlements Company (net) | | | | | | | | |
| - | - | - | 298 | - | 298 | - | -297 | -297 |
| Higher Education | | | | | | | | |
| - | 4,748,925 | - | -4,748,925 | - | - | 13,740 | -13,740 | - |
| Further Education | | | | | | | | |
| 75,906 | 3,033,941 | -75,906 | -3,033,941 | - | - | 153,800 | -153,800 | - |
| Higher Education (ALB) net | | | | | | | | |
| 82,857 | 1,639,119 | -82,857 | -1,639,119 | - | - | 140,000 | -140,000 | - |
| Further Education (ALB) net | | | | | | | | |
| 4,631 | 3,759 | -4,631 | -3,759 | - | - | - | - | - |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | -1,048,000 | - | -1,048,000 | - | - | - |
| Of which: | | | | | | | | |
| W Nuclear Decommissioning Authority Income (CFER) | | | | | | | | |
| - | - | - | -1,048,000 | - | -1,048,000 | - | - | - |
| Total Spending in DEL | | | | | | 2,407,288 | | |
| | | | | | | | | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | -1,302,990 | - | 18,440,286 | - | 17,137,296 | 13,261,285 | -12,950,495 | 310,790 |
| Of which: | | | | | | | | |
| X Science and Research | | | | | | | | |
| - | 59,227 | - | -73,421 | - | -14,194 | - | - | - |
| Y Innovation, Enterprise and Business | | | | | | | | |
| - | -22,111 | - | -38,189 | - | -60,300 | - | -10,726 | -10,726 |
| Z Market Frameworks | | | | | | | | |
| - | 134,799 | - | 63,201 | - | 198,000 | - | - | - |
| AA Capability | | | | | | | | |
| - | -7,183 | - | 32,870 | - | 25,687 | - | - | - |
| AB Government as Shareholder | | | | | | | | |
| - | 10,791 | - | -19,547 | - | -8,756 | - | 537,000 | 537,000 |
| AC Science and Research (ALB) net | | | | | | | | |
| - | 36,442 | - | 23,238 | - | 59,680 | - | - | - |
| AD Innovation, Enterprise and Business (ALB) net | | | | | | | | |
| - | -11,300 | - | 30,197 | - | 18,897 | 40,000 | 25,107 | 65,107 |
| AE Market Frameworks (ALB) net | | | | | | | | |
| - | 160 | - | -557 | - | -397 | - | - | - |
| AG Government as Shareholder (ALB) net | | | | | | | | |
| - | -51,825 | - | 39,129 | - | -12,696 | -243,330 | 1,012 | -242,318 |

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 |
| AH Keeping bills low: keep energy bills as low as possible for households and businesses | | | | | | | | |
| - | - | - | -2,079 | - | -2,079 | - | - | - |
| AI Decarbonisation: secure ambitious international action on climate change and reduce carbon emissions cost-effectively at home | | | | | | | | |
| - | - | - | 119,467 | - | 119,467 | - | - | - |
| AJ Energy legacy: manage the UK's energy legacy safely and responsibly | | | | | | | | |
| - | - | - | -200,887 | - | -200,887 | - | -38,273 | -38,273 |
| AK Renewable Heat Incentive | | | | | | | | |
| - | - | - | 633,000 | - | 633,000 | - | - | - |
| AL Oil and Gas Authority | | | | | | | | |
| - | - | - | -313 | - | -313 | - | - | - |
| AM Oil and Gas Authority (net) | | | | | | | | |
| - | - | - | -314 | - | -314 | - | - | - |
| AN Nuclear Decommissioning Authority | | | | | | | | |
| - | - | - | 5,340,000 | - | 5,340,000 | - | - | - |
| AO Coal Authority (net) | | | | | | | | |
| - | - | - | 94,684 | - | 94,684 | - | - | - |
| AP Civil Nuclear Police Authority (net) | | | | | | | | |
| - | - | - | -122 | - | -122 | - | - | - |
| AQ Committee on Climate Change (net) | | | | | | | | |
| - | - | - | -62 | - | -62 | - | - | - |
| AR Low Carbon Contracts Company (net) | | | | | | | | |
| - | - | - | 10,948,000 | - | 10,948,000 | - | - | - |
| Higher Education | | | | | | | | |
| - | -1,471,311 | - | 1,471,311 | - | - | 13,204,000 | -13,204,000 | - |
| Further Education | | | | | | | | |
| - | 1,485 | - | -1,485 | - | - | 260,000 | -260,000 | - |
| Higher Education (ALB) net | | | | | | | | |
| - | 8,763 | - | -8,763 | - | - | -2,985 | 2,985 | - |
| Further Education (ALB) net | | | | | | | | |
| - | 9,072 | - | -9,072 | - | - | 3,600 | -3,600 | - |
| Non Voted Expenditure | | | | | | | | |
| - | 243,000 | - | 32,000 | - | 275,000 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| AS Market Frameworks | | | | | | | | |
| - | 243,000 | - | 32,000 | - | 275,000 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Total for Estimate | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Non Voted Expenditure | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

Part II: Changes Proposed

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|---------|------------------|
|--|------------------|---------|------------------|

| | | | |
|----------------------|------------|-------------|------------|
| Net Cash Requirement | 30,025,820 | -13,871,178 | 16,154,642 |
|----------------------|------------|-------------|------------|

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 471,136 | -45,583 | 425,553 | 3,068,112 | -108,566 | 2,959,546 | 11,469,272 | -195,125 | 11,274,147 |
| <i>Of which:</i> | | | | | | | | |
| A Science and Research | | | | | | | | |
| - | - | - | 31,467 | - | 31,467 | 2,860,057 | -21,130 | 2,838,927 |
| B Innovation, Enterprise and Business | | | | | | | | |
| - | - | - | 539,511 | -9,987 | 529,524 | 512,187 | -161,552 | 350,635 |
| C Market Frameworks | | | | | | | | |
| 5,226 | - | 5,226 | 174,213 | -56,897 | 117,316 | 5,000 | - | 5,000 |
| D Capability | | | | | | | | |
| 384,080 | -36,025 | 348,055 | 116,379 | -9,361 | 107,018 | 68,708 | - | 68,708 |
| E Government as Shareholder | | | | | | | | |
| - | - | - | 157,410 | -19,700 | 137,710 | 93,000 | -10,126 | 82,874 |
| F Science and Research (ALB) net | | | | | | | | |
| 1,111 | - | 1,111 | 241,245 | - | 241,245 | 3,370,899 | - | 3,370,899 |
| G Innovation, Enterprise and Business (ALB) net | | | | | | | | |
| 3,000 | - | 3,000 | 2,500 | - | 2,500 | 834,859 | - | 834,859 |
| H Market Frameworks (ALB) net | | | | | | | | |
| 8,923 | - | 8,923 | 45,071 | - | 45,071 | 831 | - | 831 |
| I Capability (ALB) Net | | | | | | | | |
| 9,800 | - | 9,800 | - | - | - | 307 | - | 307 |
| J Government as Shareholder (ALB) net | | | | | | | | |
| 180 | - | 180 | 80 | - | 80 | 1,331,896 | - | 1,331,896 |
| K Security and Resilience: ensure the UK has a secure and resilient energy system | | | | | | | | |
| - | - | - | 16,852 | -6,378 | 10,474 | 1,437 | - | 1,437 |
| L Keeping bills low: keep energy bills as low as possible for households and businesses | | | | | | | | |
| - | - | - | 41,627 | -108 | 41,519 | 45,575 | -1,966 | 43,609 |
| M Decarbonisation: secure ambitious international action on climate change and reduce carbon emissions cost-effectively at home | | | | | | | | |
| - | - | - | 73,830 | -1,000 | 72,830 | 358,078 | -137 | 357,941 |
| N Energy legacy: manage the UK's energy legacy safely and responsibly | | | | | | | | |
| - | - | - | 290,340 | -2,800 | 287,540 | 6,300 | - | 6,300 |
| O Oil and Gas Authority | | | | | | | | |
| 9,749 | -9,558 | 191 | 13,313 | -2,335 | 10,978 | 400 | -214 | 186 |
| P Oil and Gas Authority (net) | | | | | | | | |
| 237 | - | 237 | 11,076 | - | 11,076 | 332 | - | 332 |
| Q NDA and SLC expenditure | | | | | | | | |
| 41,000 | - | 41,000 | 1,295,000 | - | 1,295,000 | 1,972,000 | - | 1,972,000 |
| R Coal Authority (net) | | | | | | | | |
| 4,269 | - | 4,269 | 17,131 | - | 17,131 | 8,100 | - | 8,100 |
| S Civil Nuclear Police Authority (net) | | | | | | | | |
| - | - | - | 187 | - | 187 | - | - | - |

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 |
| T Committee on Climate Change (net) | | | | | | | | |
| 3,561 | - | 3,561 | - | - | - | 14 | - | 14 |
| U Low Carbon Contracts Company (net) | | | | | | | | |
| - | - | - | 582 | - | 582 | -411 | - | -411 |
| V Electricity Settlements Company (net) | | | | | | | | |
| - | - | - | 298 | - | 298 | -297 | - | -297 |
| Non-voted expenditure | | | | | | | | |
| - | - | - | - | -1,048,000 | -1,048,000 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| W Nuclear Decommissioning Authority Income (CFER) | | | | | | | | |
| - | - | - | - | -1,048,000 | -1,048,000 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| 471,136 | -45,583 | 425,553 | 3,068,112 | -1,156,566 | 1,911,546 | 11,469,272 | -195,125 | 11,274,147 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 17,192,078 | -54,782 | 17,137,296 | 8,372,516 | -8,061,726 | 310,790 |
| <i>Of which:</i> | | | | | | | | |
| X Science and Research | | | | | | | | |
| - | - | - | -14,194 | - | -14,194 | - | - | - |
| Y Innovation, Enterprise and Business | | | | | | | | |
| - | - | - | -11,692 | -48,608 | -60,300 | - | -10,726 | -10,726 |
| Z Market Frameworks | | | | | | | | |
| - | - | - | 198,000 | - | 198,000 | - | - | - |
| AA Capability | | | | | | | | |
| - | - | - | 25,687 | - | 25,687 | - | - | - |
| AB Government as Shareholder | | | | | | | | |
| - | - | - | -3,256 | -5,500 | -8,756 | 8,537,000 | -8,000,000 | 537,000 |
| AC Science and Research (ALB) net | | | | | | | | |
| - | - | - | 59,680 | - | 59,680 | - | - | - |
| AD Innovation, Enterprise and Business (ALB) net | | | | | | | | |
| - | - | - | 18,897 | - | 18,897 | 65,107 | - | 65,107 |
| AE Market Frameworks (ALB) net | | | | | | | | |
| - | - | - | -397 | - | -397 | - | - | - |
| AF Capability (ALB) Net | | | | | | | | |
| - | - | - | 1 | - | 1 | - | - | - |
| AG Government as Shareholder (ALB) net | | | | | | | | |
| - | - | - | -12,696 | - | -12,696 | -242,318 | - | -242,318 |
| AH Keeping bills low: keep energy bills as low as possible for households and businesses | | | | | | | | |
| - | - | - | -1,405 | -674 | -2,079 | - | - | - |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|--|---------|---------|------------|------------|------------|------------|------------|------------|
| Resources | | | | | | Capital | | |
| Administration | | Net | Programme | | | Gross | Income | Net |
| Gross | Income | | Gross | Income | Net | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| AI Decarbonisation: secure ambitious international action on climate change and reduce carbon emissions cost-effectively at home | | | | | | | | |
| - | - | - | 119,467 | - | 119,467 | - | - | - |
| AJ Energy legacy: manage the UK's energy legacy safely and responsibly | | | | | | | | |
| - | - | - | -200,887 | - | -200,887 | 12,727 | -51,000 | -38,273 |
| AK Renewable Heat Incentive | | | | | | | | |
| - | - | - | 633,000 | - | 633,000 | - | - | - |
| AL Oil and Gas Authority | | | | | | | | |
| - | - | - | -313 | - | -313 | - | - | - |
| AM Oil and Gas Authority (net) | | | | | | | | |
| - | - | - | -314 | - | -314 | - | - | - |
| AN Nuclear Decommissioning Authority | | | | | | | | |
| - | - | - | 5,340,000 | - | 5,340,000 | - | - | - |
| AO Coal Authority (net) | | | | | | | | |
| - | - | - | 94,684 | - | 94,684 | - | - | - |
| AP Civil Nuclear Police Authority (net) | | | | | | | | |
| - | - | - | -122 | - | -122 | - | - | - |
| AQ Committee on Climate Change (net) | | | | | | | | |
| - | - | - | -62 | - | -62 | - | - | - |
| AR Low Carbon Contracts Company (net) | | | | | | | | |
| - | - | - | 10,948,000 | - | 10,948,000 | - | - | - |
| Non-voted expenditure | | | | | | | | |
| - | - | - | 275,000 | - | 275,000 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| AS Market Frameworks | | | | | | | | |
| - | - | - | 275,000 | - | 275,000 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 17,467,078 | -54,782 | 17,412,296 | 8,372,516 | -8,061,726 | 310,790 |
| Total for Estimate | | | | | | | | |
| 471,136 | -45,583 | 425,553 | 20,535,190 | -1,211,348 | 19,323,842 | 19,841,788 | -8,256,851 | 11,584,937 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 471,136 | -45,583 | 425,553 | 20,260,190 | -163,348 | 20,096,842 | 19,841,788 | -8,256,851 | 11,584,937 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | 275,000 | -1,048,000 | -773,000 | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|-------------------|--------------------|--------------------|
| Net Resource Requirement | 10,066,110 | 9,683,285 | 19,749,395 |
| Net Capital Requirement | 22,128,144 | -10,543,207 | 11,584,937 |
| Accruals to cash adjustments | -1,925,434 | -14,027,256 | -15,952,690 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | -8,307,393 | -17,166,848 | -25,474,241 |
| Add cash grant-in-aid | 8,901,378 | -556,014 | 8,345,364 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -3,169,145 | 3,019,721 | -149,424 |
| New provisions and adjustments to previous provisions | -74,899 | 43,567 | -31,332 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -332,321 | 382,495 | 50,174 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | 1,000,000 | - | 1,000,000 |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | 56,946 | 249,823 | 306,769 |
| Removal of non-voted budget items | -243,000 | 1,016,000 | 773,000 |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | -243,000 | 1,016,000 | 773,000 |
| Net Cash Requirement | 30,025,820 | -13,871,178 | 16,154,642 |

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

| | £'000 |
|---|-------------------|
| | 2016-17 Plans |
| Gross Administration Costs | 470,673 |
| <i>Less:</i> | |
| Administration DEL Income | -45,583 |
| Net Administration Costs | 425,090 |
| Gross Programme Costs | 28,267,393 |
| <i>Less:</i> | |
| Programme DEL Income | -1,193,201 |
| Programme AME Income | -65,508 |
| Non-budget income | - |
| Net Programme Costs | 27,008,684 |
| Total Net Operating Costs | 27,433,774 |
| <i>Of which:</i> | |
| Resource DEL | 2,034,156 |
| Capital DEL | 7,684,262 |
| Resource AME | 17,725,980 |
| Capital AME | -10,624 |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | -7,673,638 |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | -10,741 |
| Total Resource Budget | 19,749,395 |
| <i>Of which:</i> | |
| Resource DEL | 2,337,099 |
| Resource AME | 17,412,296 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | 1,048,000 |
| Other adjustments | -1,048,000 |
| Total Resource (Estimate) | 19,749,395 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL

-154,149

Of which:

Administration

Sales of Goods and Services

-34,288

Of which:

D Capability

-34,288

Other Grants

-1,322

Of which:

D Capability

-1,322

Other Income

-415

Of which:

D Capability

-415

Taxation

-9,558

Of which:

O Oil and Gas Authority

-9,558

Total Administration

-45,583

Programme

Sales of Goods and Services

-81,508

Of which:

B Innovation, Enterprise and Business

-6,072

C Market Frameworks

-56,897

D Capability

-9,361

K Security and Resilience: ensure the UK has a secure and resilient energy system

-6,378

N Energy legacy: manage the UK's energy legacy safely and responsibly

-2,800

Interest and Dividends

-22,660

Of which:

B Innovation, Enterprise and Business

-2,960

E Government as Shareholder

-19,700

Other Grants

-1,108

Of which:

L Keeping bills low: keep energy bills as low as possible for households and businesses

-108

M Decarbonisation: secure ambitious international action on climate change and re

-1,000

Other Income

-955

Of which:

B Innovation, Enterprise and Business

-955

Taxation

-2,335

Of which:

O Oil and Gas Authority

-2,335

Total Programme

-108,566

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource AME

-54,782

Of which:

Programme

Interest and Dividends

-5,500

Of which:

AB Government as Shareholder

-5,500

Other Income

-49,282

Of which:

Y Innovation, Enterprise and Business

-48,608

AH Keeping bills low: keep energy bills as low as possible for households and businesses

-674

Total Programme

-54,782

Total Voted Resource Income

-208,931

Voted Capital DEL

-195,125

Of which:

Programme

Sales of Goods and Services

-25,618

Of which:

A Science and Research

-2,030

B Innovation, Enterprise and Business

-14,552

E Government as Shareholder

-9,036

Other Grants

-11,017

Of which:

A Science and Research

-8,700

L Keeping bills low: keep energy bills as low as possible for households and businesses

-1,966

M Decarbonisation: secure ambitious international action on climate change and reduce carbon emissions cost-effectively at home

-137

O Oil and Gas Authority

-214

Other Income

-155,100

Of which:

A Science and Research

-9,500

B Innovation, Enterprise and Business

-145,600

Repayments

-3,390

Of which:

A Science and Research

-900

B Innovation, Enterprise and Business

-1,400

E Government as Shareholder

-1,090

Total Programme

-195,125

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Capital AME

-8,061,726

Of which:

Programme

Other Grants

-10,726

Of which:

Y Innovation, Enterprise and Business

-10,726

Repayments

-8,051,000

Of which:

AB Government as Shareholder

-8,000,000

AJ Energy legacy: manage the UK's energy legacy safely and responsibly

-51,000

Total Programme

-8,061,726

Total Voted Capital Income

-8,256,851

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) | - | - | -1,048,000 | -1,048,000 | -1,048,000 | -1,048,000 |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | - | - | - | - |
| Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | - | - | - | - | - | - |
| Total | - | - | -1,048,000 | -1,048,000 | -1,048,000 | -1,048,000 |

Detailed description of CFER sources

£'000

| | Present Plans | | Changes | | Revised Plans | |
|--|---------------|----------|-------------------|-------------------|-------------------|-------------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Departmental Expenditure Limit | | | | | | |
| Nuclear Decommissioning Authority Resource DEL | - | - | -1,048,000 | -1,048,000 | -1,048,000 | -1,048,000 |
| Total | - | - | -1,048,000 | -1,048,000 | -1,048,000 | -1,048,000 |

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Alex Chisholm

Executive Agency Accounting Officers:

| | |
|--------------------|--------------------|
| Sarah Albon | Insolvency Service |
| Katherine Courtney | UK Space 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. Melanie Welham | Biotechnology and Biological Sciences Research Council |
| Ruth Elliot | BIS (Postal Services Act 2011) Company Limited |
| Keith Morgan | British Business Bank |
| Mike Griffiths | Civil Nuclear Police Authority |
| Philip Lawrence | Coal Authority |
| Matthew Bell | Committee on Climate Change |
| Charles Dhanowa | Competition Service |
| Brian Bowsher | Diamond Light Source Ltd |
| Prof Jane Elliott | Economic and Social Research Council |
| Neil McDermott | Electricity Settlements Company |
| Prof Phil Nelson | Engineering and Physical Sciences Research Council |
| Stephen Haddrill | Financial Reporting Council |
| Ruth McKenna | Innovate UK |
| Neil McDermott | Low Carbon Contracts Company |
| Prof. Sir J Savill | Medical Research Council |
| Keith Morgan | Midlands Engine Investments Limited |
| Alex Chisholm | The NESTA Trust |
| Prof. Duncan Wingham | Natural Environment Research Council |
| Keith Morgan | Northern Powerhouse Investments Limited |
| John Clarke | Nuclear Decommissioning Authority |
| Andy Samuel | Oil and Gas Authority |
| Ruth Elliot | Postal Services Holding Company Limited |
| Brian Bowsher | Science and Technology Facilities Council |
| Jonathan Bretherton | South Tees Site Company |
| Prof Ian Chapman | UK Atomic Energy Authority |
| Shaun Kingsbury | UK Green Investment Bank |
| Joanna Brigham | UK Shared Business Service Ltd |

Site Licence Company Accountability:

The Site Licence Companies are accountable to the Nuclear Decommissioning Authority

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.

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

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

£'000

| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-aid |
|---------------------------------------|---|-----------|-----------|--------------|
| F | Arts and Humanities Research Council | 24 | 104,383 | 101,663 |
| F | Biotechnology and Biological Sciences Research Council | 20,700 | 431,178 | 486,368 |
| F | Diamond Light Source Limited | - | -21,500 | - |
| F | Economic and Social Research Council | 33 | 195,435 | 185,213 |
| F | Engineering and Physical Sciences Research Council | 9,500 | 949,030 | 930,826 |
| F | Medical Research Council | 49,800 | 654,504 | 646,277 |
| F | Natural Environment Research Council | 52,000 | 372,958 | 378,365 |
| F | Science and Technology Facilities Council | 107,482 | 662,656 | 644,136 |
| F | United Kingdom Atomic Energy Authority | 2,817 | 22,255 | 16,895 |
| G | Innovate UK | 5,500 | 834,859 | 739,000 |
| G | South Tees Site Company | - | - | 21,000 |
| H | ACAS (Advisory, Conciliation and Arbitration Service) | 49,201 | 642 | 47,617 |
| H | Competition Service | 4,593 | 189 | 4,608 |
| H | Financial Reporting Council | 200 | - | - |
| I | UK Shared Business Services Ltd | 9,800 | 307 | - |
| J | BIS (Postal Services Act 2011) Company Limited | 6,600 | - | - |
| J | Postal Services Holding Company plc | 150 | - | - |
| J | Enrichment Holdings Limited | 30 | - | - |
| J | British Business Bank | -7,160 | 346,896 | 225,000 |
| J | UK Green Investment Bank | 640 | 985,000 | 630,302 |
| P | Oil & Gas Authority | 11,313 | 332 | 20,000 |
| Q | Nuclear Decommissioning Authority † | 404,000 | 45,000 | 3,236,000 |
| Q | Site Licence Companies | 932,000 | 1,927,000 | - |
| R | Coal Authority | 21,400 | 8,100 | 28,335 |
| S | Civil Nuclear Police Authority and Constabulary | 187 | - | 217 |
| T | Committee on Climate Change | 3,561 | 14 | 3,542 |
| U | Low Carbon Contracts Company | 582 | -411 | - |
| V | Electricity Settlements Company | 298 | -297 | - |
| AC | Biotechnology and Biological Sciences Research Council | 1,500 | - | - |
| AC | Natural Environment Research Council | 7,317 | - | - |
| AC | Science and Technology Facilities Council | 31,175 | - | - |
| AC | United Kingdom Atomic Energy Authority | 19,688 | - | - |
| AD | The NESTA Trust | 18,897 | 65,107 | - |
| AE | ACAS (Advisory, Conciliation and Arbitration Service) | -432 | - | - |
| AE | Competition Service | 10 | - | - |
| AE | Financial Reporting Council | 25 | - | - |
| AF | UK Shared Business Services Ltd | 1 | - | - |

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

£'000

| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-aid |
|---------------------------------------|--|-------------------|------------------|------------------|
| AG | BIS (Postal Services Act 2011) Company Limited | 17,121 | -242,420 | - |
| AG | British Business Bank | 51,636 | 102 | - |
| AG | UK Green Investment Bank | 1,880 | - | - |
| AG | Enrichment Holdings Ltd | -83,333 | - | - |
| AM | Oil & Gas Authority | -314 | - | - |
| AN | Nuclear Decommissioning Authority | 5,340,000 | | |
| AO | Coal Authority | 94,684 | - | - |
| AP | Civil Nuclear Police Authority | -122 | - | - |
| AQ | Committee on Climate Change | -62 | - | - |
| AR | Low Carbon Contracts Company | 10,948,000 | - | - |
| Total | | 18,132,922 | 7,341,319 | 8,345,364 |

† 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 F - Accounting Policy changes

As a consequence of alignment of accounting policies within the new Department, equity investments in entities within the public sector of the former Department of Energy and Climate Change which were previously measured at historical cost will now be measured at fair value. The resulting prior year restatement gain of £65 million and any future unrealised gains and losses will be recognised in reserves rather than the Statement of Comprehensive Net Expenditure and will not impact income or expenditure.

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 |
|---------------------------------------|---|---------|--------|
| D4-DEL | Fuel Contingency Planning | | 6,948 |
| L4-DEL | Payments to energy companies to reduce the impact of BEIS policies on bills | | 324 |
| L4-DEL | Energy Company Obligation Brokerage | | 357 |
| M4-DEL | Biomass Supplier List Creation & Maintenance | | 567 |
| M4-DEL | International Energy, and Climate Change: international subscriptions and contributions | | 4,533 |
| N4-DEL | Non-proliferation, and Nuclear Energy: international subscriptions and contributions | | 20,834 |
| N4-DEL | UK Coal Cohort Concessionary Fuel costs | | 1,665 |

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|--|----------------|
| As at 31 March 2016 the following liabilities fell to be met from the Department's Estimate:- | |
| Statutory Guarantees | |
| – In the event of BAE Systems plc (BAES) being wound up, other than for the purpose of reconstruction or amalgamation, the Government is contingently liable to discharge any outstanding liability of BAES which vested in them on 01 January 1981 under section 9, British Aerospace Act 1980. | Unquantifiable |
| Statutory Indemnities | |
| – Indemnity given for National Grid's liabilities with regards to the interconnector linking the UK and France. | Unquantifiable |
| – Indemnities given to the UK Atomic Energy Authority by the Secretary of State to cover indemnities given to carriers against certain claims for damage caused by nuclear matter in the course of carriage. | Unquantifiable |
| – Indemnities given to bankers of the Insolvency Service 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 BEIS with access to data from the Police National Computer (PNC). BEIS has indemnified the police against any liabilities which they might incur as a result of providing that access. | Unquantifiable |
| Indemnities to Directors | |
| – Indemnities have been given to the Directors appointed by the Department to wholly owned subsidiaries. These indemnities are against personal liability following any legal action against the Company. | Unquantifiable |
| – Indemnities have been granted to Royal Mail PLC, 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 |
| – Nuclear Liabilities Fund – Indemnities have been given to the Trustees of the Fund appointed by the Secretary of State. These indemnities are for personal liability due of potential legal action against the Fund. | Unquantifiable |
| – Nuclear Liabilities Fund – Indemnities have been given to the British Energy (now EDF Energy) appointed Trustees of the Fund. These indemnities are for personal liability due to potential legal action against the Fund. These indemnities can only be benefited following a failed recourse to an indemnity from EDF Energy. | Unquantifiable |
| – Indemnities have been given to Department staff appointed by the Department as Directors of Low Carbon Contracts Company and Electricity Settlements Company. These indemnities are against personal liability due to potential legal action against the companies. Indemnities are valid for claims made against the company up to 6 years following the date of any event. | Unquantifiable |
| – Low Carbon Contracts Company & Electricity Settlements Company – Indemnities were given to Directors for events before 'commercial directors' and officers' insurance' was in place. Insurance is now in place, but where the cover is insufficient the indemnity remains. | Unquantifiable |

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|---|----------------|
| Other | |
| – Green Investment Bank has provided indemnities relating to costs of decommissioning and restoring sites once they are no longer in use. | 103,000 |
| – Other quantifiable contingent liabilities. | 5,000 |
| – Incidents/Accidents Insurance claims for exposure to ionising radiation pursued outside the existing UK Atomic Energy Authority insurance scheme. | Unquantifiable |
| – STFC collaborates with a number of international partners in the funding, management and operation of technical facilities which it does not own. For each of these facilities STFC may be obliged to contribute to decommissioning costs arising from a decision to discontinue operations. The most significant of these potential liabilities is in respect of CERN and the European Southern Observatory (ESO). | Unquantifiable |
| – A contingent liability in respect of risk associated with the Core Department assuming responsibility for uplifts in pension contributions for the UK Atomic Energy Authority's non-actives. | Unquantifiable |
| – European Patent Office (EPO): 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 Cooperation Treaty of 1970, has a potential liability under Article 57 of the Treaty. | Unquantifiable |
| – 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 functions. | Unquantifiable |
| – An indemnity has been provided to Pöyry PLC relating to the use of their yield curve data in relation to the potential sale of GIB. The data is an important component of a bidder's due diligence, risk assessment and ultimately the price they would be willing to pay. BIS has indemnified Pöyry PLC for any liability that occurs as a result of using their information in the sale process that may be brought by potential bidders in relation to the transaction. | Unquantifiable |
| – An indemnity has been provided to the Official Receiver relating to their actions as administrator of SSI Redcar with respect to the administration of the site. | Unquantifiable |
| – The Department has a contingent liability relating to ongoing legal cases. The cost is dependent on the outcome of cases which currently cannot be reliably estimated. | Unquantifiable |
| – An indemnity has been given by Biotechnology and Biological Sciences Research Council (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 |
| – Statutory liability in the event of a nuclear accident in the UK for third-party claims in excess of the operator's liability. | Unquantifiable |
| – Liability for non-compliance with the Cogeneration Directive (2004/8/EC), in the event contractors for the Department incorrectly certify combined heat and power plants. | Unquantifiable |
| – Liability for costs of retrieving and disposing of sealed radioactive sources in the event that a company keeping such sources becomes insolvent under the High Activity Sealed Sources (HASS) Directive: Council Directive 2003/122/EURATOM. | Unquantifiable |

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|---|----------------|
| – Indemnity has been given to the Secretary of State for liability under section 9 of The Radioactive Contaminated Land (Modification of Enactments) (England) (Amendment) Regulations 2007 SI 2007/3245. The regulations deem the Secretary of State to be the appropriate person to bear responsibility for remediation of land contaminated by a nuclear occurrence. | Unquantifiable |
| – An indemnity for loss or damage caused to other Parties to the Energy Research Partnership consortium agreement. | Unquantifiable |
| – Under the 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. | Unquantifiable |
| – 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 Contracts for Difference (CfD) and Capacity Markets (CM) settlement systems which are not covered by insurance and/or guarantees by their sub-contractors. | Unquantifiable |
| – Planning Act 2008: Liability for compensation payable in the event that a Development Consent Order is subject to a legal challenge which leads to a revocation of an order. | Unquantifiable |
| – Organisation for Economic Co-operation and Development (OECD) and International Energy Agency (IEA): 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 |
| – Nuclear Liabilities Fund (NLF) - A constructive obligation was created in 2002 when the then Secretary of State for Trade and Industry stated in the House of Commons that the Government would underwrite the NLF in respect of British Energy's uncontracted and decommissioning liabilities to the extent that the assets of the Fund fall short. The Department is responsible for these liabilities to the extent that the NLF is insufficient to meet liabilities as they fall due. Given the extended time period over which the British Energy's liabilities will be paid (some in over 100 years' time), there is a high level of uncertainty relating to the eventual funding position of the NLF. The undiscounted value of the liabilities is £19.7 billion (2014-15: £19.5 billion) and the discounted liabilities are £33.0 billion (2014-15: £7.5 billion). This is because in line with HM Treasury guidance we used the long-term discount of negative 0.8% (2014-15: positive 2.2%). This has increased the discounted value of the liabilities but, as this change is the result of a technical accounting measure, the undiscounted value is unaffected. The value of the fund was £9.2 billion (2014-15: £9.1 billion). The trustees consider that in the absence of unplanned events the fund will be sufficient to meet all of its forecast liabilities. As such it would not be appropriate for the Department to consider the fund as either a contingent liability or a contingent asset at the current time. | Unquantifiable |
| – Non-quantifiable contingent liabilities arising from indemnities given as part of 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. | Unquantifiable |

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|---|----------------|
| <p>– International Carrier Bond - during the year, the NDA procured a US Bond on behalf of their subsidiary, INS Ltd, in order to meet US law in respect of vessels calling at US ports for commercial purposes. This Bond is required to ensure that all duties, taxes and fees owed to the federal government are paid. The Bond would therefore be only called on in the case of non-payment of any of the above by the NDA, and the total cost would not be expected to exceed \$100,000.</p> | Unquantifiable |
| <p>– Contract for Difference (CfD): The CfD in respect of Hinkley Point C (HPC) power station will provide the developer, NNB Generation Company (NNBG) with price certainty for electricity generated at the power station for the 35 year term of the contract. A Departmental minute was presented to Parliament on the 21st October 2015 setting out the total expected support to HPC through the CfD, which is in the range of £4 billion to £19 billion based upon the following assumptions:</p> <ul style="list-style-type: none"> • The Department's high forecasts of electricity prices support the lowest end of the range (£4 billion), and the upper end of the range (£19 billion) is calculated based on low forecasts of electricity prices with an assumption of flat carbon prices after 2030. • Real 2012 prices have been discounted using the social discount rate of 3.5% published in the Government Green Book. | Unquantifiable |
| <p>The existing CfD contracts set out in Note 14 of the 2015-16 DECC Annual Report and Accounts are based upon the low forecasts of electricity prices with an assumption of flat carbon prices after 2030. They have been calculated using the discount rates that HM Treasury require Departments to use for Financial Reporting in the year of recognition.</p> <p>The minute also set out the potential liabilities that could arise from the Government entering into related waste transfer contracts (WTCs). These contracts concern the provision NNBG must make for their waste disposal. Under the WTCs, the Government will provide a waste disposal service to the operator, for which NNBG will pay a risk fee at the start of generation and a capped waste transfer price that will be set after a further 25 years. There is no expected cost to the taxpayer, because the cap is set at a conservative level and the Department thinks it is unlikely it will be breached.</p> | |
| <p>– Capacity agreements: These are statutory arrangements between National Grid (as System Operator) and capacity providers. They require the capacity provider to be able to provide a given level of capacity in relevant delivery years when called upon to do so by National Grid. To date, two auctions have been held for capacity to be delivered in 2018-19 and 2019-20. These awarded 49.26 GW of capacity agreements at a cost of £1.805 billion, and 45.37 GW capacity agreements at a cost of £1.081 billion respectively. The payments to the capacity providers will be funded by a levy on licensed electricity suppliers.</p> <p>The Department has responsibility for administering the settlement process. This role is carried out by the Electricity Settlements Company (ESC), a company set up and owned by the Department. The obligation for the ESC to make capacity payments only arises when the respective levy is received from licensed suppliers and the generator provides the agreed level of capacity.</p> | 2,886,274 |
| <p>– Nuclear: the Core 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.</p> | Unquantifiable |

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|--|----------------|
| – National Physical Laboratory: the Core Department is responsible for the disposal of all radioactive waste arising from scientific projects undertaken at the National Physical Laboratory. These costs cannot be reliably estimated. | Unquantifiable |
| – Outer Space Act 1986:- The UKSA has an obligation to third parties if they are accidentally damaged by space activities. The low probability of this occurring means a cost cannot be reliably estimated. In March 2015 the Outer Space Act 1986 was amended to cap licensees' previously unlimited liability for third party costs at 60 million euro for the majority of missions, for the duration of the licensed activity. This amendment was designed to adequately balance the risk to the UK Government whilst ensuring UK space operators remain competitive internationally. | Unquantifiable |
| – Reprocessing and staff commitments: STFC is responsible for Institut Laue-Langevin (ILL) staff related commitments and costs associated with reprocessing fuel elements. | 12,000 |
| – Coal Industry Act 1994: Responsibility for compensation claims relating to personal injuries suffered by former British Coal mineworkers between 1947 and 31 December 1994 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 |
| – 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. 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 is a long term contingent liability dependent on the performance of the schemes' investments and their mortality experience. | Unquantifiable |
| – Site restoration liabilities inherited from British Coal: The Department has inherited liabilities from British Coal to reimburse certain third parties with the costs necessary to meet statutory environmental standards in the restoration of particular coal-related sites. In addition to specific claims provided for it remains possible that the Department will be held responsible for further environmental liabilities. The timing and amounts of any liability are uncertain. | Unquantifiable |

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|--|----------------|
| <p>– Feed in Tariffs: The Department faces claims for damages from solar energy and construction companies affected by changes to Feed in Tariffs in 2011. A number of companies from the solar industry initiated legal proceedings in 2012, claiming damages for interference with property rights. Following determination of the legal principles by the Court of Appeal, the Department is preparing for a full trial on the facts of the case, probably in autumn 2017. At present, £189 million damages are claimed by the remaining 15 litigants (others having discontinued). The Department has been ordered to pay 80% and 50% of the claimants' legal costs relating to preliminary hearings in the High Court and Court of Appeal respectively; the Department bears its own legal costs. The claimants and the Department are likely to incur substantial further legal costs (the Department's costs being estimated at £3.1 million) and the losing party is likely to be ordered to pay the costs of the winning party.</p> | 189,000 |
| <p>– EU Emissions Trading Scheme (ETS): The Department awaits judgement, expected around September 2016, by the Court of Justice of the European Union (CJEU) concerning treatment of airlines flying to and from Switzerland under the aviation ETS. An unsuccessful outcome for the Government may result in claims for compensation plus costs but the Department considers the risk to be low.</p> <p>A separate set of claims concerning allocation of carbon allowances in relation to stationary ETS are being considered together; domestic proceedings were stayed pending a decision from the CJEU on similar claims in other member states. Following ruling by the CJEU which in effect dismissed the claims, the case will now revert to the domestic courts but, as a result of the CJEU ruling, the Department expects to face neither liability for compensation nor legal costs.</p> | Unquantifiable |
| <p>– Other: There are a number of potential liabilities for the Department in respect of claims from suppliers, employees and 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 2016 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 decommissioning 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 decommissioning 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 anticipated 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 ongoing liability to secure and keep secured most abandoned coal mines. (In all cases the liability for operating collieries is the responsibility of the licensees/lessees and security is held to address those liabilities.)</p> <p>Both of the above liabilities have been provided for within the Coal Authority provision (note 14.2) based on analysis of trends and claims experience. However it is possible that significant, unexpected events outside of this provision may materialise.</p> | Unquantifiable |

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|--|----------------|
| <p>In addition to the general contingent liabilities outlined above, damage notices have been submitted to the Coal Authority in respect of subsidence damage “in excess of £100 million” to Wentworth Woodhouse, a Grade I listed country house. The Coal Authority has rejected these notices; proceedings in the Upper Tribunal (Lands Chamber) are ongoing and the Coal Authority will continue to strongly defend its case.</p> | |
| <p>– Restructuring Scheme: Where liabilities transferred under the various Coal Authority Restructuring Schemes (CARS) have crystallised due to planning conditions, agreements, claims etc, provision has been made. It has not however been possible to quantify contingent liabilities that may arise out of indemnities or warranties that may materialise in the future.</p> | Unquantifiable |
| <p>– Legal claims: The Coal Authority is subject to various claims and legal actions in the ordinary course of its activities for which provision is made in the accounts where appropriate on the basis of information available. The Authority does not expect that the outcome of the above issues will materially affect its financial position.</p> | Unquantifiable |
| <p>– Legal claims: The CNPA has a number of potential liabilities in respect of claims from employees which depend on actual or potential proceedings. The timing and amounts of any payments are uncertain. These liabilities have not been provided for as CNPA believes that the claims are unlikely to be successful or to lead to a transfer of economic benefit.</p> | Unquantifiable |
| <p>– Legal claims: The NDA considers the likelihood of liabilities arising from a legal case which is ongoing at the reporting date to be remote.</p> | Unquantifiable |

Part III: Note L - International Subscriptions

| Section in Part II: Subhead Detail | Body | £'000 |
|---------------------------------------|--|---------|
| A4-DEL | European University Institute | 4,260 |
| A7-DEL | European Space Agency | 269,000 |
| F7-DEL | European Molecular Biology Conference | 2,100 |
| F7-DEL | European Molecular Biology Laboratory | 13,500 |
| F7-DEL | The International Institute for Applied Systems Analysis | 1,000 |
| F7-DEL | The International Ocean Drilling Programme | 2,600 |
| F7-DEL | European Organisation for Nuclear Research (CERN) | 163,300 |
| F7-DEL | European Southern Observatory (ESO) | 29,800 |
| F7-DEL | Institut Laue-Langevin (ILL) | 21,200 |
| F7-DEL | European Synchrotron Radiation Facility (ESRF) | 10,200 |
| M4-DEL | UN Framework Convention on Climate Change | 2,100 |
| M4-DEL | International Energy Agency | 1,151 |
| N4-DEL | International Atomic Energy Agency | 18,234 |
| N4-DEL | Organisation for the Prohibition of Chemical Weapons | 2,500 |

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 |
|---|-----------|------------|-------|
| Resource Administration DEL | | | |
| Agreed Switch between Resource Administration DEL Non-ring-fenced and Resource Programme DEL Non ring-fenced | | | |
| Transfer from Funding of ALBs (Section D) to Dartford Tolls (Section A) | | -2,000,000 | |
| Transfer from Central Administration (Section N) to Dartford Tolls (Section A) | | -5,000,000 | |
| Agreed Control (Budget) Total Increase / Reduction | | | |
| Transfer from Central Administration (Section N) | | | |
| Cash Management adjustment | | -75,000 | |
| Resource Programme DEL | | | |
| Agreed Switch between Resource Administration DEL Non-ring-fenced and Resource Programme DEL Non ring-fenced | | | |
| Transfer from Other ALBs (Section D) to Dartford Tolls (Section A) | 2,000,000 | | |
| Transfer from Central Administration (Section N) to Dartford Tolls (Section A) | 5,000,000 | | |
| Switch of savings from Resource Programme DEL to Capital DEL | | | |
| Transfer from Tolloed Crossings (Section A) | | -579,000 | |
| Transfer from Local Authority Transport (Section B) | | -497,000 | |
| Transfer from Other Railways (Section E) | | -2,585,000 | |
| Transfer from Crossrail (Section I) | | -457,000 | |
| Transfer from Aviation, Maritime, Security & Safety (Section J) | | -1,161,000 | |
| Transfer from Maritime and Coastal Agency (Section K) | | -245,000 | |
| Transfer from Motoring Agencies (Section L) | | -1,234,000 | |
| Transfer from Science, research and support functions (Section M) | | -3,257,000 | |

| | | |
|--|--|-------------|
| Transfer from Departmental Unallocated Provision (Section O) | | -73,435,000 |
| Transfer from High Speed Two (Section Q) | | -1,221,000 |
| Transfer from Transport Development Fund (Section R) | | -10,780,000 |

Movements between Sections to align with Mid Year Review

| | | |
|---|------------|-------------|
| Transfer from Tolled Crossings to Local Authority Transport (Sections A and B) | 497,000 | -497,000 |
| Transfer from Tolled Crossings to Sustainable Travel (Sections A and F) | 2,991,000 | -2,991,000 |
| Transfer from Tolled Crossings to Bus Subsidiaries and Concessionary Fares (Sections A and G) | 331,000 | -331,000 |
| Transfer from Tolled Crossings to Maritime & Coastguard Agency (Sections A and K) | 292,000 | -292,000 |
| Transfer from Tolled Crossings to Central Administration (Sections A and N) | 3,056,000 | -3,056,000 |
| Transfer from Local Transport Authority to Other ALBs (Sections B and D) | 220,000 | -220,000 |
| Transfer from Highways England to Local Authority Transport (Sections C and B) | 115,000 | -115,000 |
| Transfer from Highways England to Central Admin (Sections C and N) | 11,254,000 | -11,254,000 |
| Transfer from Other ALBs to Local Authority Transport (Sections D and B) | 353,000 | -353,000 |
| Transfer from Other ALBs to Tolled Crossings (Sections D and A) | 825,000 | -825,000 |
| Transfer from Other ALBs to Support for Passenger Rail Services (Sections D and P) | 1,460,000 | -1,460,000 |
| Transfer from Tolled Crossings to Other ALBs (Sections A and D) | 5,000,000 | -5,000,000 |
| Transfer from Sustainable Travel to ALBs (Sections F and D) | 17,103,000 | -17,103,000 |
| Transfer from Science, Research and Support Functions to other ALBs (Sections M and D) | 2,813,000 | -2,813,000 |
| Transfer from Aviation, Maritime, Security & Safety to other ALBs (Sections J and D) | 7,166,000 | -7,166,000 |
| Transfer from Maritime and Coastguard Agency to other ALBs (Sections K and D) | 314,000 | -314,000 |
| Transfer from Maritime and Coastguard Agency to Central Administration (Section N) | 492,000 | -492,000 |
| Transfer from Other Railways to Sustainable Travel (Sections E and F) | 11,697,000 | -11,697,000 |
| Transfer from Other Railways to Central Administration (Sections E and N) | 26,089,000 | -26,089,000 |
| Transfer from Other Railways to Support for Passenger Rail Services (Sections E and P) | 1,460,000 | -1,460,000 |
| Transfer from Science, Research and Support Functions to Sustainable Travel (Sections M and F) | 14,998,000 | -14,998,000 |

| | | |
|---|-----------|------------|
| Transfer from Science, Research and Support Functions to Central Administration (Sections M and N) | 7,231,000 | -7,231,000 |
| Transfer from High Speed Two to Transport Development Fund (Sections Q and R) | 4,000,000 | -4,000,000 |
| Transfer from Motoring Agencies to Aviation, Maritime, Security & Safety (Sections L and J) | 2,557,000 | -2,557,000 |
| Transfer from Motoring Agencies to Bus Subsidiaries and Concessionary Fares (Section L and G) | 1,773,000 | -1,773,000 |
| Transfer from Motoring Agencies to Other Railways (Section L and E) | 1,000,000 | 1,000,000 |
| Transfer from Central Administration to Aviation, Maritime, Security and Safety (Sections (N and J) | 2,103,000 | -2,103,000 |
| Transfer from Central Administration to Science, Research and Support Functions (Sections (N and M) | 984,000 | -984,000 |
| Transfer from Central Administration to Other Railways (Sections N and E) | 245,000 | -245,000 |

Transfers between Voted and Non-voted areas

| | | |
|---|---------|----------|
| Transfer from (Non-Voted) Funding of other ALBs to (Voted) Aviation, Maritime, Security and Safety (Sections S and J) | 427,000 | |
| Transfer from (Voted) Aviation, Maritime, Security & Safety to (Non-Voted) Funding of ALBs (Section J and S) | | -604,000 |
| Transfer from (Voted) Other Railways to (Non-Voted) Other ALBs (Sections E and S) | | -517,000 |
| Transfer (Voted) Other ALBs to Non-Voted Other ALBs (Sections D and S) | | -627,000 |

Transfers from / to Other Government Departments

| | | |
|---|---------|------------|
| Transfer from Aviation, Maritime, Security and Safety (Section J) to Scotland Office (Dundee airport) | | -1,212,000 |
| Transfer from Aviation, Maritime, Security and Safety (Section J) to FCO (Platform) | 117,000 | |
| Transfer from Aviation, Maritime, Security and Safety (Section J) to Defra (Climate Change) | | -1,000,000 |
| Transfer from FCO to Maritime & Coastguard Agency (Section K) | 492,000 | |

Agreed control (budget) total increase / reduction

| | | |
|---|-------------|-------------|
| Dartford Tolls (Section A) | | -11,657,000 |
| Highways England (Section C) | 159,000,000 | |
| Other ALBs (Section D) (NR/BTP) | | -81,458,000 |
| Other ALBs (Section D) (NR Crew Hub) | | -565,000 |
| Other ALBs (Section D) (CYBER SEC NR) | | -131,000 |
| Other railways (Section E) | | -13,514,000 |
| Sustainable Travel (Section F) | | -1,155,000 |
| Aviation, Maritime, Security and Safety (Section J) | | -3,089,000 |
| Maritime & Coastguard Agency (Section K) | | -14,091,000 |
| Motoring Agencies (Section L) | | -3,128,000 |
| Science, Research and Support functions (Section M) (BTP) | | -2,433,000 |

| | | | |
|--|--------------------|---------------------|--------------------|
| Science, Research and Support functions (Section M) | | -1,270,000 | |
| High Speed Two (Section Q) | | -1,250,000 | |
| Transport Development Fund (Section R) | | -2,072,000 | |
| Transport Development Fund (Section R) | | -10,000,000 | |
| Transport Development Fund (Section R) (NR Crew Hub) | | -4,000,000 | |
| Total change in Resource DEL (Voted) | 295,455,000 | -382,718,000 | -87,263,000 |

Resource Programme DEL

Transfers between Voted and Non-voted areas

| | | | |
|---|---------|----------|--|
| Transfer from (Non-Voted) Funding of other ALBs to (Voted) Aviation, Maritime, Security and Safety (Sections S and J) | | -427,000 | |
| Transfer from (Voted) Aviation, Maritime, Security and Safety to Non-Voted Funding of ALBs (Sections J and S) | 604,000 | | |
| Transfer from (Voted) Other Railways to (Non-Voted) Other ALBs (Sections E and S) | 517,000 | | |
| Transfer (Voted) Other ALBs to Non-Voted Other ALBs (Sections D and S) | 627,000 | | |

Administration DEL ring-fenced depreciation to Resource Programme DEL ring-fenced depreciation

| | | | |
|---|------------------|-----------------|------------------|
| Total change in Resource DEL (Non-Voted) | 1,748,000 | -427,000 | 1,321,000 |
|---|------------------|-----------------|------------------|

Resource AME

Movements between Sections to align with Mid Year Review

| | | | |
|--|------------|-------------|--|
| Transfer from Other ALBs to Aviation, Maritime, Security and Safety (Sections V and X) | 123,000 | -123,000 | |
| Transfer from Maritime & Coastguard Agency to Other ALBs (Sections Y and V) | 37,000 | -37,000 | |
| Transfer from Other Railways to Central Administration (Sections W and AA) | 90,183,000 | -90,183,000 | |
| Safety to Maritime & Coastguard Agency (Sections X and Y) | 37,000 | -37,000 | |
| Safety to Central Administration (Sections X and AA) | 18,317,000 | -18,317,000 | |

Agreed Control (Budget) Total Increase / Reduction

| | | | |
|-------------------------------------|------------|-------------|--|
| Network Rail ALB (Section U) | 73,178,000 | | |
| Other ALBs (Section V) | | -23,979,000 | |
| Central Administration (Section AA) | 12,000,000 | | |

Transfers between Voted and Non-voted areas

Transfer from Other ALBs (Non-Voted) to OTHER
ALBs (Voted) (Sections V and AC)

2,000

Total change in Resource AME (Voted)**193,877,000****-132,676,000****61,201,000****Transfers between Voted and Non-voted areas**

Transfer from Other ALBs (Non-Voted) to OTHER
ALBs (Voted) (Sections V and AC)

-2,000

Total change in Resource AME (Non-Voted)**-2,000****-2,000****Switch of savings from Resource Programme
DEL to Capital DEL**

| | |
|--|------------|
| Tolled Crossings (Section A) | 1,007,000 |
| Local Authority Transport (Section B) | 6,318,000 |
| Highways England (Section C) | 13,823,000 |
| Other Railways (Section E) | 27,320,000 |
| Sustainable Travel (Section F) | 30,877,000 |
| Bus Subsidiaries and Concessionary Fares (Section G) | 921,000 |
| Motoring Agencies (Section L) | 5,194,000 |
| Science, Research and Support functions (Section M) | 264,000 |
| Central Administration (Section N) | 3,404,000 |
| High Speed Two (Section Q) | 1,967,000 |

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

Transfer from Other ALBs to Science, Research and
Support functions (Sections D and M)

6,418,000

-6,418,000

Transfer from High Speed Two to Other ALBs
(Sections D and Q)

3,500,000

-3,500,000

Transfer from Sustainable Travel to Other Railways
(Sections F and E)

727,000

-727,000

464,000

-464,000

234,000

-234,000

583,000

-583,000

10,320,000

-10,320,000

1,779,000

-1,779,000

Transfer from Support for Passenger Rail Services to
Other Railways (Sections E and P)

7,000

-7,000

Transfer from High Speed Two to Other Railways
(Sections Q and E)

13,286,000

-13,286,000

Transfer from Sustainable Travel to Aviation,
Maritime, Security and Safety (Sections F and J)

470,000

-470,000

700,000

-700,000

| | | | |
|---|--------------------|---------------------|--------------------|
| | 3,245,000 | -3,245,000 | |
| Transfer from Sustainable Travel to Science, Research and Support functions (Sections F and M) | | | |
| | 763,000 | -763,000 | |
| | 5,566,000 | -5,566,000 | |
| | 889,000 | -889,000 | |
| | 1,791,000 | 1,791,000 | |
| | 10,500,000 | -10,500,000 | |
| Transfer from Sustainable Travel to Other Railways (Sections F and E) | | | |
| | 2,013,000 | -2,013,000 | |
| | 234,000 | -234,000 | |
| | 1,779,000 | -1,779,000 | |
| | 10,320,000 | -10,320,000 | |
| | 464,000 | -464,000 | |
| Transfer from Central Administration to Science, Research and Support Functions (Sections M and N) | 123,000 | -123,000 | |
| Transfers from / to Other Government Departments | | | |
| Transfer from Foreign Office to Aviation, Maritime, Security and Safety (Section J) | 1,500,000 | | |
| Agreed control (budget) total increase / reduction | | | |
| Highways England (Section C) | | -40,000,000 | |
| High Speed Two (Section Q) | | -4,578,000 | |
| Total change in Capital DEL (Voted) | 168,770,000 | -117,171,000 | 51,599,000 |
| Movements between Sections to align with Mid Year Review | | | |
| Transfer from Aviation, Maritime, Security and Safety to Highways England (Sections X and T) | 23,350,000 | -23,350,000 | |
| Agreed Control (Budget) Total Increase / Reduction | | | |
| Highways England (Section T) | 114,152,000 | | |
| Total change in Capital AME (Voted) | 137,502,000 | -23,350,000 | 114,152,000 |
| Allocated Departmental Unallocated Provision | | -73,435,000 | |
| Revisions to the Net Cash Requirement after the changes in resources and capita as set out above | 230,069,736 | | |

| | | | |
|---|--------------------|-----------------------|-----------------------|
| Reduction in Network Rails's Loan Facility | | -1,686,405,736 | |
| Deemed Supply following completion of 2015-16 Departmental Consolidated Accounts | 91,000,000 | | |
| Total change in Net Cash Requirement | 321,069,736 | -1,759,840,736 | -1,438,771,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|-----------------------|-----------|-------------|
| Departmental Expenditure Limit | | | |
| Resource | -87,263,000 | 1,321,000 | -85,942,000 |
| Capital | 51,599,000 | - | 51,599,000 |
| Annually Managed Expenditure | | | |
| Resource | 61,201,000 | -2,000 | 61,199,000 |
| Capital | 114,152,000 | - | 114,152,000 |
| Total Net Budget | | | |
| Resource | -26,062,000 | 1,319,000 | -24,743,000 |
| Capital | 165,751,000 | - | 165,751,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement | -1,438,771,000 | | |

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

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

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

Part I (*continued*)

Annually Managed Expenditure:Expenditure arising from:

Grant and pension provisions and associated non-cash costs incurred by the Department for Transport and its associated agencies in respect of transport-related activities including roads; vehicle and driving; rail; sustainable travel; aviation; local transport; transport security and safety; and highway services. Shipping and maritime activities. Other costs incurred by the Department for Transport and its associated agencies in respect of transport-related activities including Payments to General Lighthouse Authorities. Net spending by arm's length bodies.

Income arising from:

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

Department for Transport will account for this Estimate.

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 265,107 | 2,889,102 | -7,075 | -80,188 | 258,032 | 2,808,914 | 5,436,850 | 51,599 | 5,488,449 |
| <i>Of which:</i> | | | | | | | | |
| A Tolled Crossings | | | | | | | | |
| - | -83,775 | - | -17,403 | - | -101,178 | - | 1,000 | 1,000 |
| B Local Authority Transport | | | | | | | | |
| - | 336,237 | - | -130 | - | 336,107 | 1,516,726 | 6,318 | 1,523,044 |
| C Highways England (net) | | | | | | | | |
| 48,698 | 2,076,168 | - | 147,631 | 48,698 | 2,223,799 | 2,057,393 | -26,177 | 2,031,216 |
| D Funding of Other ALBs (net) | | | | | | | | |
| 8,191 | 207,137 | -2,000 | -55,282 | 6,191 | 151,855 | 399,551 | -2,918 | 396,633 |
| E Other railways | | | | | | | | |
| - | 173,613 | - | -54,730 | - | 118,883 | 36,100 | 59,054 | 95,154 |
| F Sustainable Travel | | | | | | | | |
| - | 72,195 | - | 11,428 | - | 83,623 | 221,398 | -7,154 | 214,244 |
| G Bus Subsidies & Concessionary Fares | | | | | | | | |
| - | 251,277 | - | 2,104 | - | 253,381 | 5,700 | 921 | 6,621 |
| I Crossrail | | | | | | | | |
| - | 2,062 | - | -457 | - | 1,605 | -200,000 | - | -200,000 |
| J Aviation, Maritime, Security and Safety | | | | | | | | |
| - | 68,848 | - | -3,346 | - | 65,502 | 17,395 | 2,566 | 19,961 |
| K Maritime and Coastguard Agency | | | | | | | | |
| 7,976 | 328,279 | - | -14,358 | 7,976 | 313,921 | 13,100 | - | 13,100 |
| L Motoring Agencies | | | | | | | | |
| - | 134,269 | - | -9,692 | - | 124,577 | -8,846 | 4,202 | -4,644 |
| M Science, research and support functions | | | | | | | | |
| - | 49,288 | - | -30,982 | - | 18,306 | 3,887 | 26,314 | 30,201 |
| N Central Administration | | | | | | | | |
| 200,242 | -51,155 | -5,075 | 44,790 | 195,167 | -6,365 | 1,446 | 6,877 | 8,323 |
| O Support for Passenger Rail Services | | | | | | | | |
| - | -1,320,656 | - | 1,460 | - | -1,319,196 | - | - | - |
| P High Speed Two | | | | | | | | |
| - | 40,516 | - | -5,786 | - | 34,730 | 429,000 | -19,404 | 409,596 |
| Q Transport Development Fund | | | | | | | | |
| - | 57,000 | - | -22,000 | - | 35,000 | - | - | - |
| Departmental Unallocated Provision | | | | | | | | |
| - | 73,435 | - | -73,435 | - | - | - | - | - |
| Non Voted Expenditure | | | | | | | | |
| 6,893 | 5,692 | - | 1,321 | 6,893 | 7,013 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| R Funding of Other ALBs (net) | | | | | | | | |
| 6,893 | 5,692 | - | 1,321 | 6,893 | 7,013 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| | | -7,075 | -78,867 | | | 51,599 | | |

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 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 8,556,799 | - | 61,201 | - | 8,618,000 | 6,999,182 | 114,152 | 7,113,334 |
| Of which: | | | | | | | | |
| S Highways England (net) | | | | | | | | |
| - | 5,000 | - | - | - | 5,000 | 1 | 38,345 | 38,346 |
| T Network Rail (net) | | | | | | | | |
| - | 8,177,241 | - | 73,178 | - | 8,250,419 | 6,713,831 | - | 6,713,831 |
| U Funding of Other ALBs (net) | | | | | | | | |
| - | 82,090 | - | -23,817 | - | 58,273 | - | - | - |
| V Other Railways | | | | | | | | |
| - | 275,444 | - | -90,183 | - | 185,261 | - | - | - |
| W Aviation, Maritime, Security and Safety | | | | | | | | |
| - | 20,000 | - | -18,410 | - | 1,590 | 3,350 | -23,350 | -20,000 |
| Z Central Administration | | | | | | | | |
| - | -350 | - | 120,433 | - | 120,083 | - | - | - |
| AA High Speed Two | | | | | | | | |
| - | - | - | - | - | - | 282,000 | 99,157 | 381,157 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | -2 | - | -2 | - | - | - |
| Of which: | | | | | | | | |
| AB Funding of Other ALBs (net) | | | | | | | | |
| - | - | - | -2 | - | -2 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | | | | | | 114,152 | | |
| Total for Estimate | | | | | | | | |
| -7,075 | | | | | | 165,751 | | |
| Of which: | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| -7,075 | | | | | | 165,751 | | |
| Non Voted Expenditure | | | | | | | | |
| - | | | | | | - | | |

Part II: Changes Proposed

| | £'000 | | |
|----------------------|------------------|------------|------------------|
| | Present Plans | Changes | Revised Plans |
| Net Cash Requirement | 19,999,199 | -1,438,771 | 18,560,428 |

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 270,087 | -12,055 | 258,032 | 5,465,643 | -2,656,729 | 2,808,914 | 5,742,951 | -254,502 | 5,488,449 |
| <i>Of which:</i> | | | | | | | | |
| A Tolled Crossings | | | | | | | | |
| - | - | - | 44,922 | -146,100 | -101,178 | 1,000 | - | 1,000 |
| B Local Authority Transport | | | | | | | | |
| - | - | - | 336,107 | - | 336,107 | 1,523,044 | - | 1,523,044 |
| C Highways England (net) | | | | | | | | |
| 48,698 | - | 48,698 | 2,223,799 | - | 2,223,799 | 2,031,216 | - | 2,031,216 |
| D Funding of Other ALBs (net) | | | | | | | | |
| 6,191 | - | 6,191 | 151,855 | - | 151,855 | 396,633 | - | 396,633 |
| E Other railways | | | | | | | | |
| - | - | - | 424,556 | -305,673 | 118,883 | 95,154 | - | 95,154 |
| F Sustainable Travel | | | | | | | | |
| - | - | - | 83,623 | - | 83,623 | 253,971 | -39,727 | 214,244 |
| G Bus Subsidies & Concessionary Fares | | | | | | | | |
| - | - | - | 253,381 | - | 253,381 | 6,621 | - | 6,621 |
| H GLA transport grants | | | | | | | | |
| - | - | - | 474,364 | - | 474,364 | 944,000 | - | 944,000 |
| I Crossrail | | | | | | | | |
| - | - | - | 1,611 | -6 | 1,605 | - | -200,000 | -200,000 |
| J Aviation, Maritime, Security and Safety | | | | | | | | |
| - | - | - | 120,763 | -55,261 | 65,502 | 19,961 | - | 19,961 |
| K Maritime and Coastguard Agency | | | | | | | | |
| 8,622 | -646 | 7,976 | 325,721 | -11,800 | 313,921 | 13,100 | - | 13,100 |
| L Motoring Agencies | | | | | | | | |
| - | - | - | 506,598 | -382,021 | 124,577 | 9,771 | -14,415 | -4,644 |
| M Science, research and support functions | | | | | | | | |
| - | - | - | 18,410 | -104 | 18,306 | 30,561 | -360 | 30,201 |
| N Central Administration | | | | | | | | |
| 206,576 | -11,409 | 195,167 | 45,742 | -52,107 | -6,365 | 8,323 | - | 8,323 |
| O Support for Passenger Rail Services | | | | | | | | |
| - | - | - | 384,461 | -1,703,657 | -1,319,196 | - | - | - |
| P High Speed Two | | | | | | | | |
| - | - | - | 34,730 | - | 34,730 | 409,596 | - | 409,596 |
| Q Transport Development Fund | | | | | | | | |
| - | - | - | 35,000 | - | 35,000 | - | - | - |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|---|---------|---------|-----------|------------|-----------|-----------|----------|-----------|
| Resources | | | | | | Capital | | |
| Administration | | Net | Programme | | | Gross | Income | Net |
| Gross | Income | | Gross | Income | Net | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Non-voted expenditure | | | | | | | | |
| 6,893 | - | 6,893 | 7,013 | - | 7,013 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| R Funding of Other ALBs (net) | | | | | | | | |
| 6,893 | - | 6,893 | 7,013 | - | 7,013 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| 276,980 | -12,055 | 264,925 | 5,472,656 | -2,656,729 | 2,815,927 | 5,742,951 | -254,502 | 5,488,449 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 8,814,434 | -196,434 | 8,618,000 | 7,133,334 | -20,000 | 7,113,334 |
| <i>Of which:</i> | | | | | | | | |
| S Highways England (net) | | | | | | | | |
| - | - | - | 5,000 | - | 5,000 | 38,346 | - | 38,346 |
| T Network Rail (net) | | | | | | | | |
| - | - | - | 8,250,419 | - | 8,250,419 | 6,713,831 | - | 6,713,831 |
| U Funding of Other ALBs (net) | | | | | | | | |
| - | - | - | 58,273 | - | 58,273 | - | - | - |
| V Other Railways | | | | | | | | |
| - | - | - | 381,695 | -196,434 | 185,261 | - | - | - |
| W Aviation, Maritime, Security and Safety | | | | | | | | |
| - | - | - | 1,590 | - | 1,590 | - | -20,000 | -20,000 |
| X Maritime and Coastguard Agency | | | | | | | | |
| - | - | - | 900 | - | 900 | - | - | - |
| Y Motoring Agencies | | | | | | | | |
| - | - | - | -3,526 | - | -3,526 | - | - | - |
| Z Central Administration | | | | | | | | |
| - | - | - | 120,083 | - | 120,083 | - | - | - |
| AA High Speed Two | | | | | | | | |
| - | - | - | - | - | - | 381,157 | - | 381,157 |
| Non-voted expenditure | | | | | | | | |
| - | - | - | -2 | - | -2 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| AB Funding of Other ALBs (net) | | | | | | | | |
| - | - | - | -2 | - | -2 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 8,814,432 | -196,434 | 8,617,998 | 7,133,334 | -20,000 | 7,113,334 |

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 |
| Total for Estimate | | | | | | | | |
| 276,980 | -12,055 | 264,925 | 14,287,088 | -2,853,163 | 11,433,925 | 12,876,285 | -274,502 | 12,601,783 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 270,087 | -12,055 | 258,032 | 14,280,077 | -2,853,163 | 11,426,914 | 12,876,285 | -274,502 | 12,601,783 |
| Non Voted Expenditure | | | | | | | | |
| 6,893 | - | 6,893 | 7,011 | - | 7,011 | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|-------------------|-------------------|-------------------|
| Net Resource Requirement | 11,723,593 | -24,743 | 11,698,850 |
| Net Capital Requirement | 12,436,032 | 165,751 | 12,601,783 |
| Accruals to cash adjustments | -4,147,841 | -1,578,460 | -5,726,301 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | -19,775,301 | -148,960 | -19,924,261 |
| Add cash grant-in-aid | 7,762,728 | 27,445 | 7,790,173 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -132,710 | 90 | -132,620 |
| New provisions and adjustments to previous provisions | -100,241 | -24,811 | -125,052 |
| Departmental Unallocated Provision | -73,435 | 73,435 | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | 54,101 | -90 | 54,011 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | 8,046,402 | -1,506,486 | 6,539,916 |
| Use of provisions | 70,615 | 917 | 71,532 |
| Removal of non-voted budget items | -12,585 | -1,319 | -13,904 |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | -12,585 | -1,319 | -13,904 |
| Net Cash Requirement | 19,999,199 | -1,438,771 | 18,560,428 |

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

£'000

2016-17
Plans

| | |
|---|-------------------|
| Gross Administration Costs | 276,980 |
| <i>Less:</i> | |
| Administration DEL Income | -12,055 |
| Net Administration Costs | 264,925 |
| Gross Programme Costs | 17,377,351 |
| <i>Less:</i> | |
| Programme DEL Income | -2,901,712 |
| Programme AME Income | -196,434 |
| Non-budget income | -88,608 |
| Net Programme Costs | 14,190,597 |
| Total Net Operating Costs | 14,455,522 |
| <i>Of which:</i> | |
| Resource DEL | 3,005,497 |
| Capital DEL | 2,983,747 |
| Resource AME | 8,693,353 |
| Capital AME | -138,467 |
| Non-budget | -88,608 |
| <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 | -2,845,280 |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | 88,608 |
| Other adjustments | - |
| Total Resource Budget | 11,698,850 |
| <i>Of which:</i> | |
| Resource DEL | 3,080,852 |
| Resource AME | 8,617,998 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 11,698,850 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL

-2,668,784

Of which:

Administration

Sales of Goods and Services

-11,895

Of which:

K Maritime and Coastguard Agency

-646

N Central Administration

-11,249

Other Income

-160

Of which:

N Central Administration

-160

Total Administration

-12,055

Programme

EU Grants Received

-50,425

Of which:

J Aviation, Maritime, Security and Safety

-50,425

Sales of Goods and Services

-427,241

Of which:

A Tolled Crossings

-132,300

E Other railways

-251,267

I Crossrail

-6

J Aviation, Maritime, Security and Safety

-3,797

M Maritime and Coastguard Agency

-11,800

L Motoring Agencies

-18,830

M Science, research and support functions

-13

N Central Administration

-9,228

Interest and Dividends

-57,455

Of which:

A Tolled Crossings

-13,800

E Other railways

-10

J Aviation, Maritime, Security and Safety

-77

L Motoring Agencies

-751

M Science, research and support functions

-89

N Central Administration

-42,728

Other Income

-2,121,256

Of which:

E Other railways

-54,396

J Aviation, Maritime, Security and Safety

-962

L Motoring Agencies

-362,088

N Science, research and support functions

-2

N Central Administration

-151

Support for Passenger Rail Services

-1,703,657

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

| | |
|---|-------------------|
| Taxation | -352 |
| <i>Of which:</i> | |
| L Motoring Agencies | -352 |
| Total Programme | -2,656,729 |
| Voted Resource AME | -196,434 |
| <i>Of which:</i> | |
| Programme | |
| Interest and Dividends | -196,434 |
| <i>Of which:</i> | |
| E Other Railways | -196,434 |
| Total Programme | -196,434 |
| Total Voted Resource Income | -2,865,218 |
| Voted Capital DEL | -254,502 |
| <i>Of which:</i> | |
| Programme | |
| EU Grants Received | -39,727 |
| <i>Of which:</i> | |
| F Sustainable Travel | -39,727 |
| Other Grants | -200,000 |
| <i>Of which:</i> | |
| I Crossrail | -200,000 |
| Other Income | -5,256 |
| <i>Of which:</i> | |
| L Motoring Agencies | -5,256 |
| Repayments | -9,519 |
| <i>Of which:</i> | |
| L Motoring Agencies | -9,159 |
| M Science, research and support functions | -360 |
| Total Programme | -254,502 |
| Voted Capital AME | -20,000 |
| <i>Of which:</i> | |
| Programme | |
| Repayments | -20,000 |
| <i>Of which:</i> | |
| W Aviation, Maritime, Security and Safety | -20,000 |
| Total Programme | -20,000 |
| Total Voted Capital Income | -274,502 |

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) | -88,000 | -88,000 | -608 | -608 | -88,608 | -88,608 |
| Total | -88,000 | -88,000 | -608 | -608 | -88,608 | -88,608 |

Detailed description of CFER sources

£'000

| | Present Plans | | Changes | | Revised Plans | |
|--|----------------|----------------|-------------|-------------|----------------|----------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Non-Budget | | | | | | |
| DVLA Cherished transfers/sale of marks | -88,000 | -88,000 | 88,000 | 88,000 | - | - |
| Maritime & Coastguard Agency | - | - | -88,608 | -88,608 | -88,608 | -88,608 |
| Total | -88,000 | -88,000 | -608 | -608 | -88,608 | -88,608 |

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Philip Rutnam

Executive Agency Accounting Officers:

| | |
|---------------------------------------|-------------------------------------|
| Sir Alan Massey for Sections K and X | Maritime and Coastguard Agency |
| Oliver Morley for Sections L and Y | Driver and Vehicle Licensing Agency |
| Pia Wilkes for Sections L and Y | Vehicle Certification Agency |
| Gareth Llewellyn for Sections L and Y | Driver and Vehicle Standards Agency |

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

ALB Accounting Officers:

| | |
|--|------------------------------------|
| Jim O'Sullivan | Highways England |
| Mark Carne, Chief Executive Officer | Network Rail |
| Charlotte Vitty, Chief Executive | British Transport Police Authority |
| Roy Hill, 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 |
|---------------------------------------|--|--------------------------|-------------------|------------------|------------------|
| DEL C | | Highways England | 2,272,497 | 2,031,216 | 3,157,454 |
| DEL D | | Air Travel Trust | -5,381 | - | - |
| DEL D | | High Speed Two Ltd | 154,717 | 387,901 | 538,500 |
| DEL D | | Passenger Council | 5,109 | - | 5,109 |
| DEL D | | British Transport Police | 3,601 | 8,732 | - |
| AME S | | Highways England | 5,000 | 38,346 | - |
| AME T | | Network Rail | 8,250,419 | 6,713,831 | 4,089,110 |
| AME U | | Air Travel Trust | 3,662 | - | - |
| AME U | | British Transport Police | 54,611 | - | - |
| Total | | | 10,744,235 | 9,180,026 | 7,790,173 |

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 |
|---------------------------------------|---|---------|-------|
| 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 |
|---|----------------|
| Statutory liabilities: | |
| Channel Tunnel Act 1987, s 25, 26 and 29 : potential liabilities in the event of termination of Eurotunnel's concession | 100,000 |
| Marine and Aviation Insurance Act 1952, s 1 : Government war risk reinsurance for British shipowners insuring their vessels with the British Mutual War Risks Associations (Clubs). Under the current agreement with Clubs, the Government provides 95% reinsurance for Queen's Enemy Risks (QER). A contingent liability arises from the continuous QER cover for the hull and machinery value of British flag vessels entered with the Clubs. | Unquantifiable |
| Land Compensation Act 1973, Part I : Highways Agency: possible obligations in relation to land and property acquisitions | 215,700 |
| 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. | 3,974,053 |
| CTRL Act 1996. Undertaking under the HS1 concession agreement | 3,095,000 |
| 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 | 1,340 |
| Non-statutory liabilities | |
| 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 Agency | 0 |
| Highways Agency Carriageway Pavement defects claim | 3,000 |
| Highways Agency third party claims | 7,504 |
| 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 | 500 |
| 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 | 6,000 |
| 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 | 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) | 4,588,700 |

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

| Nature of liability | £'000 |
|---|------------|
| In 2013 the Secretary of State agreed to quantifiable (disclosed) and unquantifiable assurances, warranties, indemnities and potential losses under the Thameslink Rolling Stock contracts with Siemens, Network Rail and Cross London Trains | 2,892,000 |
| 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. | 299,000 |
| Indemnities issued to businesses at Rail privatisation and transferred from BRBR on abolition | 991,400 |
| Commitment by the Department to fund any shortfall of toll revenue from the Mersey Gateway Bridge to meet Halton's financial obligations under the Demand Management Participation | 1,546,000 |
| 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. | £35m |
| Guarantee issued by Network Rail relating to obligations of the Operator Agreement between NR (High Speed) Ltd and HS1 Ltd | 3,000 |
| Revenue element of Train Operator Companies sustained poor performance claim against Network Rail | 339,400 |
| Other contingent liabilities, including legal claims | 682,247 |
| Under the Enhanced Bromsgrove Station Deed the Department has an obligation to use reasonable endeavours to ensure that the Electrification Project will have been completed within a specified timeframe. If not accomplished the Department shall compensate the transport authority and the County Council for any net financial loss. | 26,000 |
| Contingent element of incentives relating to HS2 Ltd | 4,421 |

Part III: Note L - International Subscriptions

| Section in Part II: Subhead Detail | | Body | £'000 |
|---------------------------------------|---|------|-------|
| RDEL J | International Civil Aviation Organisation | | 3,792 |
| RDEL K | International Maritime Organisation | | 1,375 |
| RDEL J | European Civil Aviation Conference | | 249 |
| RDEL J | International Transport Federation | | 450 |

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. Machinery of Government Transfer of Security and Resilience: ensure the UK has a secure and resilient energy system to the Department for Business, Energy and Industrial Strategy (Section A) | | -9,809,000 | |
| ii. Machinery of Government Transfer of Keeping bills low: keep energy bills as low as possible for households and businesses to the Department for Business, Energy and Industrial Strategy (Section B) | | -90,160,000 | |
| iii. Machinery of Government Transfer of Decarbonisation: secure ambitious international action on climate change and reduce carbon emissions cost-effectively at home to the Department for Business, Energy and Industrial Strategy (Section C) | | -57,136,000 | |
| iv. Machinery of Government Transfer of Energy legacy: manage the UK's energy legacy safely and responsibly to the Department for Business, Energy and Industrial Strategy (Section D) | | -294,920,000 | |
| v. Machinery of Government Transfer of Delivering efficiently in DECC to the Department for Business, Energy and Industrial Strategy (Section E) | | -128,545,000 | |
| vi. Machinery of Government Transfer of Oil and Gas Authority to the Department for Business, Energy and Industrial Strategy (Section F) | | -19,571,000 | |
| vii. Machinery of Government Transfer of NDA and SLC expenditure to the Department for Business, Energy and Industrial Strategy (Section G) | | -1,336,000,000 | |
| viii. Machinery of Government Transfer of Coal Authority (net) expenditure to the Department for Business, Energy and Industrial Strategy (Section H) | | -21,435,000 | |
| ix. Machinery of Government Transfer of Civil Nuclear Police Authority (net) expenditure to the Department for Business, Energy and Industrial Strategy (Section I) | | -15,000 | |
| x. Machinery of Government Transfer of Committee on Climate Change (net) expenditure to the Department for Business, Energy and Industrial Strategy (Section J) | | -2,585,000 | |

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| xi. Machinery of Government Transfer of Low Carbon Contracts Company (net) expenditure to the Department for Business, Energy and Industrial Strategy (Section K) | -1,000 | | |
| xii. Machinery of Government Transfer of Electricity Settlements Company (net) expenditure to the Department for Business, Energy and Industrial Strategy (Section L) | -1,000 | | |
| Total change in Resource DEL (Voted) | -1,960,178,000 | -1,960,178,000 | |
| i. Machinery of Government Transfer of Nuclear Decommissioning Authority Income (CFER) to the Department for Business, Energy and Industrial Strategy (Section M) | 1,048,000,000 | | |
| Total change in Resource DEL (Non-Voted) | 1,048,000,000 | 1,048,000,000 | |
| i. Machinery of Government Transfer of Keeping bills low: keep energy bills as low as possible for households and businesses to the Department for Business, Energy and Industrial Strategy (Section N) | 28,000 | | |
| ii. Machinery of Government Transfer of Energy legacy: manage the UK's energy legacy safely and responsibly to the Department for Business, Energy and Industrial Strategy (Section O) | 184,350,000 | | |
| iii. Machinery of Government Transfer of Renewable Heat Incentive to the Department for Business, Energy and Industrial Strategy (Section P) | -640,000,000 | | |
| iv. Machinery of Government Transfer of Nuclear Decommissioning Authority to the Department for Business, Energy and Industrial Strategy (Section Q) | -355,900,000 | | |
| v. Machinery of Government Transfer of Coal Authority (net) to the Department for Business, Energy and Industrial Strategy (Section R) | -1,841,000 | | |
| vi. Machinery of Government Transfer of Civil Nuclear Police Authority (net) to the Department for Business, Energy and Industrial Strategy (Section S) | -55,000 | | |
| Total change in Resource AME (Voted) | 184,378,000 | -997,796,000 | -813,418,000 |
| i. Machinery of Government Transfer of Keeping bills low: keep energy bills as low as possible for households and businesses to the Department for Business, Energy and Industrial Strategy (Section B) | -35,420,000 | | |
| ii. Machinery of Government Transfer of Decarbonisation: secure ambitious international action on climate change and reduce carbon emissions cost-effectively at home to the Department for Business, Energy and Industrial Strategy (Section C) | -390,214,000 | | |
| iii. Machinery of Government Transfer of Energy legacy: manage the UK's energy legacy safely and responsibly to the Department for Business, Energy and Industrial Strategy (Section D) | -6,300,000 | | |

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|---|-----------------------|-----------------------|
| iv. Machinery of Government Transfer of Delivering efficiently in DECC to the Department for Business, Energy and Industrial Strategy (Section E) | -8,288,000 | |
| v. Machinery of Government Transfer of Oil and Gas Authority to the Department for Business, Energy and Industrial Strategy (Section F) | -900,000 | |
| vi. Machinery of Government Transfer of NDA and SLC expenditure to the Department for Business, Energy and Industrial Strategy (Section G) | -1,972,000,000 | |
| vii. Machinery of Government Transfer of Coal Authority (net) expenditure to the Department for Business, Energy and Industrial Strategy (Section H) | -6,900,000 | |
| Total change in Capital DEL (Voted) | -2,420,022,000 | -2,420,022,000 |
| | | |
| i. Machinery of Government Transfer of Energy legacy: manage the UK's energy legacy safely and responsibly to the Department for Business, Energy and Industrial Strategy (Section O) | 42,851,000 | |
| Total change in Capital AME (Voted) | 42,851,000 | 42,851,000 |
| | | |
| i. Machinery of Government Transfer to the Department for Business, Energy and Industrial Strategy | -4,982,885,000 | |
| Total change in Net Cash Requirement | -4,982,885,000 | -4,982,885,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|-----------------------|---------------|----------------|
| Departmental Expenditure Limit | | | |
| Resource † | -1,960,178,000 | 1,048,000,000 | -912,178,000 |
| Capital † | -2,420,022,000 | - | -2,420,022,000 |
| Annually Managed Expenditure | | | |
| Resource † | -813,418,000 | - | -813,418,000 |
| Capital † | 42,851,000 | - | 42,851,000 |
| Total Net Budget | | | |
| Resource | -2,773,596,000 | 1,048,000,000 | -1,725,596,000 |
| Capital | -2,377,171,000 | - | -2,377,171,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement † | -4,982,885,000 | | |

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

Departmental Expenditure Limit:Expenditure arising from:

Support for energy-related activities including regulation, civil emergency planning, energy resilience measures, environmental remediation and support and facilitation for new and sustainable or more efficient, or less carbon intensive energy sources, technologies, transmission and storage, security and non-proliferation.

Respond to fuel poverty needs;

measures to improve energy efficiency, security and environmental practice; payments to energy companies to reduce the impact of DECC policies on bills.

Work towards international agreement on climate change;

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

climate modelling and risk assessment.

Safety, environment and social impact programmes relating to nuclear sites in Central and Eastern Europe and the former Soviet Union and other countries where future G8 Global Partnership related initiatives may be pursued;

inspections and compliance in accordance with EU regulatory requirements and recovery of expenditure through cost sharing arrangements;

subscriptions and contributions to international organisations and fulfilment of international treaty obligations.

Efficient discharge of liabilities falling to the Department, including nuclear waste management and decommissioning and for former coal industry employees.

Specialist support services, staff management and development; other departmental administration and non-cash costs; exchange risk and other guarantee losses; publicity, promotion, publications, knowledge sharing initiatives and departmental research and development; surveys, monitoring, statistics, advice and consultancies; contributions to fund cross government initiatives; Payments to HM Treasury towards the cost of Infrastructure UK.

Grants to local authorities.

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

Income arising from:

Receipts from other Government Departments and devolved administrations;

contributions from other organisations to cover the cost of activities they have agreed to fund in total or in part;

the repayment of loans and investments; repayment of capital grants; repayments of grants and contributions; government carbon offsetting scheme receipts;

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

receipts relating to the oil and gas industries (including petroleum licensing and levy receipts); Project Camelot Levy Receipts;

income relating to legal services, consultancy, publications, public enquiries, information, secondments, departmental administration costs, central services, rental income and repayments; occupancy charge; administrative and professional services; EU receipts; the sale of surplus land and buildings; refund of input VAT not claimed in previous years on departmental expenditure; fees for services provided for energy resilience purposes; interest payments; non-cash income.

Receipts relating to the Nuclear Decommissioning Authority.

Annually Managed Expenditure:

Expenditure arising from:

Efficient discharge of liabilities relating to contracts for difference for the supply of electricity.

Efficient discharge of liabilities falling to the Department, including nuclear waste management and decommissioning and for former coal industry employees.

Impairment of loans and investments; Exchange rate gains and losses.

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

Renewable Heat Incentive including Renewable Heat Premium Payments.

Income arising from:

income relating to repayment and recoveries of compensation and legal costs, distribution of surpluses from coal industry pension schemes and coal privatisation receipts.

Refund of input VAT not claimed in previous years on departmental expenditure; interest payments; repayments of grants and contributions; non-cash income.

Receipts relating to the Nuclear Decommissioning Authority.

Department of Energy and Climate Change will account for this Estimate.

† The functions of energy and climate change were transferred to the Department for Business, Energy and Industrial Strategy on 14 July 2016. Within the overall changes sought in this estimate, the specific changes relating to this Machinery of Government transfer are:

- (a) Departmental Expenditure Limit – Resource (voted) is reduced by £1,960,178,000;
- (b) Departmental Expenditure Limit – Resource (non-voted) is increased by £1,048,000,000;
- (c) Departmental Expenditure Limit – Capital (voted) is reduced by £2,420,022,000;
- (d) Annually Managed Expenditure – Resource (voted) is reduced by £813,418,000;
- (e) Annually Managed Expenditure – Capital (voted) is increased by £42,851,000; and
- (f) the Net Cash Requirement is reduced by £4,982,885,000

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 170,500 | 1,789,678 | -170,500 | -1,789,678 | - | - | 2,420,022 | -2,420,022 | - |
| <i>Of which:</i> | | | | | | | | |
| A Security and Resilience: ensure the UK has a secure and resilient energy system | | | | | | | | |
| - | 9,809 | - | -9,809 | - | - | - | - | - |
| B Keeping bills low: keep energy bills as low as possible for households and businesses | | | | | | | | |
| - | 90,160 | - | -90,160 | - | - | 35,420 | -35,420 | - |
| C Decarbonisation: secure ambitious international action on climate change and reduce carbon emissions cost-effectively at home | | | | | | | | |
| - | 57,136 | - | -57,136 | - | - | 390,214 | -390,214 | - |
| D Energy legacy: manage the UK's energy legacy safely and responsibly | | | | | | | | |
| - | 294,920 | - | -294,920 | - | - | 6,300 | -6,300 | - |
| E Delivering efficiently in DECC | | | | | | | | |
| 120,075 | 8,470 | -120,075 | -8,470 | - | - | 8,288 | -8,288 | - |
| F Oil and Gas Authority | | | | | | | | |
| -429 | 20,000 | 429 | -20,000 | - | - | 900 | -900 | - |
| G NDA and SLC expenditure | | | | | | | | |
| 44,000 | 1,292,000 | -44,000 | -1,292,000 | - | - | 1,972,000 | -1,972,000 | - |
| H Coal Authority (net) | | | | | | | | |
| 4,269 | 17,166 | -4,269 | -17,166 | - | - | 6,900 | -6,900 | - |
| I Civil Nuclear Police Authority (net) | | | | | | | | |
| - | 15 | - | -15 | - | - | - | - | - |
| J Committee on Climate Change (net) | | | | | | | | |
| 2,585 | - | -2,585 | - | - | - | - | - | - |
| K Low Carbon Contracts Company (net) | | | | | | | | |
| - | 1 | - | -1 | - | - | - | - | - |
| L Electricity Settlements Company (net) | | | | | | | | |
| - | 1 | - | -1 | - | - | - | - | - |
| Non Voted Expenditure | | | | | | | | |
| - | -1,048,000 | - | 1,048,000 | - | - | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| M Nuclear Decommissioning Authority Income (CFER) | | | | | | | | |
| - | -1,048,000 | - | 1,048,000 | - | - | - | - | - |
| Total Spending in DEL | | | | | | | | |
| | | -170,500 | -741,678 | | | | -2,420,022 | |

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 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 813,418 | - | -813,418 | - | - | -42,851 | 42,851 | |
| <i>Of which:</i> | | | | | | | | |
| N Keeping bills low: keep energy bills as low as possible for households and businesses | | | | | | | | |
| - | -28 | - | 28 | - | - | - | - | |
| O Energy legacy: manage the UK’s energy legacy safely and responsibly | | | | | | | | |
| - | -184,350 | - | 184,350 | - | - | -42,851 | 42,851 | |
| P Renewable Heat Incentive | | | | | | | | |
| - | 640,000 | - | -640,000 | - | - | - | - | |
| Q Nuclear Decommissioning Authority | | | | | | | | |
| - | 355,900 | - | -355,900 | - | - | - | - | |
| R Coal Authority (net) | | | | | | | | |
| - | 1,841 | - | -1,841 | - | - | - | - | |
| S Civil Nuclear Police Authority (net) | | | | | | | | |
| - | 55 | - | -55 | - | - | - | - | |
| Total Spending in AME | | | | | | | | |
| | | | | | | | 42,851 | |
| Total for Estimate | | | | | | | | |
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£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|-------------------|---------------|
| Net Cash Requirement | 4,982,885 | -4,982,885 | 0 |

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| A Security and Resilience: ensure the UK has a secure and resilient energy system | | | | | | - | - | - |
| - | - | - | - | - | - | - | - | - |
| B Keeping bills low: keep energy bills as low as possible for households and businesses | | | | | | - | - | - |
| - | - | - | - | - | - | - | - | - |
| C Decarbonisation: secure ambitious international action on climate change and reduce carbon emissions cost-effectively at home | | | | | | - | - | - |
| - | - | - | - | - | - | - | - | - |
| D Energy legacy: manage the UK's energy legacy safely and responsibly | | | | | | - | - | - |
| - | - | - | - | - | - | - | - | - |
| E Delivering efficiently in DECC | | | | | | - | - | - |
| - | - | - | - | - | - | - | - | - |
| F Oil and Gas Authority | | | | | | - | - | - |
| - | - | - | - | - | - | - | - | - |
| G NDA and SLC expenditure | | | | | | - | - | - |
| - | - | - | - | - | - | - | - | - |
| H Coal Authority (net) | | | | | | - | - | - |
| - | - | - | - | - | - | - | - | - |
| I Civil Nuclear Police Authority (net) | | | | | | - | - | - |
| - | - | - | - | - | - | - | - | - |
| J Committee on Climate Change (net) | | | | | | - | - | - |
| - | - | - | - | - | - | - | - | - |
| K Low Carbon Contracts Company (net) | | | | | | - | - | - |
| - | - | - | - | - | - | - | - | - |
| L Electricity Settlements Company (net) | | | | | | - | - | - |
| - | - | - | - | - | - | - | - | - |
| Non-voted expenditure | | | | | | - | - | - |
| - | - | - | - | - | - | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| M Nuclear Decommissioning Authority Income (CFER) | | | | | | - | - | - |
| - | - | - | - | - | - | - | - | - |
| Total Spending in DEL | | | | | | - | - | - |
| - | - | - | - | - | - | - | - | - |

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 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| N Keeping bills low: keep energy bills as low as possible for households and businesses | | | | | | | | |
| - | - | - | - | - | - | - | - | - |
| O Energy legacy: manage the UK's energy legacy safely and responsibly | | | | | | | | |
| - | - | - | - | - | - | - | - | - |
| P Renewable Heat Incentive | | | | | | | | |
| - | - | - | - | - | - | - | - | - |
| Q Nuclear Decommissioning Authority | | | | | | | | |
| - | - | - | - | - | - | - | - | - |
| R Coal Authority (net) | | | | | | | | |
| - | - | - | - | - | - | - | - | - |
| S Civil Nuclear Police Authority (net) | | | | | | | | |
| - | - | - | - | - | - | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | - | - | - | - | - | - |
| Total for Estimate | | | | | | | | |
| - | - | - | - | - | - | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|-------------------|------------------|
| Net Resource Requirement | 1,725,596 | -1,725,596 | - |
| Net Capital Requirement | 2,377,171 | -2,377,171 | - |
| Accruals to cash adjustments | -167,882 | 167,882 | - |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | -3,696,733 | 3,696,733 | - |
| Add cash grant-in-aid | 3,328,516 | -3,328,516 | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -4,571 | 4,571 | - |
| New provisions and adjustments to previous provisions | -76,780 | 76,780 | - |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | 28 | -28 | - |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | 281,658 | -281,658 | - |
| Removal of non-voted budget items | 1,048,000 | -1,048,000 | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | 1,048,000 | -1,048,000 | - |
| Net Cash Requirement | 4,982,885 | -4,982,885 | - |

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

£'000

2016-17
Plans

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

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

No departmental income is expected in 2016-17.

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) | -1,048,000 | -1,048,000 | 1,048,000 | 1,048,000 | - | - |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | - | - | - | - |
| Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | - | - | - | - | - | - |
| Total | -1,048,000 | -1,048,000 | 1,048,000 | 1,048,000 | - | - |

Detailed description of CFER sources

£'000

| | Present Plans | | Changes | | Revised Plans | |
|--|-------------------|-------------------|------------------|------------------|---------------|----------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Departmental Expenditure Limit | | | | | | |
| Nuclear Decommissioning Authority Resource DEL | -1,048,000 | -1,048,000 | 1,048,000 | 1,048,000 | - | - |
| Total | -1,048,000 | -1,048,000 | 1,048,000 | 1,048,000 | - | - |

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

| | |
|----------------------------|---------------|
| Accounting Officer: | 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.

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 A - LIBOR funding for Bletchley Park | 250,000 | | |
| Section B - Claim on the Reserve for the Museums & Galleries Freedoms | 10,750,000 | | |
| Section B - Claim on the Reserve for the Museums Loans | 400,000 | | |
| Section D - Claim on the Reserve for expenditure on Life Chances | 3,000,000 | | |
| Section E - Claim on the Reserve for the Great Fire of London 350th commemoration | 1,000,000 | | |
| Section E - Return of business case funding following the decision not to go ahead with the London Concert Hall | | -3,850,000 | |
| Section G - Additional funding announced in the Autumn Statement for the Road World Cycling championship | 4,785,000 | | |
| Section G - Additional funding announced in the Autumn Statement for the Rugby League World Cup | 2,000,000 | | |
| Section H - Claim on the Reserve for the Listed Places of Worship Grant schemes of which £450k is administration | 12,665,000 | | |
| Section H - Budget Exchange for Cathedral renovations and repairs | | -3,000,000 | |
| Section I - Budget Exchange for the Listed Places of Worship Roof Repair Fund administered by the National Heritage Memorial Fund | | -1,000,000 | |
| Section J - Capital to programme switch for the Royal Parks | 2,000,000 | | |
| Section K - Budget Cover Transfer from the Department for International Trade for the GREAT campaign | 16,300,000 | | |
| Section L - Budget Cover Transfer from Cabinet Office for Cyber Security | 9,075,000 | | |
| Section L - Additional funding announced in the Autumn Statement for Tech City | 124,000 | | |
| Section M - Budget Cover Transfer from Department for Business, Energy and Industrial Strategy for work carried out for them by the Information Commissioners Office | 40,000 | | |
| Section N - Budget Cover Transfer from Cabinet Office for National Technology Advisor | 287,000 | | |
| Section N - Machinery of Government Change (MOG) administration funding for the Office for Civil Society | 1,668,000 | | |
| Section N - A reduction in the Administration budget in relation to the Cash Management programme | | -11,000 | |
| Section N - Capital to Administration Switch for Blythe House | 1,000,000 | | |
| Section Q - Approval for the Olympic Legacy programme to retain GLA receipts | | -28,347,000 | |
| Section R - MOG adjustment from the Cabinet Office for the Office for Civil Society (OCS) | 273,781,000 | | |
| Section R - Ring fenced underspend from the OCS returned to HMT | | -14,314,000 | |
| Total change in Resource DEL (Voted) | 339,125,000 | -50,522,000 | 288,603,000 |

| | | | |
|--|--------------------|--------------------|--------------------|
| Section T - Adjusting BBC data to reflect latest forecasts | 6,736,000 | | |
| Section U - Adjusting AME forecasts for our ALB.s | 1,952,000 | | |
| Section U - Recording expenditure by the Horseracing Betting Levy Board | 14,700,000 | | |
| Total change in Resource AME (Voted) | 23,388,000 | | 23,388,000 |
| Section V - Amended Lottery data | 253,554,000 | | |
| Total change in Resource AME (Non-Voted) | 253,554,000 | | 253,554,000 |
| Section A - LIBOR funding for Bletchley Park | 750,000 | | |
| Section A - LIBOR funding for Brooklands Museum | 1,000,000 | | |
| Section A - LIBOR funding for British Mercantile Marine Memorial Collection (BMMMC) | 1,230,000 | | |
| Section A - Capital to Administration Switch for Blythe House | | -1,000,000 | |
| Section A - Budget Exchange for Blythe House | | -13,800,000 | |
| Section B - Claim on the Reserve for the Museums & Galleries Freedoms | 22,172,000 | | |
| Section B - Claim on the Reserve for the Museums Loans | 7,625,000 | | |
| Section C - Claim on the Reserve for the Museums & Galleries Freedoms for the British Library | 4,703,000 | | |
| Section F - Budget Cover Transfer to the Department for International Trade for the British House programme at the Rio Olympic and Paralympic Games | | -200,000 | |
| Section J - Capital to programme switch for the Royal Parks | | -2,000,000 | |
| Section L - Budget Cover Transfer to Scotland for Superfast Broadband | | -20,990,000 | |
| Section L - Budget Cover Transfer to Northern Ireland for Superfast Broadband | | -1,102,000 | |
| Section L - Budget Exchange for Broadband Delivery UK | | -18,300,000 | |
| Section M - Unspent funding returned to HM Treasury in respect of 700 MHz | | -10,000,000 | |
| Section R - MOG adjustment from the Cabinet Office for the Office for Civil Society (OCS) | | 34,000 | |
| Total change in Capital DEL (Voted) | 37,480,000 | -67,358,000 | -29,878,000 |
| Section T - Adjusting BBC data to reflect latest forecasts | 27,219,000 | | |
| Section U - Recording Capital income for the Horseracing Betting Levy Board | | -2,500,000 | |
| Total change in Capital AME (Voted) | 27,219,000 | -2,500,000 | 24,719,000 |
| Section V - Amended Lottery data | 22,038,000 | | |
| Total change in Capital AME (Non-Voted) | 22,038,000 | | 22,038,000 |
| 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.] | | | |
| | 272,711,000 | | |
| Total change in Net Cash Requirement | 272,711,000 | | 272,711,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|--------------------|-------------|-------------|
| Departmental Expenditure Limit | | | |
| Resource † | 288,603,000 | - | 288,603,000 |
| Capital † | -29,878,000 | - | -29,878,000 |
| Annually Managed Expenditure | | | |
| Resource | 23,388,000 | 253,554,000 | 276,942,000 |
| Capital | 24,719,000 | 22,038,000 | 46,757,000 |
| Total Net Budget | | | |
| Resource | 311,991,000 | 253,554,000 | 565,545,000 |
| Capital | -5,159,000 | 22,038,000 | 16,879,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement † | 272,711,000 | | |

Supplementary amounts required in the year ending 31 March 2017 for expenditure by Department for Culture, Media and Sport on:

Departmental Expenditure Limit:Expenditure arising from:

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

Funding for the Royal Palaces and Parks; for historic buildings and ancient monuments and sites; funding for certain public buildings and national heritage and architecture. Funding for the Listed Places of Worship schemes and the VAT grant scheme for memorials. Funding for commemorations, memorials and ceremonial occasions. Commemorations of the Centenary of the First World War. Funding to repair and protect First World War memorials and burial sites across the UK and overseas.

Providing support to the Arts and Sports councils and for other arts, sports and media bodies and schemes; support to creative industry bodies and the promotion of tourism. Funding to support delivery of cultural and creative events and exhibitions.

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

Provision for the sponsorship of the creative industries; providing support for the transition to digital broadcasting; the Welsh Fourth Channel Authority; support for broadcasting, alcohol, gambling, film and video licensing, the expenses of the Gambling Commission and regulatory regimes and schemes.

Part I (*continued*)

Provision for the sponsorship of the Office of Communications, the Office of the Information Commissioner and Phonepay Plus; providing support for programmes to improve broadband and mobile communication infrastructure; costs associated with the sale or sharing of radio spectrum. Provision for development of telecommunications and internet policy, including through participation in international organisations, and bilateral and multilateral engagement.

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

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

Funding to support delivery of the legacy from the 2012 Olympic and Paralympic Games and associated non-cash items.

Provision for the costs of Lord Leveson's inquiry, creation and support of the bodies created in response to the recommendations made by Lord Leveson and costs of an associated litigation.

Provision for costs associated with the BBC Charter Review.

Provision for the costs associated with the closure or restructure of organisations.

* Provision for the costs associated with building a stronger civil society.

Funding associated with the Blythe House project.

Phonepay Plus has been rebranded as the Phone-paid Services Authority.

Income arising from:

the activities of the Department for Culture, Media and Sport and its sponsored bodies including proceeds from the sale of properties, assets and the early release of office leases; receipts by the Government Art Collection; recovery of ceremonial costs; recovery of costs for repairs to listed buildings; fees and charges for licences and receipts from concessionaires and sponsors; the Royal Parks Agency fees, charges and other income; repayment of loans in connection with film development projects and European Union receipts, repayment of voted loans from national museums and galleries.

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

Recovery of commemorative costs.

Receipts associated with the sale of radio spectrum; contributions from other government departments toward the costs of joint schemes. Receipts from the private sector toward the 4G/TV Co-Existence Oversight Board. Receipts from other government departments, devolved administrations, local authorities and the private sector in respect of broadband and mobile communication infrastructure contracts.

Receipts from the National Lottery Distribution Fund to meet the cost of its administration by the Department for Culture, Media and Sport and of the expenses of the Gambling Commission; receipts from the National Lottery operator's licence fees, recoveries from the issue of licensing certificates.

The receipts of Heritage items received under the Cultural Gifts scheme and passed to the Acceptance in Lieu panel. Receipts associated with the Olympic and Paralympic Games 2012 and its legacy.

Receipts in respect of the costs awarded in the Floe Telecom Court Case.

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

* Repayment of grants and repayment of loan principal and related interest.

Part I (*continued*)

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.

Income arising from:

*Levy income from the Racing industry.

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

† Policy responsibility for civil society transferred from the Cabinet Office on 1 April 2016. 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 increased by £273,449,000;
- (b) Departmental Expenditure Limit - Capital is increased by £34,000; and
- (c) the net cash requirement is increased by £273,483,000.

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 212,975 | 1,193,428 | 10,456 | 278,147 | 223,431 | 1,471,575 | 383,700 | -29,878 | 353,822 |
| <i>Of which:</i> | | | | | | | | |
| A Support for the Museums and Galleries sector | | | | | | | | |
| - | 21,667 | - | -430 | - | 21,237 | 1,934 | 3,171 | 5,105 |
| B Museums and Galleries sponsored ALBs (net) | | | | | | | | |
| - | 380,191 | - | 11,835 | - | 392,026 | 57,771 | 34,992 | 92,763 |
| C Libraries sponsored ALBs (net) | | | | | | | | |
| 8,770 | 112,875 | - | - | 8,770 | 112,875 | 3,289 | 4,703 | 7,992 |
| D Support for the Arts sector | | | | | | | | |
| - | -73,967 | -680 | -698 | -680 | -74,665 | 115 | 185 | 300 |
| E Arts and culture ALBs (net) | | | | | | | | |
| 16,661 | 425,528 | 480 | 1,023 | 17,141 | 426,551 | 35,484 | 13,900 | 49,384 |
| F Support for the Sports sector | | | | | | | | |
| - | 7,124 | - | 708 | - | 7,832 | - | - | - |
| G Sport sponsored ALBs (net) | | | | | | | | |
| 14,062 | 107,452 | 45 | 7,498 | 14,107 | 114,950 | 36,490 | 1,267 | 37,757 |
| H Ceremonial and support for the Heritage sector | | | | | | | | |
| 250 | 30,125 | 415 | 8,858 | 665 | 38,983 | 4,321 | 229 | 4,550 |
| I Heritage sponsored ALBs (net) | | | | | | | | |
| 16,138 | 88,509 | 685 | -2,878 | 16,823 | 85,631 | 23,150 | 200 | 23,350 |
| J The Royal Parks | | | | | | | | |
| 2,687 | 10,909 | 1,000 | 1,000 | 3,687 | 11,909 | 7,371 | -2,000 | 5,371 |
| K Tourism sponsored ALBs (net) | | | | | | | | |
| 27,032 | 7,740 | 2,300 | 20,500 | 29,332 | 28,240 | 500 | 600 | 1,100 |
| L Support for the Broadcasting and Media sector | | | | | | | | |
| 1,350 | 28,933 | -40 | 5,527 | 1,310 | 34,460 | 133,633 | -50,572 | 83,061 |
| M Broadcasting and Media sponsored ALBs (net) | | | | | | | | |
| 74,565 | 30,070 | 240 | 1,234 | 74,805 | 31,304 | 74,272 | -36,587 | 37,685 |
| N Administration and Research | | | | | | | | |
| 51,460 | 1,848 | 6,011 | 350 | 57,471 | 2,198 | 5,370 | - | 5,370 |
| Q Olympics - legacy programmes | | | | | | | | |
| - | 7,432 | - | -29,347 | - | -21,915 | - | - | - |
| R Office for Civil Society | | | | | | | | |
| - | - | - | 259,467 | - | 259,467 | - | 34 | 34 |
| Support for the Tourism sector | | | | | | | | |
| - | 6,500 | - | -6,500 | - | - | - | - | - |
| Total Spending in DEL | | | | | | | | |
| | | 10,456 | 278,147 | | | | -29,878 | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|----------------|------------------|
| Net Cash Requirement | 4,786,866 | 272,711 | 5,059,577 |

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 224,463 | -1,032 | 223,431 | 1,613,258 | -141,683 | 1,471,575 | 353,862 | -40 | 353,822 |
| <i>Of which:</i> | | | | | | | | |
| A Support for the Museums and Galleries sector | | | | | | | | |
| - | - | - | 21,237 | - | 21,237 | 5,105 | - | 5,105 |
| B Museums and Galleries sponsored ALBs (net) | | | | | | | | |
| - | - | - | 392,026 | - | 392,026 | 92,763 | - | 92,763 |
| C Libraries sponsored ALBs (net) | | | | | | | | |
| 8,770 | - | 8,770 | 112,875 | - | 112,875 | 7,992 | - | 7,992 |
| D Support for the Arts sector | | | | | | | | |
| - | -680 | -680 | 1,335 | -76,000 | -74,665 | 300 | - | 300 |
| E Arts and culture ALBs (net) | | | | | | | | |
| 17,141 | - | 17,141 | 426,551 | - | 426,551 | 49,384 | - | 49,384 |
| F Support for the Sports sector | | | | | | | | |
| - | - | - | 15,224 | -7,392 | 7,832 | - | - | - |
| G Sport sponsored ALBs (net) | | | | | | | | |
| 14,107 | - | 14,107 | 114,950 | - | 114,950 | 37,757 | - | 37,757 |
| H Ceremonial and support for the Heritage sector | | | | | | | | |
| 700 | -35 | 665 | 39,797 | -814 | 38,983 | 4,550 | - | 4,550 |
| I Heritage sponsored ALBs (net) | | | | | | | | |
| 16,823 | - | 16,823 | 85,631 | - | 85,631 | 23,350 | - | 23,350 |
| J The Royal Parks | | | | | | | | |
| 3,687 | - | 3,687 | 36,909 | -25,000 | 11,909 | 5,371 | - | 5,371 |
| K Tourism sponsored ALBs (net) | | | | | | | | |
| 29,332 | - | 29,332 | 28,240 | - | 28,240 | 1,100 | - | 1,100 |
| L Support for the Broadcasting and Media sector | | | | | | | | |
| 1,350 | -40 | 1,310 | 35,920 | -1,460 | 34,460 | 83,061 | - | 83,061 |
| M Broadcasting and Media sponsored ALBs (net) | | | | | | | | |
| 74,805 | - | 74,805 | 31,304 | - | 31,304 | 37,685 | - | 37,685 |
| N Administration and Research | | | | | | | | |
| 57,748 | -277 | 57,471 | 2,198 | - | 2,198 | 5,370 | - | 5,370 |
| O Support for Horseracing and the Gambling sector | | | | | | | | |
| - | - | - | - | -2,670 | -2,670 | - | -40 | -40 |
| P Gambling Commission(net) | | | | | | | | |
| - | - | - | 3,162 | - | 3,162 | 40 | - | 40 |
| Q Olympics - legacy programmes | | | | | | | | |
| - | - | - | 6,432 | -28,347 | -21,915 | - | - | - |
| R Office for Civil Society | | | | | | | | |
| - | - | - | 259,467 | - | 259,467 | 34 | - | 34 |

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

| Revised Plans | | | | | | | | |
|---|--------|---------|-----------|----------|-----------|---------|--------|---------|
| Resources | | | | | | Capital | | |
| Administration | | Net | Programme | | | Gross | Income | Net |
| Gross | Income | | Gross | Income | Net | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Non-voted expenditure | | | | | | | | |
| -61,800 | - | -61,800 | - | - | - | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| S Spectrum Management Receipts | | | | | | | | |
| -61,800 | - | -61,800 | - | - | - | - | - | - |
| Total Spending in DEL | | | | | | | | |
| 162,663 | -1,032 | 161,631 | 1,613,258 | -141,683 | 1,471,575 | 353,862 | -40 | 353,822 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 3,478,176 | - | 3,478,176 | 143,962 | -2,500 | 141,462 |
| <i>Of which:</i> | | | | | | | | |
| T British Broadcasting Corporation(net) | | | | | | | | |
| - | - | - | 3,418,095 | - | 3,418,095 | 143,962 | - | 143,962 |
| U Provisions, Impairments and other AME spend | | | | | | | | |
| - | - | - | 45,381 | - | 45,381 | - | - | - |
| V Levy bodies | | | | | | | | |
| - | - | - | 14,700 | - | 14,700 | - | -2,500 | -2,500 |
| Non-voted expenditure | | | | | | | | |
| - | - | - | 1,442,776 | - | 1,442,776 | 469,631 | - | 469,631 |
| <i>Of which:</i> | | | | | | | | |
| W Lottery Grants | | | | | | | | |
| - | - | - | 1,442,776 | - | 1,442,776 | 469,631 | - | 469,631 |
| Total Spending in AME | | | | | | | | |
| - | - | - | 4,920,952 | - | 4,920,952 | 613,593 | -2,500 | 611,093 |
| Total for Estimate | | | | | | | | |
| 162,663 | -1,032 | 161,631 | 6,534,210 | -141,683 | 6,392,527 | 967,455 | -2,540 | 964,915 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 224,463 | -1,032 | 223,431 | 5,091,434 | -141,683 | 4,949,751 | 497,824 | -2,540 | 495,284 |
| Non Voted Expenditure | | | | | | | | |
| -61,800 | - | -61,800 | 1,442,776 | - | 1,442,776 | 469,631 | - | 469,631 |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|-------------------|-----------------|-------------------|
| Net Resource Requirement | 5,988,613 | 565,545 | 6,554,158 |
| Net Capital Requirement | 948,036 | 16,879 | 964,915 |
| Accruals to cash adjustments | -574,768 | -34,121 | -608,889 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | -5,114,812 | -98,310 | -5,213,122 |
| Add cash grant-in-aid | 4,498,635 | 26,578 | 4,525,213 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -4,891 | 415 | -4,476 |
| New provisions and adjustments to previous provisions | -300 | 150 | -150 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | -154 | -154 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | 46,600 | 37,200 | 83,800 |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | -1,575,015 | -275,592 | -1,850,607 |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | -1,575,015 | -275,592 | -1,850,607 |
| Net Cash Requirement | 4,786,866 | 272,711 | 5,059,577 |

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

£'000

| | 2016-17 Plans |
|---|------------------|
| Gross Administration Costs | 162,663 |
| <i>Less:</i> | |
| Administration DEL Income | -1,032 |
| Net Administration Costs | 161,631 |
| Gross Programme Costs | 7,229,975 |
| <i>Less:</i> | |
| Programme DEL Income | -141,723 |
| Programme AME Income | - |
| Non-budget income | -150,000 |
| Net Programme Costs | 6,938,252 |
| Total Net Operating Costs | 7,099,883 |
| <i>Of which:</i> | |
| Resource DEL | 1,633,206 |
| Capital DEL | 241,590 |
| Resource AME | 4,920,952 |
| Capital AME | 454,135 |
| 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 | -695,725 |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | 150,000 |
| Other adjustments | - |
| Total Resource Budget | 6,554,158 |
| <i>Of which:</i> | |
| Resource DEL | 1,633,206 |
| Resource AME | 4,920,952 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | 61,800 |
| Other adjustments | -61,800 |
| Total Resource (Estimate) | 6,554,158 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL -142,715

Of which:

Administration

Sales of Goods and Services

-277

Of which:

O Administration and Research

-277

Other Grants

-755

Of which:

D Support for the Arts sector

-680

H Ceremonial and support for the Heritage sector

-35

L Support for the Broadcasting and Media sector

-40

Total Administration

-1,032

Programme

Sales of Goods and Services

-25,534

Of which:

D Support for the Arts sector

-2

H Ceremonial and support for the Heritage sector

-32

J The Royal Parks

-25,000

L Support for the Broadcasting and Media sector

-500

Other Grants

-85,132

Of which:

D Support for the Arts sector

-75,998

F Support for the Sports sector

-7,392

H Ceremonial and support for the Heritage sector

-782

L Support for the Broadcasting and Media sector

-960

Other Income

-31,017

Of which:

O Support for Horseracing and the Gambling sector

-2,670

Q Olympics - legacy programmes

-28,347

Total Programme

-141,683

Total Voted Resource Income

-142,715

Voted Capital DEL

-40

Of which:

Programme

Other Grants

-40

Of which:

O Support for Horseracing and the Gambling sector

-40

Total Programme

-40

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

£'000

**Revised
Plans**

| | |
|--------------------------|---------------|
| Voted Capital AME | -2,500 |
|--------------------------|---------------|

Of which:

Programme

Sales of Assets

-2,500

Of which:

V Levy bodies

-2,500

Total Programme

-2,500

| | |
|-----------------------------------|---------------|
| Total Voted Capital Income | -2,540 |
|-----------------------------------|---------------|

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) | -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) | - | -367,277 | - | - | - | -367,277 |
| Total | -211,800 | -579,077 | - | - | -211,800 | -579,077 |

Detailed description of CFER sources

£'000

| | Present Plans | | Changes | | Revised Plans | |
|---|-----------------|-----------------|----------|----------|-----------------|-----------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Departmental Expenditure Limit | | | | | | |
| Spectrum Management Receipts | -61,800 | -61,800 | - | - | -61,800 | -61,800 |
| Non-Budget | | | | | | |
| Wireless Telegraphy Act Licence Fees | - | -367,277 | - | - | - | -367,277 |
| BBC contribution to broadband infrastructure and services | -150,000 | -150,000 | - | - | -150,000 | -150,000 |
| Total | -211,800 | -579,077 | - | - | -211,800 | -579,077 |

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Sue Owen

Executive Agency Accounting Officers:

Andrew Scattergood The Royal Parks

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

ALB Accounting Officers:

| | |
|----------------------|--|
| Hartwig Fischer | British Museum |
| Sir Michael Dixon | Natural History Museum |
| Diane Lees | Imperial War Museum |
| Gabriele Finaldi | National Gallery |
| Dr Kevin Fewster | Royal Museums Greenwich |
| Dr David Fleming OBE | National Museums Liverpool |
| Dr Nicholas Cullinan | National Portrait Gallery |
| Ian Blatchford | Science Museums Group |
| Sir Nicholas Serota | Tate Gallery |
| Tim Reeve | Victoria and Albert Museum |
| Xavier Bray | Wallace Collection |
| Bruce Boucher | Sir John Soane's Museum |
| Janet Vitmayer CBE | Horniman Museum and Gardens |
| Sonia Solicari | Geffrye Museum |
| Dr Edward Impey | Royal Armouries |
| Roly Keating | British Library |
| Darren Henley | Arts Council England |
| Jennie Price | Sport England |
| Liz Nicholl OBE | UK Sport |
| Nicole Sapstead | UK Anti-Doping |
| Karen Eyre-White | Sports Grounds Safety Authority (SGSA) |
| Duncan Wilson OBE | Historic England |
| Crispin Truman | Churches Conservation Trust |
| Ros Kerslake | National Heritage Memorial Fund |
| Sally Balcombe | Visit Britain |
| Amanda Nevill | British Film Institute |
| Sharon White | Ofcom |
| Ian Jones | S4C |
| Elizabeth Denham | Information Commissioners Office |
| Sarah Harrison | The Gambling Commission |
| Alan Delmonte | Horseracing Betting Levy Board |
| Dawn Austwick | Big Lottery Fund |

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

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

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

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

£'000

| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-aid |
|---------------------------------------|-----------------------------------|-----------|---------|--------------|
| B | British Museum | 61,570 | 19,850 | - |
| B | Imperial War Museum | 25,284 | 8,102 | - |
| B | National Gallery | 25,078 | 5,663 | - |
| B | National Museums Liverpool | 21,566 | 1,784 | - |
| B | Natural History Museum | 49,215 | 17,895 | - |
| B | Royal Museums Greenwich | 17,495 | 12,325 | - |
| B | Science Museum Group | 48,377 | 7,476 | - |
| B | Tate | 67,801 | 8,253 | - |
| B | Victoria and Albert Museum | 44,423 | 6,849 | - |
| B | Museum and Galleries (subgroup) | 31,217 | 4,566 | 350,494 |
| C | British Library | 121,645 | 7,992 | 93,911 |
| E | Arts Council England | 443,692 | 49,384 | 491,265 |
| G | Sports Ground Safety Authority | 1,456 | - | 1,430 |
| G | Sport England | 71,220 | 33,956 | 102,626 |
| G | UK Anti Doping | 6,184 | - | 5,696 |
| G | UK Sport | 50,197 | 3,801 | 52,422 |
| I | Heritage Bodies (Subgroup) | - | - | 90,755 |
| I | Historic England | 75,800 | 18,200 | - |
| I | Churches Conservation Trust | 2,551 | 250 | - |
| I | National Heritage Memorial Fund | 24,103 | 4,900 | 29,000 |
| K | VisitBritain | 57,572 | 1,100 | 58,172 |
| M | British Film Institute | 23,143 | 3,422 | 23,965 |
| M | Ofcom | 70,602 | 32,998 | 97,600 |
| M | S4C | 7,259 | 415 | 7,177 |
| M | Information Commissioner's Office | 5,105 | 850 | 3,990 |
| O | The Gambling Commission | 492 | - | - |
| O | National Lottery Commission | 2,670 | 40 | 2,710 |
| T | BBC | 3,418,095 | 143,962 | 3,114,000 |
| U | British Museum | 831 | - | - |
| U | Imperial War Museum | 6,000 | - | - |
| U | National Gallery | 25 | - | - |
| U | National Museums Liverpool | 3,500 | - | - |
| U | Natural History Museum | 2,600 | - | - |
| U | Royal Museums Greenwich | 2,650 | - | - |
| U | Science Museum Group | 2,750 | - | - |
| U | Tate | -4,316 | - | - |
| U | Victoria and Albert Museum | 4,008 | - | - |
| U | Museum and Galleries (subgroup) | 6,017 | - | - |
| U | British Library | -193 | - | - |
| U | Arts Council England | -172 | - | - |
| U | Sport England | 2,200 | - | - |
| U | UK Sport | 5,000 | - | - |
| U | Historic England | 2,558 | - | - |
| U | VisitBritain | 4,700 | - | - |

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

£'000

| Section in Part II: Subhead Detail | | Body | Resources | Capital | Grant-in-aid |
|---------------------------------------|-------------------------|------|------------------|----------------|------------------|
| U | British Film Institute | | 7,304 | - | - |
| U | Ofcom | | -220 | - | - |
| U | The Gambling Commission | | 35 | - | - |
| Total | | | 4,819,089 | 394,033 | 4,525,213 |

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

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

| Section in Part II: Subhead Detail | | Service | £'000 |
|---------------------------------------|---------------------------------------|---------|--------|
| Section G | United Kingdom Anti Doping | | 5,296 |
| Section H | Listed Places of Worship | | 33,700 |
| Section L | Cotswolds Broadband Project | | 1,600 |
| Section R | Local Sustainability Fund (Admin Fee) | | 1,456 |
| Section R | Social Incubator Fund (Admin Fee) | | 33 |
| Section R | Social Outcome Fund | | 1,533 |
| Section R | Raising Trustee Awareness | | 68 |

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|---|-----------|
| <p>Indemnities have been granted by the Secretary of State for Culture, Media and Sport under the National Heritage Act 1980 (as amended by the Museums and Galleries Act 1992). The Act covers a museum, art gallery, library or other similar institution in the United Kingdom which has as its purpose or one of its purposes the preservation for the public benefit of a collection of historic, artistic or scientific interest. The following indemnities are in force:</p> | |
| Institution | |
| British Library | 150,000 |
| British Museum | 1,077,526 |
| English Heritage | 87,568 |
| Geffrye Museum | 17 |
| Historic England | 500 |
| Horniman Museum | 300 |
| Imperial War Museum | 68,352 |
| National Gallery | 2,767,000 |
| Royal Museums Greenwich | 98,523 |
| National Museums Liverpool | 100,980 |
| National Museums Northern Ireland | 6,681 |
| National Portrait Museum | 785,035 |
| Natural History Museum | 43,700 |
| Royal Armouries | 19,164 |
| Science Museum Group | 254,908 |
| Sir John Soane's Museum | 7,500 |
| South Bank Centre | 7,718 |
| Tate | 3,159,394 |
| Victoria and Albert Museum | 550,000 |
| Wallace Collection | 11,000 |
| Other non DCMS bodies | 4,577,549 |

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 C) Transfer from Department of Education to DCLG Communities for City Deal projects for Leeds and Ipswich. | 10,300,000 | | 10,300,000 |
| (Section F) Transfer from Cabinet Office to DCLG Communities for National Cyber Security Programme. | 210,000 | | 210,000 |
| (Section A) Transfer from Cabinet Office to DCLG Communities for the payment of English Language Requirement Grants to Local Authorities. | 169,000 | | 169,000 |
| (DUP reallocated to Section A) Transfer from DCLG Communities to Home Office in respect of Fire Pensions legacy. | | -2,642,000 | -2,642,000 |
| (Section A) Transfer from Ministry of Justice to DCLG Communities for the Hate Crime Programme. | 40,000 | | 40,000 |
| (Section A) Transfer from DCLG Communities to Department of Health to support the work of the Better Care Fund Taskforce. | | -850,000 | -850,000 |
| (Section B) Transfer from DCLG Communities to Department of Health for the study being commissioned by the Economics of Social and Health Care Research Unit. | | -17,000 | -17,000 |
| (Section F) Transfer from DCLG Communities to Cabinet Office for funding of the Racial Disparity Unit. | | -108,000 | -108,000 |
| (Section B) Transfer from DCLG Communities to DCLG - Local Government for the LA New Homes Adjustment Grant. | | -23,145,000 | -23,145,000 |
| (Section B) Transfer from DCLG - Local Government to DCLG Communities for the Community Led Housing Fund. | 60,000,000 | | 60,000,000 |

| | | |
|---|--------------|---------------------|
| (Section F) Machinery of Government transfer from Cabinet Office to DCLG Communities for the Cities and Local Growth Team. | 918,000 | 918,000 |
| (Section F) Transfer from the Reserve to DCLG Communities - Cash Management Rebate. | 121,000 | 121,000 |
| (DUP reallocated to Section C) Transfer from the Reserve to DCLG Communities for Snow Hill Masterplan. | 2,000,000 | 2,000,000 |
| (DUP reallocated to Section C) Transfer from the Reserve to DCLG Communities for Coastal Communities. | 27,200,000 | 27,200,000 |
| (Section A) Transfer from the Reserve to DCLG Communities for English Language. | 4,000,000 | 4,000,000 |
| (Section A) Transfer from the Reserve to DCLG Communities for Remembering Srebrenica. | 400,000 | 400,000 |
| (Section B) Transfer from the Reserve to DCLG Communities for Rough Sleepers. | 3,000,000 | 3,000,000 |
| Communities for single pot framework payment to TVCA. | 6,492,000 | 6,492,000 |
| (Section D) The use of Budget Exchange for DCLG - Communities budgets for Troubled Families. | -59,000,000 | -59,000,000 |
| (Section B) The use of Budget Exchange for DCLG - Communities budgets for Domestic Violence. | -8,099,000 | -8,099,000 |
| (Section A) The use of Budget Exchange for DCLG - Communities budgets for Integration. | -6,000,000 | -6,000,000 |
| (Section A) The use of Budget Exchange for DCLG - Communities budgets for the Controlling Migration Fund. | -16,000,000 | -16,000,000 |
| (Section C) The use of Budget Exchange for DCLG - Communities budgets for SSI Steelworks. | -2,500,000 | -2,500,000 |
| (Section B) The use of Budget Exchange for DCLG - Communities budgets for Homelessness. | -17,722,000 | -17,722,000 |
| (Section B) The use of Budget Exchange for DCLG - Communities budgets for Voluntary Right to Buy Pilot. | -5,000,000 | -5,000,000 |
| (Section C) Surrender to HM Treasury from DCLG - Communities for Devolution Deals. | -43,750,000 | -43,750,000 |
| (DUP reallocated to Sections B, C & H) DCLG - Communities spending policy transfer from Resource to Capital for budget management purposes. | -114,439,000 | -114,439,000 |

| | | | |
|--|--------------------|---------------------|---------------------|
| (Sections B & H) Surrender to HM Treasury from DCLG - Communities for depreciation. | | -754,000 | -754,000 |
| (Section J) Transfer from DCLG Local Government to DCLG Communities Stamp duty Land Tax. | | -60,000,000 | -60,000,000 |
| (Section J) Transfer from DCLG Communities to DCLG Local Government - New Homes Adjustment Grant. | 23,145,000 | | 23,145,000 |
| (Section J) Transfer from Reserve to DCLG for Local Government -Autumn Statement S31 Grant. | 1,914,000 | -6,863,000 | -4,949,000 |
| (Section J) Transfer to Reserve from DCLG - Local Government for Council Tax Freeze Grant. | | -6,900,000 | -6,900,000 |
| (Section K) Transfer from Reserve to DCLG - Local Government for Safety Net. | 25,189,000 | | 25,189,000 |
| (Section J) Transfer from Reserve to DCLG for Local Government -Rural Services Delivery Grant. | 60,000,000 | | 60,000,000 |
| (Section J) Transfer to Reserve from DCLG for Local Government - LG DEL Contingency. | | -11,040,000 | -11,040,000 |
| Total change in Resource DEL (Voted) | 225,098,000 | -384,829,000 | -159,731,000 |
| (Sections P, Q & L) Transfer from HM Treasury to DCLG - Communities for Arm's Length Bodies' pensions and provisions. | 870,000 | | 870,000 |
| (Section R) Transfer from Reserve to DCLG- Local Government - Business Rate Retention. | 43,949,000 | | 43,949,000 |
| (Section O) Transfer from Reserve to DCLG- Local Government for BRR Outturn Adjustments- AME Contingency. | 50,000,000 | | 50,000,000 |
| Total change in Resource AME (Voted) | 94,819,000 | - | 94,819,000 |
| (DUP reallocated to Section B) Transfer from Department of Health to DCLG Communities for repayment of the Public Sector Land Investment Fund. | 6,699,000 | | 6,699,000 |
| (DUP reallocated to Section H) Transfer from DCLG Communities to Ministry of Justice for asset transfers to HCA. | | -8,197,000 | -8,197,000 |
| (DUP reallocated to Section H) Transfer from DCLG Communities to Department of Health for asset transfers to HCA. | | -1,882,000 | -1,882,000 |

| | | | |
|---|--------------------|---------------------|---------------------|
| (Section E) Machinery of Government transfer from DCLG Communities to Office for National Statistics for the transfer of the household projections to the ONS. | -30,000 | -30,000 | |
| (Section H) The use of Budget Exchange for DCLG - Communities budgets for the Affordable Homes Programme. | -220,057,000 | -220,057,000 | |
| (Section H) The use of Budget Exchange for DCLG - Communities budgets for Ebbsfleet. | -24,000,000 | -24,000,000 | |
| (Section H) The use of Budget Exchange for DCLG - Communities budgets for the Single Land Programme. | -50,000,000 | -50,000,000 | |
| (Section H) The use of Budget Exchange for DCLG - Communities budgets for Starter Homes. | -50,000,000 | -50,000,000 | |
| (DUP reallocated to Section B) The use of Budget Exchange for DCLG - Communities budgets for Public Land. | -10,000,000 | -10,000,000 | |
| (Section C) Surrender to HM Treasury from DCLG for Devolution Deals. | -30,750,000 | -30,750,000 | |
| (Section H) Surrender to HM Treasury from DCLG for Direct Commissioning. | -12,000,000 | -12,000,000 | |
| (Section H) Surrender to HM Treasury from DCLG - Communities for income arising from Housing programmes. | -69,533,000 | -69,533,000 | |
| (Section H) DCLG - Communities spending policy transfer from Resource to Capital for budget management purposes. | 114,439,000 | 114,439,000 | |
| Total change in Capital DEL (Voted) | 121,138,000 | -476,449,000 | -355,311,000 |
| 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. | - | -280,231,000 | -280,231,000 |
| Total change in Net Cash Requirement | - | -280,231,000 | -280,231,000 |

Part I

£

| | Voted | Non-Voted | Total |
|--|---------------------|-----------|--------------|
| Departmental Expenditure Limit - DCLG Communities | | | |
| Resource | -185,176,000 | - | -185,176,000 |
| Capital | -355,311,000 | - | -355,311,000 |
| Departmental Expenditure Limit - DCLG Local Govt. | | | |
| Resource | 25,445,000 | - | 25,445,000 |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 94,819,000 | - | 94,819,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | -64,912,000 | - | -64,912,000 |
| Capital | -355,311,000 | - | -355,311,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement | -280,231,000 | | |

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

Departmental Expenditure Limit - DCLG Communities:

Expenditure arising from:

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

Responsibility for regeneration, commercial property, Enterprise Zones, and economic growth at the local level; Regional Growth Fund; European Structural Funds including the European Regional Development Fund and Interregional assistance (INTERREG), including provision for recognition of ineligible expenditure, write-offs, foreign exchange movements (or foreign exchange contracts) and financial corrections as part of a consequence of running the programme; Olympic Park legacy; land stabilisation; zero carbon and climate change; Local Growth Fund, paid to an accountable body for each Local Enterprise Partnership; LEP core funding.

Responsibility for support for Local Authorities; new burdens; controlling migration; gain share or other funding agreed in devolution deals; transitional relief; emergency assistance; financial support in response to flooding and for flood recovery; improvement, transformation and efficiency; intervention action and capacity building in local authorities; local government reviews and revisions to administrative and electoral boundaries; payments to specified bodies; payments to the Valuation Office Agency; payments to the Greater London Authority; Private Finance Initiative Special Grant; the closure of the Audit Commission. Responsibility for decentralising power to citizens and communities; promoting race, gender and faith equality; tackling extremism and promoting cohesive communities; memorials and remembrance.

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

Analytical services; the Queen Elizabeth II Conference Centre trading fund; personal injury compensation claims by ex-employees (including those employed by predecessor departments); subscriptions and contributions to international organisations; shared service providers to the Department; legacy programmes.

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

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

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

Income arising from:

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

Responsibility for regeneration, commercial property, Enterprise Zones, and economic growth at the local level; Regional Growth Fund; European Structural Funds including the European Regional Development Fund and Interregional assistance (INTERREG), including provision for recognition of ineligible expenditure, write-offs, foreign exchange movements (or foreign exchange contracts) and financial corrections as part of a consequence of running the programme; Olympic Park legacy; land stabilisation; zero carbon and climate change; Local Growth Fund, paid to an accountable body for each Local Enterprise Partnership; LEP core funding.

Responsibility for support for Local Authorities; new burdens; controlling migration; gain share or other funding agreed in devolution deals; transitional relief; emergency assistance; financial support in response to flooding and for flood recovery; improvement, transformation and efficiency; intervention action and capacity building in local authorities; local government reviews and revisions to administrative and electoral boundaries; payments to specified bodies; payments to the Valuation Office Agency; payments to the Greater London Authority; Private Finance Initiative Special Grant; the closure of the Audit Commission. Responsibility for decentralising power to citizens and communities; promoting race, gender and faith equality; tackling extremism and promoting cohesive communities; memorials and remembrance; Troubled Families; child sexual exploitation; legacy issues around Fire Regional Control Centres; the Fire Service College trading fund.

Analytical services; the Queen Elizabeth II Conference Centre trading fund; personal injury compensation claims by ex-employees (including those employed by predecessor departments); subscriptions and contributions to international organisations; shared service providers to the Department; legacy programmes.

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

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

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

Income arising from any of the above areas in the form of: equity investment, or making loans through advances of principal (financial transactions); using a payment by results mechanism; the creation of liabilities and income related to a financial guarantee or similar financial instrument given by the department; providing funding through endowments as laid out in Managing Public Money; purchase and management of exchange rate contracts to hedge exposure risk; Financial Transactions devolved to and delivered by local authorities.

Departmental Expenditure Limit - DCLG Local Govt:

Expenditure arising from:

Financial support to Local Authorities, including revenue support grant and business rates retention; Autumn Statement relief measures, council tax freeze, localising council tax support, council tax benefit - new burdens, emergency assistance, controlling migration, elected mayors; improvement, transformation and efficiency; intervention action and capacity building in local authorities; new homes bonus adjustment grant, local government reviews and revisions to administrative and electoral boundaries; payments to specified bodies; GLA General Grant; Private Finance Initiative Special Grant; GLA community right to build; Adult Social Care Implementation grant; independent Living Fund grant; stamp duty land tax; better care fund; rural services delivery, devolution funding; transitional funding.

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 prior years.

Annually Managed Expenditure:

Expenditure arising from:

Overhanging debt payments on disposal of Local Authority housing stock; loan charges; repayments of excess contributions made by Local Authorities in respect of non-domestic rates; Planning Inspectorate; business rates retention; provisions and impairments; exchange rate movements; hedging; operation of financial instruments (including guarantees); movements arising from pension schemes of ALBs; other public bodies not classified as ALBs and setting up of new Development Corporations.

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

Income arising from:

Business rates retention.

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

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 |
| Spending in DEL - DCLG Communities | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 305,868 | 2,521,131 | 39 | -185,215 | 305,907 | 2,335,916 | 5,540,724 | -355,311 | 5,185,413 |
| <i>of which:</i> | | | | | | | | |
| A Local Government & Public Services | | | | | | | | |
| - | 214,413 | - | -18,090 | - | 196,323 | 447,809 | -80,293 | 367,516 |
| B Housing & Planning | | | | | | | | |
| 40,233 | 1,773,052 | -1,400 | 49,649 | 38,833 | 1,822,701 | 176,437 | -46,377 | 130,060 |
| C Decentralisation & Local Growth | | | | | | | | |
| - | 176,900 | - | -29,316 | - | 147,584 | 1,789,550 | -10,759 | 1,778,791 |
| D Troubled Families | | | | | | | | |
| - | 230,000 | - | -59,620 | - | 170,380 | - | 620 | 620 |
| E Research, Data & Trading Funds | | | | | | | | |
| - | 36,082 | - | 224 | - | 36,306 | 6,400 | -30 | 6,370 |
| F DCLG Staff, Building and Infrastructure Costs | | | | | | | | |
| 189,340 | 2,500 | 3,762 | 210 | 193,102 | 2,710 | 6,826 | - | 6,826 |
| G Local Government & Public Services (ALB)(Net) | | | | | | | | |
| 18,317 | - | -609 | - | 17,708 | - | 371 | 440 | 811 |
| H Housing & Planning (ALB)(Net) | | | | | | | | |
| 57,978 | -37,612 | -1,714 | -2,476 | 562,264 | -40,088 | 3,100,832 | -206,413 | 2,894,419 |
| Departmental Unallocated Provision | | | | | | | | |
| - | 125,796 | - | -125,796 | - | - | 12,499 | -12,499 | - |
| Total Spending in DEL - DCLG Communities | | | | | | | | |
| | | 39 | -185,215 | | | | -355,311 | |
| Spending in DEL - DCLG Local Govt | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | 8,205,650 | - | 25,445 | - | 8,231,095 | - | - | - |
| <i>of which:</i> | | | | | | | | |
| J Other Grants and Payments | | | | | | | | |
| - | 1,000,300 | - | 256 | - | 1,000,556 | - | - | - |
| K Business Rates Retention | | | | | | | | |
| - | - | - | 25,189 | - | 25,189 | - | - | - |
| Total Spending in DEL - DCLG Local Govt | | | | | | | | |
| | | - | 25,445 | | | | - | |

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 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | 12,769,773 | - | 94,819 | - | 12,864,592 | - | - | - |
| <i>of which:</i> | | | | | | | | |
| L Housing & Planning | | | | | | | | |
| - | 161 | - | 559 | - | 720 | - | - | - |
| O Non-Domestic Rates Outturn Adjustments | | | | | | | | |
| - | 300,000 | - | -250,000 | - | 50,000 | - | - | - |
| P Local Government & Public Services (ALB)(Net) | | | | | | | | |
| - | 2,145 | - | 509 | - | 2,654 | - | - | - |
| Q Housing & Planning (ALB)(Net) | | | | | | | | |
| - | 410,396 | - | -198 | - | 410,198 | - | - | - |
| R Business Rates Retention | | | | | | | | |
| - | 12,052,067 | - | 343,949 | - | 12,396,016 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | - | 94,819 | | | | - | |
| Total for Estimate | | | | | | | | |
| | | 39 | -64,951 | | | | -355,311 | |
| <i>of which:</i> | | | | | | | | |
| Voted expenditure | | | | | | | | |
| | | 39 | -64,951 | | | | -355,311 | |
| Non-voted expenditure | | | | | | | | |
| | | - | - | | | | - | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|-------------------|-----------------|-------------------|
| Net Cash Requirement | 19,333,048 | -280,231 | 19,052,817 |

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 |
| Spending in DEL - DCLG Communities | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 355,947 | -50,040 | 305,907 | 2,490,050 | -154,134 | 2,335,916 | 5,748,398 | -562,985 | 5,185,413 |
| <i>of which:</i> | | | | | | | | |
| A Local Government & Public Services | | | | | | | | |
| - | - | - | 196,396 | -613 | 196,323 | 386,501 | -18,985 | 367,516 |
| B Housing & Planning | | | | | | | | |
| 49,512 | -10,679 | 38,833 | 1,823,222 | -521 | 1,822,701 | 524,060 | -394,000 | 130,060 |
| C Decentralisation & Local Growth | | | | | | | | |
| - | - | - | 297,584 | -150,000 | 147,584 | 1,928,791 | -150,000 | 1,778,791 |
| D Troubled Families | | | | | | | | |
| - | - | - | 170,380 | - | 170,380 | 620 | - | 620 |
| E Research, Data & Trading Funds | | | | | | | | |
| - | - | - | 38,106 | -1,800 | 36,306 | 6,370 | - | 6,370 |
| F DCLG Staff, Building and Infrastructure Costs | | | | | | | | |
| 232,463 | -39,361 | 193,102 | 3,910 | -1,200 | 2,710 | 6,826 | - | 6,826 |
| G Local Government & Public Services (ALB)(Net) | | | | | | | | |
| 17,708 | - | 17,708 | - | - | - | 811 | - | 811 |
| H Housing & Planning (ALB)(Net) | | | | | | | | |
| 56,264 | - | 56,264 | -40,088 | - | -40,088 | 2,894,419 | - | 2,894,419 |
| Total Spending in DEL - DCLG Communities | | | | | | | | |
| 355,947 | -50,040 | 305,907 | 2,490,050 | -154,134 | 2,335,916 | 5,748,398 | -562,985 | 5,185,413 |
| Spending in DEL - DCLG Local Govt | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 8,237,958 | -6,863 | 8,231,095 | - | - | - |
| <i>of which:</i> | | | | | | | | |
| I Revenue Support Grant | | | | | | | | |
| - | - | - | 7,205,350 | - | 7,205,350 | - | - | - |
| J Other Grants and Payments | | | | | | | | |
| - | - | - | 1,007,419 | -6,863 | 1,000,556 | - | - | - |
| K Business Rates Retention | | | | | | | | |
| - | - | - | 25,189 | - | 25,189 | - | - | - |
| Total Spending in DEL - DCLG Local Govt | | | | | | | | |
| - | - | - | 8,237,958 | -6,863 | 8,231,095 | - | - | - |

Part II: Revised subhead detail including additional provision

| Revised Plans | | | | | | | | |
|---|---------|---------|------------|------------|------------|-----------|----------|-----------|
| Resources | | | | | | Capital | | |
| Administration | | | Programme | | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 15,306,648 | -2,442,056 | 12,864,592 | - | - | - |
| <i>of which:</i> | | | | | | | | |
| L Housing & Planning | | | | | | | | |
| - | - | - | 720 | - | 720 | - | - | - |
| M Research, Data and Trading Funds | | | | | | | | |
| - | - | - | 8,100 | - | 8,100 | - | - | - |
| N DCLG Staff, Building and Infrastructure Costs | | | | | | | | |
| - | - | - | -3,096 | - | -3,096 | - | - | - |
| O Non-Domestic Rates Outturn Adjustments | | | | | | | | |
| - | - | - | 50,000 | - | 50,000 | - | - | - |
| P Local Government & Public Services (ALB)(Net) | | | | | | | | |
| - | - | - | 2,654 | - | 2,654 | - | - | - |
| Q Housing & Planning (ALB)(Net) | | | | | | | | |
| - | - | - | 410,198 | - | 410,198 | - | - | - |
| R Business Rates Retention | | | | | | | | |
| - | - | - | 14,838,072 | -2,442,056 | 12,396,016 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 15,306,648 | -2,442,056 | 12,864,592 | - | - | - |
| Total for Estimate | | | | | | | | |
| 355,947 | -50,040 | 305,907 | 26,034,656 | -2,603,053 | 23,431,603 | 5,748,398 | -562,985 | 5,185,413 |
| <i>of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 355,947 | -50,040 | 305,907 | 26,034,656 | -2,603,053 | 23,431,603 | 5,748,398 | -562,985 | 5,185,413 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|--------------------|-----------------|-------------------|
| Net Resource Requirement | 23,802,422 | -64,912 | 23,737,510 |
| Net Capital Requirement | 5,540,724 | -355,311 | 5,185,413 |
| Accruals to cash adjustments | -10,010,098 | 139,992 | -9,870,106 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | -3,552,427 | 210,461 | -3,341,966 |
| Add cash grant-in-aid | 3,008,954 | -430,450 | 2,578,504 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -16,601 | 500 | -16,101 |
| New provisions and adjustments to previous provisions | -2,369 | - | -2,369 |
| Departmental Unallocated Provision | -138,295 | 138,295 | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -11,738,074 | 141,449 | -11,596,625 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | 284,850 | 43,150 | 328,000 |
| Increase (-) / Decrease (+) in creditors | 2,138,560 | 37,146 | 2,175,706 |
| Use of provisions | 5,304 | -559 | 4,745 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 19,333,048 | -280,231 | 19,052,817 |

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

£'000

| | |
|---|-------------------|
| Gross Administration Costs | 350,445 |
| <i>Less:</i> | |
| Administration DEL (DCLG Communities) Income | -50,040 |
| Administration DEL (DCLG Local Govt) Income | - |
| Net Administration Costs | 300,405 |
| Gross Programme Costs | 28,827,667 |
| <i>Less:</i> | |
| Programme DEL (DCLG Communities) Income | -717,119 |
| Programme DEL (DCLG Communities) Income | -6,863 |
| Programme AME Income | -2,442,056 |
| Non-budget income | -185,000 |
| Net Programme Costs | 25,476,629 |
| Total Net Operating Costs | 25,777,034 |
| <i>Of which:</i> | |
| Resource DEL (DCLG Communities) | 2,634,821 |
| Resource DEL (DCLG Local Govt) | 8,231,095 |
| Capital DEL (DCLG Local Govt) | - |
| Capital DEL (DCLG Communities) | 2,508,371 |
| Resource AME | 12,871,594 |
| Capital AME | - |
| Non-budget | -468,847 |
| <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 | -2,039,524 |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | 468,847 |
| Other adjustments | -468,847 |
| Total Resource Budget | 23,737,510 |
| <i>Of which:</i> | |
| Resource DEL (DCLG Local Govt) | 8,231,095 |
| Resource DEL (DCLG Communities) | 2,641,823 |
| Resource AME | 12,864,592 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 23,737,510 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL - DCLG Communities

-204,174

Of which:

Administration

Sales of Goods and Services

-50,040

Of which:

B: Housing & Planning

-10,679

F: DCLG Staff, Building and Infrastructure Costs

-39,361

Total Administration**-50,040**

Programme

EU Grants Received

-150,000

Of which:

C: Decentralisation & Local Growth

-150,000

Sales of Goods and Services

-1,200

Of which:

F: DCLG Staff, Building and Infrastructure Costs

-1,200

Interest and Dividends

-2,268

Of which:

A: Local Government & Public Services

-328

B: Housing & Planning

-140

E: Research, Data & Trading Funds

-1,800

Other Grants

-249

Of which:

B: Housing & Planning

-249

Other Income

-417

Of which:

A: Local Government & Public Services

-285

B: Housing & Planning

-132

Total Programme**-154,134**

Voted Resource DEL - DCLG Local Govt

-6,863

Of which:

Programme

Other Grants

-6,863

Of which:

J: Other Grants and Payments

-6,863

Total Programme**-6,863**

Part III: Note B - Analysis of Departmental Income

| | £'000 |
|---|-------------------|
| | Revised Plans |
| Voted Resource AME | -2,442,056 |
| <i>Of which:</i> | |
| Programme | |
| Other Grants | -2,442,056 |
| <i>Of which:</i> | |
| R: Business Rates Retention | -2,442,056 |
| Total Programme | -2,442,056 |
| Total Voted Resource Income | -2,653,093 |
| Voted Capital DEL - DCLG Communities | -562,985 |
| <i>Of which:</i> | |
| Programme | |
| EU Grants Received | -150,000 |
| <i>Of which:</i> | |
| C: Decentralisation & Local Growth | -150,000 |
| Other Grants | -412,985 |
| <i>Of which:</i> | |
| A: Local Government & Public Services | -18,985 |
| B: Housing & Planning | -394,000 |
| Total Programme | -562,985 |
| Total Voted Capital Income | -562,985 |

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) | -435,298 | -435,298 | -33,549 | -33,549 | -468,847 | -468,847 |
| Total | -433,298 | -433,298 | -33,549 | -33,549 | -466,847 | -466,847 |

Detailed description of CFER sources

£'000

| | Present Plans | | Changes | | Revised Plans | |
|---------------------------------|-----------------|-----------------|----------------|----------------|-----------------|-----------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Non-Budget | | | | | | |
| Capital Pooled Housing Receipts | -185,000 | -185,000 | - | - | -185,000 | -185,000 |
| HCA Housing Supply: Help to Buy | -250,298 | -250,298 | -33,549 | -33,549 | -283,847 | -283,847 |
| Total | -435,298 | -435,298 | -33,549 | -33,549 | -468,847 | -468,847 |

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:

Sarah Richards Planning Inspectorate

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

ALB Accounting Officers:

| | |
|-----------------|--|
| Nick Walkley | Homes and Communities Agency |
| Denise Fowler | The Housing Ombudsman |
| Anthony Essien | The Leasehold Advisory Service |
| Nigel Ellis | Commission for Local Administration in England |
| Antonio Masella | Valuation Tribunal Service |
| Paul Spooner | 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 (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

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

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

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

£'000

| Section in Part II: Subhead Detail | | Body | Resources | Capital | Grant-in-aid |
|---------------------------------------|--|---|----------------|------------------|------------------|
| H, Q | | Homes and Communities Agency | 419,298 | 2,878,816 | 2,544,402 |
| H, Q | | The Housing Ombudsman | 1,415 | 493 | |
| H | | The Leasehold Advisory Service | 994 | 10 | 970 |
| G, P | | Commission for Local Administration in England | 12,512 | 50 | 10,196 |
| G, P | | Valuation Tribunal Service | 7,850 | 761 | 8,192 |
| H, Q | | Ebbfleet Development Corporation | 4,667 | 15,100 | 14,744 |
| Total | | | 446,736 | 2,895,230 | 2,578,504 |

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. | 430 |
| 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 |
| Commitment to fund potential shortfalls of land sale receipts of a Housing Association. | Up to 4,000 |
| Potential liability - details withheld for commercial reasons. | Up to 492 |
| Potential dilapidations provisions. | 750 |
| 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 |
| Indemnity has been provided should civil claims be brought against the inspectors in relation to the investigation into the governance of Rotherham Borough Council and its findings. | Unquantifiable |
| The Department intends to enter into Guarantees with the private rented sector. A delivery partner was appointed in December 2014 to administer the scheme. It is anticipated that Guarantees will be entered into during 2016-17, however the debt guaranteed will not exceed £3.5 billion. | Unquantifiable |
| NewBuy claims by mortgage lenders. Potential losses from the guarantee provided under the NewBuy scheme to underwrite a percentage of mortgage lending risk. These guarantees have been measured in accordance with IAS 37 as they do not fit the recognition criteria for a financial instrument under IAS 39. Any liability arising as measured under IAS 37 is considered too remote for recognition as a contingent liability in the accounts but is disclosed for parliamentary reporting and accountability purposes. | Unquantifiable |

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|---|----------------|
| <p>The Mayor is now charging the Community Infrastructure Levy across London in order to raise £301 million between 2012/13 & 2018/19 for the Abbeywood Spur of Crossrail. There are two agreements in place (one between HMT and the Department (2007) and one between the Department for Transport and Transport for London (2008) that set out the circumstances in which the Government/the Department could be asked to make up any CIL funding shortfall). The agreement does not place the Department under any contractual liability but it does set out two tightly defined circumstances in which we could be asked to fund any shortfall in CIL receipts. One is no longer applicable and one is highly unlikely to be realised.</p> | Unquantifiable |
| <p>The Department has provided a Guarantee for the affordable housing sector, guaranteeing debt of no more than £3.5 billion. £1.4 billion had been drawn down as at 31st March 2016 and is covered by the guarantee.</p> | Unquantifiable |

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 | |
| Reserve claims | | | | |
| Section A - Drawdown from HM Treasury in relation to the delay to implementation of probate fee charging reform. | 136,000,000 | - | 136,000,000 | |
| Section A - Drawdown from HM Treasury in relation to liabilities arising from the O'Brien Litigation. | 38,000,000 | - | 38,000,000 | |
| Section A - Funding for the target operating model team now under the auspices of Ministry of Justice. | 190,000 | - | 190,000 | |
| Machinery of Government Changes | | | | |
| Section B - Transfer of responsibility for offender learning to Ministry of Justice from Department for Business, Energy and Industrial Strategy. | 130,350,000 | - | 130,350,000 | |
| Section B - Transfer of administration costs associated with the transfer of responsibility for offender learning from Department for Business, Energy and Industrial Strategy. | 367,000 | - | 367,000 | |
| Transfers to/from Other Government Departments | | | | |
| Section B - Transfer from Department of Health in relation to deaths in custody. | 70,000 | - | 70,000 | |
| Section C - Transfer from Department of Health in relation to nicotine inhaling products (age of sale and proxy purchasing) regulations 2015 and smoke-free (private vehicles) regulations 2015. | 40,000 | - | 40,000 | |
| Section C - Transfer to Her Majesty's Revenue and Customs in relation to the tax expansion project. | - | -6,873,000 | -6,873,000 | |
| Section A - Transfer to Scottish Government in relation to funding for costs associated with the O'Brien legal case. | - | -1,652,000 | -1,652,000 | |
| Section A - Transfer to Cabinet Office in relation to funding for the META project. | - | -50,000 | -50,000 | |
| Section A - Transfer to Department for Communities and Local Government in relation to the hate crime programme. | - | -40,000 | -40,000 | |

| | | | |
|--|---|----------|------------|
| Section A - Transfer to Scotland Office for audit fees. | - | -12,000 | -12,000 |
| Section A - Treasury imposed cash charges. | - | -102,000 | -102,000 |
| Section B - Transfer to non-voted for higher judiciary | - | - | -369,000 |
| Section A - Funding transferred to non voted as reduction in OLC/LSB CFERS income. | - | - | -1,389,000 |

Transfers between Estimate Lines

| | | | |
|--|-------------|-------------|---|
| (Section A to Section E) - Reallocation of costs incurred by YJB. | 14,000 | -14,000 | - |
| (Section A to Section E) - Reallocation of depreciation funding for the YJB. | 2,150,000 | -2,150,000 | - |
| (Section A to Section E) - Reallocation of admin funding for the YJB. | 513,000 | -513,000 | - |
| (Section A to Section E) - Reallocation of programme funding for the YJB. | 6,874,000 | -6,874,000 | - |
| (Section A to Section D) - Reallocation of expected income received by OPG. | 610,000 | -610,000 | - |
| (Section A to Section C) - Reallocation of admin funding for HMCTS. | 700,000 | -700,000 | - |
| (Section C to Section A) - Reallocation of programme funding for HMCTS. | -11,255,000 | 11,255,000 | - |
| (Section A to Section C) - Reallocation of non-cash funding for HMCTS. | 15,778,000 | -15,778,000 | - |
| (Section B to Section A) - Reallocation of overall programme funding for NOMS. | 36,351,000 | -36,351,000 | - |
| (Section B to Section A) - Reallocation of depreciation funding no longer required by NOMS. | 30,000,000 | -30,000,000 | - |
| (Section A to Section B) - Reallocation of overall admin funding for NOMS. | 902,000 | -902,000 | - |
| (Section E to Section A) - Reduction in central contracts expenditure in YJB. | 3,700,000 | -3,700,000 | - |
| (Section C to Section A) - Reallocation of funding no longer required by HMCTS. | 2,146,000 | -2,146,000 | - |
| (Section J to Section A) - Reallocation of overall funding for Legal Services Board. | 39,000 | -39,000 | - |
| (Section A to Section I) - Reallocation of depreciation funding for Office of Legal Complaints. | 27,000 | -27,000 | - |
| (Section K to Section A) - Reallocation of funding for LAA efficiencies programme no longer required by LAA. | 801,000 | -801,000 | - |
| (Section A to Section K) - Reallocation of funding for ERNIC. | 2,000,000 | -2,000,000 | - |
| (Section A to Section K) - Reallocation of funding for Legal Aid Modernisation Programme (LAMP). | 1,000,000 | -1,000,000 | - |
| (Section A to Section K) - Reallocation of funding for managed accounting service in Legal Aid Agency. | 1,000,000 | -1,000,000 | - |
| (Section A to Section K) - Reallocation of funding for legal aid IT. | 1,000,000 | -1,000,000 | - |
| (Section A to Section K) - Reallocation of funding for use of provision expenditure by LAA. | 432,000 | -432,000 | - |
| (Section A to Section L) - Reallocation of admin funding for CICA. | 1,338,000 | -1,338,000 | - |

| | | | |
|--|--------------------|---------------------|--------------------|
| (Section A to Section L) - Reallocation of programme funding for CICA. | 1,833,000 | -1,833,000 | - |
| (Section M to Section A) - Reallocation of overall funding for CAF/CASS. | 550,000 | -550,000 | - |
| (Section A to Section M) - Reallocation of depreciation funding for CAF/CASS. | 10,000 | -10,000 | - |
| (Section C to Section A) - Reallocation of funding for Judicial training. | 38,000 | -38,000 | - |
| (Section C to Section A) - Reallocation of funding for Judicial training in relation to Land Registry. | 33,000 | -33,000 | - |
| (Section C to Section A) - Reallocation of HMCTS contribution to race project. | 29,000 | -29,000 | - |
| (Section A to Section C) - Reallocation of funding for small projects in HMCTS. | 3,100,000 | -3,100,000 | - |
| (Section A to Section C) - Reallocation of funding for TCEP in HMCTS. | 2,000,000 | -2,000,000 | - |
| (Section H to Section A) - Reallocation of depreciation funding no longer required by JAC. | 75,000 | -75,000 | - |
| (Section A to Section F) - Reallocation of programme funding for Parole Board. | 13,000 | -13,000 | - |
| (Section A to Section F) - Reallocation of admin funding for Parole Board. | 8,000 | -8,000 | - |
| (Section A to Section F) - Reallocation of depreciation and non-cash funding for Parole Board. | 203,000 | -203,000 | - |
| (Section E to Section A) - Reallocation of programme funding no longer required by YJB. | 2,100,000 | -2,100,000 | - |
| (Section E to Section A) - Reallocation of admin funding no longer required by YJB. | 300,000 | -300,000 | - |
| (Section A to Section G) - Reallocation of non-cash funding for CCRC by-analogy pension Scheme. | 69,000 | -69,000 | - |
| (Section A to Section G) - Reallocation of programme funding for CCRC. | 20,000 | -20,000 | - |
| (Section K to Section A) - Reallocation of VEDS funding no longer required by LAA. | 6,784,000 | -6,784,000 | - |
| (Section K to Section A) - Reallocation of depreciation funding no longer required by LAA. | 7,493,000 | -7,493,000 | - |
| (Section A to Section C) - Reallocation of funding for staff from MoJ HQ to HMCTS. | 35,000 | -35,000 | - |
| (Section E to Section B) - Reallocation of funding for Youth Offender Institutions from YJB to NOMS. | 6,400,000 | -6,400,000 | - |
| (Section H to Section A) - Reallocation of funding no longer required by JAC. | 250,000 | -250,000 | - |
| (Section A to Section C) - Reallocation of property directorate. | 2,000,000 | -2,000,000 | - |
| (Section A to Section B) - Reallocation of funding for fix and go to NOMS. | 5,100,000 | -5,100,000 | - |
| (Section A to Section B) - Reallocation of funding for prison reform to NOMS. | 7,200,000 | -7,200,000 | - |
| (Section K to Section L) - Reallocation of funding from LAA to CICA. | 250,000 | -250,000 | - |
| (Section K to Section A) - Reallocation of funding no longer required by LAA. | 199,000 | -199,000 | - |
| Total change in Resource DEL (Voted) | 447,229,000 | -150,941,000 | 294,530,000 |

| | | | |
|---|-----------|---|---|
| Section N - Reallocation of funding for higher judiciary judicial salaries. | 369,000 | - | - |
| Section O - Reallocation of OLC/LSB CFERS income. | 1,389,000 | - | - |

| | | | |
|---|------------------|----------|------------------|
| Total change in Resource DEL (Non-Voted) | 1,758,000 | - | 1,758,000 |
|---|------------------|----------|------------------|

Reserve claims

| | | | |
|--|-------------|---|-------------|
| Section U - Change in work in progress provision in Legal Aid Agency. | 25,000,000 | - | 25,000,000 |
| Section P - Change in provision required for O'Brien litigation. | 12,000,000 | - | 12,000,000 |
| Section P - Change in provision for impairment of capital expenditure and buildings. | 55,000,000 | - | 55,000,000 |
| Section P - Provision for impairment of prisons earmarked for closure. | 300,000,000 | - | 300,000,000 |

Transfers between Estimate Lines

| | | | |
|--|---------|----------|---|
| (Section P to Section R) - Provision for Impairments. | 17,000 | -17,000 | - |
| (Section P to Section S) - Provision for Impairments. | 7,000 | -7,000 | - |
| (Section U to Section P) - Reallocation of funding for utilisation of provisions in LAA. | 432,000 | -432,000 | - |
| (Section T to Section P) - Reallocation of provisions for CCRC. | 203,000 | -203,000 | - |

| | | | |
|---|--------------------|-----------------|--------------------|
| Total change in Resource AME (Voted) | 392,659,000 | -659,000 | 392,000,000 |
|---|--------------------|-----------------|--------------------|

Budget Exchange

| | | | |
|--|---|--------------|--------------|
| Section A - Budget Exchange capital expenditure into future years. | - | -30,000,000 | -30,000,000 |
| Section B - Budget Exchange capital expenditure into future years. | - | -126,000,000 | -126,000,000 |
| Section C - Budget Exchange capital expenditure into future years. | - | -48,000,000 | -48,000,000 |

Transfers to/from Other Government Departments

| | | | |
|---|-----------|---|-----------|
| Section C - Transfer from Department for Communities and Local Government in relation to transfer of courts buildings for social housing to Homes and Communities Agency. | 7,960,000 | - | 7,960,000 |
| Section C - Transfer from Department for Communities and Local Government in relation to transfer of assets to Homes and Communities Agency. | 237,000 | - | 237,000 |

Transfers between Estimate Lines

| | | | |
|---|--------------------|---------------------|---------------------|
| (Section A to Section C) - Reallocation of capital required for tax expansion contract. | 2,146,000 | -2,146,000 | - |
| (Section A to Section C) - Reallocation of capital funding for HMCTS. | 31,974,000 | -31,974,000 | - |
| (Section A to Section B) - Reallocation of capital Income from NOMS to MoJ HQ. | 23,000,000 | -23,000,000 | - |
| (Section H to Section A) - Reallocation of capital no longer required by JAC. | 100,000 | -100,000 | - |
| (Section F to Section A) - Reallocation of capital requirement for Parole Board. | 111,000 | -111,000 | - |
| (Section E to Section A) - Reallocation of capital requirement for Youth Justice Board. | 2,187,000 | -2,187,000 | - |
| (Section A to Section B) - Reallocation of capital funding for NOMS. | 137,156,000 | -137,156,000 | - |
| (Section K to Section A) - Reallocation of capital requirement for LAA. | 1,000 | -1,000 | - |
| Total change in Capital DEL (Voted) | 204,872,000 | -400,675,000 | -195,803,000 |
| Revisions to the Net Cash Requirement to reflect changes to resources and capital as set out above. | 98,967,000 | - | 98,967,000 |
| Movements in Stock, Debtors and Creditors affecting working capital. | 334,000,000 | - | 334,000,000 |
| Total change in Net Cash Requirement | 432,967,000 | - | 432,967,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|--------------------|-----------|--------------|
| Departmental Expenditure Limit | | | |
| Resource † | 294,530,000 | 1,758,000 | 296,288,000 |
| Capital | -195,803,000 | - | -195,803,000 |
| Annually Managed Expenditure | | | |
| Resource | 392,000,000 | - | 392,000,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 686,530,000 | 1,758,000 | 688,288,000 |
| Capital | -195,803,000 | - | -195,803,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement † | 432,967,000 | | |

Supplementary amounts required in the year ending 31 March 2017 for expenditure by Ministry of Justice on:

Departmental Expenditure Limit:

Expenditure arising from:

Administration of Ministry of Justice HQ and associated offices; administration of judicial pay and training; administration of the judicial pension scheme; joint initiatives in the criminal justice system and other legal services; human rights, citizen and youth engagement; conduct of MoJ's European and international business in the justice and home affairs field and the management of the UK's relationship with the Crown Dependencies; UK payments to the Hague Conference on Private International Law; judicial exchange programme; payments to British Institute of International and Comparative Law and bilateral training projects with other national governments; wider market initiatives; payments and grants to Local Authorities; loan charge payments to Local Authorities; payments to other government departments; depreciation and other non-cash costs falling in DEL; policy on coroner and cremation services and associated support to Local Authorities; applications for exhumations; cremated repatriated remains and the closing of burial grounds; payments in respect of public inquests and inquiries.

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

Part I Continued)

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

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

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

* UK payments to Group of States against Corruption (GRECO); payments to Police and Crime Commissioners and other justice system support providers; provision of education and learning service for prisoners.

* Tribunal Procedure Rules Committee

Income arising from:

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

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

Part I Continued)

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

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

* Fees charged for inspections and monitoring of the secure estate; receipts in relation to legal services regulation.

Annually Managed Expenditure:

Expenditure arising from:

Corporation tax; pensions; provisions throughout MoJ; impairment of land and buildings; and other non-cash costs falling in AME.

Ministry of Justice will account for this Estimate.

† Responsibility for offender learning was transferred from the Department for Business, Energy and Industrial Strategy on 1st October 2016. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- (a) Department Expenditure Limit - Resource is increased by £130,717,000
- (b) and the net cash requirement is increased by £130,717,000

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 | |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | | |
| Voted Expenditure | | | | | | | | | |
| | 556,608 | 6,490,328 | 403 | 294,127 | 557,011 | 6,784,455 | 654,850 | -195,803 | 459,047 |
| <i>Of which:</i> | | | | | | | | | |
| A Policy, Corporate Services and Associated Offices | | | | | | | | | |
| | 282,839 | -600,418 | 11,146 | 209,556 | 293,985 | -390,862 | 414,032 | -221,640 | 192,392 |
| B National Offender Management Service | | | | | | | | | |
| | 127,100 | 3,525,836 | 1,268 | 82,769 | 128,368 | 3,608,605 | 68,936 | 34,156 | 103,092 |
| C HM Courts and Tribunals Service | | | | | | | | | |
| | 20,750 | 1,591,080 | 685 | 2,175 | 21,435 | 1,593,255 | 147,848 | -5,920 | 141,928 |
| D Office of The Public Guardian | | | | | | | | | |
| | - | -22,416 | - | 610 | - | -21,806 | 4,305 | - | 4,305 |
| E Youth Justice Board (Net) | | | | | | | | | |
| | 6,135 | 206,769 | -1,122 | -2,340 | 5,013 | 204,429 | 6,058 | -2,187 | 3,871 |
| F Parole Board (net) | | | | | | | | | |
| | 1,242 | 13,324 | 8 | 190 | 1,250 | 13,514 | 954 | -111 | 843 |
| G Criminal Cases Review Commission (Net) | | | | | | | | | |
| | 1,066 | 4,223 | - | 49 | 1,066 | 4,272 | 310 | - | 310 |
| H Judicial Appointments Commission (Net) | | | | | | | | | |
| | 308 | 4,132 | - | -325 | 308 | 3,807 | 100 | -100 | - |
| I Office of Legal Complaints | | | | | | | | | |
| | - | 13,700 | - | 27 | - | 13,727 | 431 | - | 431 |
| J Legal Services Board | | | | | | | | | |
| | - | 4,037 | - | -39 | - | 3,998 | - | - | - |
| K Legal Aid Agency | | | | | | | | | |
| | 96,865 | 1,540,499 | -10,294 | 199 | 86,571 | 1,540,698 | 10,688 | -1 | 10,687 |
| L CICA Agency | | | | | | | | | |
| | 12,953 | 102,462 | -1,288 | 1,796 | 11,665 | 104,258 | 1,188 | - | 1,188 |
| M Children and Family Court Advisory and Support Service | | | | | | | | | |
| | 7,350 | 107,100 | - | -540 | 7,350 | 106,560 | - | - | - |
| Non Voted Expenditure | | | | | | | | | |
| | - | 127,263 | - | 1,758 | - | 129,021 | - | - | - |
| <i>Of which:</i> | | | | | | | | | |
| N Higher Judiciary Judicial Salaries | | | | | | | | | |
| | - | 145,000 | - | 369 | - | 145,369 | - | - | - |
| O OLC/LSB CFERS | | | | | | | | | |
| | - | -17,737 | - | 1,389 | - | -16,348 | - | - | - |
| Total Spending in DEL | | | | | | | | | |
| | | | 403 | 295,885 | | | | | |
| | | | | | -195,803 | | | | |

Part II: Changes Proposed (Continued)**£'000**

| Present | | Net Resources Changes | | Revised | | Present | Net Capital Changes | Revised |
|---|---------|--------------------------|---------|---------|---------|---------|------------------------|---------|
| Admin | Prog | Admin | Prog | Admin | Prog | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 260,941 | - | 392,000 | - | 652,941 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| P Policy, Corporate Services and Associated Offices | | | | | | | | |
| - | 109,000 | - | 367,611 | - | 476,611 | - | - | - |
| R Youth Justice Board (Net) | | | | | | | | |
| - | - | - | 17 | - | 17 | - | - | - |
| S Parole Board (net) | | | | | | | | |
| - | - | - | 7 | - | 7 | - | - | - |
| T Criminal Cases Review Commission (Net) | | | | | | | | |
| - | 461 | - | -203 | - | 258 | - | - | - |
| U Legal Aid Agency | | | | | | | | |
| - | - | - | 24,568 | - | 24,568 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | - | 392,000 | | | | - | |
| Total for Estimate | | | | | | | | |
| | | 403 | 687,885 | | | | -195,803 | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | 403 | 686,127 | | | | -195,803 | |
| Non Voted Expenditure | | | | | | | | |
| | | - | 1,758 | | | | - | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|----------------|------------------|
| Net Cash Requirement | 7,219,546 | 432,967 | 7,652,513 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|--|---------|---------|-----------|------------|-----------|---------|---------|---------|
| Resources | | | | | | Capital | | |
| Administration | | Net | Programme | | | Gross | Income | Net |
| Gross | Income | | Gross | Income | Net | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 580,597 | -23,586 | 557,011 | 8,677,409 | -1,892,954 | 6,784,455 | 520,047 | -61,000 | 459,047 |
| <i>Of which:</i> | | | | | | | | |
| A Policy, Corporate Services and Associated Offices | | | | | | | | |
| 310,437 | -16,452 | 293,985 | 836,991 | -1,227,853 | -390,862 | 245,352 | -52,960 | 192,392 |
| B National Offender Management Service | | | | | | | | |
| 133,461 | -5,093 | 128,368 | 3,911,202 | -302,597 | 3,608,605 | 103,092 | - | 103,092 |
| C HM Courts and Tribunals Service | | | | | | | | |
| 21,435 | - | 21,435 | 1,669,424 | -76,169 | 1,593,255 | 149,968 | -8,040 | 141,928 |
| D Office of The Public Guardian | | | | | | | | |
| - | - | - | 53,704 | -75,510 | -21,806 | 4,305 | - | 4,305 |
| E Youth Justice Board (Net) | | | | | | | | |
| 5,013 | - | 5,013 | 204,429 | - | 204,429 | 3,871 | - | 3,871 |
| F Parole Board (net) | | | | | | | | |
| 1,250 | - | 1,250 | 13,514 | - | 13,514 | 843 | - | 843 |
| G Criminal Cases Review Commission (Net) | | | | | | | | |
| 1,066 | - | 1,066 | 4,272 | - | 4,272 | 310 | - | 310 |
| H Judicial Appointments Commission (Net) | | | | | | | | |
| 308 | - | 308 | 3,807 | - | 3,807 | - | - | - |
| I Office of Legal Complaints | | | | | | | | |
| - | - | - | 13,727 | - | 13,727 | 431 | - | 431 |
| J Legal Services Board | | | | | | | | |
| - | - | - | 3,998 | - | 3,998 | - | - | - |
| K Legal Aid Agency | | | | | | | | |
| 87,287 | -716 | 86,571 | 1,730,698 | -190,000 | 1,540,698 | 10,687 | - | 10,687 |
| L CICA Agency | | | | | | | | |
| 12,990 | -1,325 | 11,665 | 125,083 | -20,825 | 104,258 | 1,188 | - | 1,188 |
| M Children and Family Court Advisory and Support Service | | | | | | | | |
| 7,350 | - | 7,350 | 106,560 | - | 106,560 | - | - | - |
| Non-voted expenditure | | | | | | | | |
| - | - | - | 129,021 | - | 129,021 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| N Higher Judiciary Judicial Salaries | | | | | | | | |
| - | - | - | 145,369 | - | 145,369 | - | - | - |
| O OLC/LSB CFERS | | | | | | | | |
| - | - | - | -16,348 | - | -16,348 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| 580,597 | -23,586 | 557,011 | 8,806,430 | -1,892,954 | 6,913,476 | 520,047 | -61,000 | 459,047 |

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 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 652,941 | - | 652,941 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| P Policy, Corporate Services and Associated Offices | | | | | | | | |
| - | - | - | 476,611 | - | 476,611 | - | - | - |
| Q National Offender Management HQ | | | | | | | | |
| - | - | - | 140,000 | - | 140,000 | - | - | - |
| R Youth Justice Board (Net) | | | | | | | | |
| - | - | - | 17 | - | 17 | - | - | - |
| S Parole Board (net) | | | | | | | | |
| - | - | - | 7 | - | 7 | - | - | - |
| T Criminal Cases Review Commission (Net) | | | | | | | | |
| - | - | - | 258 | - | 258 | - | - | - |
| U Legal Aid Agency | | | | | | | | |
| - | - | - | 24,568 | - | 24,568 | - | - | - |
| V CICA Agency | | | | | | | | |
| - | - | - | 4,680 | - | 4,680 | - | - | - |
| W Children and Family Court Advisory and Support Service | | | | | | | | |
| - | - | - | 6,800 | - | 6,800 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 652,941 | - | 652,941 | - | - | - |
| Total for Estimate | | | | | | | | |
| 580,597 | -23,586 | 557,011 | 9,459,371 | -1,892,954 | 7,566,417 | 520,047 | -61,000 | 459,047 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 580,597 | -23,586 | 557,011 | 9,330,350 | -1,892,954 | 7,437,396 | 520,047 | -61,000 | 459,047 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | 129,021 | - | 129,021 | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|-----------------|------------------|
| Net Resource Requirement | 7,435,140 | 688,288 | 8,123,428 |
| Net Capital Requirement | 654,850 | -195,803 | 459,047 |
| Accruals to cash adjustments | -743,181 | -57,760 | -800,941 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | -384,500 | 6,669 | -377,831 |
| Add cash grant-in-aid | 373,560 | -8,634 | 364,926 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -643,561 | -352,616 | -996,177 |
| New provisions and adjustments to previous provisions | -188,680 | -344,513 | -533,193 |
| 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 | 100,000 | 334,000 | 434,000 |
| Use of provisions | - | 307,334 | 307,334 |
| Removal of non-voted budget items | -127,263 | -1,758 | -129,021 |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | -145,000 | -369 | -145,369 |
| Other adjustments | 17,737 | -1,389 | 16,348 |
| Net Cash Requirement | 7,219,546 | 432,967 | 7,652,513 |

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

£'000

Plans

| | |
|---|------------------|
| Gross Administration Costs | 572,557 |
| <i>Less:</i> | |
| Administration DEL Income | -23,586 |
| Net Administration Costs | 548,971 |
| Gross Programme Costs | 9,474,386 |
| <i>Less:</i> | |
| Programme DEL Income | -1,892,954 |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 7,581,432 |
| Total Net Operating Costs | 8,130,403 |
| <i>Of which:</i> | |
| Resource DEL | 7,165,403 |
| Capital DEL | 6,975 |
| Resource AME | 958,025 |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | -6,975 |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 8,123,428 |
| <i>Of which:</i> | |
| Resource DEL | 7,470,487 |
| Resource AME | 652,941 |
| <i>Adjustments to include:</i> | |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | 16,348 |
| Other adjustments | -16,348 |
| Total Resource (Estimate) | 8,123,428 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL

-1,916,540

Of which:

Administration

Sales of Goods and Services

-23,586

Of which:

A: Policy, Corporate Services and Associated Offices

-16,452

B: National Offender Management Service

-5,093

K: Legal Aid Agency

-716

L: CICA Agency

-1,325

Total Administration

-23,586

Programme

Sales of Goods and Services

-1,892,954

Of which:

A: Policy, Corporate Services and Associated Offices

-1,227,853

B: National Offender Management Service

-302,597

C: HM Courts and Tribunals Service

-76,169

D: Office of The Public Guardian

-75,510

K: Legal Aid Agency

-190,000

L: CICA Agency

-20,825

Total Programme

-1,892,954

Total Voted Resource Income

-1,916,540

Voted Capital DEL

-61,000

Of which:

Programme

Sales of Assets

-61,000

Of which:

A: Policy, Corporate Services and Associated Offices

-52,960

C: HM Courts and Tribunals Service

-8,040

Total Programme

-61,000

Total Voted Capital Income

-61,000

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) | -17,737 | -17,737 | 1,389 | 1,389 | -16,348 | -16,348 |
| Total | -17,737 | -17,737 | 1,389 | 1,389 | -16,348 | -16,348 |

Detailed description of CFER sources

£'000

| | Present Plans | | Changes | | Revised Plans | |
|---------------------------------------|----------------|----------------|--------------|--------------|----------------|----------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Departmental Expenditure Limit | | | | | | |
| OLC/LSB LEVIES | -17,737 | -17,737 | 1,389 | 1,389 | -16,348 | -16,348 |
| Total | -17,737 | -17,737 | 1,389 | 1,389 | -16,348 | -16,348 |

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: | |
| Susan Acland-Hood for sections C | Chief Executive, HM Courts and Tribunals Service |
| Michael Spurr CB for sections B,Q | Chief Executive, National Offender Management Service |
| Shaun McNally CBE for Section K,U | Chief Executive, Legal Aid Agency |
| Carole Oatway for sections L,V | Chief Executive, Criminal Injuries Compensation Authority |
| Alan Eccles CBE for section D | Public Guardian and Chief Executive, Office of the Public Guardian |

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

ALB Accounting Officers:

| | |
|-----------------|---|
| Anthony Douglas | Chief Executive, Children and Family Court Advisory and Support Service |
| Karen Kneller | Chief Executive, Criminal Cases Review Commission |
| Nigel Reeder | Chief Executive, Judicial Appointments Commission |
| Neil Buckley | Chief Executive, Legal Services Board |
| Nick Hardwick | Chief Executive, Office of Legal Complaints |
| Martin Jones | Chief Executive, Parole Board |
| Colin Allars | Chief Executive, Youth Justice Board |

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-aid |
|---------------------------------------|--|----------------|--------------|----------------|
| M, W | Children and Family Court Advisory and Support Service | 120,710 | - | 113,500 |
| G, T | Criminal Cases Review Commission | 5,596 | 310 | 5,890 |
| H | Judicial Appointments Commission | 4,115 | - | 4,040 |
| J | Legal Services Board | 3,998 | - | 3,998 |
| I | Office of Legal Complaints | 13,727 | 431 | 13,731 |
| F, S | Parole Board | 14,771 | 843 | 15,104 |
| E, R | Youth Justice Board | 209,459 | 3,871 | 208,663 |
| Total | | 372,376 | 5,455 | 364,926 |

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

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

| Section in Part II: Subhead Detail | | Service | £'000 |
|---------------------------------------|--|---------|-----------|
| Section A | Grant to Litigants in Person | | 1,450,000 |
| Section B | Grant to Stop it Now Helpline | | 220,000 |
| Section A | Grant to National Association of Child Contact Centres (NACCC) | | 170,000 |
| Section B | Grant to Circles UK | | 150,000 |

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|---|------------------|
| <p>NOMS: 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>NOMS legal claims: Claims for injury to staff, prisoners and the public amounting to £69.2m (2014-15: £56.3m) have been indicated to NOMS, where the likelihood of a liability arising is deemed possible but not likely.</p> | 69,200 |
| <p>HM Courts & Tribunals Service: is involved in a number of legal cases dealing with ex gratia, compensation and other claims. The estimated cost of settlement for HM Courts & Tribunals Service is £5.0m.</p> | 5,000 |
| <p>CICA Pre-Tariff Cases: MoJ is currently defending a claim for the use of the discount rate set by the Lord Chancellor in the future loss calculations for the CICA pre tariff scheme. The case was judicially reviewed at the Administrative Court and the claim was rejected, with a subsequent application for permission to appeal to the Court of Appeal also refused. The applicant has lodged another appeal for a permission hearing to be heard and the outcome of this is not yet known. The estimated exposure upon any change to the discount rate against the current percentage is dependent on the outcome of a number of cases but has been estimated to be between £7m and £192m.</p> | 7,000 to 192,000 |
| <p>CICA Tariff: The Court of Appeal rejected an appeal by an applicant against the decision of the Upper Tribunal in a Tariff case concerning Foetal Alcohol Spectrum Disorder. The applicant's representatives requested permission to appeal to the Supreme Court which was refused. The representatives have now selected another test-case to progress to put before the First-tier Tribunal and the outcome of this is not yet known. There are 87 known cases. Any liability is uncertain but has been estimated between £26m and £43.5m.</p> | 26,000 to 43,500 |
| <p>Privately Managed Prisons: NOMS would be liable as underwriter of last resort to meet losses incurred by the privately managed prisons.</p> | Unquantifiable |
| <p>Fee paid judicial office holders' claims: Pension entitlements are provided to salaried judges under the Judicial Pension scheme (JPS). In September 2005, a retired fee paid judicial office holder brought a claim in the Employment Tribunal seeking retrospective parity of treatment with salaried judicial office holders by claiming pension entitlements under the Part Time Workers Regulations.</p> | Unquantifiable |
| <p>The UK Supreme Court ruling on 6 February 2013 set the precedent for other stayed cases, which in addition to pension entitlements, extended to non-pension entitlements relating to fee paid judicial office holders' employment terms and conditions. The case was remitted to the Employment Tribunal to determine the quantum of the liability and which judicial office holders were eligible to make claims.</p> <p>During 2015-16, there were several hearings held at the Employment Tribunal and Employment Appeal Tribunal to address the quantum of the pension entitlement and which judicial office holders were eligible to make claims. In addition to pension entitlements, these hearings also addressed claims for non-pension entitlements relating to fee paid judicial office holders' employment terms and conditions.</p> | |

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.

Employment Tribunals: MoJ is currently defending several Employment Tribunal Claims at various stages. Unquantifiable

Other European Court of Human Rights claims: MoJ is currently engaged in several cases at the European Court of Human Rights, some of which may involve possible financial liability and others which are unquantifiable. Unquantifiable

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

Data Protection Act: There are five claims against the MoJ for alleged failure to comply with the Data Protection Act. These cases are ongoing. Unquantifiable

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

HM Courts & Tribunals Service: 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 & Tribunals Service. Unquantifiable

NOMS LGPS Pensions Guarantee: The Secretary of State for Justice has provided a guarantee to the Greater Manchester Pension Fund (GMPF) in respect of the CRCs' participation in the GMPF for pension liabilities that transferred to the CRCs. Unquantifiable
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.

Civil Service Injury Benefit Scheme: NOMS meets the costs of the Civil Service Injury Benefits Scheme (CSIBS) for payments granted under the scheme after 1 April 1998. CSIBS pays benefits to any individual who suffers an injury which is wholly or partially attributable to the nature of their duty, or who suffers an attack or similar act which is directly attributable to employment within the service. Benefits are paid only in respect of loss of earning capacity and are designed to enhance a beneficiary's income up to a guaranteed minimum figure. Unquantifiable

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 B)" Resource requirement for the contribution to the International platform which has been transferred to the CPS from the Foreign and Commonwealth Office. | 337,000 | | |
| Total change in Resource DEL (Voted) | 337,000 | | 337,000 |
| Revisions to the Net Cash Requirement reflect changes to resources as set out above. | 337,000 | | |
| Revisions to the Net Cash Requirement also take account of movements in working balances due to; a decrease in debtors and a decrease in creditors. | 24,000,000 | -1,000,000 | |
| Total change in Net Cash Requirement | 24,337,000 | -1,000,000 | 23,337,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|-------------------|-----------|---------|
| Departmental Expenditure Limit | | | |
| Resource | 337,000 | - | 337,000 |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 337,000 | - | 337,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | | |
| Net cash requirement | 23,337,000 | | |

Supplementary amounts required in the year ending 31 March 2017 for expenditure by Crown Prosecution Service on:

Departmental Expenditure Limit:

Expenditure arising from:

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

Income arising from:

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

Annually Managed Expenditure:

Expenditure arising from:

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

Crown Prosecution Service will account for this Estimate.

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 31,600 | 459,669 | - | 337 | 31,600 | 460,006 | 7,500 | - | 7,500 |
| <i>Of which:</i> | | | | | | | | |
| B Crown Prosecutions and Legal Services | | | | | | | | |
| - | 459,669 | - | 337 | - | 460,006 | 7,500 | - | 7,500 |
| Total Spending in DEL | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Total for Estimate | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | | | | | | | |
| Non Voted Expenditure | | | | | | | | |
| | | | | | | | | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|---------------|------------------|
| Net Cash Requirement | 495,810 | 23,337 | 519,147 |

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 32,600 | -1,000 | 31,600 | 521,006 | -61,000 | 460,006 | 7,500 | - | 7,500 |
| <i>Of which:</i> | | | | | | | | |
| A Administration Costs in HQ and on Central Services | | | | | | | | |
| 32,600 | -1,000 | 31,600 | - | - | - | - | - | - |
| B Crown Prosecutions and Legal Services | | | | | | | | |
| - | - | - | 521,006 | -61,000 | 460,006 | 7,500 | - | 7,500 |
| Total Spending in DEL | | | | | | | | |
| 32,600 | -1,000 | 31,600 | 521,006 | -61,000 | 460,006 | 7,500 | - | 7,500 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 2,880 | - | 2,880 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| C CPS voted AME charges | | | | | | | | |
| - | - | - | 2,880 | - | 2,880 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 2,880 | - | 2,880 | - | - | - |
| Total for Estimate | | | | | | | | |
| 32,600 | -1,000 | 31,600 | 523,886 | -61,000 | 462,886 | 7,500 | - | 7,500 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 32,600 | -1,000 | 31,600 | 523,886 | -61,000 | 462,886 | 7,500 | - | 7,500 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|---------------|------------------|
| Net Resource Requirement | 494,149 | 337 | 494,486 |
| Net Capital Requirement | 7,500 | - | 7,500 |
| Accruals to cash adjustments | -5,839 | 23,000 | 17,161 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -2,959 | - | -2,959 |
| New provisions and adjustments to previous provisions | 920 | -3,300 | -2,380 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -3,800 | - | -3,800 |
| <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 | - | 24,000 | 24,000 |
| Use of provisions | - | 3,300 | 3,300 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 495,810 | 23,337 | 519,147 |

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

£'000

Plans

| | |
|---|----------------|
| Gross Administration Costs | 32,600 |
| <i>Less:</i> | |
| Administration DEL Income | -1,000 |
| Net Administration Costs | 31,600 |
| Gross Programme Costs | 523,886 |
| <i>Less:</i> | |
| Programme DEL Income | -61,000 |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 462,886 |
| Total Net Operating Costs | 494,486 |
| <i>Of which:</i> | |
| Resource DEL | 488,306 |
| Capital DEL | - |
| Resource AME | 6,180 |
| 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 | - |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 494,486 |
| <i>Of which:</i> | |
| Resource DEL | 491,606 |
| Resource AME | 2,880 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 494,486 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans**Voted Resource DEL****-62,000***Of which:*

Administration

Sales of Goods and Services

-1,000

Of which:

A Administration Costs in HQ and on Central Services

-1,000

Total Administration

-1,000

Programme

Sales of Goods and Services

-61,000

Of which:

B Crown Prosecutions and Legal Services

-61,000

Total Programme

-61,000**Total Voted Resource Income****-62,000**

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

No CFER income or receipts are expected in 2016-17.

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: Nick Folland for sections A, B and C

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

In discharging these responsibilities, particular regard is given to:

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

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

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

Serious Fraud Office

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|--|------------------|-----------------|------------------|
| Section Sub Head Section A4 | | | |
| Reserve Claim to increase Resource Del for 2016-17 | 7,930,000 | | |
| Total change in Resource DEL (Voted) | 7,930,000 | | 7,930,000 |
| Section Sub Head Section B4 | | | |
| New provisions and adjustment to existing provisions | 1,000,000 | | |
| Total change in Resource AME (Voted) | 1,000,000 | | 1,000,000 |
| Section Sub head A7 | | | |
| Budget Exchange to transfer Capital DEL to 2017-18 | | -200,000 | |
| Total change in Capital DEL (Voted) | | -200,000 | -200,000 |
| Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. | 7,930,000 | -200,000 | |
| Total change in Net Cash Requirement | 7,930,000 | -200,000 | 7,730,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|------------------|-----------|-----------|
| Departmental Expenditure Limit | | | |
| Resource † | 7,930,000 | - | 7,930,000 |
| Capital | -200,000 | - | -200,000 |
| Annually Managed Expenditure | | | |
| Resource | 1,000,000 | - | 1,000,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 8,930,000 | - | 8,930,000 |
| Capital | -200,000 | - | -200,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement † | 7,730,000 | | |

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

Departmental Expenditure Limit:

Expenditure arising from:

Administration of The Serious Fraud Office (SFO) including staff costs, capital and operational costs, fees to Counsel and outside accountants, witness expenses, use of information technology to improve presentation of evidence, other investigation, prosecution and litigation costs, defendants' costs and damages ordered by the court to be paid by the SFO, including payments made as a result of asset recovery schemes and deferred prosecution agreements to individuals, charities, companies, or foreign and commonwealth governments and associated non-cash costs falling in DEL.

Income arising from:

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

Annually Managed Expenditure:

Expenditure arising from:

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

Serious Fraud Office will account for this Estimate.

† £5,500,000 was advanced from the Contingencies Fund to provide cash in respect of £5,500,000 resource DEL spending supporting the service provided for under section A of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund.

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 7,400 | 38,300 | - | 7,930 | 7,400 | 46,230 | 5,200 | -200 | 5,000 |
| <i>Of which:</i> | | | | | | | | |
| A Investigations and Prosecution | | | | | | | | |
| 7,400 | 38,300 | - | 7,930 | 7,400 | 46,230 | 5,200 | -200 | 5,000 |
| Total Spending in DEL | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 1,000 | - | 1,000 | - | 2,000 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B New Provisions and Adjustment to existing provisions | | | | | | | | |
| - | 1,000 | - | 1,000 | - | 2,000 | - | - | - |
| Total Spending in AME | | | | | | | | |
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| Total for Estimate | | | | | | | | |
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| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | - | 8,930 | | | | -200 | |
| Non Voted Expenditure | | | | | | | | |
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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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 7,400 | - | 7,400 | 47,130 | -900 | 46,230 | 5,000 | - | 5,000 |
| <i>Of which:</i> | | | | | | | | |
| A Investigations and Prosecution | | | | | | | | |
| 7,400 | - | 7,400 | 47,130 | -900 | 46,230 | 5,000 | - | 5,000 |
| Total Spending in DEL | | | | | | | | |
| 7,400 | - | 7,400 | 47,130 | -900 | 46,230 | 5,000 | - | 5,000 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 2,000 | - | 2,000 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B New Provisions and Adjustment to existing provisions | | | | | | | | |
| - | - | - | 2,000 | - | 2,000 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 2,000 | - | 2,000 | - | - | - |
| Total for Estimate | | | | | | | | |
| 7,400 | - | 7,400 | 49,130 | -900 | 48,230 | 5,000 | - | 5,000 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 7,400 | - | 7,400 | 49,130 | -900 | 48,230 | 5,000 | - | 5,000 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|---------------|------------------|
| Net Resource Requirement | 46,700 | 8,930 | 55,630 |
| Net Capital Requirement | 5,200 | -200 | 5,000 |
| Accruals to cash adjustments | -3,900 | -1,000 | -4,900 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -2,900 | - | -2,900 |
| New provisions and adjustments to previous provisions | -1,000 | -1,000 | -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 | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 48,000 | 7,730 | 55,730 |

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

£'000

Plans

| | |
|---|---------------|
| Gross Administration Costs | 7,400 |
| <i>Less:</i> | |
| Administration DEL Income | - |
| Net Administration Costs | 7,400 |
| Gross Programme Costs | 49,130 |
| <i>Less:</i> | |
| Programme DEL Income | -900 |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 48,230 |
| Total Net Operating Costs | 55,630 |
| <i>Of which:</i> | |
| Resource DEL | 53,630 |
| 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 | - |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 55,630 |
| <i>Of which:</i> | |
| Resource DEL | 53,630 |
| Resource AME | 2,000 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 55,630 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL**-900***Of which:*

Programme

Other Income

-900

Of which:

A Investigations and Prosecution

-900

Total Programme

-900
Total Voted Resource Income

-900

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

No CFER income or receipts are expected in 2016-17.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

| | |
|----------------------------|-------------------|
| Accounting Officer: | David Green CB QC |
|----------------------------|-------------------|

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

In discharging these responsibilities, particular regard is given to:

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

HM Procurator General and Treasury Solicitor

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 RDEL to CDEL. To fund AGO accommodation move and leasehold improvements | | -300,000 | |
| Total change in Resource DEL (Voted) | | -300,000 | -300,000 |
| (Section D) Resource AME for new provision to be created for the potential future costs of AGO dilapidations on leasehold improvements | 500,000 | | |
| Total change in Resource AME (Voted) | 500,000 | | 500,000 |
| (Section B) Transfer from RDEL to CDEL to fund AGO accommodation move and leasehold improvements | 300,000 | | |
| Total change in Capital DEL (Voted) | 300,000 | | 300,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|----------|-----------|----------|
| Departmental Expenditure Limit | | | |
| Resource | -300,000 | - | -300,000 |
| Capital | 300,000 | - | 300,000 |
| Annually Managed Expenditure | | | |
| Resource | 500,000 | - | 500,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 200,000 | - | 200,000 |
| Capital | 300,000 | - | 300,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement | - | | |

Supplementary amounts required in the year ending 31 March 2017 for expenditure by HM Procurator General and Treasury Solicitor on:

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

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

Annually Managed Expenditure:Expenditure arising from:

*Provisions and other non cash items.

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

£'000

£'000

389

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 196,760 | -188,480 | 8,280 | - | - | - | 2,200 | - | 2,200 |
| <i>Of which:</i> | | | | | | | | |
| A GLD Administration | | | | | | | | |
| 189,362 | -188,072 | 1,290 | - | - | - | 1,900 | - | 1,900 |
| B AGO Administration | | | | | | | | |
| 4,626 | -408 | 4,218 | - | - | - | 300 | - | 300 |
| C CPSI Administration | | | | | | | | |
| 2,772 | - | 2,772 | - | - | - | - | - | - |
| Total Spending in DEL | | | | | | | | |
| 196,760 | -188,480 | 8,280 | - | - | - | 2,200 | - | 2,200 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 500 | - | 500 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| D AME Provision | | | | | | | | |
| - | - | - | 500 | - | 500 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 500 | - | 500 | - | - | - |
| Total for Estimate | | | | | | | | |
| 196,760 | -188,480 | 8,280 | 500 | - | 500 | 2,200 | - | 2,200 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 196,760 | -188,480 | 8,280 | 500 | - | 500 | 2,200 | - | 2,200 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|-------------|------------------|
| Net Resource Requirement | 8,580 | 200 | 8,780 |
| Net Capital Requirement | 1,900 | 300 | 2,200 |
| Accruals to cash adjustments | -830 | -500 | -1,330 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -2,330 | - | -2,330 |
| New provisions and adjustments to previous provisions | - | -500 | -500 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | 1,500 | - | 1,500 |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 9,650 | - | 9,650 |

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

£'000

Plans

| | |
|---|--------------|
| Gross Administration Costs | 196,760 |
| <i>Less:</i> | |
| Administration DEL Income | -188,480 |
| Net Administration Costs | 8,280 |
| Gross Programme Costs | 500 |
| <i>Less:</i> | |
| Programme DEL Income | - |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 500 |
| Total Net Operating Costs | 8,780 |
| <i>Of which:</i> | |
| Resource DEL | 8,280 |
| 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 | - |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 8,780 |
| <i>Of which:</i> | |
| Resource DEL | 8,280 |
| Resource AME | 500 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 8,780 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL**-188,480***Of which:*

Administration

Sales of Goods and Services

-188,480

Of which:

A GLD Administration

-188,072

B AGO Administration

-408

Total Administration

-188,480

Total Voted Resource Income

-188,480

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

No CFER income or receipts are expected in 2016-17.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

| | |
|----------------------------------|---|
| Accounting Officer: | Jonathan Jones |
| Other Accounting Officer: | Kevin McGinty, CBE, HM Crown Prosecution Service Inspectorate for Section C |

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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 |
|--|-----------|------------|-------|
|--|-----------|------------|-------|

Resource DEL

Transfers of budgetary cover to/from other Government Departments

| | | | |
|--|--------|--|--|
| (Section A) Increase in gross programme spend for Food and farming following a transfer from Cabinet Office for Cyber Security work. | 50,000 | | |
|--|--------|--|--|

| | | | |
|--|-----------|--|--|
| (Section B) Increase in gross programme spend for Improve the environment following a transfer from Department for Transport for Air Quality Grants. | 1,000,000 | | |
|--|-----------|--|--|

| | | | |
|--|---------|--|--|
| (Section B) Increase in gross programme spend for Improve the environment following a transfer from Foreign and Commonwealth Office for Conflict Stability and Security Funding. | 895,000 | | |
|--|---------|--|--|

| | | | |
|---|---------|--|--|
| (Section B) Increase in gross programme spend for Improve the environment following a transfer from Cabinet Office for Cyber Security work. | 189,000 | | |
|---|---------|--|--|

| | | | |
|--|--------|--|--|
| (Section B) Increase in gross programme spend for Improve the environment following a transfer from Foreign and Commonwealth Office for India Scope Funding. | 75,000 | | |
|--|--------|--|--|

| | | | |
|---|-----------|--|--|
| (Section E) Increase in gross programme spend for Marine and fisheries following a transfer from Foreign and Commonwealth Office to Centre for Environment Fisheries and Aquaculture Science (CEFAS) for Conflict Stability and Security Funding. | 1,000,000 | | |
|---|-----------|--|--|

| | | | |
|--|--|----------|--|
| (Section G) Decrease in gross administration spend for Departmental operating costs following a transfer to Cabinet Office for the Minority Ethnic Talent Association's (META) Growing Talent Programme. | | -197,000 | |
|--|--|----------|--|

| | |
|---|--------|
| (Section G) Increase in gross programme spend for Departmental operating costs following a transfer from Foreign and Commonwealth Office for One HMG. | 27,000 |
|---|--------|

Control total changes

| | |
|--|----------|
| (Section G) Decrease in gross administration spend for Departmental operating costs following a HM Treasury charge for cash forecasting. | -160,000 |
|--|----------|

| | |
|---|------------|
| (Section G) Decrease in gross programme spend for Departmental operating costs following a Budget Exchange transfer into 2017/18 for Voluntary Exit Scheme costs. | -5,000,000 |
|---|------------|

| | |
|--|-----------|
| (Section I) Increase in gross programme spend for Protect the country from floods (ALB) (net) following a Reserve claim for Environment Agency following the 2015 winter floods. | 5,000,000 |
|--|-----------|

| | |
|---|--------|
| (Section I) Increase in gross programme spend for Protect the country from floods (ALB) (net) following a Reserve claim for Environment Agency for additional budget for Flood Resilience as announced in the Autumn Statement. | 50,000 |
|---|--------|

Transfers between resource spending and capital spending

| | |
|---|----------|
| (Section D) Decrease in gross programme spend for Animal and plant health following a transfer to capital for Veterinary Medicines Directorate. | -772,000 |
|---|----------|

| | |
|---|------------|
| (Section G) Increase in gross programme spend for Departmental operating costs following a transfer from capital. | 11,500,000 |
|---|------------|

| | |
|--|-----------|
| (Section H) Increase in gross programme spend for Improve the environment (ALB) (net) following a transfer from capital within Royal Botanic Gardens, Kew. | 3,000,000 |
|--|-----------|

| | |
|--|-------------|
| (Section H) Decrease in gross programme spend for Improve the environment (ALB) (net) following a transfer to capital within Environment Agency. | -10,000,000 |
|--|-------------|

| | |
|--|-------------|
| (Section I) Decrease in gross programme spend for Protect the country from floods (ALB) (net) following a transfer to capital within Environment Agency. | -20,000,000 |
|--|-------------|

Transfers within the Department

| | |
|--|------------|
| (Section A) Decrease in gross administration spend for Food and farming following a reallocation of budgets. | -5,192,000 |
|--|------------|

| | |
|--|------------|
| (Section A) Increase in gross programme spend for Food and farming following a reallocation of budgets. | 7,363,000 |
| (Section B) Decrease in gross programme spend for Improve the environment following a reallocation of budgets. | -97,000 |
| (Section B) Decrease in gross programme spend for Improve the environment following a transfer to Environment Agency. | -1,422,000 |
| (Section B) Decrease in gross programme spend for Improve the environment following a transfer to Joint Nature Conservation Committee. | -600,000 |
| (Section B) Decrease in gross programme spend for Improve the environment following a transfer to Natural England. | -90,000 |
| (Section C) Decrease in gross programme spend for Protect the country from floods following a transfer to Environment Agency. | -50,000 |
| (Section D) Decrease in gross administration spend for Animal and plant health following a reallocation of budgets. | -769,000 |
| (Section D) Decrease in gross programme spend for Animal and plant health following a transfer to Natural England. | -1,257,000 |
| (Section D) Decrease in gross programme spend for Animal and plant health following a reallocation of budgets. | -1,598,000 |
| (Section D) Decrease in programme income for Animal and plant health following a reallocation of budgets. | 250,000 |
| (Section E) Increase in gross programme spend for Marine and fisheries following a reallocation of budgets. | 537,000 |
| (Section E) Decrease in gross programme spend for Marine and fisheries following a transfer to Joint Nature Conservation Committee. | -598,000 |
| (Section E) Increase in programme income for Marine and fisheries following a reallocation of budgets. | -400,000 |
| (Section F) Increase in gross programme spend for Countryside and rural services for Forestry Commission. | 877,000 |
| (Section F) Increase in gross programme spend for Countryside and rural services following a transfer from Environment Agency. | 630,000 |

| | | | |
|--|--------------------|---------------------|--------------------|
| (Section G) Increase in gross administration spend for Departmental operating costs following a reallocation of budgets. | 7,471,000 | | |
| (Section G) Decrease in gross administration spend for Departmental operating costs following a transfer to Environment Agency. | | -1,510,000 | |
| (Section G) Decrease in gross programme spend for Departmental operating costs following a reallocation of budgets. | | -8,442,000 | |
| (Section G) Increase in gross programme spend for Departmental operating costs following a transfer from Environment Agency. | 3,820,000 | | |
| (Section G) Decrease in gross programme spend for Departmental operating costs following a transfer to Natural England. | | -1,000,000 | |
| (Section H) Decrease in gross programme spend for Improve the environment (ALB) (net) for Environment Agency. | | -418,000 | |
| (Section H) Increase in gross programme spend for Improve the environment (ALB) (net) for Joint Nature Conservation Committee. | 1,198,000 | | |
| (Section H) Increase in gross programme spend for Improve the environment (ALB) (net) for Natural England. | 2,347,000 | | |
| (Section I) Decrease in gross programme spend for Protect the country from floods (ALB) (net) for Environment Agency. | | -1,050,000 | |
| <u>Changes in expenditure offset by income</u> | | | |
| (Section A) Increase in gross programme spend for Food and farming offset by an increase in programme income, for Rural Payments Agency. | 329,824,000 | -329,824,000 | |
| Total change in Resource DEL (Voted) | 377,103,000 | -390,446,000 | -13,343,000 |
| <u>Resource AME</u> | | | |
| <u>Control total changes</u> | | | |
| (Section L) Increase in gross programme spend for Food and farming for CAP Disallowance provision. | 424,000,000 | | |

| | | |
|--|------------|--------------|
| (Section L) Increase in gross programme spend for Food and farming for Rural Payments Agency potential provisions. | 25,000,000 | |
| (Section L) Increase in gross programme spend for Food and farming for Rural Payments Agency changes to the commoner's provision. | 21,700,000 | |
| (Section L) Increase in gross programme spend for Food and farming for Rural Payments Agency potential unrealised foreign exchange losses. | 13,000,000 | |
| (Section M) Increase in gross programme spend for Improve the environment for increase in provision for metal mines due to a change in the Treasury discount rate. | 2,953,000 | |
| (Section M) Increase in gross programme spend for Improve the environment following an accrual adjustment for South West Water. | 600,000 | |
| (Section Q) Increase in gross programme spend for Departmental operating costs for potential impairments across the Defra Estate. | 15,000,000 | |
| (Section Q) Decrease in gross programme spend for Departmental operating costs following a reduction in provisions for the Core Department. | | -3,732,000 |
| (Section S) Increase in gross programme spend for Improve the environment (ALB) (net) for Environment Agency for potential impairments. | 500,000 | |
| (Section S) Increase in gross programme spend for Improve the environment (ALB) (net) for Environment Agency potential provisions. | 1,500,000 | |
| (Section S) Increase in gross programme spend for Improve the environment (ALB) (net) for utilisation of provisions of the Environment Agency Closed Pension Fund. | 2,160,000 | |
| (Section T) Decrease in gross programme spend for Protect the country from floods (ALB) (net) for Flood Re. | | -100,000,000 |
| (Section T) Increase in gross programme spend for Protect the country from floods (ALB) (net) for Environment Agency for potential impairments. | 4,500,000 | |
| (Section T) Increase in gross programme spend for Protect the country from floods (ALB) (net) for Environment Agency potential provisions. | 500,000 | |

Transfers within the Department

| | | | |
|--|--------------------|---------------------|--------------------|
| (Section N) Increase in gross programme spend for Animal and plant health for an increase in provisions. | 4,000 | | |
| (Section O) Increase in gross programme spend for Marine and fisheries for an increase in provisions for Centre for Environment Fisheries and Aquaculture Science (CEFAS). | 3,000 | | |
| (Section Q) Decrease in gross programme spend for Departmental operating costs following a reduction in provisions for the Core Department. | | -9,000 | |
| (Section V) Increase in gross programme spend for Countryside and rural services (ALB) (net) for an increase in provisions for National Forest Company. | 2,000 | | |
| Total change in Resource AME (Voted) | 511,422,000 | -103,741,000 | 407,681,000 |

Capital DEL**Transfers of budgetary cover to/from other Government Departments**

| | | | |
|--|--|------------|--|
| (Section G) Decrease in capital spend for Departmental operating costs following a transfer to Cabinet Office for Single Operating Platform. | | -3,009,000 | |
|--|--|------------|--|

Control total changes

| | | | |
|---|------------|--|--|
| (Section I) Increase in capital spend for Protect the country from floods (ALB) (net) following a Reserve claim for Environment Agency following the 2015 winter floods. | 40,500,000 | | |
| (Section I) Increase in capital spend for Protect the country from floods (ALB) (net) following a Reserve claim for Environment Agency for additional budget for Flood Resilience as announced in the Autumn Statement. | 7,600,000 | | |

Transfers between resource spending and capital spending

| | | | |
|--|---------|-------------|--|
| (Section D) Increase in capital spend for Animal and plant health following a transfer from resource for Veterinary Medicines Directorate. | 772,000 | | |
| (Section G) Decrease in capital spend for Departmental operating costs following a transfer to resource. | | -11,500,000 | |

| | | |
|---|------------|--|
| (Section H) Increase in capital spend for Improve the environment (ALB) (net) following a transfer from resource within Environment Agency. | 10,000,000 | |
|---|------------|--|

| | | |
|---|--|------------|
| (Section H) Decrease in capital spend for Improve the environment (ALB) (net) following a transfer to resource within Royal Botanic Gardens, Kew. | | -3,000,000 |
|---|--|------------|

| | | |
|---|------------|--|
| (Section I) Increase in capital spend for Protect the country from floods (ALB) (net) following a transfer from resource within Environment Agency. | 20,000,000 | |
|---|------------|--|

Transfers within the Department

| | | |
|---|--|------------|
| (Section A) Decrease in capital spend for Food and farming following reallocation of budgets. | | -2,000,000 |
|---|--|------------|

| | | |
|---|--|---------|
| (Section B) Decrease in capital spend for Improve the environment following a transfer to Environment Agency. | | -92,000 |
|---|--|---------|

| | | |
|---|---------|--|
| (Section F) Increase in capital spend for Countryside and rural services for Forestry Commission. | 930,000 | |
|---|---------|--|

| | | |
|---|-----------|--|
| (Section G) Increase in capital spend for Departmental operating costs following reallocation of budgets. | 1,070,000 | |
|---|-----------|--|

| | | |
|--|--|-------------|
| (Section G) Decrease in capital spend for Departmental operating costs following a transfer to Environment Agency. | | -14,466,000 |
|--|--|-------------|

| | | |
|---|--|------------|
| (Section G) Decrease in capital spend for Departmental operating costs following a transfer to Natural England. | | -1,600,000 |
|---|--|------------|

| | | |
|---|------------|--|
| (Section H) Increase in capital spend for Improve the environment (ALB) (net) for Environment Agency. | 14,558,000 | |
|---|------------|--|

| | | |
|--|-----------|--|
| (Section H) Increase in capital spend for Improve the environment (ALB) (net) for Natural England. | 1,600,000 | |
|--|-----------|--|

| | | | |
|--|-------------------|--------------------|-------------------|
| Total change in Capital DEL (Voted) | 97,030,000 | -35,667,000 | 61,363,000 |
|--|-------------------|--------------------|-------------------|

Non-Budget

Control total changes

| | | |
|---|------------|--|
| (Section X) Increase in gross programme spend relating to potential prior period adjustments. | 26,500,000 | |
|---|------------|--|

Changes in expenditure offset by income

| | | |
|--|------------|-------------|
| (Section W) Decrease in gross programme expenditure for Food and farming offset by a decrease in programme income, for devolved administrations. | 24,000,000 | -24,000,000 |
|--|------------|-------------|

| | | | |
|---|--------------------|--------------------|--------------------|
| Total change in Non-Budget | 50,500,000 | -24,000,000 | 26,500,000 |
| <u>Net Cash Requirement</u> | | | |
| Change to Net Cash Requirement | 100,109,000 | | |
| Total change in Net Cash Requirement | 100,109,000 | | 100,109,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|-------------|-----------|-------------|
| Departmental Expenditure Limit | | | |
| Resource | -13,343,000 | - | -13,343,000 |
| Capital | 61,363,000 | - | 61,363,000 |
| Annually Managed Expenditure | | | |
| Resource | 407,681,000 | - | 407,681,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 394,338,000 | - | 394,338,000 |
| Capital | 61,363,000 | - | 61,363,000 |
| Non-Budget Expenditure | 26,500,000 | | |
| Net cash requirement | 100,109,000 | | |

Supplementary amounts required in the year ending 31 March 2017 for expenditure by Department for Environment, Food and Rural Affairs on:

Departmental Expenditure Limit:

Expenditure arising from:

Expenditure by Natural England and the Environment Agency. Represent forestry interests, encourage good forestry practice, sustainable forest management and conduct forest research. International policy, research, standard-setting and monitoring to support sustainable forestry. Land grants, countryside access and rights of way. Policy on commons, national parks and town and village greens. Environmental protection and conservation, maintain air and ozone quality, increase UK's environmental decontamination capabilities, deliver social, environmental and economic programmes; Maintain water quality and a resilient supply, support for management of inland waterways and obligations under the Water Act 2003 and Water Act 2014. Support terrestrial, marine, waterway environments and protection of water bodies. Reduction of charges for supply of water and provision of sewerage services to customers. Support protection of species, wildlife management, habitat protection and conservation. Support national and global biodiversity, geodiversity and research. Support for rural and regional development. Better waste management. Promotion and support for sustainable development, consumption and production. Supporting development of farming and cost-sharing initiatives, payments, losses and penalties relating to the administration of EU schemes including disallowance. EU compensation payments to producers and support for agriculture. Champion hygienic production, marketing, delivery and processing in the agriculture, fisheries and food industries. Support bee and fish conservation and health, UK's responsibilities under the Convention on International Trade in Endangered Species (CITES) and fishing industry. Support keeping, movement tracing, international trade, health and welfare of animals, animal products and by-products, dairy hygiene and marketing. Support a sustainable, secure and healthy food supply; food labelling and composition policy.

Part I

Flood risk management and development implications, land drainage and sewerage. Exotic and endemic animal and plant disease policy portfolio and eradication. Regulatory systems for chemicals, veterinary medicines and pesticides. Radioactive waste management, pollution emergency response services, noise mapping and manage other environmental risks. Consultation on town, urban and country developments. Climate modelling, risk assessment and adaptation.

Specialist support services; legacy and residual delivery body costs; subsidies to support delivery bodies; staff management and development; other departmental administration and non-cash costs; publicity, promotion; awareness and publications; knowledge-sharing initiatives; research and development; surveys; monitoring; statistics; advice and consultancies; funding through Area-Based Grants; subscriptions and contributions to international organisations; international policy making; working with the EU; licensing, approvals and certification; inspections; compliance and enforcement in accordance with regulatory requirements; Voted Loans in relation to National Museums.

Income arising from:

Income from devolved administrations and European Commission (EC); delivery body funding contributions; provision of employee and financial shared services to other public sector bodies; surveys; receipts from sale of carcasses and vaccines; income from licensing; regulatory income; approvals; investments; interest gained; donations and bequests; commercial activities; certification; publications; public inquiries; information; inspections; registrations; supervision and extensification; administration of grant; waste disposal; capital loan schemes; commissioned surveys; research; studies and provision of advice; rental income and repayments; occupancy charge; administrative training and professional services; pension and redundancy contributions and knowledge-sharing initiatives.

Annually Managed Expenditure:

Expenditure arising from:

Levy collection; publicity, promotion, awareness and publications; research and development; market and supply chain analysis and support; packaging recovery support; licensing, approvals and certification. Specialist support services; staff management and development; delivery body funding contributions; surveys; monitoring; statistics; advice and consultancies; provision for future liabilities; bad debts; revaluations and impairment losses; legacy and residual delivery body costs. Promotion of affordable insurance in relation to flood risk.

Income arising from:

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

Non-Budget Expenditure:

Expenditure arising from:

Payments to devolved administrations.

* Prior period adjustments.

Income arising from:

Funding contributions to support delivery bodies.

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 511,654 | 1,399,572 | -357 | -12,986 | 511,297 | 1,386,586 | 609,600 | 61,363 | 670,963 |
| <i>Of which:</i> | | | | | | | | |
| A Food and farming | | | | | | | | |
| 99,485 | 158,538 | -5,192 | 7,413 | 94,293 | 165,951 | 18,340 | -2,000 | 16,340 |
| B Improve the environment | | | | | | | | |
| 26,619 | 227,535 | - | -50 | 26,619 | 227,485 | 43,989 | -92 | 43,897 |
| C Protect the country from floods | | | | | | | | |
| 1,283 | 588 | - | -50 | 1,283 | 538 | 32 | - | 32 |
| D Animal and plant health | | | | | | | | |
| 38,962 | 131,193 | -769 | -3,377 | 38,193 | 127,816 | 8,677 | 772 | 9,449 |
| E Marine and fisheries | | | | | | | | |
| 7,331 | 20,533 | - | 539 | 7,331 | 21,072 | 5,403 | - | 5,403 |
| F Countryside and rural services | | | | | | | | |
| 9,026 | 195,306 | - | 1,507 | 9,026 | 196,813 | 25,773 | 930 | 26,703 |
| G Departmental operating costs | | | | | | | | |
| 190,280 | 96,075 | 5,604 | 905 | 195,884 | 96,980 | 76,223 | -29,505 | 46,718 |
| H Improve the environment (ALB) (net) | | | | | | | | |
| 74,171 | 243,276 | - | -3,873 | 74,171 | 239,403 | 27,163 | 23,158 | 50,321 |
| I Protect the country from floods (ALB) (net) | | | | | | | | |
| 61,804 | 310,090 | - | -16,000 | 61,804 | 294,090 | 404,000 | 68,100 | 472,100 |
| Total Spending in DEL | | | | | | | | |
| | | -357 | -12,986 | | | | 61,363 | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 84,479 | - | 407,681 | - | 492,160 | 1,000 | - | 1,000 |
| <i>Of which:</i> | | | | | | | | |
| L Food and farming | | | | | | | | |
| - | -29,968 | - | 483,700 | - | 453,732 | - | - | - |
| M Improve the environment | | | | | | | | |
| - | -43,415 | - | 3,553 | - | -39,862 | - | - | - |
| N Animal and plant health | | | | | | | | |
| - | - | - | 4 | - | 4 | - | - | - |
| O Marine and fisheries | | | | | | | | |
| - | - | - | 3 | - | 3 | - | - | - |
| Q Departmental operating costs | | | | | | | | |
| - | 49,423 | - | 11,259 | - | 60,682 | - | - | - |
| S Improve the environment (ALB) (net) | | | | | | | | |
| - | -12,341 | - | 4,160 | - | -8,181 | - | - | - |
| T Protect the country from floods (ALB) (net) | | | | | | | | |
| - | 121,284 | - | -95,000 | - | 26,284 | - | - | - |
| V Countryside and rural services (ALB) (net) | | | | | | | | |
| - | - | - | 2 | - | 2 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | - | 407,681 | | | | - | |

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 |
| Non-Budget spending | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 10,000 | - | 26,500 | - | 36,500 | - | - | |
| <i>Of which:</i> | | | | | | | | |
| X Prior period adjustments | | | | | | | | |
| - | - | - | 26,500 | - | 26,500 | - | - | |
| Total Non-Budget Spending | | | | | | | | |
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| Total for Estimate | | | | | | | | |
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| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
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| Non Voted Expenditure | | | | | | | | |
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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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 577,451 | -66,154 | 511,297 | 3,877,602 | -2,491,016 | 1,386,586 | 672,963 | -2,000 | 670,963 |
| <i>Of which:</i> | | | | | | | | |
| A Food and farming | | | | | | | | |
| 94,613 | -320 | 94,293 | 2,037,652 | -1,871,701 | 165,951 | 16,340 | - | 16,340 |
| B Improve the environment | | | | | | | | |
| 28,800 | -2,181 | 26,619 | 235,711 | -8,226 | 227,485 | 43,897 | - | 43,897 |
| C Protect the country from floods | | | | | | | | |
| 1,283 | - | 1,283 | 538 | - | 538 | 32 | - | 32 |
| D Animal and plant health | | | | | | | | |
| 38,193 | - | 38,193 | 215,591 | -87,775 | 127,816 | 9,449 | - | 9,449 |
| E Marine and fisheries | | | | | | | | |
| 7,331 | - | 7,331 | 51,450 | -30,378 | 21,072 | 5,403 | - | 5,403 |
| F Countryside and rural services | | | | | | | | |
| 11,211 | -2,185 | 9,026 | 689,734 | -492,921 | 196,813 | 26,703 | - | 26,703 |
| G Departmental operating costs | | | | | | | | |
| 257,352 | -61,468 | 195,884 | 96,995 | -15 | 96,980 | 48,718 | -2,000 | 46,718 |
| H Improve the environment (ALB) (net) | | | | | | | | |
| 74,171 | - | 74,171 | 239,403 | - | 239,403 | 50,321 | - | 50,321 |
| I Protect the country from floods (ALB) (net) | | | | | | | | |
| 61,804 | - | 61,804 | 294,090 | - | 294,090 | 472,100 | - | 472,100 |
| J Marine and fisheries (ALB) (net) | | | | | | | | |
| 2,290 | - | 2,290 | 14,230 | - | 14,230 | - | - | - |
| K Countryside and rural services (ALB) (net) | | | | | | | | |
| 403 | - | 403 | 2,208 | - | 2,208 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| 577,451 | -66,154 | 511,297 | 3,877,602 | -2,491,016 | 1,386,586 | 672,963 | -2,000 | 670,963 |

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 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 592,160 | -100,000 | 492,160 | 1,000 | - | 1,000 |
| <i>Of which:</i> | | | | | | | | |
| L Food and farming | | | | | | | | |
| - | - | - | 453,732 | - | 453,732 | - | - | - |
| M Improve the environment | | | | | | | | |
| - | - | - | 60,138 | -100,000 | -39,862 | - | - | - |
| N Animal and plant health | | | | | | | | |
| - | - | - | 4 | - | 4 | - | - | - |
| O Marine and fisheries | | | | | | | | |
| - | - | - | 3 | - | 3 | - | - | - |
| P Countryside and rural services | | | | | | | | |
| - | - | - | -550 | - | -550 | - | - | - |
| Q Departmental operating costs | | | | | | | | |
| - | - | - | 60,682 | - | 60,682 | - | - | - |
| R Food and farming (ALB) (net) | | | | | | | | |
| - | - | - | -15 | - | -15 | 1,000 | - | 1,000 |
| S Improve the environment (ALB) (net) | | | | | | | | |
| - | - | - | -8,181 | - | -8,181 | - | - | - |
| T Protect the country from floods (ALB) (net) | | | | | | | | |
| - | - | - | 26,284 | - | 26,284 | - | - | - |
| U Marine and fisheries (ALB) (net) | | | | | | | | |
| - | - | - | 61 | - | 61 | - | - | - |
| V Countryside and rural services (ALB) (net) | | | | | | | | |
| - | - | - | 2 | - | 2 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 592,160 | -100,000 | 492,160 | 1,000 | - | 1,000 |
| Non-Budget spending | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 1,216,300 | -1,179,800 | 36,500 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| W Food and farming | | | | | | | | |
| - | - | - | 1,189,800 | -1,179,800 | 10,000 | - | - | - |
| X Prior period adjustments | | | | | | | | |
| - | - | - | 26,500 | - | 26,500 | - | - | - |
| Total Non-Budget Spending | | | | | | | | |
| - | - | - | 1,216,300 | -1,179,800 | 36,500 | - | - | - |
| Total for Estimate | | | | | | | | |
| 577,451 | -66,154 | 511,297 | 5,686,062 | -3,770,816 | 1,915,246 | 673,963 | -2,000 | 671,963 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 577,451 | -66,154 | 511,297 | 5,686,062 | -3,770,816 | 1,915,246 | 673,963 | -2,000 | 671,963 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|-----------------|------------------|
| Net Resource Requirement | 2,005,705 | 420,838 | 2,426,543 |
| Net Capital Requirement | 610,600 | 61,363 | 671,963 |
| Accruals to cash adjustments | -325,331 | -382,092 | -707,423 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | -1,249,624 | 19,453 | -1,230,171 |
| Add cash grant-in-aid | 1,022,369 | 22,874 | 1,045,243 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -83,234 | -15,000 | -98,234 |
| New provisions and adjustments to previous provisions | -137,983 | -469,919 | -607,902 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | -26,500 | -26,500 |
| Other non-cash items | -2,752 | -13,000 | -15,752 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | 100,000 | 100,000 |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | 125,893 | - | 125,893 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 2,290,974 | 100,109 | 2,391,083 |

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

| | £'000 |
|---|------------------|
| | 2016-17 |
| | Plans |
| Gross Administration Costs | 554,101 |
| <i>Less:</i> | |
| Administration DEL Income | -66,154 |
| Net Administration Costs | 487,947 |
| Gross Programme Costs | 6,171,954 |
| <i>Less:</i> | |
| Programme DEL Income | -2,491,016 |
| Programme AME Income | -100,000 |
| Non-budget income | -1,195,800 |
| Net Programme Costs | 2,385,138 |
| Total Net Operating Costs | 2,873,085 |
| <i>Of which:</i> | |
| Resource DEL | 1,664,879 |
| Capital DEL | 489,042 |
| Resource AME | 725,164 |
| Capital AME | - |
| Non-budget | -6,000 |
| <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 | -489,042 |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | 16,000 |
| Other adjustments | -10,000 |
| Total Resource Budget | 2,390,043 |
| <i>Of which:</i> | |
| Resource DEL | 1,897,883 |
| Resource AME | 492,160 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | 26,500 |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | 10,000 |
| Total Resource (Estimate) | 2,426,543 |

Part III: Note B - Analysis of Departmental Income

| | £'000 |
|------------------------------------|-------------------|
| | Revised Plans |
| Voted Resource DEL | -2,557,170 |
| <i>Of which:</i> | |
| Administration | |
| Sales of Goods and Services | -66,154 |
| <i>Of which:</i> | |
| A: Food and farming | -320 |
| B: Improve the environment | -2,181 |
| F: Countryside and rural services | -2,185 |
| G: Departmental operating costs | -61,468 |
| Total Administration | -66,154 |
| Programme | |
| EU Grants Received | -2,336,355 |
| <i>Of which:</i> | |
| A: Food and farming | -1,867,700 |
| D: Animal and plant health | -803 |
| E: Marine and fisheries | -5,478 |
| F: Countryside and rural services | -462,374 |
| Sales of Goods and Services | -154,639 |
| <i>Of which:</i> | |
| A: Food and farming | -3,991 |
| B: Improve the environment | -8,226 |
| D: Animal and plant health | -86,972 |
| E: Marine and fisheries | -24,900 |
| F: Countryside and rural services | -30,535 |
| G: Departmental operating costs | -15 |
| Interest and Dividends | -12 |
| <i>Of which:</i> | |
| F: Countryside and rural services | -12 |
| Other Grants | -10 |
| <i>Of which:</i> | |
| A: Food and farming | -10 |
| Total Programme | -2,491,016 |
| Voted Resource AME | -100,000 |
| <i>Of which:</i> | |
| Programme | |
| Sales of Goods and Services | -100,000 |
| <i>Of which:</i> | |
| M: Improve the environment | -100,000 |
| Total Programme | -100,000 |
| Total Voted Resource Income | -2,657,170 |

Part III: Note B - Analysis of Departmental Income

| | £'000 |
|-----------------------------------|------------------|
| | Revised Plans |
| Voted Capital DEL | -2,000 |
| <i>Of which:</i> | |
| Programme | |
| Sales of Assets | -2,000 |
| <i>Of which:</i> | |
| G: Departmental operating costs | -2,000 |
| Total Programme | -2,000 |
| Total Voted Capital Income | -2,000 |

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) | - | - | - | - | - | - |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | - | - | - | - |
| Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | - | - | -16,000 | -16,000 | -16,000 | -16,000 |
| Total | - | - | -16,000 | -16,000 | -16,000 | -16,000 |

Detailed description of CFER sources

£'000

| | Present Plans | | Changes | | Revised Plans | |
|---------------------------|---------------|----------|---------|----------|---------------|----------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Non-Budget | | | | | | |
| Thames Tideway Tunnel. | - | - | -400 | -400 | -400 | -400 |
| Sale of Sand Hutton site. | - | - | -10,600 | -10,600 | -10,600 | -10,600 |
| Bovine Tuberculosis | - | - | -5,000 | -5,000 | -5,000 | -5,000 |
| Total | - | - | -16,000 | -16,000 | -16,000 | -16,000 |

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

| | |
|--|---|
| Accounting Officer: | Clare Moriarty |
| Additional Accounting Officers: | Ian Gambles for sections F, P (Forestry Commission) |
| Executive Agency Accounting Officers: | |
| Chris Hadkiss | Animal and Plant Health Agency |
| Mark Grimshaw | Rural Payments Agency |
| Professor Peter Borriello | Veterinary Medicines Directorate |
| Tom Karsten | Centre for Environment, Fisheries and Aquaculture Science |

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

ALB Accounting Officers:

| | |
|--------------------|--|
| Tony Smith | Consumer Council for Water |
| Sir James Bevan | Environment Agency |
| Brendan McCafferty | Flood Re |
| Marcus Yeo | Joint Nature Conservation Committee |
| John Tuckett | Marine Management Organisation |
| John Everitt | National Forest Company |
| James Cross | Natural England |
| Richard Deverell | Royal Botanic Gardens, Kew |
| Jane King | Agriculture & Horticulture Development Board |
| Marcus Coleman | Sea Fish Industry Authority |

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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 |
|---------------------------------------|--|----------------|----------------|------------------|
| R | Agriculture & Horticulture Development Board | -15 | 1,000 | - |
| H | Consumer Council for Water | 5,150 | - | 5,130 |
| H,I,S,T | Environment Agency | 543,534 | 509,762 | 866,871 |
| H | Joint Nature Conservation Committee | 9,636 | 864 | 10,895 |
| J | Marine Management Organisation | 16,520 | - | 15,090 |
| K,V | National Forest Company | 2,613 | - | 2,600 |
| H | Natural England | 101,811 | 4,320 | 111,657 |
| H | Royal Botanic Gardens, Kew | 27,440 | 7,475 | 33,000 |
| U | Sea Fish Industry Authority | 61 | - | - |
| Total | | 706,750 | 523,421 | 1,045,243 |

Part III: Note F - Accounting Policy changes

As part of the 2016-17 Annual Report and Accounts (ARA) preparation process a number of changes will be required to the Outturn figures for prior years. The exact value of these prior period adjustments has not yet been fully confirmed, but current estimates are that they will not exceed £26.5m and will not lead to a breach in the control totals.

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 |
|---------------------------------------|---------------------------------------|-------|
| <hr/> | | |
| A to G DEL | Payments for Committees and Tribunals | 58 |

Part III: Note J - Staff Benefits

The Department operates an Employee Discount Scheme, which provides staff access via a secure login to a website that gives them access to 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. Under the new agreed Crown Commercial Services Employee Benefits Framework that was implemented for Defra in August 2016 this service is provided at zero cost to the Department.

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|---|----------------|
| Liability for landfill sites that do not reach the standards required by the Environmental Permitting regulations and where the permit holder becomes insolvent and cases where ongoing management is required and there is no permit holder. | 20,000-30,000 |
| The Core Department has a potential liability in relation to dilapidations for failing to maintain properties in accordance with the terms of their leases. | 19,000 |
| An application for Judicial Review (JR) has been made against Defra's decision to withdraw the payment of outstanding Waste Infrastructure Grant. Were Defra to ultimately lose the JR, Defra would be required to reinstate payments totalling £147.5m over the remaining 20 years of the PFI Contract. In this eventuality, the sum of outstanding payments as at 31 March would total £11.4m. Permission to proceed with a JR has been refused by the High Court, both on the papers and at an Oral Permission Hearing, and more recently at the Court of Appeal based on the papers. The appellant has subsequently sought an Oral Permission Hearing at the Court of Appeal and this is due to take place on 23 November 2016. | 11,400 |
| Small potential liabilities against Defra, its Executive Agencies and ALBs. | 2,400 |
| 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 Defra's 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 |
| 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 |
| There is an ongoing independent assessment which was set up following recommendations in a report from the Parliamentary and Health Service Ombudsman, in relation to a claim for maladministration. | Unquantifiable |
| An application for judicial review has been made against Defra's plans to reduce NO2 concentrations on the basis they do not deliver compliance with EU legislation in the shortest possible time. | Unquantifiable |
| There is a potential liability in respect of financial corrections, however this is unquantifiable at present as we have not received notification from the EC. | Unquantifiable |

Part III: Note L - International Subscriptions

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

Part III: Note M - Replacement for Trust Statement

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

£'000

Taxes, fines and charges

| | |
|-----------------------|--------|
| Rural Payments Agency | 10,000 |
| Environment Agency | 11 |

| | |
|---------------|---------------|
| Total: | 10,011 |
|---------------|---------------|

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 HMRC Administration resulting from budget movements between HMRC and other Government departments, additional funding received at AS16 and a Resource to Capital budget switch. | 52,131,000 | -79,486,000 | |
| (Section A) Machinery of Government change from Department for Work and Pensions for the Government Gateway. | 15,700,000 | -9,444,000 | |
| Total change in Resource DEL (Voted) | 67,831,000 | -88,930,000 | -21,099,000 |
| (Section E) Increase in Child Benefit. | 74,542,000 | | |
| (Section F) Reduction in Tax Free Childcare. | | -8,066,000 | |
| (Section G) Reduction in Gift Aid Relief on Micro Donations and Stakeholder Pensions. | | -49,300,000 | |
| (Section I) Reduction in Payments of rates to LAs on behalf of certain bodies. | | -360,000 | |
| (Section J) Increase in VOA Administration for new provisions. | 106,000 | | |
| Total change in Resource AME (Voted) | 74,648,000 | -57,726,000 | 16,922,000 |
| (Section L) Reduction in Personal Tax Credit. | | -519,999,000 | |
| (Section M) Movements in Other reliefs and Allowances. | 719,558,000 | -285,000 | |
| Total change in Resource AME (Non-Voted) | 719,558,000 | -520,284,000 | 199,274,000 |
| (Section A) Movements in HMRC Administration resulting from additional funding received at AS16 and a Resource to Capital budget switch. | 104,840,000 | -5,500,000 | |
| Total change in Capital DEL (Voted) | 104,840,000 | -5,500,000 | 99,340,000 |
| Revision to the Net Cash Requirement reflects changes to Resource and Capital as set out above. It also takes account of movements in working capital. | 350,894,000 | | |
| Total change in Net Cash Requirement | 350,894,000 | - | 350,894,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|--------------------|-------------|-------------|
| Departmental Expenditure Limit | | | |
| Resource † | -21,099,000 | - | -21,099,000 |
| Capital | 99,340,000 | - | 99,340,000 |
| Annually Managed Expenditure | | | |
| Resource | 16,922,000 | 199,274,000 | 216,196,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | -4,177,000 | 199,274,000 | 195,097,000 |
| Capital | 99,340,000 | - | 99,340,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement † | 350,894,000 | | |

Supplementary amounts required in the year ending 31 March 2017 for expenditure by HM Revenue and Customs on:

Departmental Expenditure Limit:Expenditure arising from:

Administration in management, collection and payment of a range of taxes, tax credits, benefits, reliefs, refunds, duties, levies, Statutory Payments, allowances and entitlements.

Delivering policies held by other government departments, assistance to public bodies, enforcement of National Minimum Wage, collection of student loans, welfare reform, building capability, money laundering regulation and verification schemes.

Law enforcement, criminal investigation and provision of resources to independent investigatory bodies including the Adjudicator's Office. Payments in respect of the HMRC National Museum and grants to the voluntary and community sector.

Work for devolved administrations.

International Tax Cooperation Agreements, operation of customs controls, overseas tax administration, official development assistance and support of projects abroad.

Providing shared services, Civil Service HR, Revenue and Customs Digital Technology Services Limited, structural organisational change, services provided to third parties, air travel carbon offsetting, provision of trade information and Contracts Finder portal.

Administration of the National Insurance Funds for Great Britain and Northern Ireland and the Office of HM Paymaster General.

Non-cash items falling in DEL.

Valuations, administration, setting and maintaining of assessments, advice, property services, payments of Local Authority Rates on behalf of accredited foreign countries and non-cash items incurred by the Valuation Office Agency.

Part I (Continued)

Income arising from:

Tax reliefs, entitlements, money laundering regulation and verification schemes.

Recovery of law costs, overpayments, insurance and compensation claims, staff costs, apprenticeships funding, valuation and other services, aggregates levy, transaction fees and excess cash receipts.

Services provided to the Valuation Office Agency, Revenue and Customs Digital Technology Services Limited, other government departments, devolved administrations, other bodies and international parties. Providing shared services and contributing to Civil Service HR.

Charges made for attendance of officers, international commitments, travel expenses, use of cars, rent, and building capability.

Sales of assets, information, publications, statistical services, certificates and estate management services. The Asset Recovery Incentivisation Scheme and other miscellaneous receipts.

Recovery of costs of administration of the National Insurance Funds, collection of National Insurance contributions and of the Office of HM Paymaster General.

Non-cash items falling in DEL.

Valuations, administration, setting and maintaining of assessments, advice, property services, payments of Local Authority Rates on behalf of accredited foreign countries and non-cash items incurred by the Valuation Office Agency.

Annually Managed Expenditure:

Expenditure arising from:

Tax credits, benefits, reliefs, refunds, duties, levies, allowances and entitlements.

Remittance of irrecoverable debts and losses on revaluation of assets.

Incentive payments for filing, transitional payments to charities, provisions movements and payments that add capacity to recovery of debt.

Non-cash items falling in AME.

Payments of Rates on behalf of accredited Commonwealth and foreign countries and certain international organisations and non-cash items.

* Exchange rate movements

Income arising from:

Payments of Rates by accredited Commonwealth and foreign countries and certain international organisations, refunds from local authorities.

HM Revenue and Customs will account for this Estimate.

† Responsibility for the Government Gateway was transferred from the Department for Work and Pensions on 25 November 2016. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

(a) Department Expenditure Limit - Resource is increased by £6,256,000

(b) and the net cash requirement is increased by £4,963,000

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 882,235 | 2,706,310 | -38,424 | 17,325 | 843,811 | 2,723,635 | 241,640 | 99,340 | 340,980 |
| <i>Of which:</i> | | | | | | | | |
| A HMRC Administration | | | | | | | | |
| 873,835 | 2,690,309 | -38,424 | 17,325 | 835,411 | 2,707,634 | 229,640 | 99,340 | 328,980 |
| Total Spending in DEL | | | | | | | | |
| | | -38,424 | 17,325 | | | | 99,340 | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 11,874,547 | - | 16,922 | - | 11,891,469 | 30 | - | 30 |
| <i>Of which:</i> | | | | | | | | |
| E Child Benefit | | | | | | | | |
| - | 11,650,313 | - | 74,542 | - | 11,724,855 | 30 | - | 30 |
| F Tax Free Childcare | | | | | | | | |
| - | 20,424 | - | -8,066 | - | 12,358 | - | - | - |
| G Providing payments in lieu of tax relief to certain bodies | | | | | | | | |
| - | 120,079 | - | -49,300 | - | 70,779 | - | - | - |
| I VOA - Payments of rates to LAs on behalf of certain bodies | | | | | | | | |
| - | 76,160 | - | -360 | - | 75,800 | - | - | - |
| J VOA Administration | | | | | | | | |
| - | 2,001 | - | 106 | - | 2,107 | - | - | - |
| Non Voted Expenditure | | | | | | | | |
| - | 31,092,458 | - | 199,274 | - | 31,291,732 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| L Personal Tax Credit | | | | | | | | |
| - | 28,516,247 | - | -519,999 | - | 27,996,248 | - | - | - |
| M Other Reliefs and Allowances | | | | | | | | |
| - | 2,576,211 | - | 719,273 | - | 3,295,484 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | - | 216,196 | | | | - | |

Part II: Changes Proposed (Continued)

| | 2019/20 | | 2020/21 | | £'000 |
|------------------------------|---------|---------|---------|--------|--------------|
| Total for Estimate | | | | | |
| | -38,424 | 233,521 | | 99,340 | |
| <i>Of which:</i> | | | | | |
| Voted Expenditure | | | | | |
| | -38,424 | 34,247 | | 99,340 | |
| Non Voted Expenditure | | | | | |
| | - | 199,274 | | - | |
| | | | | | £'000 |

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|---------|------------------|
| Net Cash Requirement | 15,374,965 | 350,894 | 15,725,859 |

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 1,000,611 | -156,800 | 843,811 | 3,021,279 | -297,644 | 2,723,635 | 349,480 | -8,500 | 340,980 |
| <i>Of which:</i> | | | | | | | | |
| A HMRC Administration | | | | | | | | |
| 992,211 | -156,800 | 835,411 | 2,797,578 | -89,944 | 2,707,634 | 337,480 | -8,500 | 328,980 |
| B VOA Administration | | | | | | | | |
| - | - | - | 207,701 | -207,700 | 1 | 12,000 | - | 12,000 |
| C Utilised Provisions | | | | | | | | |
| 8,400 | - | 8,400 | 16,000 | - | 16,000 | - | - | - |
| Non-voted expenditure | | | | | | | | |
| 56,000 | - | 56,000 | 237,800 | - | 237,800 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| D National Insurance Fund | | | | | | | | |
| 56,000 | - | 56,000 | 237,800 | - | 237,800 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| 1,056,611 | -156,800 | 899,811 | 3,259,079 | -297,644 | 2,961,435 | 349,480 | -8,500 | 340,980 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 11,895,999 | -4,530 | 11,891,469 | 30 | - | 30 |
| <i>Of which:</i> | | | | | | | | |
| E Child Benefit | | | | | | | | |
| - | - | - | 11,724,855 | - | 11,724,855 | 30 | - | 30 |
| F Tax Free Childcare | | | | | | | | |
| - | - | - | 12,358 | - | 12,358 | - | - | - |
| G Providing payments in lieu of tax relief to certain bodies | | | | | | | | |
| - | - | - | 70,779 | - | 70,779 | - | - | - |
| H HMRC Administration | | | | | | | | |
| - | - | - | 30,000 | - | 30,000 | - | - | - |
| I VOA - Payments of rates to LAs on behalf of certain bodies | | | | | | | | |
| - | - | - | 80,330 | -4,530 | 75,800 | - | - | - |
| J VOA Administration | | | | | | | | |
| - | - | - | 2,107 | - | 2,107 | - | - | - |
| K Utilised Provisions | | | | | | | | |
| - | - | - | -24,430 | - | -24,430 | - | - | - |

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 |
| Non-voted expenditure | | | | | | | | |
| - | - | - | 31,291,732 | - | 31,291,732 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| L Personal Tax Credit | | | | | | | | |
| - | - | - | 27,996,248 | - | 27,996,248 | - | - | - |
| M Other Reliefs and Allowances | | | | | | | | |
| - | - | - | 3,295,484 | - | 3,295,484 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 43,187,731 | -4,530 | 43,183,201 | 30 | - | 30 |
| Total for Estimate | | | | | | | | |
| 1,056,611 | -156,800 | 899,811 | 46,446,810 | -302,174 | 46,144,636 | 349,510 | -8,500 | 341,010 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 1,000,611 | -156,800 | 843,811 | 14,917,278 | -302,174 | 14,615,104 | 349,510 | -8,500 | 341,010 |
| Non Voted Expenditure | | | | | | | | |
| 56,000 | - | 56,000 | 31,529,532 | - | 31,529,532 | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|--------------------|-----------------|--------------------|
| Net Resource Requirement | 46,849,350 | 195,097 | 47,044,447 |
| Net Capital Requirement | 241,670 | 99,340 | 341,010 |
| Accruals to cash adjustments | -329,797 | 255,731 | -74,066 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -320,046 | 28,707 | -291,339 |
| New provisions and adjustments to previous provisions | -32,000 | -106 | -32,106 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -2,181 | - | -2,181 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | 290,723 | 290,723 |
| Increase (-) / Decrease (+) in creditors | - | -63,593 | -63,593 |
| Use of provisions | 24,430 | - | 24,430 |
| Removal of non-voted budget items | -31,386,258 | -199,274 | -31,585,532 |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | -31,386,258 | -199,274 | -31,585,532 |
| Net Cash Requirement | 15,374,965 | 350,894 | 15,725,859 |

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

£'000

Plans

| | |
|---|-------------------|
| Gross Administration Costs | 1,048,211 |
| <i>Less:</i> | |
| Administration DEL Income | -156,800 |
| Net Administration Costs | 891,411 |
| Gross Programme Costs | 46,455,240 |
| <i>Less:</i> | |
| Programme DEL Income | -297,644 |
| Programme AME Income | -4,530 |
| Non-budget income | -200 |
| Net Programme Costs | 46,152,866 |
| Total Net Operating Costs | 47,044,277 |
| <i>Of which:</i> | |
| Resource DEL | 3,836,846 |
| Capital DEL | - |
| Resource AME | 43,207,631 |
| Capital AME | - |
| Non-budget | -200 |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | 200 |
| Other adjustments | -30 |
| Total Resource Budget | 47,044,447 |
| <i>Of which:</i> | |
| Resource DEL | 3,861,246 |
| Resource AME | 43,183,201 |
| <i>Adjustments to include:</i> | |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 47,044,447 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL

-454,444

Of which:

Administration

Sales of Goods and Services

-156,800

Of which:

A: HMRC Administration

-156,800

Total Administration

-156,800

Programme

Sales of Goods and Services

-297,644

Of which:

A: HMRC Administration

-89,944

B: VOA Administration

-207,700

Total Programme

-297,644

Voted Resource AME

-4,530

Of which:

Programme

Sales of Goods and Services

-4,530

Of which:

I: VOA - Payments of rates to LAs on behalf of certain bodies

-4,530

Total Programme

-4,530

Total Voted Resource Income

-458,974

Voted Capital DEL

-8,500

Of which:

Programme

Sales of Assets

-8,500

Of which:

A: HMRC Administration

-8,500

Total Programme

-8,500

Total Voted Capital Income

-8,500

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 |
| Total | -200 | -200 | - | - | -200 | -200 |

Detailed description of CFER sources

£'000

| | Present Plans | | Changes | | Revised Plans | |
|--------------------------------|---------------|-------------|----------|----------|---------------|-------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Non-Budget | | | | | | |
| Bank Interest and Compensation | -200 | -200 | | | -200 | -200 |
| Total | -200 | -200 | - | - | -200 | -200 |

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Jon Thompson (Principal Accounting Officer)

Executive Agency Accounting Officers: Penny Ciniewicz for sections B, I and J (Chief Executive of the Valuation Office Agency)

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

In discharging these responsibilities, particular regard is given to:

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

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) a net reduction £3,778,000 comprising a net Reserve claim totalling £3,900,000, an increase of £1,700,000 for depreciation, a Cash Management rebate of £29,000, a Machinery of Government Transfer of £8,742,000 transferring Infrastructure UK to the Cabinet Office, net budget cover transfers of £533,000 from other Government departments and net transfers to other sections within the Estimate of £1,198,000 | | -3,778,000 | |
| (Section B - Debt Management Office) net reductions of £310,000 administration costs and £970,000 programme costs . | | -1,280,000 | |
| (Section C Government Internal Audit Agency) an increase of £900,000 for the Financial Management Reform from Section A | 900,000 | | |
| (Section L - National Infrastructure Commission) transfers from Section A of £2,000,000 and Departmental Unallocated Provision of £3,000,000 for the initial funding of the Commission | 5,000,000 | | |
| (Section M - UK Government Investments Limited) an increase of £474,000 funded by a transfer from the Department for Education | 474,000 | | |
| (Departmental Unallocated Provision) a transfer of £3,000,000 to Section L National Infrastructure Commission | | -3,000,000 | |
| Total change in Resource DEL (Voted) | 6,374,000 | -8,058,000 | -1,684,000 |
| (Section N - Banking and Gilts Registration Services) a reduction of £422,000 | | -422,000 | |
| Total change in Resource DEL (Non-Voted) | | -422,000 | -422,000 |

| | | | |
|--|-----------------------|---------------------|-----------------------|
| (Section O - Provisions) an increase of £160,000 in respect of dilapidations | 160,000 | | |
| (Section P - UK Coinage manufacturing costs) a reduction of £18,000,000 mainly relating to the new £1 coin | | -18,000,000 | |
| (Section Q - UK Coinage metal costs) a net reduction £6,760,000 mainly relating to the new £1 coin | | -6,760,000 | |
| (Section U - Sale of shares) £500,000,000 income from the sale of Lloyds shares | | -500,000,000 | |
| (Section X - Assistance to financial institutions) £50,000,000,000 mainly due to changes in the forecast of asset values in the Bank of England Asset Purchase Facility Fund | 50,000,000,000 | | |
| (Section AA - Financial Services Compensation Scheme) an increase of £100,000,000 arising from increased income | | -100,000,000 | |
| (Section AB - UK Asset Resolution Limited) an increase of £645,000,000 arising from various aspects of Bradford & Bingley and Northern Rock mortgages | 645,000,000 | | |
| (Section AD - Help to Buy ISA) a reclassification of bonuses from resources to capital | | -195,000,000 | |
| (Section AE - UK Financial Investments Limited) a new net section to cover UKFI's work on behalf of RBS, Lloyds and UK Asset Resolution. | 1,000 | | |
| Total change in Resource AME (Voted) | 50,645,161,000 | -819,760,000 | 49,825,401,000 |
| (Section A - Core Treasury) a transfer of a forecast underspend from Section B | 380,000 | | |
| Section B - Debt Management Office) the transfer of a forecast underspend to Section A | | -380,000 | |
| (Section H - IUK Investments Limited) a Reserve claim of £2,500,000 for PF2 projects | 2,500,000 | | |
| (Asian Infrastructure Investment Bank) The transfer of the full £80,000,000 provision to the Department for International Development | | -80,000,000 | |
| Total change in Capital DEL (Voted) | 2,880,000 | -80,380,000 | -77,500,000 |

| | | | |
|---|-------------------|-----------------------|-----------------------|
| (Section U - Sale of shares) proceeds from the sale of Lloyds Bank shares | | -1,300,000,000 | |
| (Section X - Assistance to financial institutions) loan repayments from various financial institutions | | -38,800,000 | |
| (Section AB - UK Asset Resolution Limited) increased receipts mainly from mortgage redemptions | | -100,000,000 | |
| (Section AD - Help to Buy ISA) £195,000,000 provision reclassified from Resource AME then reduced to £75,000,000 in line with latest forecast of bonus payments | 75,000,000 | | |
| Total change in Capital AME (Voted) | 75,000,000 | -1,438,800,000 | -1,363,800,000 |
| Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above and movements in debtors arising from loan repayments from UK Asset Resolution. | | -4,085,344,000 | |
| Total change in Net Cash Requirement | | -4,085,344,000 | -4,085,344,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|-----------------------|-----------|----------------|
| Departmental Expenditure Limit | | | |
| Resource † †† ††† | -1,684,000 | -422,000 | -2,106,000 |
| Capital | -77,500,000 | - | -77,500,000 |
| Annually Managed Expenditure | | | |
| Resource | 49,825,401,000 | - | 49,825,401,000 |
| Capital | -1,363,800,000 | - | -1,363,800,000 |
| Total Net Budget | | | |
| Resource | 49,823,717,000 | -422,000 | 49,823,295,000 |
| Capital | -1,441,300,000 | - | -1,441,300,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement † †† ††† | -4,085,344,000 | | |

Supplementary amounts required in the year ending 31 March 2017 for expenditure by HM Treasury on:

Departmental Expenditure Limit:

Expenditure arising from:

Spending by core Treasury on economic, financial and related administration, including shared services, consumer credit policy, infrastructure finance, the provision of guarantees and the provision of pension guidance. Spending arising from the purchase and sale of investments, expenses in connection with honours and dignities and compensation payments arising from gilt administration and set up costs of the National Infrastructure Commission.

Spending by the Debt Management Office, including administration of the Public Works Loan Board, the Commission for the Reduction of National Debt and operational services for HM Treasury, other government departments and the Bank of England.

Spending by the Government Internal Audit Agency on audit services.

Spending on Treasury related bodies including the Office of Tax Simplification, United Kingdom Financial Investments Limited, Office for Budget Responsibility, Infrastructure Finance Unit Limited, IUK Investments Limited, IUK Investments Holdings Limited, HM Treasury UK Sovereign SUKUK plc, the Royal Mint Advisory Committee on the design of Coins, Medals, Seals and Decorations and UK Government Investments Limited.

Depreciation and other non-cash items falling in DEL.

* Spending by the National Infrastructure Commission.

Part I (*continued*)

Income arising from:

recoveries in respect of administration of the Treasury, including income from tenants, recharges for work on financial stability issues, income from financial regulators, fees for the provision of guarantees, dividends, fees and charges for courses and other services including staff loans and secondments; the salary of the UK Executive Director of the International Monetary Fund/International Bank for Reconstruction and Development who is a Treasury employee; charges for services provided by the Government Social Research Unit; income from recovery actions in connection with Barlow Clowes; recoveries in respect of Honours and Dignities; income in respect of insurance sponsorship and supervision responsibilities; amounts arising from loans, including repayments, interest and fees; royalties, sale of publications, assets and redundant capital items, administration of Pool Re and other related bodies; European Fast Stream income from the Cabinet Office; amounts arising from the sale of shares and debt.

Income due to the Debt Management Office for charges for services provided to other government departments and organisations, advertising costs, stock exchange listings, data provision, rentals in respect of operating leases, the management and administration of certain public and private funds and provision of a lending service to local authorities, income from the administration of carbon dioxide reduction schemes and the Gilt Purchase and Sale Service.

Income due to the Government Internal Audit Agency for charges for services provided to other government departments and organisations.

* Income due to the National Infrastructure Commission for charges to services provided to other government departments and other organisations.

Annually Managed Expenditure:

Expenditure arising from:

The production costs of UK coinage, including manufacture, purchase of metal, storage and distribution of finished coins and actions to protect the integrity of coinage.

Costs related to investment in and financial assistance to financial institutions and non-financial organisations, businesses and individuals including credit easing, provision of guarantees, infrastructure finance and spending on Help to Buy ISA.

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

Administration of the Equitable Life Payments Scheme.

Spending by the Financial Services Compensation Scheme, the Money Advice Service (formerly the Consumer Financial Education Body), the Sovereign Grant to the Royal Household, UK Asset Resolution Limited and Help to Buy (HMT) Limited.

Non-cash items falling within AME.

* UK Financial Investments Limited (Net).

Part I (*continued*)

Income arising from:

transactions with financial institutions and public and private organisations and businesses and individuals including interest, fees and charges, dividends, loan repayments, sale of assets and other capital receipts.

HM Treasury will account for this Estimate.

† Infrastructure UK along with associated policy areas was transferred to the Cabinet Office on 1 April 2016. 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 £8,742,000; and
- (b) and the net cash requirement is decreased by £8,742,000.

†† £2,975,000,000 has been advanced from the Contingencies Fund to provide cash in respect of capital AME spending of £2,975,000,000 supporting the service provided for under section AB of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund.

††† £5,000,000 has been advanced from the Contingencies Fund to provide cash in respect of resource DEL spending of £5,000,000 supporting the service provided for under section L of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund.

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 166,624 | 10,678 | 7,302 | -8,986 | 173,926 | 1,692 | 82,000 | -77,500 | 4,500 |
| <i>Of which:</i> | | | | | | | | |
| A Core Treasury | | | | | | | | |
| 127,396 | 7,957 | 4,238 | -8,016 | 131,634 | -59 | 3,498 | 380 | 3,878 |
| B Debt Management Office | | | | | | | | |
| 15,390 | 4,220 | -310 | -970 | 15,080 | 3,250 | 500 | -380 | 120 |
| C Government Internal Audit Agency | | | | | | | | |
| 1,940 | - | 900 | - | 2,840 | - | - | - | - |
| H IUK Investments Limited (Net) | | | | | | | | |
| - | - | - | - | - | - | 1 | 2,500 | 2,501 |
| L National Infrastructure Commission | | | | | | | | |
| - | - | 5,000 | - | 5,000 | - | - | - | - |
| M UK Government Investments Limited (Net) | | | | | | | | |
| 12,100 | - | 474 | - | 12,574 | - | - | - | - |
| Departmental Unallocated Provision | | | | | | | | |
| 3,000 | - | -3,000 | - | - | - | - | - | - |
| Asian Infrastructure Investment Bank | | | | | | | | |
| - | - | - | - | - | - | 80,000 | -80,000 | - |
| Non Voted Expenditure | | | | | | | | |
| - | 7,722 | - | -422 | - | 7,300 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| N Banking and gilts registration services | | | | | | | | |
| - | 7,722 | - | -422 | - | 7,300 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| | | 7,302 | -9,408 | | | | -77,500 | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | -698,965 | - | 49,825,401 | - | 49,126,436 | -3,563,400 | -1,363,800 | -4,927,200 |
| <i>Of which:</i> | | | | | | | | |
| O Provisions | | | | | | | | |
| - | -500 | - | 160 | - | -340 | - | - | - |
| P UK Coinage manufacturing costs | | | | | | | | |
| - | 53,100 | - | -18,000 | - | 35,100 | - | - | - |
| Q UK Coinage metal costs | | | | | | | | |
| - | 28,500 | - | -6,760 | - | 21,740 | - | - | - |
| U Sale of shares | | | | | | | | |
| - | - | - | -500,000 | - | -500,000 | - | -1,300,000 | -1,300,000 |
| X Assistance to financial institutions | | | | | | | | |
| - | -91,000 | - | 50,000,000 | - | 49,909,000 | 30,000 | -38,800 | -8,800 |

£'000

£'000

| | | | |
|-----------------------------|----------------|-------------------|-------------------|
| Net Cash Requirement | 354,913 | -4,085,344 | -3,730,431 |
|-----------------------------|----------------|-------------------|-------------------|

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 217,462 | -43,536 | 173,926 | 24,203 | -22,511 | 1,692 | 5,500 | -1,000 | 4,500 |
| <i>Of which:</i> | | | | | | | | |
| A Core Treasury | | | | | | | | |
| 146,329 | -14,695 | 131,634 | 21,502 | -21,561 | -59 | 4,878 | -1,000 | 3,878 |
| B Debt Management Office | | | | | | | | |
| 17,430 | -2,350 | 15,080 | 4,200 | -950 | 3,250 | 120 | - | 120 |
| C Government Internal Audit Agency | | | | | | | | |
| 29,331 | -26,491 | 2,840 | - | - | - | - | - | - |
| D Office of Tax Simplification | | | | | | | | |
| 751 | - | 751 | - | - | - | - | - | - |
| E United Kingdom Financial Investments Limited (Net) | | | | | | | | |
| 3,312 | - | 3,312 | - | - | - | - | - | - |
| F Office for Budget Responsibility (Net) | | | | | | | | |
| 2,734 | - | 2,734 | - | - | - | - | - | - |
| G Infrastructure Finance Unit Limited (Net) | | | | | | | | |
| - | - | - | -1,500 | - | -1,500 | -2,000 | - | -2,000 |
| H IUK Investments Limited (Net) | | | | | | | | |
| - | - | - | - | - | - | 2,501 | - | 2,501 |
| 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 National Infrastructure Commission | | | | | | | | |
| 5,000 | - | 5,000 | - | - | - | - | - | - |
| M UK Government Investments Limited (Net) | | | | | | | | |
| 12,574 | - | 12,574 | - | - | - | - | - | - |
| Non-voted expenditure | | | | | | | | |
| - | - | - | 7,300 | - | 7,300 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| N Banking and gilts registration services | | | | | | | | |
| - | - | - | 7,300 | - | 7,300 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| 217,462 | -43,536 | 173,926 | 31,503 | -22,511 | 8,992 | 5,500 | -1,000 | 4,500 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|---|--------|-----|------------|----------|------------|------------|------------|------------|
| Resources | | | | | | Capital | | |
| Administration | | Net | Programme | | | Gross | Income | Net |
| Gross | Income | | Gross | Income | Net | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 49,424,563 | -298,127 | 49,126,436 | -3,588,400 | -1,338,800 | -4,927,200 |
| <i>Of which:</i> | | | | | | | | |
| O Provisions | | | | | | | | |
| - | - | - | -340 | - | -340 | - | - | - |
| P UK Coinage manufacturing costs | | | | | | | | |
| - | - | - | 35,100 | - | 35,100 | - | - | - |
| Q UK Coinage metal costs | | | | | | | | |
| - | - | - | 25,900 | -4,160 | 21,740 | - | - | - |
| R Royal Mint dividend | | | | | | | | |
| - | - | - | - | -4,000 | -4,000 | - | - | - |
| S Investment in the Bank of England | | | | | | | | |
| - | - | - | - | -50,000 | -50,000 | - | - | - |
| T Administration of the Equitable Life Payments Scheme | | | | | | | | |
| - | - | - | 5,100 | - | 5,100 | - | - | - |
| U Sale of shares | | | | | | | | |
| - | - | - | -500,000 | - | -500,000 | - | -1,300,000 | -1,300,000 |
| V National Loan Guarantee Scheme | | | | | | | | |
| - | - | - | 2,000 | -65,000 | -63,000 | - | - | - |
| W Loans to Ireland | | | | | | | | |
| - | - | - | - | -83,967 | -83,967 | - | - | - |
| X Assistance to financial institutions | | | | | | | | |
| - | - | - | 50,000,000 | -91,000 | 49,909,000 | 30,000 | -38,800 | -8,800 |
| Y Sovereign Grant funding of Royal Household (Net) | | | | | | | | |
| - | - | - | 42,800 | - | 42,800 | 6,400 | - | 6,400 |
| Z Money Advice Service (formerly Consumer Financial Education Body) (Net) | | | | | | | | |
| - | - | - | 1 | - | 1 | 100 | - | 100 |
| AA Financial Services Compensation Scheme (Net) | | | | | | | | |
| - | - | - | -81,000 | - | -81,000 | 100 | - | 100 |
| AB UK Asset Resolution Limited (Net) | | | | | | | | |
| - | - | - | -105,000 | - | -105,000 | -3,700,000 | - | -3,700,000 |
| AC Help to Buy (HMT) Limited (Net) | | | | | | | | |
| - | - | - | 1 | - | 1 | - | - | - |
| AD Help to Buy ISA | | | | | | | | |
| - | - | - | - | - | - | 75,000 | - | 75,000 |
| AE UK Financial Investments (Net) | | | | | | | | |
| - | - | - | 1 | - | 1 | - | - | - |

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 |
| Non-voted expenditure | | | | | | | | |
| - | - | - | 4,759 | -1,000 | 3,759 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| AF Royal Household Pensions | | | | | | | | |
| - | - | - | 4,400 | -1,000 | 3,400 | - | - | - |
| AG Civil List | | | | | | | | |
| - | - | - | 359 | - | 359 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 49,429,322 | -299,127 | 49,130,195 | -3,588,400 | -1,338,800 | -4,927,200 |
| Total for Estimate | | | | | | | | |
| 217,462 | -43,536 | 173,926 | 49,460,825 | -321,638 | 49,139,187 | -3,582,900 | -1,339,800 | -4,922,700 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 217,462 | -43,536 | 173,926 | 49,448,766 | -320,638 | 49,128,128 | -3,582,900 | -1,339,800 | -4,922,700 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | 12,059 | -1,000 | 11,059 | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|-------------------|--------------------|--------------------|
| Net Resource Requirement | -510,182 | 49,823,295 | 49,313,113 |
| Net Capital Requirement | -3,481,400 | -1,441,300 | -4,922,700 |
| Accruals to cash adjustments | 4,357,976 | -52,467,761 | -48,109,785 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | 4,266,948 | -447,975 | 3,818,973 |
| Add cash grant-in-aid | 64,034 | -5,926 | 58,108 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -6,306 | -50,001,700 | -50,008,006 |
| New provisions and adjustments to previous provisions | - | -160 | -160 |
| Departmental Unallocated Provision | -3,000 | 3,000 | - |
| 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 | - | -2,015,000 | -2,015,000 |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | 36,500 | - | 36,500 |
| Removal of non-voted budget items | -11,481 | 422 | -11,059 |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | -11,122 | 422 | -10,700 |
| Other adjustments | -359 | - | -359 |
| Net Cash Requirement | 354,913 | -4,085,344 | -3,730,431 |

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

£'000

2016-17
Plans

| | |
|---|-------------------|
| Gross Administration Costs | 216,962 |
| <i>Less:</i> | |
| Administration DEL Income | -43,536 |
| Net Administration Costs | 173,426 |
| Gross Programme Costs | 49,536,325 |
| <i>Less:</i> | |
| Programme DEL Income | -22,511 |
| Programme AME Income | -299,127 |
| Non-budget income | -30,000 |
| Net Programme Costs | 49,184,687 |
| Total Net Operating Costs | 49,358,113 |
| <i>Of which:</i> | |
| Resource DEL | 182,418 |
| Capital DEL | - |
| Resource AME | 49,130,695 |
| Capital AME | 75,000 |
| Non-budget | -30,000 |
| <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 | -75,000 |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | 30,000 |
| Other adjustments | - |
| Total Resource Budget | 49,313,113 |
| <i>Of which:</i> | |
| Resource DEL | 182,918 |
| Resource AME | 49,130,195 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 49,313,113 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL

-66,047

Of which:

Administration

Sales of Goods and Services

-43,536

Of which:

A Core Treasury

-14,695

B Debt Management Office

-2,350

C Government Internal Audit Agency

-26,491

Total Administration

-43,536

Programme

Sales of Goods and Services

-22,511

Of which:

A Core Treasury

-21,561

B Debt Management Office

-950

Total Programme

-22,511

Voted Resource AME

-298,127

Of which:

Programme

Sales of Goods and Services

-4,160

Of which:

R UK Coinage metal costs

-4,160

Interest and Dividends

-293,967

Of which:

S Royal Mint dividend

-4,000

T Investment in the Bank of England

-50,000

V National Loan Guarantee Scheme

-65,000

W Loans to Ireland

-83,967

X Assistance to financial institutions

-91,000

Total Programme

-298,127

Total Voted Resource Income

-364,174

Voted Capital DEL

-1,000

Of which:

Programme

Sales of Assets

-1,000

Of which:

A Core Treasury

-1,000

Total Programme

-1,000

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

£'000

**Revised
Plans**

Voted Capital AME**-1,338,800***Of which:*

Programme

Other Income

-1,300,000

Of which:

U Sale of shares

-1,300,000

Repayments

-38,800

Of which:

X Assistance to financial institutions

-38,800

Total Programme

-1,338,800

Total Voted Capital Income

-1,339,800

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) | -30,000 | -8,481,000 | - | - | -30,000 | -8,481,000 |
| Total | -30,000 | -8,481,000 | - | - | -30,000 | -8,481,000 |

Detailed description of CFER sources

£'000

| | Present Plans | | Changes | | Revised Plans | |
|--|----------------|-------------------|----------|----------|----------------|-------------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Non-Budget | | | | | | |
| Pool Re insurance premiums | -30,000 | -30,000 | - | - | -30,000 | -30,000 |
| Accumulated cash from the Bank of England Asset Purchase Facility Fund | - | -8,451,000 | - | - | - | -8,451,000 |
| Total | -30,000 | -8,481,000 | - | - | -30,000 | -8,481,000 |

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Tom Scholar

Executive Agency Accounting Officers:

| | |
|---------------------|------------------------------------|
| Sir Robert Stheeman | Debt Management Office |
| Jon Whitfield | Government Internal Audit Agency |
| Philip Graham | National Infrastructure Commission |

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

ALB Accounting Officers:

| | |
|-----------------------|--|
| James Bowler | Office of Tax Simplification |
| James Leigh-Pemberton | United Kingdom Financial Investments |
| Mark Russell | UK Government Investments |
| Robert Chote | Office for Budget Responsibility |
| Tom Scholar | 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 |
| Ian Hares | United Kingdom Asset Resolution Limited |
| Tom Scholar | Help to Buy (HMT) Limited |
| Tom Scholar | IUK Investments Limited |
| Tom Scholar | IUK Investments Holdings Limited |
| Mario Pisani | HM Treasury UK Sovereign SUKUK plc |

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-aid |
|---------------------------------------|---|-----------------|-------------------|---------------|
| E | United Kingdom Financial Investments Limited | 3,313 | - | - |
| F | Office for Budget Responsibility | 2,734 | - | 2,734 |
| G | Infrastructure Finance Unit Limited | -1,500 | -2,000 | - |
| H | IUK Investments Limited | - | 2,501 | - |
| 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 | - | - |
| M | UK Government Investments | 12,574 | - | 12,574 |
| Y | Sovereign Grant funding of Royal Household | 42,800 | 6,400 | 42,800 |
| Z | Money Advice Service | 1 | 100 | - |
| AA | Financial Services Compensation Scheme | -81,000 | 100 | - |
| AB | UK Asset Resolution Limited | -105,000 | -3,700,000 | - |
| AC | Help to Buy (HMT) Limited | 1 | - | - |
| Total | | -126,075 | -3,692,898 | 58,108 |

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|---|-------------------|
| Contingent liabilities limited by recourse to assets | |
| 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 | |
| 1. 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) Ltd (formerly plc), in each case existing immediately after the transfer became effective on 1 January 2010 and which were transferred to NRAM Ltd pursuant to the restructuring of the group in May 2016. | 200,000 |
| 2. 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). | 22,000 |
| 3. 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 545,000,000 |
| 4. 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. | 1,056,670 |
| 5. Hinkley Point - UK Guarantees approved and commitment issued to EdF/NNB. The debt is currently undrawn | 2,000,000 |
| Other Contingent Liabilities | |
| 6. The National Loan Guarantee Scheme (NLGS) was launched on 20 March 2012 and has helped businesses access cheaper finance by reducing the cost of bank loans under the scheme by 1 percentage point. £2.9bn worth of NLGS bonds were issued under the scheme. Banks are required to pass on the entire benefit they receive from these guarantees to smaller businesses across the UK through cheaper loans. Current market conditions mean that the FLS is a more favourable option for banks, and banks who have previously offered NLGS loans are now choosing to deliver credit easing through the FLS. The NLGS is not currently open for new guarantees, but in the event that stressed market conditions re-emerge, HM Treasury would consider whether to reopen the scheme. | 2,900,000 |

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

| Nature of liability | £'000 |
|--|-------------------|
| 7. The Help to Buy mortgage guarantee scheme was launched on 2 January 2014. The scheme is designed to address the shortage of high loan-to-value mortgages, by offering lenders the option to purchase a guarantee on mortgages where a borrower has a deposit of between 5% and 20%. In the event of a borrower defaulting on their mortgage, HM Treasury would be liable for a portion of net losses suffered following the sale of the property. The scheme rules provide for a maximum contingent liability of £12 billion. | Up to £12,000,000 |
| 8. HM Treasury has confirmed to the PRA its intention to take appropriate steps (should they prove necessary) to ensure that Bradford & Bingley will continue to operate above the minimum regulatory capital requirements (Treasury Minute dated 2 June 2009). | Unquantifiable |
| 9. HM Treasury has guaranteed indemnities provided by NRAM Ltd (formerly 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 |
| 10. 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 |
| 11. HM Treasury has guaranteed indemnities provided by UK Asset Resolution (UKAR) for its directors against liabilities and losses in the course of their actions whilst the entity is in public ownership (Treasury Minute dated 8 July 2010). | Unquantifiable |
| 12. HM Treasury has guaranteed indemnities provided by United Kingdom Financial Investments (UKFI) for its directors against liabilities and losses incurred in the course of their actions. | Unquantifiable |
| 13. HM Treasury has provided indemnities for the directors of Infrastructure Finance Unit Limited against liabilities and losses incurred in the course of their actions. | Unquantifiable |
| 14. HM Treasury has provided indemnities for the directors of IUK Investments Limited against liabilities and losses incurred in the course of their actions. | Unquantifiable |
| 15. HM Treasury has provided indemnities for the directors of IUK Investments Holdings Limited against liabilities and losses incurred in the course of their actions. | Unquantifiable |
| 16. HM Treasury has provided indemnities for the directors of HM Treasury Sovereign SUKUK plc against liabilities and losses incurred in the course of their actions. | Unquantifiable |
| 17. HM Treasury has provided indemnities for the directors of UK Government Investments Limited against liabilities and losses incurred in the course of their actions. | Unquantifiable |
| 18. HM Treasury has provided indemnities for the directors of UKGI Financing PLC against liabilities and losses incurred in the course of their actions. | Unquantifiable |
| 19. HM Treasury has provided indemnities for the directors of Help to Buy (HMT) Limited against liabilities and losses incurred in the course of their actions. | Unquantifiable |

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

| Nature of liability | £'000 |
|--|--|
| <p>20. 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 |
| Statutory | |
| <p>21. Pool Re and Pool Re (Nuclear) are responsible for arrangements for reinsurance of industrial and commercial property damage and consequential business interruption arising from terrorist attacks in Great Britain (excluding Northern Ireland). Treasury carries the contingent liability for these risks. These arrangements are given statutory authority under the Reinsurance (Acts of Terrorism) Act 1993.</p> | Unquantifiable |
| <p>22. The Bradford & Bingley plc Transfer of Securities and Property etc Order 2008 requires HM Treasury to give a guarantee or to make other arrangements for the purposes of securing that the assets of the remaining section of the Bradford & Bingley Pension Scheme are sufficient to meet its liabilities. As such, HM Treasury guarantees to pay or procure the payment of any benefit amount which falls due from the remaining section at a time when there are insufficient assets to pay that amount. As at 31 March 2017, there is no contingent liability to report (2015-16: Nil) as the Bradford & Bingley Pension Scheme is showing a surplus.</p> | Unquantifiable |
| <p>23. 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>24. 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>25. 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) |

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

| Nature of liability | £'000 |
|--|----------------|
| <p>26. The Treasury provides guarantees to the UK oil and gas industry in the form of Decommissioning Relief Deeds. These deeds provide companies with certainty on the level of tax relief they will receive on future decommissioning of North Sea oil fields. Currently there have been no changes to the tax regime that would generate a liability to be paid under any decommissioning relief agreements, of which there were 72 in force at the end of March 2016. The maximum potential liability under this scheme cannot be quantified at present.</p> | Unquantifiable |

Cabinet Office

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|--|-----------|------------|-------|
|--|-----------|------------|-------|

Budget Exchange

| | | | |
|---|--|------------|--|
| 1. (Section B4) Carry forward underspend of ring-fenced Resource DEL programme budget into next financial year relating to the Government Property Unit | | -4,100,000 | |
|---|--|------------|--|

Spending Control changes

| | | | |
|---|--|------------|--|
| 2. (Section B4) Surrender of ring-fenced Resource DEL programme budget to HM Treasury from the Government Digital Service | | -9,700,000 | |
| 3. (Section B4) Surrender of ring-fenced Resource DEL programme to HM Treasury from the Government Property Unit | | -500,000 | |
| 4. (Section E1) Cashflow Management Scheme charge in respect of Civil Service Pensions | | -27,000 | |

Reserve Claims

| | | | |
|--|-----------|--|--|
| 5. (Section E1) To cover the European Union Referendum provision of public information | 900,000 | | |
| 6. (Section C4) To cover the EU Referendum Voter Registration grant funding to Local Authorities to increase the number of people registered to vote | 4,000,000 | | |
| 7. (Section C4) To cover Individual Electoral Registration grant funding to Local Authorities for additional burdens placed upon them, funding for 'Modern Voter Registration Programme' and upkeep of Individual Electoral Registration Digital Service | 8,790,000 | | |
| 8. (Section C4) To cover Core Constitution Group Functions funding for policy on elections, democracy, Parliament and certain Crown matters | 3,520,000 | | |

| | |
|---|-----------|
| 9. (Section removed) To cover LIBOR-funded Office for Civil Society programmes (See 22) | 2,621,000 |
| 10. (Section removed) To cover Tampon-Tax funded Office for Civil Society grants to women's health and support charities (See 22) | 2,163,000 |
| 11. (Section C1) To cover Constitution Group - EU Referendum communications to encourage voters to register | 1,220,000 |
| 12. (Section B1) To cover Finance transformation for shared services across government | 577,000 |
| 13. (Section E1) To cover Special Advisors' severance pay (non-contractual element incurred by other government departments) | 200,000 |
| 14. (Section E4) To cover impairments on Government Digital Service assets | 1,000,000 |
| 15. (Section removed) To cover a LIBOR-funded grant to the Royal Voluntary Service linked to the Jo Cox Appeal (See 22) | 375,000 |

Machinery of Government Transfers

| | |
|---|--------------|
| 16. (Section D1) The transfer of the European and Global Issues Secretariat to the Department for Exiting the European Union | -4,744,000 |
| 17. (Section E1) A transfer of Cities Policy Unit to the Department for Communities and Local Government (originally actioned in 2015-16) | -918,000 |
| 18. (Section B1) Infrastructure UK transfers from HM Treasury to merge with the Major Projects Authority to form a new organisation called the 'Infrastructure and Projects Authority'. | 8,004,000 |
| 19. (Section E1) A transfer from HM Treasury for Infrastructure UK overheads | 738,000 |
| 20. (Section removed) A transfer of the Office for Civil Society to the Department for Culture, Media and Sport | -266,622,000 |
| 21. (Section E1) A transfer to the Department for Culture, Media and Sport for Office of Civil Society overheads | -1,668,000 |

| | |
|---|------------|
| 22. (Section removed) A transfer of the Office for Civil Society Reserve Claims for LIBOR funding and Tampon Tax to the Department for Culture, Media and Sport (see 9,10 & 15) | -5,159,000 |
|---|------------|

| | |
|---|-------------|
| 23. (Section B4) A transfer of the GREAT campaign programme to the Department for International Trade | -33,000,000 |
|---|-------------|

Budgetary Cover Transfers

| | |
|---|----------|
| 24. (Section A1) A transfer of 'Cutting Red Tape' Team to the Department for Business, Energy and Industrial Strategy (BEIS) to achieve efficiencies by merging with BEIS' Better Regulation Team | -105,000 |
|---|----------|

| | |
|---|---------|
| 25. (Section B1) A transfer from the Department for Environment, Food and Rural Affairs to cover Mixed Ethnic Talent Academy. | 197,000 |
|---|---------|

| | |
|---|---------|
| 26. (Section B1) A transfer from HM Revenue and Customs to cover Mixed Ethnic Talent Academy. | 100,000 |
|---|---------|

| | |
|--|--------|
| 27. (Section B4) A transfer from Ministry of Justice to cover Mixed Ethnic Talent Academy. | 50,000 |
|--|--------|

| | |
|---|---------|
| 28. (Section B1) A transfer from the Department for Work and Pensions to cover SSCL milestone payment | 897,000 |
|---|---------|

| | |
|---|---------|
| 29. (Section D1) A transfer from the Security and Intelligence Agencies to fund National Security Secretariat staff costs | 200,000 |
|---|---------|

| | |
|--|---------|
| 30. (Section D4) A transfer from the Foreign and Commonwealth Office's Prosperity Fund to fund Joint Anti-Corruption Summit held in June 2016 (See 46) | 750,000 |
|--|---------|

| | |
|---|------------|
| 31. (Section B4) A transfer to the Department for International Trade for the Cabinet Office's contribution to the GREAT campaign | -2,000,000 |
|---|------------|

| | |
|---|---------|
| 32. (Section D4) A transfer from the Security and Intelligence Agencies for Government Digital Service to increase resilience of public sector networks | 390,000 |
|---|---------|

| | |
|--|-----------|
| 33. (Section B4) A transfer from the Security and Intelligence Agencies for Verify programme | 6,000,000 |
|--|-----------|

| | |
|---|-----------|
| 34. (Section D4) A transfer from the Security and Intelligence Agencies for Cyber and Government Security Directorate | 3,527,000 |
|---|-----------|

| | | |
|--|------------|-------------|
| 35. (Section D4) A transfer from the Security and Intelligence Agencies to cover National Cyber Security Programme Team managed funds | 1,235,000 | |
| 36. (Section B4) A transfer to the Department for Culture, Media and Sport to cover staff costs for the National Technology Advisor role | | -287,000 |
| 37. (Section A4) A transfer from the Ministry of Defence to fund copies of the Chilcot Report to be received gratis by the families of Service personnel who died in Iraq | 85,000 | |
| 38. (Section B4) A transfer to the Department for Communities and Local Government to cover payment of grants to 354 Local Authorities for the English Language Requirement under Part 7 of the Immigration Act 2016 | | -169,000 |
| 39. (Section A1) A transfer from the Department for Communities and Local Government to cover analysts in the Race Disparity Unit | 108,000 | |
| <u>Switches between budgets</u> | | |
| 40. (Section A4:A1) A switch within Resource DEL from Programme to Administration to cover new pressures arising in year | 2,150,000 | -2,150,000 |
| 41. (Section B4:B1) A switch within Resource DEL from Programme to Administration to cover new pressures arising in year | 1,100,000 | -1,100,000 |
| 42. (Section D4:D1) A switch within Resource DEL from Programme to Administration to cover new pressures arising in year | 250,000 | -250,000 |
| 43. (Section D4:D1) A switch within Resource DEL from Programme to Administration to cover a National Security Secretariat/Joint Intelligence Organisation spend - a correction to Main Estimate budgetary transfer from Ministry of Defence | 23,600,000 | -23,600,000 |
| 44. (Section E1:E4) A switch within ring-fenced Resource DEL from Administration to Programme to cover Depreciation | 5,000,000 | -5,000,000 |
| 45. (Section D4:D7) A switch to Capital DEL from Programme Resource DEL for the National Security Secretariat/Joint Intelligence Organisation (See 78) | | -900,000 |

| | | |
|--|---------|----------|
| 46. (Section D4:D1) A switch within Resource DEL from Programme to Administration to convert the transfer from the Foreign and Commonwealth Office's Prosperity Fund. (See 30) | 750,000 | -750,000 |
|--|---------|----------|

| | | |
|--|-----------|--|
| 47. (Section B7:B4) A switch from Capital DEL to Resource DEL programme to cover Shared Services Connected Limited milestone payments received as a Budget Cover Transfer from the Department for Environment, Food and Rural Affairs (see 79) | 2,216,000 | |
|--|-----------|--|

Increase/decrease in income offset by an increase/decrease in expenditure

| | | |
|---|--------|---------|
| 48. (Section A1:A2) A decrease in administration income offset by a decrease in expenditure in Support to the Prime Minister and Cabinet to deliver the Government's objectives | 81,000 | -81,000 |
|---|--------|---------|

| | | |
|--|--------|---------|
| 49. (Section A4:A5) An increase in programme income offset by an increase in expenditure in Support to the Prime Minister and Cabinet to deliver the Government's objectives | 67,000 | -67,000 |
|--|--------|---------|

| | | |
|---|------------|-------------|
| 50. (Section B1:B2) An increase in administration income offset by expenditure in Driving Efficiencies and Reform that make government work better mainly related to Next Generation HR | 19,968,000 | -19,968,000 |
|---|------------|-------------|

| | | |
|--|---------|----------|
| 51. (Section B4:B5) A decrease in programme income offset by expenditure in Driving Efficiencies and Reform that make government work better | 742,000 | -742,000 |
|--|---------|----------|

| | | |
|--|---------|----------|
| 52. (Section removed) A decrease in administration income offset by a decrease in expenditure in Build a Stronger Civil Society following Machinery of Government transfer to the Department for Culture, Media and Sport. | 600,000 | -600,000 |
|--|---------|----------|

| | | |
|--|-----------|------------|
| 53. (Section removed) A decrease in administration income offset by a decrease in expenditure in Build a Stronger Civil Society following Machinery of Government transfer to the Department for Culture, Media and Sport. | 1,000,000 | -1,000,000 |
|--|-----------|------------|

| | | |
|--|---------|----------|
| 54. (Section C4:C5) An increase in programme income offset by an increase in expenditure in Create a more United Democracy | 263,000 | -263,000 |
|--|---------|----------|

| | | |
|---|------------|-------------|
| 55. (Section E1:E2) An increase in administration income offset by expenditure in Corporate Activities mainly relating to Civil Service Pensions Scheme | 58,318,000 | -58,318,000 |
|---|------------|-------------|

Reallocations between segments

| | | |
|---|-----------|------------|
| 56. (Section E1:F1) A reallocation to increase the Resource DEL administration budget for the Civil Service Commission | 206,000 | -206,000 |
| 57. (Section E4:F4) A reallocation to decrease the Resource DEL programme budget for the Registrar of Consultant Lobbyists | 12,000 | -12,000 |
| 58. (Section A1:D1) A reallocation between Segments within Resource DEL administration to bring budget in line with internal forecasts | 1,200,000 | -1,200,000 |
| 59. (Section B4:A4) A reallocation between segments within Resource DEL programme to bring budget in line with internal forecasts | 2,800,000 | -2,800,000 |
| 60. (Section B4:C4) A reallocation between segments within Resource DEL programme to bring budget in line with internal forecasts | 2,000,000 | -2,000,000 |
| 61. (Section B4:Section removed) A reallocation between budgets within Resource DEL programme from Driving Efficiencies as a result of the machinery of government transfer of Civil Society to the Department for Culture, Media and Sport | 1,604,000 | -1,604,000 |
| 62. (Section B4:E4) A reallocation between segments within Resource DEL programme to bring budget in line with internal forecasts | 2,000,000 | -2,000,000 |
| 63. (Section B1:E1) A reallocation between budget within Resource DEL administration to bring in line with internal forecasts | 8,800,000 | -8,800,000 |
| 64. (Section B1:D1) A reallocation between budget within Resource DEL administration to bring in line with internal forecasts | 5,500,000 | -5,500,000 |
| 65. (Section B1:E1) A reallocation between budget within Resource DEL administration to bring budgets in line with internal forecasts | 300,000 | -300,000 |
| 66. (Section removed:B1) A reallocation between budgets within Resource DEL administration to Driving Efficiencies as a result of the machinery of government transfer to the Department for Culture, Media and Sport | 981,000 | -981,000 |

| | | | |
|--|--------------------|---------------------|---------------------|
| 67. (Section D1:E1) A reallocation between budget within Resource DEL administration to bring budgets in line with internal forecasts | 836,000 | -836,000 | |
| 67a (Section F4:I4) A reallocation of fees from Consultant Lobbyists which are treated as Consolidated Fund Extra Receipts (see Non-voted section 68a) | 126,000 | | |
| Total change in Resource DEL (Voted) | 190,117,000 | -470,027,000 | -279,910,000 |

Reserve Claims

| | | | |
|--|-----------|--|--|
| 68. (Section H4) A claim to cover the salaries and pensions of the UK Members of the European Parliament | 2,810,000 | | |
|--|-----------|--|--|

Other reallocations between segments

| | | | |
|---|------------------|-----------------|------------------|
| 68a. (Section I4: F4) A reallocation of Consolidated Fund Extra Receipts being fees from Consultant Lobbyists (see 67a) | | -126,000 | |
| Total change in Resource DEL (Non-Voted) | 2,810,000 | -126,000 | 2,684,000 |

Budget Exchange

| | | | |
|---|--|------------|--|
| 69. (Section B7) Carry forward underspend of ring-fenced Capital DEL budget from Government Digital Service into next financial year. | | -2,200,000 | |
|---|--|------------|--|

Spending Control changes

| | | | |
|---|--|------------|--|
| 70. (Section B7) Surrender of ring-fenced Capital DEL budget to HM Treasury from Government Digital Service | | -3,800,000 | |
|---|--|------------|--|

Machinery of Government Transfers

| | | | |
|---|--|---------|--|
| 71. (Section E7) Machinery of Government transfer to the Department for Culture, Media and Sport to reflect the depreciated value of Office for Civil Society's laptops | | -34,000 | |
|---|--|---------|--|

Budgetary Cover Transfers

| | | | |
|---|-----------|--|--|
| 72. (Section B7) A transfer from the Department for Environment, Food and Rural Affairs for Shared Services Connected Limited milestone payment (See 47 & 79) | 2,216,000 | | |
| 73. (Section B7) A transfer from the Department for Environment, Food and Rural Affairs for Shared Services Connected Limited settlement fee | 793,000 | | |

| | | |
|---|-----------|----------|
| 74. (Section D7) A transfer from the Security and Intelligence Agencies to cover the development of a cross government secure IT system | 5,000,000 | |
| 75. (Section D7) A transfer to the Department for International Development to cover the development of a secure cross government IT system | | -785,000 |
| 76. (Section E7) A transfer from the Security and Intelligence Agencies to cover Cyber and Government Security Directorate | 104,000 | |
| 77. (Section B7) A transfer from the Office of Gas and Electricity Markets (OFGEM) for its share of fit out costs of the new East London office Hub | 270,000 | |

Switches between budgets

| | | |
|---|---------|------------|
| 78. (Section D4:D7) A switch from Resource DEL Programme to Capital DEL to cover National Security Secretariat/Joint Intelligence Organisation capital spend (See 45) | 900,000 | |
| 79. (Section B7:B4) A switch from Capital DEL to Resource DEL programme to cover Shared Services Connected Limited milestone payments (See 47) | | -2,216,000 |

Reallocations

| | | | |
|---|-------------------|---------------------|---------------------|
| 80. (Section B7:D7) A reallocation within capital DEL to bring budgets in line with internal departmental budgets | 4,000,000 | -4,000,000 | |
| 81. (Section B7:E7) A reallocation within capital DEL to bring budgets in line with internal departmental budgets | 4,500,000 | -4,500,000 | |
| Total change in Capital DEL (Voted) | 17,783,000 | -17,535,000 | 248,000 |
| 82. A decrease in Resource DEL (Voted) | | -279,910,000 | |
| 83. An increase in Resource DEL (Non voted) | 2,684,000 | | |
| 84. An increase in Capital DEL (Voted) | 248,000 | | |
| 85. An decrease in accruals to cash adjustments representing depreciation and provisions | | -1,139,000 | |
| 86. A decrease in removal of non-voted budget items | | -2,684,000 | |
| Total change in Net Cash Requirement | 2,932,000 | -283,733,000 | -280,801,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---|---------------------|-----------|--------------|
| Departmental Expenditure Limit | | | |
| Resource † †† ††† †††† ††††† | -279,910,000 | 2,684,000 | -277,226,000 |
| Capital ††† | 248,000 | - | 248,000 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | -279,910,000 | 2,684,000 | -277,226,000 |
| Capital | 248,000 | - | 248,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement † †† ††† †††† ††††† | -280,801,000 | | |

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

Departmental Expenditure Limit:

Expenditure arising from:

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

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

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

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

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

*Expertise in infrastructure financing, delivery and assurance of major projects to support more effective management and delivery across government.

Part I (continued)

Income arising from:

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

*Refunds, cost recoveries, training courses

Annually Managed Expenditure:

Expenditure arising from:

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

Cabinet Office will account for this Estimate.

† The European and Global Issues Secretariat was transferred to the Department for Exiting the European Union on 14 July 2016. 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 £4,744,000; and
- (b) the net cash requirement is decreased by £4,744,000.

†† Infrastructure UK along with associated policy areas was transferred from HM Treasury on 1 April 2016. 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 increased by £8,742,000; and
- (b) the net cash requirement is increased by £8,742,000.

††† Policy responsibility for civil society transferred to the Department for Culture, Media and Sport on 1 April 2016. 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 £273,449,000;
- (b) Departmental Expenditure Limit - Capital is decreased by £34,000; and
- (c) the net cash requirement is decreased by £273,483,000.

†††† Policy responsibility for the GREAT campaign transferred to the Department for International Trade on 1 April 2016. 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 £33,000,000; and
- (b) the net cash requirement is decreased by £33,000,000.

††††† £42,700,000 has been advanced from the Contingencies Fund to provide cash in respect of £42,700,000 resource DEL spending supporting the service provided for under section D of this Estimate. A corresponding cash amount is required to enable repayment to be made to the fund by 31 March 2017.

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 178,861 | 525,883 | 28,529 | -308,439 | 207,390 | 217,444 | 55,000 | 248 | 55,248 |
| <i>Of which:</i> | | | | | | | | |
| A Support the Prime Minister and Cabinet to deliver the Government's Programme | | | | | | | | |
| 38,669 | 4,002 | 953 | 735 | 39,622 | 4,737 | 2,711 | - | 2,711 |
| B Driving efficiencies and reforms that make Government work better | | | | | | | | |
| 39,379 | 195,472 | -2,744 | -50,994 | 36,635 | 144,478 | 35,420 | -13,437 | 21,983 |
| C Create a more United Democracy | | | | | | | | |
| 3,266 | 26,000 | 1,220 | 18,310 | 4,486 | 44,310 | - | - | - |
| D Strengthen and Secure the United Kingdom at home and abroad | | | | | | | | |
| 5,817 | 35,000 | 27,592 | -19,598 | 33,409 | 15,402 | 11,056 | 9,219 | 20,275 |
| E Corporate Activities | | | | | | | | |
| 88,562 | 285 | 2,283 | 8,012 | 90,845 | 8,297 | 5,813 | 4,466 | 10,279 |
| F Arm's Length Bodies (net) | | | | | | | | |
| 2,187 | 106 | 206 | 114 | 2,393 | 220 | - | - | - |
| Building a more United Democracy and a stronger Civil Society | | | | | | | | |
| 981 | 265,018 | -981 | -265,018 | - | - | - | - | - |
| Non Voted Expenditure | | | | | | | | |
| - | 59,000 | - | 2,684 | - | 61,684 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| H UK Members of the European Parliament | | | | | | | | |
| - | - | - | 2,810 | - | 2,810 | - | - | - |
| I Cabinet Office CFER | | | | | | | | |
| - | - | - | -126 | - | -126 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| | | 28,529 | -305,755 | | | | 248 | |
| Total for Estimate | | | | | | | | |
| | | 28,529 | -305,755 | | | | 248 | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | 28,529 | -308,439 | | | | 248 | |
| Non Voted Expenditure | | | | | | | | |
| | | - | 2,684 | | | | - | |

Part II: Changes Proposed (*continued*)

| | £'000 | | |
|----------------------|------------------|----------|------------------|
| | Present Plans | Changes | Revised Plans |
| Net Cash Requirement | 776,569 | -280,801 | 495,768 |

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 325,921 | -118,531 | 207,390 | 228,869 | -11,425 | 217,444 | 55,248 | - | 55,248 |
| <i>Of which:</i> | | | | | | | | |
| A Support the Prime Minister and Cabinet to deliver the Government's Programme | | | | | | | | |
| 45,566 | -5,944 | 39,622 | 5,580 | -843 | 4,737 | 2,711 | - | 2,711 |
| B Drive efficiencies and reforms that make government work better | | | | | | | | |
| 75,060 | -38,425 | 36,635 | 152,797 | -8,319 | 144,478 | 21,983 | - | 21,983 |
| C Create a more United Democracy | | | | | | | | |
| 4,568 | -82 | 4,486 | 44,573 | -263 | 44,310 | - | - | - |
| D Strengthen and Secure the United Kingdom at home and abroad | | | | | | | | |
| 33,409 | - | 33,409 | 15,402 | - | 15,402 | 20,275 | - | 20,275 |
| E Corporate Activities | | | | | | | | |
| 164,925 | -74,080 | 90,845 | 10,297 | -2,000 | 8,297 | 10,279 | - | 10,279 |
| F Arm's Length Bodies (NET) | | | | | | | | |
| 2,393 | - | 2,393 | 220 | - | 220 | - | - | - |
| <i>Building a more United Democracy and a stronger Civil Society</i> | | | | | | | | |
| - | - | - | - | - | - | - | - | - |
| Non-voted expenditure | | | | | | | | |
| - | - | - | 61,684 | - | 61,684 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| G Elections | | | | | | | | |
| - | - | - | 59,000 | - | 59,000 | - | - | - |
| H UK Members of the European Parliament | | | | | | | | |
| - | - | - | 2,810 | - | 2,810 | - | - | - |
| I Cabinet Office CFER | | | | | | | | |
| - | - | - | -126 | - | -126 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| 325,921 | -118,531 | 207,390 | 290,553 | -11,425 | 279,128 | 55,248 | - | 55,248 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 5,000 | - | 5,000 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| J Cabinet Office AME | | | | | | | | |
| - | - | - | 5,000 | - | 5,000 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 5,000 | - | 5,000 | - | - | - |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|------------------------------|----------|---------|-----------|---------|---------|---------|--------|--------|
| Resources | | | | | | Capital | | |
| Administration | | Net | Programme | | | Gross | Income | Net |
| Gross | Income | | Gross | Income | Net | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Total for Estimate | | | | | | | | |
| 325,921 | -118,531 | 207,390 | 295,553 | -11,425 | 284,128 | 55,248 | - | 55,248 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 325,921 | -118,531 | 207,390 | 233,869 | -11,425 | 222,444 | 55,248 | - | 55,248 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | 61,684 | - | 61,684 | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|-----------------|------------------|
| Net Resource Requirement | 768,744 | -277,226 | 491,518 |
| Net Capital Requirement | 55,000 | 248 | 55,248 |
| Accruals to cash adjustments | 11,825 | -1,139 | 10,686 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | -2,293 | -320 | -2,613 |
| Add cash grant-in-aid | 2,406 | 207 | 2,613 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -31,800 | -5,767 | -37,567 |
| New provisions and adjustments to previous provisions | - | - | - |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -457 | -26 | -483 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | 43,969 | - | 43,969 |
| Use of provisions | - | 4,767 | 4,767 |
| Removal of non-voted budget items | -59,000 | -2,684 | -61,684 |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | -59,000 | -2,810 | -61,810 |
| Other adjustments | - | 126 | 126 |
| Net Cash Requirement | 776,569 | -280,801 | 495,768 |

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

£'000

2016-17
Plans

| | |
|---|----------------|
| Gross Administration Costs | 321,154 |
| <i>Less:</i> | |
| Administration DEL Income | -118,531 |
| Net Administration Costs | 202,623 |
| Gross Programme Costs | 297,510 |
| <i>Less:</i> | |
| Programme DEL Income | -11,425 |
| Programme AME Income | - |
| Non-budget income | -48 |
| Net Programme Costs | 286,037 |
| Total Net Operating Costs | 488,660 |
| <i>Of which:</i> | |
| Resource DEL | 478,941 |
| Capital DEL | - |
| Resource AME | 9,767 |
| Capital AME | - |
| Non-budget | -48 |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | - |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | 48 |
| Other adjustments | 2,810 |
| Total Resource Budget | 491,518 |
| <i>Of which:</i> | |
| Resource DEL | 486,518 |
| Resource AME | 5,000 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | 126 |
| Other adjustments | -126 |
| Total Resource (Estimate) | 491,518 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL

-129,956

Of which:

Administration

Sales of Goods and Services

-106,667

Of which:

A Support the Prime Minister and Cabinet to deliver the Government's Programme

-4,645

B Drive efficiencies and reforms that make government work better

-30,160

C Create a more United Democracy

-82

E Corporate Activities

-71,780

Interest and Dividends

-7,706

Of which:

B Drive efficiencies and reforms that make government work better

-7,706

Other Income

-4,158

Of which:

A Support the Prime Minister and Cabinet to deliver the Government's Programme

-1,299

B Drive efficiencies and reforms that make government work better

-559

E Corporate Activities

-2,300

Total Administration

-118,531

Programme

Sales of Goods and Services

-9,425

Of which:

A Support the Prime Minister and Cabinet to deliver the Government's Programme

-843

B Drive efficiencies and reforms that make government work better

-8,319

C Create a more United Democracy

-263

Interest and Dividends

-2,000

Of which:

E Corporate Activities

-2,000

Total Programme

-11,425

Total Voted Resource Income

-129,956

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) | - | - | -126 | -126 | -126 | -126 |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | - | - | - | - |
| Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | - | - | -48 | -48 | -48 | -48 |
| Total | - | - | -174 | -174 | -174 | -174 |

Detailed description of CFER sources

£'000

| | Present Plans | | Changes | | Revised Plans | |
|---|---------------|----------|---------|----------|---------------|----------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Departmental Expenditure Limit | | | | | | |
| Registration fees from Consultant Lobbyists | - | - | -126 | -126 | -126 | -126 |
| Non-Budget | | | | | | |
| Forfeited deposits in respect of Elections in England and Wales | - | - | -48 | -48 | -48 | -48 |
| Total | - | - | -174 | -174 | -174 | -174 |

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

| | |
|--|--|
| Accounting Officer: | John Manzoni, Chief Executive of the Civil Service and Cabinet Office Permanent Secretary |
| Executive Agency Accounting Officers: | |
| Malcolm Harrison | 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 |
| Peter Lawrence | Chief Executive, Civil Service Commission |

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-aid |
|---------------------------------------|---------------------------------------|--------------|----------|--------------|
| DEL - F | Civil Service Commission * | 2,393 | - | 2,393 |
| DEL - F | The Registrar of Consultant Lobbyists | 220 | - | 220 |
| Total | | 2,613 | - | 2,613 |

*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.

Part III: Note K - Contingent Liabilities

| Nature of liability | £'000 |
|--|----------------|
| Indemnity for Returning Officers at the European Parliamentary election, May 2014 | |
| <p>The Cabinet Office provided an indemnity to Regional and Local Returning Officers for the European Parliamentary Election held on 22 May 2014 and any subsequent elections. The indemnity is to cover the costs of any claims against them which are not covered under the 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.</p> | Unquantifiable |
| Indemnity for Returning Officers at the UK Parliamentary election, May 2015 | |
| <p>For the purposes of UK Parliamentary elections, Returning Officers and Acting Returning Officers throughout Great Britain are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at polling stations to significant election petitions challenging the outcome of a poll and associated legal costs. The Cabinet Office provided an indemnity to Returning Officers for the UK Parliamentary election held on 7 May 2015. The indemnity is to cover the costs of any claims against them which are not covered under the existing insurance policies which Returning Officers hold. The indemnity will cover costs arising in relation to UK Parliamentary elections including by-elections, where the date of the poll is before the next General Election in May 2020.</p> | Unquantifiable |
| Indemnity for Returning Officers at the Police and Crime Commissioner elections, May 2016 | |
| <p>The Cabinet Office provided an indemnity to Police Area Returning Officers and Local Returning Officers for the Police and Crime Commissioner Elections held on 5 May 2016. The indemnity covers the costs of any claims against them which are not covered under any existing insurance policies which Police Area Returning Officers and Local Returning Officers hold. The Department also certificated the Returning Officers under The Employers' Liability (Compulsory Insurance) Regulations 1998 in respect of any liability to their employees. The indemnity and certificate will remain in place to provide cover to Police Area Returning Officers and Local Returning Officers for any by-elections which are held prior to the next scheduled Police and Crime Commissioner Elections in May 2020. For the purposes of Police and Crime Commissioner Elections, Police Area Returning Officers and Local Returning Officers throughout England and Wales are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at polling stations to significant election petitions challenging the outcome of a poll and associated legal costs. The Home Office previously provided an indemnity to Returning Officers for the Police and Crime Commissioner Elections held on 15 November 2012.</p> | Unquantifiable |

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

| Nature of liability | £'000 |
|--|----------------|
| Indemnity for Petition Officers | |
| <p>The Cabinet Office has provided an indemnity to Petition Officers for any Recall Petition that may be held between the date the indemnity came into force, 8 June 2016, and 6 May 2020. For the purposes of Recall Petitions, Petition Officers throughout Great Britain are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at signing locations to recall petition complaints, challenging the outcome of a petition and associated legal costs. The Cabinet Office has not provided an indemnity for Petition Officers previously as the Recall legislation has only recently been created. Nonetheless, Cabinet Office has provided an indemnity to Returning Officers for the UK Parliamentary election held on 7 March 2015, as well as all other recent electoral events. The indemnity is to cover the costs of any claims against Petition Officers which are not otherwise recoverable under the charges provisions contained in paragraph 3 of Schedule 1 to the Recall of MPs Act 2015.</p> | Unquantifiable |

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 increase to other non cash items | 30,000 | | |
| "(Section A)" Budget transfer from Administration to non cash | | -30,000 | |
| "(Section A)" Utilisation of provision relating to VAT costs on seconded Staff and Goods and Services | 1,240,000 | | |
| "(Section B)" Utilisation of provision relating to VAT on Staff and Goods and Services | 205,000 | | |
| Total change in Resource DEL (Voted) | 1,487,000 | -30,000 | 1,457,000 |
| Revaluation of provision relating to VAT costs on seconded Staff | | -2,855,000 | |
| Utilisation of provision relating to VAT on costs on seconded Staff and Goods and Services | | -1,445,000 | |
| Total change in Resource AME (Voted) | | -4,300,000 | -4,300,000 |
| "(Section C)" Increase in the Grant to the Scottish Consolidated Fund | 13,437,000 | | |
| Total change in Non-Budget | 13,437,000 | | 13,437,000 |
| Revisions to the Net Cash Requirement reflect the changes to resources as set out above | 14,864,000 | | |
| Total change in Net Cash Requirement | 14,864,000 | | 14,864,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|------------|-----------|------------|
| Departmental Expenditure Limit | | | |
| Resource | 1,457,000 | - | 1,457,000 |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | -4,300,000 | - | -4,300,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | -2,843,000 | - | -2,843,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | 13,437,000 | | |
| Net cash requirement | 14,864,000 | | |

Supplementary amounts required in the year ending 31 March 2017 for expenditure by Scotland Office and Office of the Advocate General on:

Departmental Expenditure Limit:Expenditure arising from:

Administration: Capital and other non-cash items.

Income arising from:

Receipts from accommodation and legal receipts.

Annually Managed Expenditure:Expenditure arising from:

Changes in provisions.

Non-Budget Expenditure:Expenditure arising from:

Payment of a grant to the Scottish Consolidated Fund.

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

£'000

485

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 13,722 | -3,800 | 9,922 | 665 | - | 665 | 50 | - | 50 |
| <i>Of which:</i> | | | | | | | | |
| A Scotland Office and Office of The Advocate General | | | | | | | | |
| 13,722 | -3,800 | 9,922 | 60 | - | 60 | 50 | - | 50 |
| B Boundary Commission For Scotland | | | | | | | | |
| - | - | - | 605 | - | 605 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| 13,722 | -3,800 | 9,922 | 665 | - | 665 | 50 | - | 50 |
| Non-Budget spending | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 27,962,044 | - | 27,962,044 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| C Grant Payable to The Scottish Consolidated Fund | | | | | | | | |
| - | - | - | 23,062,044 | - | 23,062,044 | - | - | - |
| D Payover of Scottish Rate of Income Tax to Scottish Consolidated Fund | | | | | | | | |
| - | - | - | 4,900,000 | - | 4,900,000 | - | - | - |
| Total Non-Budget Spending | | | | | | | | |
| - | - | - | 27,962,044 | - | 27,962,044 | - | - | - |
| Total for Estimate | | | | | | | | |
| 13,722 | -3,800 | 9,922 | 27,962,709 | - | 27,962,709 | 50 | - | 50 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 13,722 | -3,800 | 9,922 | 27,962,709 | - | 27,962,709 | 50 | - | 50 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|-------------------|---------------|-------------------|
| Net Resource Requirement | 27,962,037 | 10,594 | 27,972,631 |
| Net Capital Requirement | 50 | - | 50 |
| Accruals to cash adjustments | -4,371 | 4,270 | -101 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -30 | -30 | -60 |
| New provisions and adjustments to previous provisions | -4,300 | 2,855 | -1,445 |
| 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 | - | 1,445 | 1,445 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 27,957,716 | 14,864 | 27,972,580 |

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

£'000

Plans

| | |
|---|-------------------|
| Gross Administration Costs | 12,277 |
| <i>Less:</i> | |
| Administration DEL Income | -3,800 |
| Net Administration Costs | 8,477 |
| Gross Programme Costs | 27,964,154 |
| <i>Less:</i> | |
| Programme DEL Income | - |
| Programme AME Income | - |
| Non-budget income | -30,000 |
| Net Programme Costs | 27,934,154 |
| Total Net Operating Costs | 27,942,631 |
| <i>Of which:</i> | |
| Resource DEL | 9,142 |
| Capital DEL | - |
| Resource AME | 1,445 |
| Capital AME | - |
| Non-budget | 27,932,044 |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | - |
| Grants to devolved administrations | -27,962,044 |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | 30,000 |
| Other adjustments | - |
| Total Resource Budget | 10,587 |
| <i>Of which:</i> | |
| Resource DEL | 10,587 |
| Resource AME | - |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | 27,962,044 |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 27,972,631 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL **-3,800**

Of which:

Administration

Sales of Goods and Services

-3,800

Of which:

A Scotland Office and Office of The Advocate General

-3,800

Total Administration

-3,800

Total Voted Resource Income **-3,800**

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) | - | - | -30,000 | -30,000 | -30,000 | -30,000 |
| Total | - | - | -30,000 | -30,000 | -30,000 | -30,000 |

Detailed description of CFER sources

£'000

| | Present Plans | | Changes | | Revised Plans | |
|--|---------------|----------|----------------|----------------|----------------|----------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Non-Budget | | | | | | |
| Receipts Surrendered by the Scottish Government under the Scotland Act 1998 s.64 | - | - | -30,000 | -30,000 | -30,000 | -30,000 |
| Total | - | - | -30,000 | -30,000 | -30,000 | -30,000 |

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

| | |
|----------------------------|-------------------|
| Accounting Officer: | 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 (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.

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 |
|--|--------------------|-------------------|--------------------|
| Budget reclassification from Resource DEL to Capital DEL | | -450,000 | |
| Budget Exchange re Robert Hamill Inquiry | | -70,000 | |
| Budget Exchange re Home Protection Scheme | | -330,000 | |
| Transfer to Northern Ireland Executive to fund the Historical Institutional Abuse Inquiry | | -439,000 | |
| Transfers from OGDs to fund the Historical Institutional Abuse Inquiry | 100,000 | | |
| Transfer from Northern Ireland Executive to fund compensation payments | 6,000 | | |
| Reduction in anticipated Crown Solicitor's Office Income | 1,392,000 | | |
| Reduction in anticipated Crown Solicitor's Office Expenditure | | -1,392,000 | |
| Surrender of Resource DEL (non-cash) budget cover not required | | -300,000 | |
| Total change in Resource DEL (Voted) | 1,498,000 | -2,981,000 | -1,483,000 |
| Transfer from Northern Ireland Executive to fund Assembly Election | 5,710,000 | | |
| Total change in Resource DEL (Non-Voted) | 5,710,000 | | 5,710,000 |
| Decrease in provisions for legacy legal cases | | -600,000 | |
| Total change in Resource AME (Voted) | | -600,000 | -600,000 |
| Budget reclassification from Resource DEL to Capital DEL | 450,000 | | |
| Transfer to Northern Ireland Executive Enterprise Shared Service Centre | | -179,000 | |
| Budget Exchange re IT systems | | -50,000 | |
| Budget switch from Northern Ireland Office to NI Human Rights Commission | 20,000 | -20,000 | |
| Budget switch from Northern Ireland Office to Parades Commission | 10,000 | -10,000 | |
| Total change in Capital DEL (Voted) | 480,000 | -259,000 | 221,000 |
| Increase in the grant to the Northern Ireland Consolidated Fund | 132,900,000 | | |
| Total change in Non-Budget | 132,900,000 | | 132,900,000 |
| Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above | 131,938,000 | | |
| Total change in Net Cash Requirement | 131,938,000 | | 131,938,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|-------------|-----------|-----------|
| Departmental Expenditure Limit | | | |
| Resource | -1,483,000 | 5,710,000 | 4,227,000 |
| Capital | 221,000 | - | 221,000 |
| Annually Managed Expenditure | | | |
| Resource | -600,000 | - | -600,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | -2,083,000 | 5,710,000 | 3,627,000 |
| Capital | 221,000 | - | 221,000 |
| Non-Budget Expenditure | 132,900,000 | | |
| Net cash requirement | 131,938,000 | | |

Supplementary amounts required in the year ending 31 March 2017 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.

*Expenditure arising from the Stormont House Agreement, the Fresh Start Agreement.

Income arising from:

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

Annually Managed Expenditure:

Expenditure arising from:

Change in provisions.

Non-Budget Expenditure:

Expenditure arising from:

Providing appropriate funding to the Northern Ireland Consolidated Fund for the delivery of transferred public services as defined by the Northern Ireland Act 1998, Northern Ireland Act 2000 and the Northern Ireland Act 2009. Grants to the Northern Ireland Consolidated Fund and transfers of EU funds.

Northern Ireland Office will account for this Estimate.

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 15,526 | 6,514 | -750 | -733 | 14,776 | 5,781 | 340 | 221 | 561 |
| <i>Of which:</i> | | | | | | | | |
| A Northern Ireland Office | | | | | | | | |
| 15,526 | 4,518 | -750 | -733 | 14,776 | 3,785 | 340 | 191 | 531 |
| B NI Human Rights Commission (net) | | | | | | | | |
| - | 1,190 | - | - | - | 1,190 | - | 20 | 20 |
| C Parades Commission (net) | | | | | | | | |
| - | 806 | - | - | - | 806 | - | 10 | 10 |
| Non Voted Expenditure | | | | | | | | |
| - | 5,349 | - | 5,710 | - | 11,059 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| D Funding of Elections | | | | | | | | |
| - | 5,349 | - | 5,710 | - | 11,059 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| | | -750 | 4,977 | | | 221 | | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 1 | - | -600 | - | -599 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| E Northern Ireland Office | | | | | | | | |
| - | 1 | - | -600 | - | -599 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | - | -600 | | | | | |
| Non-Budget spending | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 14,540,100 | - | 132,900 | - | 14,673,000 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| F Grant Payable to The Northern Ireland Consolidated Fund | | | | | | | | |
| - | 14,540,100 | - | 132,900 | - | 14,673,000 | - | - | - |
| Total Non-Budget Spending | | | | | | | | |
| | | - | 132,900 | | | | | |
| Total for Estimate | | | | | | | | |
| | | -750 | 137,277 | | | 221 | | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | -750 | 131,567 | | | 221 | | |
| Non Voted Expenditure | | | | | | | | |
| | | - | 5,710 | | | | | |
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Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|---|--------|--------|------------|--------|------------|---------|--------|-----|
| Resources | | | | | | Capital | | |
| Administration | | Net | Programme | | | Gross | Income | Net |
| Gross | Income | | Gross | Income | Net | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 19,009 | -4,233 | 14,776 | 5,892 | -111 | 5,781 | 561 | - | 561 |
| <i>Of which:</i> | | | | | | | | |
| A Northern Ireland Office | | | | | | | | |
| 19,009 | -4,233 | 14,776 | 3,896 | -111 | 3,785 | 531 | - | 531 |
| B NI Human Rights Commission (net) | | | | | | | | |
| - | - | - | 1,190 | - | 1,190 | 20 | - | 20 |
| C Parades Commission (net) | | | | | | | | |
| - | - | - | 806 | - | 806 | 10 | - | 10 |
| Non-voted expenditure | | | | | | | | |
| - | - | - | 11,059 | - | 11,059 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| D Funding of Elections | | | | | | | | |
| - | - | - | 11,059 | - | 11,059 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| 19,009 | -4,233 | 14,776 | 16,951 | -111 | 16,840 | 561 | - | 561 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | -599 | - | -599 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| E Northern Ireland Office | | | | | | | | |
| - | - | - | -599 | - | -599 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | -599 | - | -599 | - | - | - |
| Non-Budget spending | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 14,673,000 | - | 14,673,000 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| F Grant Payable to The Northern Ireland Consolidated Fund | | | | | | | | |
| - | - | - | 14,673,000 | - | 14,673,000 | - | - | - |
| Total Non-Budget Spending | | | | | | | | |
| - | - | - | 14,673,000 | - | 14,673,000 | - | - | - |
| Total for Estimate | | | | | | | | |
| 19,009 | -4,233 | 14,776 | 14,689,352 | -111 | 14,689,241 | 561 | - | 561 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 19,009 | -4,233 | 14,776 | 14,678,293 | -111 | 14,678,182 | 561 | - | 561 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | 11,059 | - | 11,059 | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|-------------------|----------------|-------------------|
| Net Resource Requirement | 14,567,490 | 136,527 | 14,704,017 |
| Net Capital Requirement | 340 | 221 | 561 |
| Accruals to cash adjustments | -2,203 | 900 | -1,303 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | -1,996 | -30 | -2,026 |
| Add cash grant-in-aid | 1,942 | 30 | 1,972 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -2,046 | 300 | -1,746 |
| New provisions and adjustments to previous provisions | -61 | 600 | 539 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -102 | - | -102 |
| <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 | - | 60 |
| Removal of non-voted budget items | -5,349 | -5,710 | -11,059 |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | -5,349 | -5,710 | -11,059 |
| Other adjustments | - | - | - |
| Net Cash Requirement | 14,560,278 | 131,938 | 14,692,216 |

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

| | £'000 |
|---|-------------------|
| | Plans |
| Gross Administration Costs | 19,009 |
| <i>Less:</i> | |
| Administration DEL Income | -4,233 |
| Net Administration Costs | 14,776 |
| Gross Programme Costs | 14,689,412 |
| <i>Less:</i> | |
| Programme DEL Income | -111 |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 14,689,301 |
| Total Net Operating Costs | 14,704,077 |
| <i>Of which:</i> | |
| Resource DEL | 31,616 |
| Capital DEL | - |
| Resource AME | -539 |
| Capital AME | - |
| Non-budget | 14,673,000 |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | - |
| Grants to devolved administrations | -14,673,000 |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | -60 |
| Total Resource Budget | 31,017 |
| <i>Of which:</i> | |
| Resource DEL | 31,616 |
| Resource AME | -599 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | 14,673,000 |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 14,704,017 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans**Voted Resource DEL****-4,344***Of which:*

Administration

Sales of Goods and Services

-4,233

Of which:

A Northern Ireland Office

-4,233

Total Administration

-4,233

Programme

Sales of Goods and Services

-111

Of which:

A Northern Ireland Office

-111

Total Programme

-111**Total Voted Resource Income****-4,344**

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

No CFER income or receipts are expected in 2016-17.

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:

| | |
|---------------|--|
| David Russell | 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.

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

£'000

| Section in Part II: Subhead Detail | | Body | Resources | Capital | Grant-in-aid |
|---------------------------------------|--|----------------------------|--------------|-----------|--------------|
| B | | NI Human Rights Commission | 1,190 | 20 | 1,169 |
| C | | NI Parades Commission | 806 | 10 | 803 |
| Total | | | 1,996 | 30 | 1,972 |

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. Reserve claim in relation to higher than expected legal costs for work undertaken on the Wales Bill (Section A). | 242,000 | | |
| ii. Budget switch from Admin to Programme 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 | |
| Total change in Resource DEL (Voted) | 292,000 | -50,000 | 242,000 |
| iii. Decrease in Wales Office (Section B) due to end of utilisation of provision. | 7,000 | | |
| iv. Increase in Wales Office (Section B) due to write back of provision. | | -11,000 | |
| Total change in Resource AME (Voted) | 7,000 | -11,000 | -4,000 |
| v. Increase in funding for the Welsh Consolidated Fund (Section C). | 174,987,000 | | |
| Total change in Non-Budget | 174,987,000 | | 174,987,000 |
| Revisions to the Net Cash Requirement reflect changes to resources as set out above. | 175,179,000 | | |
| Total change in Net Cash Requirement | 175,179,000 | | 175,179,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|-------------|-----------|---------|
| Departmental Expenditure Limit | | | |
| Resource | 242,000 | - | 242,000 |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | -4,000 | - | -4,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 238,000 | - | 238,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | 174,987,000 | | |
| Net cash requirement | 175,179,000 | | |

Supplementary amounts required in the year ending 31 March 2017 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

| 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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 4,350 | 130 | 192 | 50 | 4,542 | 180 | 30 | - | 30 |
| <i>Of which:</i> | | | | | | | | |
| A Wales Office | | | | | | | | |
| 4,350 | 130 | 192 | 50 | 4,542 | 180 | 30 | - | 30 |
| Total Spending in DEL | | | | | | | | |
| | | 192 | 50 | | | | - | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | -20 | - | -4 | - | -24 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B Provisions | | | | | | | | |
| - | -20 | - | -4 | - | -24 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | - | -4 | | | | - | |
| Non-Budget spending | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 13,855,933 | - | 174,987 | - | 14,030,920 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| C Grant Payable to the Welsh Consolidated Fund | | | | | | | | |
| - | 13,855,933 | - | 174,987 | - | 14,030,920 | - | - | - |
| Total Non-Budget Spending | | | | | | | | |
| | | - | 174,987 | | | | - | |
| Total for Estimate | | | | | | | | |
| | | 192 | 175,033 | | | | - | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | 192 | 175,033 | | | | - | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | | - | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|-------------------|----------------|-------------------|
| Net Cash Requirement | 13,860,342 | 175,179 | 14,035,521 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|--|--------|-------|------------|--------|------------|---------|--------|-----|
| Resources | | | | | | Capital | | |
| Administration | | Net | Programme | | Net | Gross | Income | Net |
| Gross | Income | | Gross | Income | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 4,595 | -53 | 4,542 | 180 | - | 180 | 30 | - | 30 |
| <i>Of which:</i> | | | | | | | | |
| A Wales Office | | | | | | | | |
| 4,595 | -53 | 4,542 | 180 | - | 180 | 30 | - | 30 |
| Total Spending in DEL | | | | | | | | |
| 4,595 | -53 | 4,542 | 180 | - | 180 | 30 | - | 30 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | -24 | - | -24 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B Provisions | | | | | | | | |
| - | - | - | -24 | - | -24 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | -24 | - | -24 | - | - | - |
| Non-Budget spending | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 14,030,920 | - | 14,030,920 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| C Grant Payable to the Welsh Consolidated Fund | | | | | | | | |
| - | - | - | 14,030,920 | - | 14,030,920 | - | - | - |
| Total Non-Budget Spending | | | | | | | | |
| - | - | - | 14,030,920 | - | 14,030,920 | - | - | - |
| Total for Estimate | | | | | | | | |
| 4,595 | -53 | 4,542 | 14,031,076 | - | 14,031,076 | 30 | - | 30 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 4,595 | -53 | 4,542 | 14,031,076 | - | 14,031,076 | 30 | - | 30 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|-------------------|----------------|-------------------|
| Net Resource Requirement | 13,860,393 | 175,225 | 14,035,618 |
| Net Capital Requirement | 30 | - | 30 |
| Accruals to cash adjustments | -81 | -46 | -127 |
| <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 | - | 11 | 11 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -31 | - | -31 |
| <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 | -7 | 13 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 13,860,342 | 175,179 | 14,035,521 |

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

| | £'000 |
|---|-------------------|
| | Plans |
| Gross Administration Costs | 4,582 |
| <i>Less:</i> | |
| Administration DEL Income | -53 |
| Net Administration Costs | 4,529 |
| Gross Programme Costs | 14,031,089 |
| <i>Less:</i> | |
| Programme DEL Income | - |
| Programme AME Income | - |
| Non-budget income | -26,002 |
| Net Programme Costs | 14,005,087 |
| Total Net Operating Costs | 14,009,616 |
| <i>Of which:</i> | |
| Resource DEL | 4,709 |
| Capital DEL | - |
| Resource AME | -11 |
| Capital AME | - |
| Non-budget | 14,004,918 |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | - |
| Grants to devolved administrations | -14,030,920 |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | 26,002 |
| Other adjustments | - |
| Total Resource Budget | 4,698 |
| <i>Of which:</i> | |
| Resource DEL | 4,722 |
| Resource AME | -24 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | 14,030,920 |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 14,035,618 |

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL **-53**

Of which:

Administration

Other Income

-53

Of which:

A Wales Office

-53

Total Administration

-53

Total Voted Resource Income **-53**

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) | - | - | -26,002 | -26,002 | -26,002 | -26,002 |
| Total | - | - | -26,002 | -26,002 | -26,002 | -26,002 |

Detailed description of CFER sources

£'000

| | Present Plans | | Changes | | Revised Plans | |
|--|---------------|----------|----------------|----------------|----------------|----------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Non-Budget | | | | | | |
| Receipts surrendered from the Welsh Consolidated Fund and Welsh Government under the Government of Wales Act 2006. | - | - | -25,954 | -25,954 | -25,954 | -25,954 |
| Forfeited Assembly Election Deposits. | - | - | -48 | -48 | -48 | -48 |
| Total | - | - | -26,002 | -26,002 | -26,002 | -26,002 |

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

| | |
|----------------------------|--------------|
| Accounting Officer: | Glynne Jones |
|----------------------------|--------------|

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

In discharging these responsibilities, particular regard is given to:

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

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

Department for International Trade †

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 HMT funding for Trade Policy Group (TPG) Expansion and transition costs relating to Machinery of Government changes | 8,700,000 | | |
| (Section A) Increase representing BEIS Machinery of Government adjustment for Trade Policy Group | 22,221,000 | | |
| (Section A) Increase representing Cabinet Office Machinery of Government adjustment - GREAT | 33,000,000 | | |
| (Section A) GREAT transfer from Cabinet Office | 2,000,000 | | |
| (Section A) GREAT transfer to British Council | | -3,651,000 | |
| (Section A) GREAT transfer to DCMS | | -16,300,000 | |
| (Section A) Increase due to FCO Machinery of Government adjustment | 667,000 | | |
| (Section A) Reduction due to FCO transition costs transfer | | -861,000 | |
| (Section A) Reduction due to FCO partners Across Government (PAG) transfer | | -4,661,000 | |
| (Section A) Prosperity fund transfer | | -1,647,000 | |
| (Section A) Allowance fund Transfer | 1,000,000 | | |
| (Section A) Increase due to FCO Rio House transfer | 527,000 | | |
| (Section A) Increase due to HMT funding for Foreign Exchange loss on overseas currency spend | 208,000 | | |
| (Section A) Increase due to Security & Intelligence Agency contribution for DSO cyber security | 175,000 | | |
| (Section A) Reduction showing Capital Virement for DIT digital activity and the capital implications of the estates move | | -3,492,000 | |
| Total change in Resource DEL (Voted) | 68,498,000 | -30,612,000 | 37,886,000 |
| (Section A) TPG Baseline (BEIS MoG) | 3,150,000 | | |
| (Section A) Rio Capital (DCMS Budget Cover Transfer) | 200,000 | | |
| (Section A) Capital Virement for DIT digital activity and capital implications of estates move | 3,492,000 | | |
| Total change in Capital DEL (Voted) | 6,842,000 | | 6,842,000 |

Revisions to the Net Cash Requirement reflect the net position of budgets received for MoG transfers for Trade Policy Group, GREAT funding and increased Programme funding for expansion of Trade Policy Group. A number of smaller transfers offset by large transfers to the FCO for agreed overheads are also included in the above.

| | | | |
|---|-------------------|--------------------|-------------------|
| | 75,340,000 | -30,612,000 | |
| Total change in Net Cash Requirement | 75,340,000 | -30,612,000 | 44,728,000 |

† In the Main Estimate 2016-17 this Estimate was titled UK Trade & Investment.

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|-------------------|-----------|------------|
| Departmental Expenditure Limit | | | |
| Resource †† ††† | 37,886,000 | - | 37,886,000 |
| Capital ††† | 6,842,000 | - | 6,842,000 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 37,886,000 | - | 37,886,000 |
| Capital | 6,842,000 | - | 6,842,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement †† ††† | 44,728,000 | | |

Supplementary amounts required in the year ending 31 March 2017 for expenditure by Department for International Trade † 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.

* Outward investment, the formulation and implementation of trade policy and the administration of overseas development aid.

Expenditure incurred in the delivery and co-ordination of the cross government GREAT campaign.

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.

* Income received in the delivery and co-ordination of the cross government GREAT campaign, Outward investment, the formulation and implementation of trade policy and the administration of overseas development aid.

Annually Managed Expenditure:Expenditure arising from:

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

Department for International Trade will account for this Estimate.

† In the Main Estimate 2016-17 this Estimate was titled UK Trade & Investment.

†† Policy responsibility for the GREAT campaign transferred from Cabinet Office on 1 April 2016. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government transfer are:

- a) Departmental Expenditure Limit – Resource (voted) is increased by £33,000,000; and
- b) the Net Cash Requirement is increased by £33,000,000.

††† Policy responsibility for Trade Policy Group transferred from the Department for Business, Energy and Industrial Strategy on 1 April 2016. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government transfer are:

- a) Departmental Expenditure Limit – Resource (voted) is increased by £22,221,000;
- b) Departmental Expenditure Limit – Capital (voted) is increased by £3,150,000; and
- b) the Net Cash Requirement is increased by £25,371,000

Part II: Changes Proposed

£'000

| Present | | Net Resources Changes | | Revised | | Present | Net Capital Changes | Revised |
|--|---------|--------------------------|--------|---------|---------|---------|------------------------|---------|
| Admin | Prog | Admin | Prog | Admin | Prog | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 23,441 | 290,087 | 11,841 | 26,045 | 35,282 | 316,132 | 3,000 | 6,842 | 9,842 |
| <i>Of which:</i> | | | | | | | | |
| A Trade development and promotion and inward investment | | | | | | | | |
| 23,441 | 290,087 | 11,841 | 26,045 | 35,282 | 316,132 | 3,000 | 6,842 | 9,842 |
| Total Spending in DEL | | | | | | | | |
| | | 11,841 | 26,045 | | | | 6,842 | |
| Total for Estimate | | | | | | | | |
| | | 11,841 | 26,045 | | | | 6,842 | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | 11,841 | 26,045 | | | | 6,842 | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | | - | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|---------------|------------------|
| Net Cash Requirement | 317,450 | 44,728 | 362,178 |

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 35,282 | - | 35,282 | 323,232 | -7,100 | 316,132 | 9,842 | - | 9,842 |
| <i>Of which:</i> | | | | | | | | |
| A Trade development and promotion and inward investment | | | | | | | | |
| 35,282 | - | 35,282 | 323,232 | -7,100 | 316,132 | 9,842 | - | 9,842 |
| Total Spending in DEL | | | | | | | | |
| 35,282 | - | 35,282 | 323,232 | -7,100 | 316,132 | 9,842 | - | 9,842 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 3,000 | - | 3,000 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B Trade development and promotion and inward investment | | | | | | | | |
| - | - | - | 3,000 | - | 3,000 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 3,000 | - | 3,000 | - | - | - |
| Total for Estimate | | | | | | | | |
| 35,282 | - | 35,282 | 326,232 | -7,100 | 319,132 | 9,842 | - | 9,842 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 35,282 | - | 35,282 | 326,232 | -7,100 | 319,132 | 9,842 | - | 9,842 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|---------------|------------------|
| Net Resource Requirement | 316,528 | 37,886 | 354,414 |
| Net Capital Requirement | 3,000 | 6,842 | 9,842 |
| Accruals to cash adjustments | -2,078 | - | -2,078 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -2,078 | - | -2,078 |
| 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 | - | - | - |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 317,450 | 44,728 | 362,178 |

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

| | £'000 |
|---|------------------|
| | 2016-17 Plans |
| Gross Administration Costs | 35,282 |
| <i>Less:</i> | |
| Administration DEL Income | - |
| Net Administration Costs | 35,282 |
| Gross Programme Costs | 326,232 |
| <i>Less:</i> | |
| Programme DEL Income | -7,100 |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 319,132 |
| Total Net Operating Costs | 354,414 |
| <i>Of which:</i> | |
| Resource DEL | 351,414 |
| Capital DEL | - |
| Resource AME | 3,000 |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | - |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 354,414 |
| <i>Of which:</i> | |
| Resource DEL | 351,414 |
| Resource AME | 3,000 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 354,414 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL

-7,100

Of which:

Programme

Sales of Goods and Services

-7,100

Of which:

A Trade development and promotion and inward investment

-7,100

Total Programme

-7,100

Total Voted Resource Income

-7,100

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

No CFER income or receipts are expected in 2016-17.

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 Martin Donnelly |
|----------------------------|---------------------|

Sir 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.

Part III: Note L - International Subscriptions

| Section in Part II: Subhead Detail | Body | £'000 |
|---------------------------------------|--------------------|-------|
| A | Trade Policy Group | 5,800 |

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: Budget exchange to transfer amounts allocated to projects that will now complete in 2017-18 and additional costs arising from increased Net Financing charge announced in the Autumn Statement | | -5,111,000 | |
| Total change in Resource DEL (Voted) | | -5,111,000 | -5,111,000 |
| A Administration: Surrender of Resource AME provision due to revised property valuations | | -500,000 | |
| Total change in Resource AME (Voted) | | -500,000 | -500,000 |
| A Sales of land and buildings | | -8,320,000 | |
| Total change in Capital DEL (Voted) | | -8,320,000 | -8,320,000 |
| Reduction in cash requirement due to revised working capital requirements | | -7,668,000 | |
| Total change in Net Cash Requirement | | -7,668,000 | -7,668,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|------------|-----------|------------|
| Departmental Expenditure Limit | | | |
| Resource | -5,111,000 | - | -5,111,000 |
| Capital | -8,320,000 | - | -8,320,000 |
| Annually Managed Expenditure | | | |
| Resource | -500,000 | - | -500,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | -5,611,000 | - | -5,611,000 |
| Capital | -8,320,000 | - | -8,320,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement | -7,668,000 | | |

Supplementary amounts required in the year ending 31 March 2017 for expenditure by National Savings and Investments on:

Departmental Expenditure Limit:Expenditure arising from:

Cost of delivery of National Savings and Investments operations, and leveraged activities with other bodies including administration, operational research and development works, other payments and non-cash items.

* The sale of National Savings and Investments properties resulting in negative expenditure to reflect generated profits.

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

| 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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 144,200 | - | -5,111 | - | 139,089 | - | 610 | -8,320 | -7,710 |
| <i>Of which:</i> | | | | | | | | |
| A Administration | | | | | | | | |
| 144,200 | - | -5,111 | - | 139,089 | - | 610 | -8,320 | -7,710 |
| Total Spending in DEL | | | | | | | | |
| | | -5,111 | - | | | | -8,320 | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 3,300 | - | -500 | - | 2,800 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B Administration | | | | | | | | |
| - | 3,300 | - | -500 | - | 2,800 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | - | -500 | | | | - | |
| Total for Estimate | | | | | | | | |
| | | -5,111 | -500 | | | | -8,320 | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | -5,111 | -500 | | | | -8,320 | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | | - | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|---------------|------------------|
| Net Cash Requirement | 149,970 | -7,668 | 142,302 |

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 190,089 | -51,000 | 139,089 | - | - | - | 610 | -8,320 | -7,710 |
| <i>Of which:</i> | | | | | | | | |
| A Administration | | | | | | | | |
| 190,089 | -51,000 | 139,089 | - | - | - | 610 | -8,320 | -7,710 |
| Total Spending in DEL | | | | | | | | |
| 190,089 | -51,000 | 139,089 | - | - | - | 610 | -8,320 | -7,710 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 2,800 | - | 2,800 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B Administration | | | | | | | | |
| - | - | - | 2,800 | - | 2,800 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 2,800 | - | 2,800 | - | - | - |
| Total for Estimate | | | | | | | | |
| 190,089 | -51,000 | 139,089 | 2,800 | - | 2,800 | 610 | -8,320 | -7,710 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 190,089 | -51,000 | 139,089 | 2,800 | - | 2,800 | 610 | -8,320 | -7,710 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|---------------|------------------|
| Net Resource Requirement | 147,500 | -5,611 | 141,889 |
| Net Capital Requirement | 610 | -8,320 | -7,710 |
| Accruals to cash adjustments | 1,860 | 6,263 | 8,123 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -4,200 | 500 | -3,700 |
| New provisions and adjustments to previous provisions | -300 | - | -300 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -640 | - | -640 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | 4,000 | 5,763 | 9,763 |
| Increase (-) / Decrease (+) in creditors | 3,000 | - | 3,000 |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 149,970 | -7,668 | 142,302 |

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

£'000

Plans

| | |
|---|----------------|
| Gross Administration Costs | 190,089 |
| <i>Less:</i> | |
| Administration DEL Income | -51,000 |
| Net Administration Costs | 139,089 |
| Gross Programme Costs | -4,200 |
| <i>Less:</i> | |
| Programme DEL Income | - |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | -4,200 |
| Total Net Operating Costs | 134,889 |
| <i>Of which:</i> | |
| Resource DEL | 139,089 |
| Capital DEL | - |
| Resource AME | 2,800 |
| Capital AME | - |
| Non-budget | -7,000 |
| <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 | 7,000 |
| Total Resource Budget | 141,889 |
| <i>Of which:</i> | |
| Resource DEL | 139,089 |
| Resource AME | 2,800 |
| <i>Adjustments to include:</i> | |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 141,889 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

| | |
|---------------------------|----------------|
| Voted Resource DEL | -51,000 |
|---------------------------|----------------|

Of which:

Administration

Sales of Goods and Services

-51,000

Of which:

A Administration

-51,000

Total Administration

-51,000

| | |
|------------------------------------|----------------|
| Total Voted Resource Income | -51,000 |
|------------------------------------|----------------|

| | |
|--------------------------|---------------|
| Voted Capital DEL | -8,320 |
|--------------------------|---------------|

Of which:

Programme

Sales of Assets

-8,320

Of which:

A Administration

-8,320

Total Programme

-8,320

| | |
|-----------------------------------|---------------|
| Total Voted Capital Income | -8,320 |
|-----------------------------------|---------------|

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

No CFER income or receipts are expected in 2016-17.

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: | Steve Owen |
|----------------------------|------------|

Steve 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 (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.

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. | 700,000 | -700,000 | |
| Budget Exchange from 2016-17 to 2017-18 relating to Transform programme funding due to realignment of programme spend. | | -460,000 | |
| Reserve Support for increase in 'business as usual' 2016-17 depreciation due to increased asset holding and therefore depreciation under the Transform programme | 300,000 | | |
| Total change in Resource DEL (Voted) | 1,000,000 | -1,160,000 | -160,000 |
| Budget Exchange from 2016-17 to 2017-18 relating to Transform programme funding due to realignment of programme spend. | | -120,000 | |
| Total change in Capital DEL (Voted) | | -120,000 | -120,000 |
| Revision to the Net Cash Requirement to reflect changes to resources and capital as set out above. Additional increase in creditors of £460k. | | -120,000 | |
| Total change in Net Cash Requirement | | -120,000 | -120,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|----------|-----------|----------|
| Departmental Expenditure Limit | | | |
| Resource | -160,000 | - | -160,000 |
| Capital | -120,000 | - | -120,000 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | -160,000 | - | -160,000 |
| Capital | -120,000 | - | -120,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement | -120,000 | | |

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

Departmental Expenditure Limit:

Expenditure arising from:

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

Income arising from:

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

Annually Managed Expenditure:

Expenditure arising from:

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

Charity Commission will account for this Estimate.

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 23,050 | - | -160 | - | 22,890 | - | 3,000 | -120 | 2,880 |
| <i>Of which:</i> | | | | | | | | |
| A Giving the public confidence in the integrity of charity | | | | | | | | |
| 23,050 | - | -160 | - | 22,890 | - | 3,000 | -120 | 2,880 |
| Total Spending in DEL | | | | | | | | |
| | | -160 | - | | | | | |
| | | | | | | | | |
| Total for Estimate | | | | | | | | |
| | | -160 | - | | | | | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | -160 | - | | | | | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | | | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|---------------|-------------|---------------|
| Net Cash Requirement | 25,130 | -120 | 25,010 |

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

| Resources | | | | | | Capital | | |
|--|--------|--------|-----------|--------|-----|---------|--------|-------|
| Administration | | Net | Programme | | | Gross | Income | Net |
| Gross | Income | | Gross | Income | Net | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 24,590 | -1,700 | 22,890 | - | - | - | 2,880 | - | 2,880 |
| <i>Of which:</i> | | | | | | | | |
| A Giving the public confidence in the integrity of charity | | | | | | | | |
| 24,590 | -1,700 | 22,890 | - | - | - | 2,880 | - | 2,880 |
| Total Spending in DEL | | | | | | | | |
| 24,590 | -1,700 | 22,890 | - | - | - | 2,880 | - | 2,880 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 162 | - | 162 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B Provisions within AME | | | | | | | | |
| - | - | - | 162 | - | 162 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 162 | - | 162 | - | - | - |
| Total for Estimate | | | | | | | | |
| 24,590 | -1,700 | 22,890 | 162 | - | 162 | 2,880 | - | 2,880 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 24,590 | -1,700 | 22,890 | 162 | - | 162 | 2,880 | - | 2,880 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|-------------|------------------|
| Net Resource Requirement | 23,212 | -160 | 23,052 |
| Net Capital Requirement | 3,000 | -120 | 2,880 |
| Accruals to cash adjustments | -1,082 | 160 | -922 |
| <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 | -300 | -1,150 |
| New provisions and adjustments to previous provisions | -162 | - | -162 |
| 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 | - | 460 | 460 |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 25,130 | -120 | 25,010 |

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

| | £'000 |
|---|---------------|
| | Plans |
| Gross Administration Costs | 24,428 |
| <i>Less:</i> | |
| Administration DEL Income | -1,700 |
| Net Administration Costs | 22,728 |
| Gross Programme Costs | 162 |
| <i>Less:</i> | |
| Programme DEL Income | - |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 162 |
| Total Net Operating Costs | 22,890 |
| <i>Of which:</i> | |
| Resource DEL | 22,728 |
| Capital DEL | - |
| Resource AME | 162 |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | - |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | 162 |
| Total Resource Budget | 23,052 |
| <i>Of which:</i> | |
| Resource DEL | 22,890 |
| Resource AME | 162 |
| <i>Adjustments to include:</i> | |
| Prior period adjustments | - |
| Grants to devolved administrations | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 23,052 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL**-1,700***Of which:*

Administration

Sales of Goods and Services

-1,700

Of which:

A Giving the public confidence in the integrity of charity

-1,700

Total Administration

-1,700
Total Voted Resource Income

-1,700

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

No CFER income or receipts are expected in 2016-17.

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:

Paula Sussex

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

In discharging these responsibilities, particular regard is given to:

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

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

Competition and Markets Authority

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|--|-------------------|------------|-------------------|
| Resource DEL to support services under section A of the Estimate | 70,000,000 | | |
| Total change in Resource DEL (Voted) | 70,000,000 | | 70,000,000 |
| Increase in provision for dilapidations | 3,000,000 | | |
| Total change in Resource AME (Voted) | 3,000,000 | | 3,000,000 |
| Cash consequences of changes to resources | 70,000,000 | | |
| Total change in Net Cash Requirement | 70,000,000 | | 70,000,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|------------|-----------|------------|
| Departmental Expenditure Limit | | | |
| Resource | 70,000,000 | - | 70,000,000 |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 3,000,000 | - | 3,000,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 73,000,000 | - | 73,000,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | | |
| Net cash requirement | 70,000,000 | | |

Supplementary amounts required in the year ending 31 March 2017 for expenditure by Competition and Markets Authority on:

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

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

Annually Managed Expenditure:Expenditure arising from:

Provisions and other non-cash costs.

Competition and Markets Authority will account for this Estimate.

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 18,885 | 50,541 | - | 70,000 | 18,885 | 120,541 | 2,200 | - | 2,200 |
| <i>Of which:</i> | | | | | | | | |
| A Competition Promotion | | | | | | | | |
| 18,885 | 50,541 | - | 70,000 | 18,885 | 120,541 | 2,200 | - | 2,200 |
| Total Spending in DEL | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 2,500 | - | 3,000 | - | 5,500 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B Competition Promotion | | | | | | | | |
| - | 2,500 | - | 3,000 | - | 5,500 | - | - | - |
| Total Spending in AME | | | | | | | | |
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| Total for Estimate | | | | | | | | |
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| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
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| Non Voted Expenditure | | | | | | | | |
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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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 21,885 | -3,000 | 18,885 | 123,541 | -3,000 | 120,541 | 2,200 | - | 2,200 |
| <i>Of which:</i> | | | | | | | | |
| A Competition Promotion | | | | | | | | |
| 21,885 | -3,000 | 18,885 | 123,541 | -3,000 | 120,541 | 2,200 | - | 2,200 |
| Total Spending in DEL | | | | | | | | |
| 21,885 | -3,000 | 18,885 | 123,541 | -3,000 | 120,541 | 2,200 | - | 2,200 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 5,500 | - | 5,500 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B Competition Promotion | | | | | | | | |
| - | - | - | 5,500 | - | 5,500 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 5,500 | - | 5,500 | - | - | - |
| Total for Estimate | | | | | | | | |
| 21,885 | -3,000 | 18,885 | 129,041 | -3,000 | 126,041 | 2,200 | - | 2,200 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 21,885 | -3,000 | 18,885 | 129,041 | -3,000 | 126,041 | 2,200 | - | 2,200 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|---------------|------------------|
| Net Resource Requirement | 71,926 | 73,000 | 144,926 |
| Net Capital Requirement | 2,200 | - | 2,200 |
| Accruals to cash adjustments | -4,986 | -3,000 | -7,986 |
| <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 | -2,500 | -3,000 | -5,500 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | 1,000 | - | 1,000 |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 69,140 | 70,000 | 139,140 |

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

£'000

Plans

| | |
|---|----------------|
| Gross Administration Costs | 21,885 |
| <i>Less:</i> | |
| Administration DEL Income | -3,000 |
| Net Administration Costs | 18,885 |
| Gross Programme Costs | 129,041 |
| <i>Less:</i> | |
| Programme DEL Income | -3,000 |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 126,041 |
| Total Net Operating Costs | 144,926 |
| <i>Of which:</i> | |
| Resource DEL | 139,426 |
| Capital DEL | - |
| Resource AME | 5,500 |
| 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 | - |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 144,926 |
| <i>Of which:</i> | |
| Resource DEL | 139,426 |
| Resource AME | 5,500 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 144,926 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL

-6,000

Of which:

Administration

Sales of Goods and Services

-3,000

Of which:

A Competition Promotion

-3,000

Total Administration

-3,000

Programme

Sales of Goods and Services

-3,000

Of which:

A Competition Promotion

-3,000

Total Programme

-3,000

Total Voted Resource Income

-6,000

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

No CFER income or receipts are expected in 2016-17.

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: | Andrea Coscelli |
|----------------------------|-----------------|

Andrea Coscelli 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 | |
| Resource to Capital switch to address imbalance of original forecast budget split for FY16-17 | | -8,700,000 | | |
| Depreciation Reduction | | -3,107,000 | | |
| Total change in Resource DEL (Voted) | - | -11,807,000 | | -11,807,000 |
| Removal of VES/VER Provision | 4,715,000 | | | |
| Recalculation of treasury discount factors | | -99,000 | | |
| Market Impairments (Buildings) | 300,000 | | | |
| Total change in Resource AME (Voted) | 5,015,000 | -99,000 | | 4,916,000 |
| Machinery of Government transfer from Department for Communities and Local Government | 30,000 | | | |
| Resource to Capital switch to address imbalance of original forecast budget split for FY16-17 | 8,700,000 | | | |
| Total change in Capital DEL (Voted) | 8,730,000 | - | | 8,730,000 |
| Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above and also to a change in creditors | | -1,965,000 | | |
| Total change in Net Cash Requirement | - | -1,965,000 | | -1,965,000 |

Part I

| | £ | | |
|---------------------------------------|-------------------|-----------|-------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | -11,807,000 | - | -11,807,000 |
| Capital † | 8,730,000 | - | 8,730,000 |
| Annually Managed Expenditure | | | |
| Resource | 4,916,000 | - | 4,916,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | -6,891,000 | - | -6,891,000 |
| Capital | 8,730,000 | - | 8,730,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement † | -1,965,000 | | |

Supplementary amounts required in the year ending 31 March 2017 for expenditure by The Statistics Board on:

Departmental Expenditure Limit:

Expenditure arising from:

the collection, preparation and dissemination of economic, social, labour market and other statistics; assisting statistical research by providing access to data; promoting and safeguarding the quality of official statistics, monitoring the production and publication of official statistics; conducting a programme of assessment of existing and candidate National Statistics against the Code of Practice for Official Statistics; and coordinating the design, collection, preparation, supply, quality management of the UK's European statistics, provision of business support services and associated non-cash items.

Income arising from:

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

Annually Managed Expenditure:

Expenditure arising from:

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

The Statistics Board will account for this Estimate.

† Responsibility for Household Projections was transferred from the Department for Communities and Local Government in December 2016. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- (a) Department Expenditure Limit - Capital is increased by £30,000
- (b) and the net cash requirement is increased by £30,000

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 222,672 | - | -11,807 | - | 210,865 | 11,410 | 8,730 | 20,140 |
| <i>Of which:</i> | | | | | | | | |
| A Programme Expenditure | | | | | | | | |
| - | 222,672 | - | -11,807 | - | 210,865 | 11,410 | 8,730 | 20,140 |
| Total Spending in DEL | | | | | | | | |
| | | | | | | 8,730 | | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | -5,708 | - | 4,916 | - | -792 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B Utilised Provisions | | | | | | | | |
| - | -5,708 | - | 4,916 | - | -792 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | | | | | - | | |
| Total for Estimate | | | | | | | | |
| | | | | | | 8,730 | | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | | | | | 8,730 | | |
| Non Voted Expenditure | | | | | | | | |
| | | | | | | - | | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|---------------|------------------|
| Net Cash Requirement | 205,996 | -1,965 | 204,031 |

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 240,365 | -29,500 | 210,865 | 20,140 | - | 20,140 |
| <i>Of which:</i> | | | | | | | | |
| A Programme Expenditure | | | | | | | | |
| - | - | - | 240,365 | -29,500 | 210,865 | 20,140 | - | 20,140 |
| Total Spending in DEL | | | | | | | | |
| - | - | - | 240,365 | -29,500 | 210,865 | 20,140 | - | 20,140 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | -792 | - | -792 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B Utilised Provisions | | | | | | | | |
| - | - | - | -792 | - | -792 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | -792 | - | -792 | - | - | - |
| Total for Estimate | | | | | | | | |
| - | - | - | 239,573 | -29,500 | 210,073 | 20,140 | - | 20,140 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | - | - | 239,573 | -29,500 | 210,073 | 20,140 | - | 20,140 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|---------------|------------------|
| Net Resource Requirement | 216,964 | -6,891 | 210,073 |
| Net Capital Requirement | 11,410 | 8,730 | 20,140 |
| Accruals to cash adjustments | -22,378 | -3,804 | -26,182 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -24,700 | 3,407 | -21,293 |
| New provisions and adjustments to previous provisions | 82 | -181 | -99 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | -3,386 | -1,995 | -5,381 |
| Use of provisions | 5,626 | -5,035 | 591 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 205,996 | -1,965 | 204,031 |

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

£'000

Plans

| | |
|---|----------------|
| Gross Administration Costs | - |
| <i>Less:</i> | |
| Administration DEL Income | - |
| Net Administration Costs | - |
| Gross Programme Costs | 239,603 |
| <i>Less:</i> | |
| Programme DEL Income | -29,500 |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 210,103 |
| Total Net Operating Costs | 210,103 |
| <i>Of which:</i> | |
| Resource DEL | 210,274 |
| Capital DEL | 30 |
| Resource AME | -201 |
| 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 | -30 |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 210,073 |
| <i>Of which:</i> | |
| Resource DEL | 210,865 |
| Resource AME | -792 |
| <i>Adjustments to include:</i> | |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 210,073 |

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-29,500***Of which:*

Programme

EU Grants Received

-1,000

Of which:

A: Programme Expenditure

-1,000

Sales of Goods and Services

-28,500

Of which:

A: Programme Expenditure

-28,500

Total Programme

-29,500
Total Voted Resource Income

-29,500

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

No CFER income or receipts are expected in 2016-17.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

| | |
|----------------------------|----------------|
| Accounting Officer: | John Pullinger |
|----------------------------|----------------|

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

In discharging these responsibilities, particular regard is given to:

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

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

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): Increase to RDEL and corresponding reduction to CDEL for over estimated R&D Capital budget at Main Estimate | 3,769,000 | | |
| (Section A): Reduction to RDEL and corresponding increase to CDEL for increased IT development investment. | | -1,671,000 | |
| Total change in Resource DEL (Voted) | 3,769,000 | -1,671,000 | 2,098,000 |
| Section A: Reduction to CDEL and corresponding increase to RDEL for over estimated R&D Capital budget at Main Estimate | | -3,769,000 | |
| Section A: Increase to CDEL and corresponding reduction to RDEL for increased IT development investment. | 1,671,000 | | |
| (Section A) Increase to Capital Income limit to allow for income generated from the disposal of fixed assets | 300,000 | -300,000 | |
| Total change in Capital DEL (Voted) | 1,971,000 | -4,069,000 | -2,098,000 |
| (Section A) Increase to Depreciation | | -394,000 | |
| Decrease in Creditors due to timings of payments and forecast crystallisation of accruals. | 4,400,000 | | |
| Total change in Net Cash Requirement | 4,400,000 | -394,000 | 4,006,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|------------------|-----------|------------|
| Departmental Expenditure Limit | | | |
| Resource | 2,098,000 | - | 2,098,000 |
| Capital | -2,098,000 | - | -2,098,000 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 2,098,000 | - | 2,098,000 |
| Capital | -2,098,000 | - | -2,098,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement | 4,006,000 | | |

Supplementary amounts required in the year ending 31 March 2017 for expenditure by Food Standards Agency on:

Departmental Expenditure Limit:Expenditure arising from:

protecting the public from public health risks related to food safety and protecting related consumer interests; staff and overhead costs for both administration and programme support; inspections, animal welfare surveillance, meat hygiene and official controls; controls on primary production; managing research and evidence gathering, food incidents, prosecutions, debt recovery, food and animal feed policy development and enforcement; European Union and international activity on official controls; advice and education, marketing and publications; payments of penalties and interest; expenditure relating to work done in collaboration with or on behalf of UK and EU government departments; funding for depreciation, audit fee and other non-cash items.

Income arising from:

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

Annually Managed Expenditure:Expenditure arising from:

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

Food Standards Agency will account for this Estimate.

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 36,900 | 39,802 | -144 | 2,242 | 36,756 | 42,044 | 7,810 | -2,098 | 5,712 |
| <i>Of which:</i> | | | | | | | | |
| A Food Standards Agency Westminster (DEL) | | | | | | | | |
| 36,900 | 39,802 | -144 | 2,242 | 36,756 | 42,044 | 7,810 | -2,098 | 5,712 |
| Total Spending in DEL | | | | | | | | |
| | | -144 | 2,242 | | | | -2,098 | |
| Total for Estimate | | | | | | | | |
| | | -144 | 2,242 | | | | -2,098 | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | -144 | 2,242 | | | | -2,098 | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | | - | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|--------------|------------------|
| Net Cash Requirement | 82,357 | 4,006 | 86,363 |

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 42,956 | -6,200 | 36,756 | 69,810 | -27,766 | 42,044 | 6,012 | -300 | 5,712 |
| <i>Of which:</i> | | | | | | | | |
| A Food Standards Agency Westminster (DEL) | | | | | | | | |
| 42,956 | -6,200 | 36,756 | 69,810 | -27,766 | 42,044 | 6,012 | -300 | 5,712 |
| Total Spending in DEL | | | | | | | | |
| 42,956 | -6,200 | 36,756 | 69,810 | -27,766 | 42,044 | 6,012 | -300 | 5,712 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 9,603 | - | 9,603 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B Food Standards Agency Westminster (AME) | | | | | | | | |
| - | - | - | 9,603 | - | 9,603 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 9,603 | - | 9,603 | - | - | - |
| Total for Estimate | | | | | | | | |
| 42,956 | -6,200 | 36,756 | 79,413 | -27,766 | 51,647 | 6,012 | -300 | 5,712 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 42,956 | -6,200 | 36,756 | 79,413 | -27,766 | 51,647 | 6,012 | -300 | 5,712 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|---------------|------------------|
| Net Resource Requirement | 86,305 | 2,098 | 88,403 |
| Net Capital Requirement | 7,810 | -2,098 | 5,712 |
| Accruals to cash adjustments | -11,758 | 4,006 | -7,752 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -2,093 | -394 | -2,487 |
| New provisions and adjustments to previous provisions | -13,177 | - | -13,177 |
| 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 | - | 4,400 | 4,400 |
| Use of provisions | 3,574 | - | 3,574 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 82,357 | 4,006 | 86,363 |

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

| | £'000 |
|---|------------------|
| | 2016-17 Plans |
| Gross Administration Costs | 42,916 |
| <i>Less:</i> | |
| Administration DEL Income | -6,200 |
| Net Administration Costs | 36,716 |
| Gross Programme Costs | 83,184 |
| <i>Less:</i> | |
| Programme DEL Income | -27,766 |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 55,418 |
| Total Net Operating Costs | 92,134 |
| <i>Of which:</i> | |
| Resource DEL | 75,226 |
| Capital DEL | 3,731 |
| Resource AME | 13,177 |
| 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 | -3,731 |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 88,403 |
| <i>Of which:</i> | |
| Resource DEL | 78,800 |
| Resource AME | 9,603 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 88,403 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL

-33,966

Of which:

Administration

Sales of Goods and Services

-6,200

Of which:

A Food Standards Agency Westminster (DEL)

-6,200

Total Administration

-6,200

Programme

Sales of Goods and Services

-27,766

Of which:

A Food Standards Agency Westminster (DEL)

-27,766

Total Programme

-27,766

Total Voted Resource Income

-33,966

Voted Capital DEL

-300

Of which:

Programme

Sales of Assets

-300

Of which:

A Food Standards Agency Westminster (DEL)

-300

Total Programme

-300

Total Voted Capital Income

-300

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

No CFER income or receipts are expected in 2016-17.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

| | |
|----------------------------|-----------------|
| Accounting Officer: | Catherine Brown |
|----------------------------|-----------------|

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

In discharging these responsibilities, particular regard is given to:

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

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

The National Archives

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|---|----------------|-----------------|----------------|
| (Section A): To reflect expenditure reallocated from CDEL to RDEL programme to reflect spend not meeting ESA 10 requirements. | 13,000 | | |
| (Section A): To reflect movements from Resource DEL programme to CDEL to cover proposed spending. | | -620,000 | |
| (Section A): To reflect increased depreciation charge - programme | 480,000 | | |
| (Section A): To reflect increased depreciation charge - admin | 120,000 | | |
| Total change in Resource DEL (Voted) | 613,000 | -620,000 | -7,000 |
| (Section A): To reflect expenditure not meeting ESA 10 requirements reallocated from CDEL to RDEL programme. | | -13,000 | |
| (Section A): To reflect movements from Resource DEL programme to CDEL to cover proposed spending. | 620,000 | | |
| Total change in Capital DEL (Voted) | 620,000 | -13,000 | 607,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|---------|-----------|---------|
| Departmental Expenditure Limit | | | |
| Resource | -7,000 | - | -7,000 |
| Capital | 607,000 | - | 607,000 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | -7,000 | - | -7,000 |
| Capital | 607,000 | - | 607,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement | - | | |

Supplementary amounts required in the year ending 31 March 2017 for expenditure by The National Archives on:

Departmental Expenditure Limit:

Expenditure arising from:

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

Income arising from:

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

Annually Managed Expenditure:

Expenditure arising from:

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

The National Archives will account for this Estimate.

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 9,540 | 24,007 | 120 | -127 | 9,660 | 23,880 | 2,123 | 607 | 2,730 |
| Of which: | | | | | | | | |
| A The National Archives (DEL) | | | | | | | | |
| 9,540 | 24,007 | 120 | -127 | 9,660 | 23,880 | 2,123 | 607 | 2,730 |
| Total Spending in DEL | | | | | | | | |
| | | 120 | -127 | | | 607 | | |
| | | | | | | | | |
| Total for Estimate | | | | | | | | |
| | | 120 | -127 | | | 607 | | |
| Of which: | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | 120 | -127 | | | 607 | | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | - | | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|---------------|---------|---------------|
| Net Cash Requirement | 30,422 | - | 30,422 |

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 9,660 | - | 9,660 | 34,580 | -10,700 | 23,880 | 2,730 | - | 2,730 |
| <i>Of which:</i> | | | | | | | | |
| A The National Archives (DEL) | | | | | | | | |
| 9,660 | - | 9,660 | 34,580 | -10,700 | 23,880 | 2,730 | - | 2,730 |
| Total Spending in DEL | | | | | | | | |
| 9,660 | - | 9,660 | 34,580 | -10,700 | 23,880 | 2,730 | - | 2,730 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | -61 | - | -61 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B The National Archives (AME) | | | | | | | | |
| - | - | - | -61 | - | -61 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | -61 | - | -61 | - | - | - |
| Total for Estimate | | | | | | | | |
| 9,660 | - | 9,660 | 34,519 | -10,700 | 23,819 | 2,730 | - | 2,730 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 9,660 | - | 9,660 | 34,519 | -10,700 | 23,819 | 2,730 | - | 2,730 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|-------------|------------------|
| Net Resource Requirement | 33,486 | -7 | 33,479 |
| Net Capital Requirement | 2,123 | 607 | 2,730 |
| Accruals to cash adjustments | -5,187 | -600 | -5,787 |
| <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 | -48 | - | -48 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | 61 | - | 61 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 30,422 | - | 30,422 |

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

£'000

Plans

| | |
|---|---------------|
| Gross Administration Costs | 9,660 |
| <i>Less:</i> | |
| Administration DEL Income | - |
| Net Administration Costs | 9,660 |
| Gross Programme Costs | 34,529 |
| <i>Less:</i> | |
| Programme DEL Income | -10,700 |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 23,829 |
| Total Net Operating Costs | 33,489 |
| <i>Of which:</i> | |
| Resource DEL | 33,479 |
| Capital DEL | 10 |
| 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 | -10 |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 33,479 |
| <i>Of which:</i> | |
| Resource DEL | 33,540 |
| Resource AME | -61 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 33,479 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL**-10,700***Of which:*

Programme

Sales of Goods and Services

-10,700

Of which:

A The National Archives (DEL)

-10,700

Total Programme

-10,700
Total Voted Resource Income

-10,700

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

No CFER income or receipts are expected in 2016-17.

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.

United Kingdom Supreme Court

Introduction

This Supplementary Estimate is required for the following purposes:

| | £ | | |
|--|----------------|-----------------|-----------------|
| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
| Reallocation to Non Voted Spend in respect of Judicial Salaries | | -410,000 | |
| Reserve Claim - Additional Costs associated with Article 50 case | 25,000 | | |
| Total change in Resource DEL (Voted) | 25,000 | -410,000 | -385,000 |
| Reallocation from Voted Spend in respect of Judicial Salaries | 410,000 | | |
| Total change in Resource DEL (Non-Voted) | 410,000 | | 410,000 |
| Effect of Reallocation to Non Voted Spend in respect of Judicial salaries | | -410,000 | |
| Effect of Reserve Claim - Additional Costs associated with Article 50 case | 25,000 | | |
| Total change in Net Cash Requirement | 25,000 | -410,000 | -385,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|----------|-----------|--------|
| Departmental Expenditure Limit | | | |
| Resource | -385,000 | 410,000 | 25,000 |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | -385,000 | 410,000 | 25,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | | |
| Net cash requirement | -385,000 | | |

Supplementary amounts required in the year ending 31 March 2017 for expenditure by United Kingdom Supreme Court on:

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

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

Annually Managed Expenditure:Expenditure arising from:

Diminution in value of assets.

United Kingdom Supreme Court will account for this Estimate.

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 920 | 1,730 | - | -385 | 920 | 1,345 | 400 | - | 400 |
| <i>Of which:</i> | | | | | | | | |
| A United Kingdom Supreme Court | | | | | | | | |
| 920 | 1,730 | - | -385 | 920 | 1,345 | 400 | - | 400 |
| Non Voted Expenditure | | | | | | | | |
| - | 2,400 | - | 410 | - | 2,810 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B UK Supreme Court Non-Voted | | | | | | | | |
| - | 2,400 | - | 410 | - | 2,810 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| | | | | | | | | |
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| Total for Estimate | | | | | | | | |
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| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | | | | | | | |
| Non Voted Expenditure | | | | | | | | |
| | | | | | | | | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|---------|------------------|
| Net Cash Requirement | | | |
| | 2,430 | -385 | 2,045 |

Part II: Revised subhead detail including additional provision

£'000

| Revised Plans | | | | | | | | |
|--|--------|-----|-----------|--------|-------|---------|--------|-----|
| Resources | | | | | | Capital | | |
| Administration | | Net | Programme | | | Gross | Income | Net |
| Gross | Income | | Gross | Income | Net | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 1,075 | -155 | 920 | 9,177 | -7,832 | 1,345 | 400 | - | 400 |
| <i>Of which:</i> | | | | | | | | |
| A United Kingdom Supreme Court | | | | | | | | |
| 1,075 | -155 | 920 | 9,177 | -7,832 | 1,345 | 400 | - | 400 |
| Non-voted expenditure | | | | | | | | |
| - | - | - | 2,810 | - | 2,810 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B UK Supreme Court Non-Voted | | | | | | | | |
| - | - | - | 2,810 | - | 2,810 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| 1,075 | -155 | 920 | 11,987 | -7,832 | 4,155 | 400 | - | 400 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 1,000 | - | 1,000 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| C United Kingdom Supreme Court | | | | | | | | |
| - | - | - | 1,000 | - | 1,000 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 1,000 | - | 1,000 | - | - | - |
| Total for Estimate | | | | | | | | |
| 1,075 | -155 | 920 | 12,987 | -7,832 | 5,155 | 400 | - | 400 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 1,075 | -155 | 920 | 10,177 | -7,832 | 2,345 | 400 | - | 400 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | 2,810 | - | 2,810 | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|-------------|------------------|
| Net Resource Requirement | 6,050 | 25 | 6,075 |
| Net Capital Requirement | 400 | - | 400 |
| Accruals to cash adjustments | -1,620 | - | -1,620 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -2,120 | - | -2,120 |
| 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 | 240 | - | 240 |
| Increase (-) / Decrease (+) in creditors | 300 | - | 300 |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | -2,400 | -410 | -2,810 |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | -2,400 | -410 | -2,810 |
| Other adjustments | - | - | - |
| Net Cash Requirement | 2,430 | -385 | 2,045 |

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

£'000

Plans

| | |
|---|--------------|
| Gross Administration Costs | 1,075 |
| <i>Less:</i> | |
| Administration DEL Income | -155 |
| Net Administration Costs | 920 |
| Gross Programme Costs | 12,987 |
| <i>Less:</i> | |
| Programme DEL Income | -7,832 |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 5,155 |
| Total Net Operating Costs | 6,075 |
| <i>Of which:</i> | |
| Resource DEL | 5,075 |
| 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 | - |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 6,075 |
| <i>Of which:</i> | |
| Resource DEL | 5,075 |
| Resource AME | 1,000 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 6,075 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL

-7,987

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

-7,832

Of which:

A United Kingdom Supreme Court

-7,832

Total Programme

-7,832

Total Voted Resource Income

-7,987

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

No CFER income or receipts are expected in 2016-17.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

| | |
|----------------------------|--------------|
| Accounting Officer: | Mark Ormerod |
|----------------------------|--------------|

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

In discharging these responsibilities, particular regard is given to:

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

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 B) Use of Provision DEL decrease of £110,000 to reflect reduced use of provision. | | -110,000 | | |
| ii. (Section A) Administration Expenditure increase in other expenditure of £111,000 which takes into account the change above. | 111,000 | | | |
| Total change in Resource DEL (Voted) | 111,000 | -110,000 | 1,000 | |
| iii. (Section C) Provision AME Use of provision is now expected to be lower than originally planned by £110,000 and an increase in resource AME is now necessary to reduce the negative figure. | 110,000 | | | |
| Total change in Resource AME (Voted) | 110,000 | - | 110,000 | |
| iv. Revision to the net cash requirement to reflect trends in receivables during the financial year. | 601,000 | | | |
| Total change in Net Cash Requirement | 601,000 | - | 601,000 | |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|----------------|-----------|---------|
| Departmental Expenditure Limit | | | |
| Resource | 1,000 | - | 1,000 |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 110,000 | - | 110,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 111,000 | - | 111,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | | |
| Net cash requirement | 601,000 | | |

Supplementary amounts required in the year ending 31 March 2017 for expenditure by Government Actuary's Department on:

Departmental Expenditure Limit:

Expenditure arising from:

administration costs incurred in providing actuarial and specialist analysis, advice and assurance to Government and other clients, principally in the public sector, and associated non-cash items.

Income arising from:

receipts for actuarial, accommodation and facilities management services.

Annually Managed Expenditure:

Expenditure arising from:

the setting up and use of provisions, losses on revaluation of fixed assets and other associated non-cash items.

Government Actuary's Department will account for this Estimate.

Part II: Changes Proposed

| | | | | | | £'000 | | |
|---|------|--------------------------|------|---------|------|---------|------------------------|---------|
| Present | | Net Resources Changes | | Revised | | Present | Net Capital Changes | Revised |
| Admin | Prog | Admin | Prog | Admin | Prog | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 2 | - | 1 | - | 3 | - | 200 | - | 200 |
| Of which: | | | | | | | | |
| A Administration | | | | | | | | |
| -198 | - | 111 | - | -87 | - | 200 | - | 200 |
| B Use of Provisions (DEL) | | | | | | | | |
| 200 | - | -110 | - | 90 | - | - | - | - |
| Total Spending in DEL | | | | | | | | |
| 1 | | | - | | | - | | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | -200 | - | 110 | - | -90 | - | - | - |
| Of which: | | | | | | | | |
| C Provisions (AME) | | | | | | | | |
| - | -200 | - | 110 | - | -90 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | | | 110 | | | - | | |
| Total for Estimate | | | | | | | | |
| 1 | | | 110 | | | - | | |
| Of which: | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | 1 | 110 | | | | - | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | | - | |
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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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 18,843 | -18,840 | 3 | - | - | - | 200 | - | 200 |
| <i>Of which:</i> | | | | | | | | |
| A Administration | | | | | | | | |
| 18,753 | -18,840 | -87 | - | - | - | 200 | - | 200 |
| B Use of Provisions (DEL) | | | | | | | | |
| 90 | - | 90 | - | - | - | - | - | - |
| Total Spending in DEL | | | | | | | | |
| 18,843 | -18,840 | 3 | - | - | - | 200 | - | 200 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | -90 | - | -90 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| C Provisions (AME) | | | | | | | | |
| - | - | - | -90 | - | -90 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | -90 | - | -90 | - | - | - |
| Total for Estimate | | | | | | | | |
| 18,843 | -18,840 | 3 | -90 | - | -90 | 200 | - | 200 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 18,843 | -18,840 | 3 | -90 | - | -90 | 200 | - | 200 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|------------|------------------|
| Net Resource Requirement | -198 | 111 | -87 |
| Net Capital Requirement | 200 | - | 200 |
| Accruals to cash adjustments | -180 | 490 | 310 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -320 | - | -320 |
| 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 | - | 600 | 600 |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | 200 | -110 | 90 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | -178 | 601 | 423 |

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

£'000

Plans

| | |
|---|------------|
| Gross Administration Costs | 18,753 |
| <i>Less:</i> | |
| Administration DEL Income | -18,840 |
| Net Administration Costs | -87 |
| Gross Programme Costs | - |
| <i>Less:</i> | |
| Programme DEL Income | - |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | - |
| Total Net Operating Costs | -87 |
| <i>Of which:</i> | |
| Resource DEL | -87 |
| 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 | - |
| Total Resource Budget | -87 |
| <i>Of which:</i> | |
| Resource DEL | 3 |
| Resource AME | -90 |
| <i>Adjustments to include:</i> | |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | -87 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL**-18,840***Of which:*

Administration

Sales of Goods and Services

-18,840

Of which:

A: Administration

-18,840

Total Administration

-18,840

Total Voted Resource Income

-18,840

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

No CFER income or receipts are expected in 2016-17.

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.

Office of Gas and Electricity Markets

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|--|-------------------|-------------------|-------------------|
| 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, and expenditure in relation to administration of the Climate Change Levy. | 15,206,000 | | |
| Total change in Resource DEL (Voted) | 15,206,000 | | 15,206,000 |
| Section A Gas and Electricity Markets Authority: Administration. Decrease of capital spend for accommodation costs following a transfer to Cabinet Office for property hub costs, and an exchange of capital budget to 2017-18 | | -2,270,000 | |
| Total change in Capital DEL (Voted) | | -2,270,000 | -2,270,000 |
| Section A Gas and Electricity Markets Authority: Administration. To provide additional working capital | 12,936,000 | | |
| Total change in Net Cash Requirement | 12,936,000 | | 12,936,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|------------|-----------|------------|
| Departmental Expenditure Limit | | | |
| Resource | 15,206,000 | - | 15,206,000 |
| Capital | -2,270,000 | - | -2,270,000 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 15,206,000 | - | 15,206,000 |
| Capital | -2,270,000 | - | -2,270,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement | 12,936,000 | | |

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

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

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

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

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 1 | - | 15,206 | - | 15,207 | - | 6,000 | -2,270 | 3,730 |
| <i>Of which:</i> | | | | | | | | |
| A Gas and Electricity Markets Authority: Administration | | | | | | | | |
| 1 | - | 14,506 | - | 14,507 | - | 6,000 | -2,270 | 3,730 |
| B Ofgem E-Serve: Administration | | | | | | | | |
| - | - | 700 | - | 700 | - | - | - | - |
| Total Spending in DEL | | | | | | | | |
| | | 15,206 | - | | | | -2,270 | |
| Total for Estimate | | | | | | | | |
| | | 15,206 | - | | | | -2,270 | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | 15,206 | - | | | | -2,270 | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | | - | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|---------------|---------------|---------------|
| Net Cash Requirement | 16,098 | 12,936 | 29,034 |

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 90,801 | -75,594 | 15,207 | - | - | - | 3,730 | - | 3,730 |
| <i>Of which:</i> | | | | | | | | |
| A Gas and Electricity Markets Authority: Administration | | | | | | | | |
| 62,101 | -47,594 | 14,507 | - | - | - | 3,730 | - | 3,730 |
| B Ofgem E-Serve: Administration | | | | | | | | |
| 23,600 | -22,900 | 700 | - | - | - | - | - | - |
| C Gas and Electricity Markets Authority: Great Working Environment | | | | | | | | |
| 3,000 | -3,000 | - | - | - | - | - | - | - |
| D Gas and Electricity Markets Authority: Provision of hosted services | | | | | | | | |
| 2,100 | -2,100 | - | - | - | - | - | - | - |
| Total Spending in DEL | | | | | | | | |
| 90,801 | -75,594 | 15,207 | - | - | - | 3,730 | - | 3,730 |
| Total for Estimate | | | | | | | | |
| 90,801 | -75,594 | 15,207 | - | - | - | 3,730 | - | 3,730 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 90,801 | -75,594 | 15,207 | - | - | - | 3,730 | - | 3,730 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|---------------|------------------|
| Net Resource Requirement | 1 | 15,206 | 15,207 |
| Net Capital Requirement | 6,000 | -2,270 | 3,730 |
| Accruals to cash adjustments | 10,097 | - | 10,097 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | - | - | - |
| New provisions and adjustments to previous provisions | - | - | - |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -53 | - | -53 |
| <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 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 16,098 | 12,936 | 29,034 |

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

£'000

Plans

| | |
|---|---------------|
| Gross Administration Costs | 90,801 |
| <i>Less:</i> | |
| Administration DEL Income | -75,594 |
| Net Administration Costs | 15,207 |
| Gross Programme Costs | - |
| <i>Less:</i> | |
| Programme DEL Income | - |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | - |
| Total Net Operating Costs | 15,207 |
| <i>Of which:</i> | |
| Resource DEL | 15,207 |
| Capital DEL | - |
| Resource AME | - |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | - |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 15,207 |
| <i>Of which:</i> | |
| Resource DEL | 15,207 |
| Resource AME | - |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 15,207 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL **-75,594**

Of which:

Administration

Sales of Goods and Services

-25,700

Of which:

B Ofgem E-Serve: Administration

-23,600

D Gas and Electricity Markets Authority: Provision of hosted services

-2,100

Taxation

-49,894

Of which:

A Gas and Electricity Markets Authority: Administration

-47,594

B Ofgem E-Serve: Administration

700

C Gas and Electricity Markets Authority: Great Working Environment

-3,000

Total Administration

-75,594

Total Voted Resource Income

-75,594

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

No CFER income or receipts are expected in 2016-17.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

| | |
|----------------------------|--------------|
| Accounting Officer: | Dermot Nolan |
|----------------------------|--------------|

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

In discharging these responsibilities, particular regard is given to:

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

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

Office of Rail and Road

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|--|--------------|------------|--------------|
| A. Economic regulation, admin, associated capital and other expenditure- to amend voted expenditure and income limits. | 1,000 | | |
| Total change in Resource DEL (Voted) | 1,000 | | 1,000 |
| Cash consequences of changes above. | 1,000 | | |
| Total change in Net Cash Requirement | 1,000 | | 1,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|-------|-----------|-------|
| Departmental Expenditure Limit | | | |
| Resource | 1,000 | - | 1,000 |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 1,000 | - | 1,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | | |
| Net cash requirement | 1,000 | | |

Supplementary amounts required in the year ending 31 March 2017 for expenditure by Office of Rail and Road on:

Departmental Expenditure Limit:Expenditure arising from:

Administration of ORR, its support establishments, all associates of non-cash items and all activities as the combined economic and safety regulator including health and safety matters, the regulation of access to railways, the promotion of rail services, efficiencies and economy for those providing railway services, protecting the interests of railway services and railway users.

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

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

Income arising from:

Regulatory licences, concession agreements, levies, charges for courses and officers loaned to other organisations, income from publications and library services, travel costs from the European Community, income from High Speed 1 Limited; Channel Tunnel Intergovernmental Commission; Channel Tunnel Authority; NIR Networks Limited.

Part I (*continued*)

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

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

Office of Rail and Road 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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 3 | - | 1 | - | 4 | - | 720 | - | 720 |
| <i>Of which:</i> | | | | | | | | |
| A Economic regulation, admin, associated capital and other expenditure | | | | | | | | |
| 1 | - | 1 | - | 2 | - | 720 | - | 720 |
| Total Spending in DEL | | | | | | | | |
| 1 | | | | | | | - | |
| Total for Estimate | | | | | | | | |
| 1 | | | | | | | - | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | 1 | - | | | | - | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | | - | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|----------|------------------|
| Net Cash Requirement | 2,000 | 1 | 2,001 |

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 31,697 | -31,693 | 4 | - | - | - | 720 | - | 720 |
| <i>Of which:</i> | | | | | | | | |
| A Economic regulation, admin, associated capital and other expenditure | | | | | | | | |
| 13,096 | -13,094 | 2 | - | - | - | 720 | - | 720 |
| B Safety Regulation, admin and other expenditure | | | | | | | | |
| 16,050 | -16,049 | 1 | - | - | - | - | - | - |
| C Other Regulation, admin and other expenditure | | | | | | | | |
| 2,551 | -2,550 | 1 | - | - | - | - | - | - |
| Total Spending in DEL | | | | | | | | |
| 31,697 | -31,693 | 4 | - | - | - | 720 | - | 720 |
| Total for Estimate | | | | | | | | |
| 31,697 | -31,693 | 4 | - | - | - | 720 | - | 720 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 31,697 | -31,693 | 4 | - | - | - | 720 | - | 720 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|----------|------------------|
| Net Resource Requirement | 3 | 1 | 4 |
| Net Capital Requirement | 720 | - | 720 |
| Accruals to cash adjustments | 1,277 | - | 1,277 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -883 | - | -883 |
| New provisions and adjustments to previous provisions | -9 | - | -9 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -76 | - | -76 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | 2,245 | - | 2,245 |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 2,000 | 1 | 2,001 |

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

£'000

2016-17
Plans

| | |
|---|----------|
| Gross Administration Costs | 31,697 |
| <i>Less:</i> | |
| Administration DEL Income | -31,693 |
| Net Administration Costs | 4 |
| Gross Programme Costs | - |
| <i>Less:</i> | |
| Programme DEL Income | - |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | - |
| Total Net Operating Costs | 4 |
| <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 | - |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 4 |
| <i>Of which:</i> | |
| Resource DEL | 4 |
| Resource AME | - |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 4 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

| | |
|---------------------------|----------------|
| Voted Resource DEL | -31,693 |
|---------------------------|----------------|

Of which:

Administration

Other Income

-2,800

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

-2,550

Taxation

-28,893

Of which:

A Economic regulation, admin, associated capital and other expenditure

-12,981

B Safety Regulation, admin and other expenditure

-15,912

Total Administration

-31,693

| | |
|------------------------------------|----------------|
| Total Voted Resource Income | -31,693 |
|------------------------------------|----------------|

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

No CFER income or receipts are expected in 2016-17.

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 (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.

Water Services Regulation Authority

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|--|------------------|------------|------------------|
| Increase in net cash requirement required due to a planned reduction in working capital balances in the year. | 1,500,000 | | |
| Total change in Net Cash Requirement | 1,500,000 | - | 1,500,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|------------------|-----------|-------|
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Non-Budget Expenditure | - | | |
| Net cash requirement | 1,500,000 | | |

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

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

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

Water Services Regulation Authority will account for this Estimate.

Part II: Changes Proposed

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

| £'000 | | | |
|-----------------------------|------------------|--------------|------------------|
| | Present Plans | Changes | Revised Plans |
| Net Cash Requirement | 1,502 | 1,500 | 3,002 |

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 25,552 | -25,422 | 130 | - | - | - | 360 | - | 360 |
| <i>Of which:</i> | | | | | | | | |
| A Water Services Regulation Authority | | | | | | | | |
| 25,552 | -25,422 | 130 | - | - | - | 360 | - | 360 |
| Total Spending in DEL | | | | | | | | |
| 25,552 | -25,422 | 130 | - | - | - | 360 | - | 360 |
| Total for Estimate | | | | | | | | |
| 25,552 | -25,422 | 130 | - | - | - | 360 | - | 360 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 25,552 | -25,422 | 130 | - | - | - | 360 | - | 360 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|--------------|------------------|
| Net Resource Requirement | 130 | - | 130 |
| Net Capital Requirement | 360 | - | 360 |
| Accruals to cash adjustments | 1,012 | 1,500 | 2,512 |
| <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 | -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 | -78 | - | -78 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | 1,373 | 1,500 | 2,873 |
| Use of provisions | 206 | - | 206 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 1,502 | 1,500 | 3,002 |

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

| | £'000 |
|---|------------|
| Gross Administration Costs | 25,552 |
| <i>Less:</i> | |
| Administration DEL Income | -25,422 |
| Net Administration Costs | 130 |
| Gross Programme Costs | - |
| <i>Less:</i> | |
| Programme DEL Income | - |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | - |
| Total Net Operating Costs | 130 |
| <i>Of which:</i> | |
| Resource DEL | 130 |
| 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 | - |
| Total Resource Budget | 130 |
| <i>Of which:</i> | |
| Resource DEL | 130 |
| 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 | - |
| Total Resource (Estimate) | 130 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans**Voted Resource DEL****-25,422***Of which:*

Taxation

-25,422

Of which:

A: Water Services Regulation Authority

-25,422

Total Administration**-25,422****Total Voted Resource Income****-25,422**

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

No CFER income or receipts are expected in 2016-17.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

| | |
|----------------------------|--------------|
| Accounting Officer: | Cathryn Ross |
|----------------------------|--------------|

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

In discharging these responsibilities, particular regard is given to:

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

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

Export Credits Guarantee Department

Introduction

This Supplementary Estimate is required for the following purposes:

| | | | £ |
|---|-----------|-----------------------|-----------------------|
| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
| (Section B) - Reduction in expenditure is required for Foreign Exchange on Underwriting (export credits) business | | -21,000,000 | |
| (Section E) - Reduction in expenditure is required for Foreign Exchange on Direct Lending business | | -23,000,000 | |
| Total change in Resource AME (Voted) | | -44,000,000 | -44,000,000 |
| (Section E) - Reduction in the funding requirement for Direct Lending loans | | -1,000,000,000 | |
| Total change in Capital AME (Voted) | | -1,000,000,000 | -1,000,000,000 |
| Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above | | -400,000,000 | |
| Total change in Net Cash Requirement | | -400,000,000 | -400,000,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|---------------------|-----------|----------------|
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | -44,000,000 | - | -44,000,000 |
| Capital | -1,000,000,000 | - | -1,000,000,000 |
| Total Net Budget | | | |
| Resource | -44,000,000 | - | -44,000,000 |
| Capital | -1,000,000,000 | - | -1,000,000,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement | -400,000,000 | | |

Supplementary amounts required in the year ending 31 March 2017 for expenditure by Export Credits Guarantee Department on:

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

Some underwriting activity.

Annually Managed Expenditure:Expenditure arising from:

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

Income arising from:

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

Export Credits Guarantee Department will account for this Estimate.

£'000

£'000

| | | | |
|-----------------------------|------------------|-----------------|----------------|
| Net Cash Requirement | 1,308,812 | -400,000 | 908,812 |
|-----------------------------|------------------|-----------------|----------------|

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| 40,000 | -39,999 | 1 | - | - | - | 300 | - | 300 |
| <i>Of which:</i> | | | | | | | | |
| A Export Credit Guarantees and Investments | | | | | | | | |
| 40,000 | -39,999 | 1 | - | - | - | 300 | - | 300 |
| Total Spending in DEL | | | | | | | | |
| 40,000 | -39,999 | 1 | - | - | - | 300 | - | 300 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 221,140 | -100,820 | 120,320 | 948,893 | -13,517 | 935,376 |
| <i>Of which:</i> | | | | | | | | |
| B Export Credits | | | | | | | | |
| - | - | - | 105,346 | -90,030 | 15,316 | - | - | - |
| C Fixed Rate Export Finance / Export Finance Assistance | | | | | | | | |
| - | - | - | 7,648 | -3,416 | 4,232 | - | - | - |
| D Refinanced Loans and Interest Equalisation | | | | | | | | |
| - | - | - | - | -2,810 | -2,810 | - | -11,917 | -11,917 |
| E Direct Lending | | | | | | | | |
| - | - | - | 108,146 | -4,564 | 103,582 | 948,893 | -1,600 | 947,293 |
| Total Spending in AME | | | | | | | | |
| - | - | - | 221,140 | -100,820 | 120,320 | 948,893 | -13,517 | 935,376 |
| Total for Estimate | | | | | | | | |
| 40,000 | -39,999 | 1 | 221,140 | -100,820 | 120,320 | 949,193 | -13,517 | 935,676 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| 40,000 | -39,999 | 1 | 221,140 | -100,820 | 120,320 | 949,193 | -13,517 | 935,676 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|-------------------|------------------|
| Net Resource Requirement | 164,321 | -44,000 | 120,321 |
| Net Capital Requirement | 1,935,676 | -1,000,000 | 935,676 |
| Accruals to cash adjustments | -791,185 | 644,000 | -147,185 |
| <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 | - | -250 |
| New provisions and adjustments to previous provisions | -97,361 | - | -97,361 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -152,405 | 44,000 | -108,405 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | -599,909 | 600,000 | 91 |
| Increase (-) / Decrease (+) in creditors | 58,740 | - | 58,740 |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 1,308,812 | -400,000 | 908,812 |

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

£'000

2016-17
Plans

| | |
|---|----------------|
| Gross Administration Costs | 40,000 |
| <i>Less:</i> | |
| Administration DEL Income | -39,999 |
| Net Administration Costs | 1 |
| Gross Programme Costs | 221,140 |
| <i>Less:</i> | |
| Programme DEL Income | - |
| Programme AME Income | -100,820 |
| Non-budget income | - |
| Net Programme Costs | 120,320 |
| Total Net Operating Costs | 120,321 |
| <i>Of which:</i> | |
| Resource DEL | 1 |
| Capital DEL | - |
| Resource AME | 120,320 |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - |
| <i>Adjustments to remove:</i> | |
| Capital in the SoCNE | - |
| Grants to devolved administrations | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - |
| Other adjustments | - |
| Total Resource Budget | 120,321 |
| <i>Of which:</i> | |
| Resource DEL | 1 |
| Resource AME | 120,320 |
| <i>Adjustments to include:</i> | |
| Grants to devolved administrations | - |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 120,321 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL

-39,999

Of which:

Administration

Sales of Goods and Services

-39,999

Of which:

A Export Credit Guarantees and Investments

-39,999

Total Administration

-39,999

Voted Resource AME

-100,820

Of which:

Programme

Sales of Goods and Services

-82,755

Of which:

B Export Credits

-82,755

Interest and Dividends

-18,065

Of which:

B Export Credits

-7,275

C Fixed Rate Export Finance / Export Finance Assistance

-3,416

D Refinanced Loans and Interest Equalisation

-2,810

E Direct Lending

-4,564

Total Programme

-100,820

Total Voted Resource Income

-140,819

Voted Capital AME

-13,517

Of which:

Programme

Repayments

-13,517

Of which:

D Refinanced Loans and Interest Equalisation

-11,917

E Direct Lending

-1,600

Total Programme

-13,517

Total Voted Capital Income

-13,517

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

No CFER income or receipts are expected in 2016-17.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

| | |
|----------------------------|--------------|
| Accounting Officer: | Louis Taylor |
|----------------------------|--------------|

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

In discharging these responsibilities, particular regard is given to:

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

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

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

Introduction

This Supplementary Estimate is required for the following purposes:

| | £ | | |
|--|------------------|-------------------|------------------|
| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
| (Section A) Increase in expenditure in respect of earlier deviation from spending review submission. | 188,000 | | |
| (Section A) Increase in expenditure in respect of additional onerous lease provision. | 476,000 | | |
| (Section A) Increase in expenditure in respect of National Audit Office audit fees. | 60,000 | | |
| (Section A) Decrease in depreciation expenditure due to reduced asset base. | | -528,000 | |
| Total change in Resource DEL (Voted) | 724,000 | -528,000 | 196,000 |
| (Section B) Increase in expenditure in respect of onerous lease payment. | 2,301,000 | | |
| (Section B) Increase in expenditure in respect of redundancy payments. | 2,275,000 | | |
| (Section B) Increase in expenditure in respect of legal fees. | 200,000 | | |
| (Section B) Release of provision in respect of onerous lease expenditure. | | -871,000 | |
| (Section B) Decrease in expenditure in respect of dilapidations. | | -206,000 | |
| Total change in Resource AME (Voted) | 4,776,000 | -1,077,000 | 3,699,000 |
| Changes in Creditors. | 493,000 | | |
| Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. | 1,241,000 | | |
| Total change in Net Cash Requirement | 1,734,000 | - | 1,734,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|-----------|-----------|-----------|
| Departmental Expenditure Limit | | | |
| Resource | 196,000 | - | 196,000 |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 3,699,000 | - | 3,699,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 3,895,000 | - | 3,895,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net cash requirement | 1,734,000 | - | 1,734,000 |

Supplementary amounts required in the year ending 31 March 2017 for expenditure by Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England on:

Departmental Expenditure Limit:Expenditure arising from:

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

Providing services to support the Public Services Ombudsman for Wales, the Scottish Public Services Ombudsman and the Northern Ireland Ombudsman.

Cost sharing arrangements with the Commission for Local Administration in England.

Income arising from:

Providing services to support the work of public services ombudsmen.

Cost sharing arrangements with the Commissioner for Local Administration in England and other public sector bodies.

Recovery of costs of staff on loan or secondment.

Sub-letting accommodation on the Ombudsman's estate.

Monies received from sale of goods or services and recovery of costs or miscellaneous income not classified elsewhere.

Annually Managed Expenditure:Expenditure arising from:

Use of provisions, including provisions for early departure, legal costs and dilapidations.

Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England will account for this Estimate.

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | 33,433 | - | 196 | - | 33,629 | 700 | - | 700 |
| <i>Of which:</i> | | | | | | | | |
| A Administration | | | | | | | | |
| - | 33,433 | - | 196 | - | 33,629 | 700 | - | 700 |
| Total Spending in DEL | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | -950 | - | 3,699 | - | 2,749 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| C Use of provisions | | | | | | | | |
| - | -950 | - | 3,699 | - | 2,749 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | | | | | | | |
| Total for Estimate | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | | | | | | | |
| Non Voted Expenditure | | | | | | | | |
| | | | | | | | | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|--------------|------------------|
| Net Cash Requirement | 32,505 | 1,734 | 34,239 |

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 34,529 | -900 | 33,629 | 700 | - | 700 |
| <i>Of which:</i> | | | | | | | | |
| A Administration | | | | | | | | |
| - | - | - | 34,529 | -900 | 33,629 | 700 | - | 700 |
| Non-voted expenditure | | | | | | | | |
| - | - | - | 187 | - | 187 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B Ombudsman's salary and social security | | | | | | | | |
| - | - | - | 187 | - | 187 | - | - | - |
| Total Spending in DEL | | | | | | | | |
| - | - | - | 34,716 | -900 | 33,816 | 700 | - | 700 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 2,749 | - | 2,749 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| C Use of provisions | | | | | | | | |
| - | - | - | 2,749 | - | 2,749 | - | - | - |
| - | - | - | 2,749 | - | 2,749 | - | - | - |
| Total for Estimate | | | | | | | | |
| - | - | - | 37,465 | -900 | 36,565 | 700 | - | 700 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | - | - | 37,278 | -900 | 36,378 | 700 | - | 700 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | 187 | - | 187 | - | - | - |

Part II: Resource to cash reconciliation**£'000**

| | Present Plans | Changes | Revised Plans |
|--|--------------------------|----------------|--------------------------|
| Net Resource Requirement | 32,670 | 3,895 | 36,565 |
| Net Capital Requirement | 700 | - | 700 |
| Accruals to cash adjustments | -678 | -2,161 | -2,839 |
| <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 | 528 | -1,100 |
| New provisions and adjustments to previous provisions | -500 | -3,699 | -4,199 |
| 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 | - | 493 | 493 |
| Use of provisions | 1,450 | 577 | 2,027 |
| Removal of non-voted budget items | -187 | - | -187 |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | -187 | - | -187 |
| Other adjustments | - | - | - |
| Net Cash Requirement | 32,505 | 1,734 | 34,239 |

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

| | £'000 |
|---|---------------|
| Gross Administration Costs | - |
| <i>Less:</i> | |
| Administration DEL Income | - |
| Net Administration Costs | - |
| Gross Programme Costs | 37,465 |
| <i>Less:</i> | |
| Programme DEL Income | -900 |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 36,565 |
| Total Net Operating Costs | 36,565 |
| <i>Of which:</i> | |
| Resource DEL | 32,366 |
| Capital DEL | - |
| Resource AME | 4,199 |
| 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 | - |
| Total Resource Budget | 36,565 |
| <i>Of which:</i> | |
| Resource DEL | 33,816 |
| Resource AME | 2,749 |
| <i>Adjustments to include:</i> | |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 36,565 |

Part III: Note B - Analysis of Departmental Income

| | £'000 |
|------------------------------------|------------------|
| | Revised Plans |
| Voted Resource DEL | -900 |
| <i>Of which:</i> | |
| Programme | |
| Sales of Goods and Services | -900 |
| <i>Of which:</i> | |
| A: Administration | -900 |
| Other Income | |
| <i>Of which:</i> | |
| A: Administration | |
| Total Programme | -900 |
| Total Voted Resource Income | -900 |

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

No CFER income or receipts are expected in 2016-17.

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

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

House of Lords

Introduction

This Supplementary Estimate is required for the following purposes:

£

| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
|--|------------------|-------------------|-------------------|
| 1. (Section A) Reductions in costs to offset the capital changes below. | - | -4,500,000 | |
| Total change in Resource DEL (Voted) | - | -4,500,000 | -4,500,000 |
| i. (Section C) Non-cash budgetary provision relating to movements in the revaluation of the Parliamentary Estate. | 1,500,000 | | |
| Total change in Resource AME (Voted) | 1,500,000 | - | 1,500,000 |
| i. (Section B) Increased in year capital expenditure relating to timing of certain capital projects on the Parliamentary Estate. | 5,850,000 | | |
| Total change in Capital DEL (Voted) | 5,850,000 | - | 5,850,000 |
| Total change in Net Cash Requirement | - | - | - |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|------------|-----------|------------|
| Departmental Expenditure Limit | | | |
| Resource | -4,500,000 | - | -4,500,000 |
| Capital | 5,850,000 | - | 5,850,000 |
| Annually Managed Expenditure | | | |
| Resource | 1,500,000 | - | 1,500,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | -3,000,000 | - | -3,000,000 |
| Capital | 5,850,000 | | 5,850,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement | - | | |

Supplementary amounts required in the year ending 31 March 2017 for expenditure by House of Lords on:

Departmental Expenditure Limit:Expenditure arising from:

Members' expenses and allowances; administrative and accommodation costs, including staff salaries and pensions; security; stationery; printing; financial assistance to opposition parties; grants and grants-in-aid to Parliamentary bodies and organisations who promote the House of Lords' objectives; and associated depreciation and any other non-cash costs falling in DEL.

Income arising from:

Catering and retail sales; rental income; reproductions of works of art; pension scheme related income; fees; other charges and receipts in connection with parliamentary activities.

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

| 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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | 108,832 | - | -4,500 | - | 104,332 | 45,409 | 5,850 | 51,259 |
| <i>Of which:</i> | | | | | | | | |
| A Administration | | | | | | | | |
| - | 82,149 | - | -3,785 | - | 78,364 | 5,447 | - | 5,447 |
| B Works Services | | | | | | | | |
| - | 26,683 | - | -715 | - | 25,968 | 39,962 | 5,850 | 45,812 |
| Total Spending in DEL | | | | | | | | |
| | | | | | | | 5,850 | |
| Spending in Anually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | - | - | 1,500 | - | 1,500 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| C Administration | | | | | | | | |
| - | - | - | 1,500 | - | 1,500 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | | | | | | - | |
| Total for Estimate | | | | | | | | |
| | | | | | | | 5,850 | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | - | -3,000 | | | | 5,850 | |
| Non Voted Expenditure | | | | | | | | |
| | | - | - | | | | - | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|----------------|----------|----------------|
| Net Cash Requirement | 144,249 | - | 144,249 |

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 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 109,473 | -5,141 | 104,332 | 51,259 | - | 51,259 |
| <i>Of which:</i> | | | | | | | | |
| A Administration | | | | | | | | |
| - | - | - | 83,458 | -5,094 | 78,364 | 5,447 | - | 5,447 |
| B Works Services | | | | | | | | |
| - | - | - | 26,015 | -47 | 25,968 | 45,812 | - | 45,812 |
| Total Spending in DEL | | | | | | | | |
| - | - | - | 109,473 | -5,141 | 104,332 | 51,259 | - | 51,259 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 1,500 | - | 1,500 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| C Administration | | | | | | | | |
| - | - | - | 1,500 | - | 1,500 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 1,500 | - | 1,500 | - | - | - |
| Total for Estimate | | | | | | | | |
| - | - | - | 110,973 | -5,141 | 105,832 | 51,259 | - | 51,259 |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | - | - | 110,973 | -5,141 | 105,832 | 51,259 | - | 51,259 |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|---------------|------------------|
| Net Resource Requirement | 108,832 | -3,000 | 105,832 |
| Net Capital Requirement | 45,409 | 5,850 | 51,259 |
| Accruals to cash adjustments | -9,992 | -2,850 | -12,842 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -10,482 | 1,000 | -9,482 |
| 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 | 450 | -3,850 | -3,400 |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 144,249 | - | 144,249 |

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

| | £'000 |
|---|----------------|
| Gross Administration Costs | - |
| <i>Less:</i> | |
| Administration DEL Income | - |
| Net Administration Costs | - |
| Gross Programme Costs | 110,973 |
| <i>Less:</i> | |
| Programme DEL Income | 5,141 |
| Programme AME Income | - |
| Non-budget income | - |
| Net Programme Costs | 105,832 |
| Total Net Operating Costs | 105,832 |
| <i>Of which:</i> | |
| Resource DEL | 104,332 |
| Capital DEL | - |
| Resource AME | 1,500 |
| 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 | - |
| Total Resource Budget | 105,832 |
| <i>Of which:</i> | |
| Resource DEL | 104,332 |
| Resource AME | 1,500 |
| <i>Adjustments to include:</i> | |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 105,832 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans**Voted Resource DEL****-5,141***Of which:*

Programme

Sales of Goods and Services

-5,141

Of which:

A: Administration

-5,094

B: Works Services

-47

Total Programme**-5,141****Total Voted Resource Income****-5,141**

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

No CFER income or receipts are expected in 2016-17.

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 (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.

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 |
|--|--------------------|---------------------|---------------------|
| A request for additional Resource of £40M for pension costs. | 40,000,000 | | |
| Correction of Main Estimate numbers | | -156,665,000 | |
| Total change in Resource AME (Voted) | 40,000,000 | -156,665,000 | -116,665,000 |
| Cash consequences of the above movements in AME. | 438,193,000 | | |
| Total change in Net Cash Requirement | 438,193,000 | | 438,193,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|--------------------|-----------|--------------|
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource † | -116,665,000 | - | -116,665,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | -116,665,000 | - | -116,665,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | | |
| Net cash requirement † | 438,193,000 | | |

Supplementary amounts required in the year ending 31 March 2017 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.

Armed Forces Pension and Compensation Schemes will account for this Estimate.

† £438,193,000 has been advanced from the Contingencies Fund to provide cash in respect of resource AME spending, supporting the service provided for under section A of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2017.

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|----------------|------------------|
| Net Cash Requirement | 1,070,988 | 438,193 | 1,509,181 |

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 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 8,263,106 | -2,899,652 | 5,363,454 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| A Retired pay, pensions and other payments to ex-service personnel | | | | | | | | |
| - | - | - | 8,263,106 | -2,899,652 | 5,363,454 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 8,263,106 | -2,899,652 | 5,363,454 | - | - | - |
| Total for Estimate | | | | | | | | |
| - | - | - | 8,263,106 | -2,899,652 | 5,363,454 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | - | - | 8,263,106 | -2,899,652 | 5,363,454 | - | - | - |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|-------------------|-----------------|-------------------|
| Net Resource Requirement | 5,480,119 | -116,665 | 5,363,454 |
| Net Capital Requirement | - | - | - |
| Accruals to cash adjustments | -4,409,131 | 554,858 | -3,854,273 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | - | - | - |
| New provisions and adjustments to previous provisions | -8,379,771 | 116,665 | -8,263,106 |
| 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 | 2,883 | - | 2,883 |
| Increase (-) / Decrease (+) in creditors | -3,805 | - | -3,805 |
| Use of provisions | 3,971,562 | 438,193 | 4,409,755 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 1,070,988 | 438,193 | 1,509,181 |

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

£'000

Revised
Plans

| | |
|--|------------------|
| Gross Programme Costs | 8,263,106 |
| <i>Of which:</i> | |
| Increases in liability | 3,030,675 |
| Interest on scheme liability | 5,232,431 |
| Other expenditure | - |
| <i>Less:</i> | |
| Contributions received | -2,897,710 |
| Transfers in | -1,942 |
| Other income | - |
| Net Programme Costs | 5,363,454 |
| Total Net Operating Costs | 5,363,454 |
| <i>Of which:</i> | |
| Resource DEL | - |
| Capital DEL | - |
| Resource AME | 5,363,454 |
| 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 | - |
| Total Resource Budget | 5,363,454 |
| <i>Of which:</i> | |
| Resource DEL | - |
| Resource AME | 5,363,454 |
| <i>Adjustments to include:</i> | |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 5,363,454 |

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

| | |
|---------------------------|-------------------|
| Voted Resource AME | -2,899,652 |
|---------------------------|-------------------|

Of which:

Programme

Pensions

-2,899,652

Of which:

A Retired pay, pensions and other payments to ex-service personnel

-2,899,652

Total Programme

-2,899,652

| | |
|------------------------------------|-------------------|
| Total Voted Resource Income | -2,899,652 |
|------------------------------------|-------------------|

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

No CFER income or receipts are expected in 2016-17.

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 |
|----------------------------|--------------------------|

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.

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 primarily to lower growth in the pensionable pay-bill than previously forecast | 224,000,000 | | |
| Increase in expenditure relating primarily to current service cost | 195,439,000 | | |
| Total change in Resource AME (Voted) | 419,439,000 | | 419,439,000 |
| Decrease in income due primarily to lower growth in the pensionable pay-bill than previously forecast | 224,000,000 | | |
| Increase in pension benefit payments | 48,000,000 | | |
| Change in debtors/creditors | 51,462,000 | | |
| Total change in Net Cash Requirement | 323,462,000 | | 323,462,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|-------------|-----------|-------------|
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 419,439,000 | - | 419,439,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 419,439,000 | - | 419,439,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | | |
| Net cash requirement | 323,462,000 | | |

Supplementary amounts required in the year ending 31 March 2017 for expenditure by National Health Service Pension Scheme on:

Annually Managed Expenditure:Expenditure arising from:

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

Income arising from:

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

NHS Business Services Authority will account for this Estimate.

£'000

£'000

| | | | |
|-----------------------------|----------------|----------------|----------------|
| Net Cash Requirement | -46,000 | 323,462 | 277,462 |
|-----------------------------|----------------|----------------|----------------|

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 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 29,101,000 | -10,364,000 | 18,737,000 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| A Pensions | | | | | | | | |
| - | - | - | 29,101,000 | -10,364,000 | 18,737,000 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 29,101,000 | -10,364,000 | 18,737,000 | - | - | - |
| Total for Estimate | | | | | | | | |
| - | - | - | 29,101,000 | -10,364,000 | 18,737,000 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | - | - | 29,101,000 | -10,364,000 | 18,737,000 | - | - | - |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|--------------------|----------------|--------------------|
| Net Resource Requirement | 18,317,561 | 419,439 | 18,737,000 |
| Net Capital Requirement | - | - | - |
| Accruals to cash adjustments | -18,363,561 | -95,977 | -18,459,538 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | - | - | - |
| New provisions and adjustments to previous provisions | -28,905,561 | -195,439 | -29,101,000 |
| 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 | 271,000 | 40,610 | 311,610 |
| Increase (-) / Decrease (+) in creditors | -10,000 | 10,852 | 852 |
| Use of provisions | 10,281,000 | 48,000 | 10,329,000 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | -46,000 | 323,462 | 277,462 |

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

£'000

| | Revised Plans |
|--|-------------------|
| Gross Programme Costs | 29,101,000 |
| <i>Of which:</i> | |
| Increases in liability | 15,301,000 |
| Interest on scheme liability | 13,800,000 |
| Other expenditure | - |
| <i>Less:</i> | |
| Contributions received | -10,259,000 |
| Transfers in | -55,000 |
| Other income | -50,000 |
| Net Programme Costs | 18,737,000 |
| Total Net Operating Costs | 18,737,000 |
| <i>Of which:</i> | |
| Resource DEL | - |
| Capital DEL | - |
| Resource AME | 18,737,000 |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the FCRA | - |
| <i>Adjustments to remove:</i> | |
| Capital in the FCRA | - |
| Non-Budget Consolidated Fund Extra Receipts in the FCRA | - |
| Other adjustments | - |
| Total Resource Budget | 18,737,000 |
| <i>Of which:</i> | |
| Resource DEL | - |
| Resource AME | 18,737,000 |
| <i>Adjustments to include:</i> | |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 18,737,000 |

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource AME**-10,364,000***Of which:*

Programme

Pensions

-10,364,000

Of which:

A Pensions

-10,364,000

Total Programme

-10,364,000

Total Voted Resource Income

-10,364,000

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

No CFER income or receipts are expected in 2016-17.

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 (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.

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) Decreases due to changes in the current service cost, interest on scheme liabilities and other non cash costs related to the pension scheme provision | | -350,124,000 | | |
| (Section A) Increase due to lower than expected income into the scheme | 42,728,000 | | | |
| Total change in Resource AME (Voted) | 42,728,000 | -350,124,000 | -307,396,000 | |
| Revisions to the Net Cash Requirement required as working capital for the payment of pension benefits to reflect changes as set out above. It also takes account of movements in debtors and creditors. | | -20,460,000 | | |
| Total change in Net Cash Requirement | | -20,460,000 | -20,460,000 | |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|--------------------|-----------|--------------|
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | -307,396,000 | - | -307,396,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | -307,396,000 | - | -307,396,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | | |
| Net cash requirement | -20,460,000 | | |

Supplementary amounts required in the year ending 31 March 2017 for expenditure by Teachers' Pension Scheme (England and Wales) on:

Annually Managed Expenditure:Expenditure arising from:

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

Income arising from:

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

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

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 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 11,739,570 | - | -307,396 | - | 11,432,174 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| A Pensions and associated payments | | | | | | | | |
| - | 11,739,570 | - | -307,396 | - | 11,432,174 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | | | | | | - | |
| Total for Estimate | | | | | | | | |
| | | | | | | | - | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | | | | | | - | |
| Non Voted Expenditure | | | | | | | | |
| | | | | | | | - | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|----------------|------------------|
| Net Cash Requirement | 3,420,020 | -20,460 | 3,399,560 |

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 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 17,771,513 | -6,339,339 | 11,432,174 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| A Pensions and associated payments | | | | | | | | |
| - | - | - | 17,771,513 | -6,339,339 | 11,432,174 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 17,771,513 | -6,339,339 | 11,432,174 | - | - | - |
| Total for Estimate | | | | | | | | |
| - | - | - | 17,771,513 | -6,339,339 | 11,432,174 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | - | - | 17,771,513 | -6,339,339 | 11,432,174 | - | - | - |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|-------------------|-----------------|-------------------|
| Net Resource Requirement | 11,739,570 | -307,396 | 11,432,174 |
| Net Capital Requirement | - | - | - |
| Accruals to cash adjustments | -8,319,550 | 286,936 | -8,032,614 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | - | - | - |
| New provisions and adjustments to previous provisions | -18,101,240 | 350,124 | -17,751,116 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | 1,011 | 65,754 | 66,765 |
| Increase (-) / Decrease (+) in creditors | - | -3,391 | -3,391 |
| Use of provisions | 9,780,679 | -125,551 | 9,655,128 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 3,420,020 | -20,460 | 3,399,560 |

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

£'000

| | Revised Plans |
|--|-------------------|
| Gross Programme Costs | 17,771,513 |
| <i>Of which:</i> | |
| Increases in liability | 7,904,681 |
| Interest on scheme liability | 9,846,435 |
| Other expenditure | 20,397 |
| <i>Less:</i> | |
| Contributions received | -6,295,196 |
| Transfers in | -24,423 |
| Other income | -19,720 |
| Net Programme Costs | 11,432,174 |
| Total Net Operating Costs | 11,432,174 |
| <i>Of which:</i> | |
| Resource DEL | - |
| Capital DEL | - |
| Resource AME | 11,432,174 |
| 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 | - |
| Total Resource Budget | 11,432,174 |
| <i>Of which:</i> | |
| Resource DEL | - |
| Resource AME | 11,432,174 |
| <i>Adjustments to include:</i> | |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 11,432,174 |

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

**Revised
Plans**

Voted Resource AME **-6,339,339**
Of which:

Programme

Pensions

-6,339,339

Of which:

A Pensions and associated payments

-6,339,339

Total Programme

-6,339,339

Total Voted Resource Income **-6,339,339**

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

No CFER income or receipts are expected in 2016-17.

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 Slater |
|----------------------------|-----------------|

Jonathan Slater 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 |
|---|-------------------|------------|-------------------|
| Increase in Net Cash Requirement to reflect increased lump sum cash payments | 10,000,000 | | |
| Total change in Net Cash Requirement | 10,000,000 | | 10,000,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|-------------------|-----------|-------|
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Non-Budget Expenditure | - | | |
| Net cash requirement | 10,000,000 | | |

Supplementary amounts required in the year ending 31 March 2017 for expenditure by UK Atomic Energy Authority Pension Schemes on:

Annually Managed Expenditure:

Expenditure arising from:

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

Income arising from:

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

Department for Business, Energy and Industrial Strategy will account for this Estimate.

£'000

£'000

| | Present Plans | Changes | Revised Plans |
|----------------------|------------------|---------|------------------|
| Net Cash Requirement | 225,601 | 10,000 | 235,601 |

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 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 308,152 | -32,387 | 275,765 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| A Pensions, transfer values, repayments of contributions | | | | | | | | |
| - | - | - | 308,152 | -32,387 | 275,765 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 308,152 | -32,387 | 275,765 | - | - | - |
| Total for Estimate | | | | | | | | |
| - | - | - | 308,152 | -32,387 | 275,765 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | - | - | 308,152 | -32,387 | 275,765 | - | - | - |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|---------------|------------------|
| Net Resource Requirement | 275,765 | - | 275,765 |
| Net Capital Requirement | - | - | - |
| Accruals to cash adjustments | -50,164 | 10,000 | -40,164 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | - | - | - |
| New provisions and adjustments to previous provisions | -308,152 | - | -308,152 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | 12,000 | 10,000 | 22,000 |
| Use of provisions | 245,988 | - | 245,988 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 225,601 | 10,000 | 235,601 |

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

| | £'000 |
|--|----------------------|
| | Revised Plans |
| Gross Programme Costs | 308,152 |
| <i>Of which:</i> | |
| Increases in liability | 55,522 |
| Interest on scheme liability | 252,630 |
| Other expenditure | - |
| <i>Less:</i> | |
| Contributions received | -27,521 |
| Transfers in | -4,501 |
| Other income | -365 |
| Net Programme Costs | 275,765 |
| Total Net Operating Costs | 275,765 |
| <i>Of which:</i> | |
| Resource DEL | - |
| Capital DEL | - |
| Resource AME | 275,765 |
| 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 | - |
| Total Resource Budget | 275,765 |
| <i>Of which:</i> | |
| Resource DEL | - |
| Resource AME | 275,765 |
| <i>Adjustments to include:</i> | |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 275,765 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

| | |
|---------------------------|----------------|
| Voted Resource AME | -32,387 |
|---------------------------|----------------|

Of which:

Programme

Pensions

-32,387

Of which:

A Pensions, transfer values, repayments of contributions

-32,387

Total Programme

-32,387

| | |
|------------------------------------|----------------|
| Total Voted Resource Income | -32,387 |
|------------------------------------|----------------|

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

No CFER income or receipts are expected in 2016-17.

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.

Ministry of Justice: Judicial Pensions Scheme

Introduction

This Supplementary Estimate is required for the following purposes:

| | | | | £ |
|--|--------------------|-------------------|-------|--------------------|
| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total | |
| Increase in Pension Payments. | 2,163,000 | | | |
| Increase in expected contributions receivable. | | -436,000 | | |
| Increase in Additional Administration Charge. | 12,000 | | | |
| Increase in Current Service Costs. | 6,165,000 | | | |
| Increase in Pension Payments. | | -2,163,000 | | |
| Reduction in Net Interest Costs. | | -1,600,000 | | |
| Provisions for Liabilities arising from legal cases. | 130,000,000 | | | |
| Total change in Resource AME (Voted) | 138,340,000 | -4,199,000 | | 134,141,000 |
| Reduction in Current Service Costs. | | -9,465,000 | | |
| Total change in Resource AME (Non-Voted) | - | -9,465,000 | | -9,465,000 |
| Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. | 1,739,000 | | | |
| Total change in Net Cash Requirement | 1,739,000 | - | | 1,739,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|-------------|------------|-------------|
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 134,141,000 | -9,465,000 | 124,676,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 134,141,000 | -9,465,000 | 124,676,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | | |
| Net cash requirement | 1,739,000 | | |

Supplementary amounts required in the year ending 31 March 2017 for expenditure by Ministry of Justice: Judicial Pensions Scheme on:

Annually Managed Expenditure:Expenditure arising from:

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

Income arising from:

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

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

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 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | 150,276 | - | 134,141 | - | 284,417 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| A Judicial Pension Scheme | | | | | | | | |
| - | 150,276 | - | 134,141 | - | 284,417 | - | - | - |
| Non Voted Expenditure | | | | | | | | |
| - | 91,800 | - | -9,465 | - | 82,335 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B Judicial Pension Scheme | | | | | | | | |
| - | 91,800 | - | -9,465 | - | 82,335 | - | - | - |
| Total Spending in AME | | | | | | | | |
| | | | | | | | - | |
| Total for Estimate | | | | | | | | |
| | | | | | | | - | |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| | | | | | | | - | |
| Non Voted Expenditure | | | | | | | | |
| | | | | | | | - | |

£'000

| | Present Plans | Changes | Revised Plans |
|-----------------------------|------------------|--------------|------------------|
| Net Cash Requirement | -61,951 | 1,739 | -60,212 |

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 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 411,499 | -127,082 | 284,417 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| A Judicial Pension Scheme | | | | | | | | |
| - | - | - | 411,499 | -127,082 | 284,417 | - | - | - |
| Non-voted expenditure | | | | | | | | |
| - | - | - | 82,335 | - | 82,335 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| B Judicial Pension Scheme | | | | | | | | |
| - | - | - | 82,335 | - | 82,335 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 493,834 | -127,082 | 366,752 | - | - | - |
| Total for Estimate | | | | | | | | |
| - | - | - | 493,834 | -127,082 | 366,752 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | - | - | 411,499 | -127,082 | 284,417 | - | - | - |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | 82,335 | - | 82,335 | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|-----------------|------------------|
| Net Resource Requirement | 242,076 | 124,676 | 366,752 |
| Net Capital Requirement | - | - | - |
| Accruals to cash adjustments | -212,227 | -132,402 | -344,629 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | - | - | - |
| New provisions and adjustments to previous provisions | -276,200 | -134,565 | -410,765 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | 63,973 | 2,163 | 66,136 |
| Removal of non-voted budget items | -91,800 | 9,465 | -82,335 |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | -91,800 | 9,465 | -82,335 |
| Other adjustments | - | - | - |
| Net Cash Requirement | -61,951 | 1,739 | -60,212 |

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

£'000

Plans

| | |
|--|----------------|
| Gross Programme Costs | 493,834 |
| <i>Of which:</i> | |
| Increases in liability | 297,365 |
| Interest on scheme liability | 113,400 |
| Other expenditure | 83,069 |
| <i>Less:</i> | |
| Contributions received | -127,082 |
| Transfers in | - |
| Other income | - |
| Net Programme Costs | 366,752 |
| Total Net Operating Costs | 366,752 |
| <i>Of which:</i> | |
| Resource DEL | - |
| Capital DEL | - |
| Resource AME | 366,752 |
| 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 | - |
| Total Resource Budget | 366,752 |
| <i>Of which:</i> | |
| Resource DEL | - |
| Resource AME | 366,752 |
| <i>Adjustments to include:</i> | |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 366,752 |

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

| | |
|---------------------------|-----------------|
| Voted Resource AME | -127,082 |
|---------------------------|-----------------|

Of which:

Programme

Pensions

-127,082

Of which:

A: Judicial Pension Scheme

-127,082

Total Programme

-127,082

| | |
|------------------------------------|-----------------|
| Total Voted Resource Income | -127,082 |
|------------------------------------|-----------------|

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

No CFER income or receipts are expected in 2016-17.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

| | |
|----------------------------|----------------|
| Accounting Officer: | Richard Heaton |
|----------------------------|----------------|

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

In discharging these responsibilities, particular regard is given to:

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

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

Cabinet Office: Civil Superannuation

Introduction

This Supplementary Estimate is required for the following purposes:

| | | | £ |
|---|--------------------|------------|--------------------|
| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
| To increase the NCR requirement by £385M due to a larger than expected increase in payments of lump sums early due to a number of unexpected release schemes. | 385,000,000 | | |
| Total change in Net Cash Requirement | 385,000,000 | | 385,000,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|--------------------|-----------|-------|
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Non-Budget Expenditure | - | | |
| Net cash requirement | 385,000,000 | | |

Supplementary amounts required in the year ending 31 March 2017 for expenditure by Cabinet Office: Civil Superannuation on:

Annually Managed Expenditure:Expenditure arising from:

the superannuation of civil servants; pensions etc., and other pensions and non-recurrent payments; for other related services and related non-cash items.

Income arising from:

charges received from departments and others on account of the cost of pension cover provided for their staff. Periodical contributions for widows', widowers', and dependants' benefits. Other superannuation contributions, transfer values and bulk transfer receipts.

Cabinet Office will account for this Estimate.

Part II: Changes Proposed

[illegible]

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 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 11,600,760 | -3,695,344 | 7,905,416 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| A Civil superannuation | | | | | | | | |
| - | - | - | 11,600,760 | -3,695,344 | 7,905,416 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 11,600,760 | -3,695,344 | 7,905,416 | - | - | - |
| Total for Estimate | | | | | | | | |
| - | - | - | 11,600,760 | -3,695,344 | 7,905,416 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | - | - | 11,600,760 | -3,695,344 | 7,905,416 | - | - | - |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|-------------------|----------------|-------------------|
| Net Resource Requirement | 7,905,416 | - | 7,905,416 |
| Net Capital Requirement | - | - | - |
| Accruals to cash adjustments | -5,535,652 | 385,000 | -5,150,652 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | - | - | - |
| New provisions and adjustments to previous provisions | -11,591,760 | - | -11,591,760 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | 6,056,108 | 385,000 | 6,441,108 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 2,369,764 | 385,000 | 2,754,764 |

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

£'000

Revised
Plans

| | |
|--|------------------|
| Gross Programme Costs | 11,600,760 |
| <i>Of which:</i> | |
| Increases in liability | 4,675,760 |
| Interest on scheme liability | 6,916,000 |
| Other expenditure | 9,000 |
| <i>Less:</i> | |
| Contributions received | -3,622,387 |
| Transfers in | -36,950 |
| Other income | -36,007 |
| Net Programme Costs | 7,905,416 |
| Total Net Operating Costs | 7,905,416 |
| <i>Of which:</i> | |
| Resource DEL | - |
| Capital DEL | - |
| Resource AME | 7,905,416 |
| 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 | - |
| Total Resource Budget | 7,905,416 |
| <i>Of which:</i> | |
| Resource DEL | - |
| Resource AME | 7,905,416 |
| <i>Adjustments to include:</i> | |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 7,905,416 |

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

| | |
|------------------------------------|--------------------------|
| Voted Resource AME | -3,695,344 |
| <i>Of which:</i> | |
| Programme | |
| Pensions | -3,695,344 |
| <i>Of which:</i> | |
| A Civil superannuation | -3,695,344 |
| Total Programme | <u>-3,695,344</u> |
| Total Voted Resource Income | <u>-3,695,344</u> |

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

No CFER income or receipts are expected in 2016-17.

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 (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.

Royal Mail Statutory Pension Scheme

Introduction

This Supplementary Estimate is required for the following purposes:

| | | | £ |
|---|-------------------|------------|-------------------|
| Changes in budgets, non-budget voted provision and cash | Increases | Reductions | Total |
| Token increase to reflect change in expenditure and income. | 1,000 | | |
| Total change in Resource AME (Voted) | 1,000 | | 1,000 |
| To increase the NCR requirement by £10M due to a larger than expected number of members with long service retiring early. | 10,000,000 | | |
| Total change in Net Cash Requirement | 10,000,000 | | 10,000,000 |

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|-------------------|-----------|-------|
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 1,000 | - | 1,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 1,000 | - | 1,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | | |
| Net cash requirement | 10,000,000 | | |

Supplementary amounts required in the year ending 31 March 2017 for expenditure by Royal Mail Statutory Pension Scheme on:

Annually Managed Expenditure:Expenditure arising from:

Payment of pensions etc to members of the Royal Mail Statutory Pension Scheme, related expenditure and non-cash items.

Income arising from:

The transfer, over time, to the Royal Mail Statutory Pension Scheme of certain benefits from the Royal Mail pension plan.

Cabinet Office will account for this Estimate.

£'000

£'000

| | | | |
|-----------------------------|------------------|---------------|------------------|
| Net Cash Requirement | 1,330,000 | 10,000 | 1,340,000 |
|-----------------------------|------------------|---------------|------------------|

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 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | |
| Voted expenditure | | | | | | | | |
| - | - | - | 1,390,001 | - | 1,390,001 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| A RMSPS Pension Scheme | | | | | | | | |
| - | - | - | 1,390,001 | - | 1,390,001 | - | - | - |
| Total Spending in AME | | | | | | | | |
| - | - | - | 1,390,001 | - | 1,390,001 | - | - | - |
| Total for Estimate | | | | | | | | |
| - | - | - | 1,390,001 | - | 1,390,001 | - | - | - |
| <i>Of which:</i> | | | | | | | | |
| Voted Expenditure | | | | | | | | |
| - | - | - | 1,390,001 | - | 1,390,001 | - | - | - |
| Non Voted Expenditure | | | | | | | | |
| - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | Present Plans | Changes | Revised Plans |
|--|------------------|---------------|------------------|
| Net Resource Requirement | 1,390,000 | 1 | 1,390,001 |
| Net Capital Requirement | - | - | - |
| Accruals to cash adjustments | -60,000 | 9,999 | -50,001 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | - | - | - |
| New provisions and adjustments to previous provisions | -1,393,600 | 3,599 | -1,390,001 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | 1,333,600 | 6,400 | 1,340,000 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 1,330,000 | 10,000 | 1,340,000 |

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

£'000

Revised
Plans

| | |
|--|------------------|
| Gross Programme Costs | 1,390,001 |
| <i>Of which:</i> | |
| Increases in liability | - |
| Interest on scheme liability | 1,390,001 |
| Other expenditure | - |
| <i>Less:</i> | |
| Contributions received | - |
| Transfers in | - |
| Other income | - |
| Net Programme Costs | 1,390,001 |
| Total Net Operating Costs | 1,390,001 |
| <i>Of which:</i> | |
| Resource DEL | - |
| Capital DEL | - |
| Resource AME | 1,390,001 |
| Capital AME | - |
| Non-budget | - |
| <i>Adjustments to include:</i> | |
| Departmental Unallocated Provision (resource) | - |
| Consolidated Fund Extra Receipts in the budget but not in the FCRA | - |
| <i>Adjustments to remove:</i> | |
| Capital in the FCRA | - |
| Non-Budget Consolidated Fund Extra Receipts in the FCRA | - |
| Other adjustments | - |
| Total Resource Budget | 1,390,001 |
| <i>Of which:</i> | |
| Resource DEL | - |
| Resource AME | 1,390,001 |
| <i>Adjustments to include:</i> | |
| Prior period adjustments | - |
| <i>Adjustments to remove:</i> | |
| Consolidated Fund Extra Receipts in the resource budget | - |
| Other adjustments | - |
| Total Resource (Estimate) | 1,390,001 |

Part III: Note B - Analysis of Departmental Income

£'000

No departmental income is expected in 2016-17.

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

No CFER income or receipts are expected in 2016-17.

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 (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.

Section 3.

New Estimates

Department for Exiting the European Union

Introduction

1. The Department for Exiting the European Union (DExEU) was established on 14 July 2016, after the 23 June Referendum, to co-ordinate the United Kingdom's withdrawal from the European Union (EU).
2. Further information on the Department's expenditure can be found in DExEU's Annual Report and Accounts which will be published in the summer of 2017.

Part I

£

| | Voted | Non-Voted | Total |
|---------------------------------------|-------------------|-----------|------------|
| Departmental Expenditure Limit | | | |
| Resource † †† | 48,942,000 | - | 48,942,000 |
| Capital | 1,500,000 | - | 1,500,000 |
| Annually Managed Expenditure | | | |
| Resource | 500,000 | - | 500,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 49,442,000 | - | 49,442,000 |
| Capital | 1,500,000 | - | 1,500,000 |
| Non-Budget Expenditure | - | | |
| Net cash requirement † †† | 50,242,000 | | |

Amounts required in the year ending 31 March 2017 for expenditure by Department for Exiting the European Union on:

Departmental Expenditure Limit:Expenditure arising from:

Supporting the Prime Minister to deliver the Government's objective of exiting the European Union, including the negotiation of the United Kingdom's future relationship with the EU, associated capital expenditure, other related expenditure and non-cash items.

Income arising from:

The recovery of costs from other government departments and other related activities.

Annually Managed Expenditure:Expenditure arising from:

Provisions for legal activity, dilapidations and onerous contracts, revaluation and impairment of assets; and associated non-cash items in AME.

Department for Exiting the European Union will account for this Estimate.

Part I (continued)

| | | | £ |
|---------------------------------------|-------------------|---------------------------------|--|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | 48,942,000 | - | 48,942,000 |
| Capital | 1,500,000 | - | 1,500,000 |
| Annually Managed Expenditure | | | |
| Resource | 500,000 | - | 500,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net cash requirement | 50,242,000 | - | 50,242,000 |

† Some of the responsibilities of the European and Global Issues Secretariat along were transferred from the Cabinet Office on 14 July 2016. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- (a) Departmental Expenditure Limit - Resource (Voted) is increased by £4,744,000; and
- (b) and the net cash requirement is increased by £4,744,000.

†† Responsibility for European Union functions passed from the Foreign and Commonwealth Office with effect from 14 July 2016. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- (a) Departmental Expenditure Limit - Resource (Voted) is increased by £2,797,000; and
- (b) and the net cash requirement is increased by £2,797,000

Part II: Subhead detail

£'000

| 2016-17 Plans | | | | | | | | | 2015-16 Provisions | |
|--|--------|--------|-----------|--------|-----|---------|--------|-------|-----------------------|---------|
| Resources | | | | | | Capital | | | Resources | Capital |
| Administration | | | Programme | | | | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Net | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | |
| 53,942 | -5,000 | 48,942 | - | - | - | 1,500 | - | 1,500 | - | - |
| <i>Of which:</i> | | | | | | | | | | |
| A Exiting the European Union | | | | | | | | | | |
| 53,942 | -5,000 | 48,942 | - | - | - | 1,500 | - | 1,500 | - | - |
| Total Spending in DEL | | | | | | | | | | |
| 53,942 | -5,000 | 48,942 | - | - | - | 1,500 | - | 1,500 | - | - |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | |
| - | - | - | 500 | - | 500 | - | - | - | - | - |
| <i>Of which:</i> | | | | | | | | | | |
| B AME costs | | | | | | | | | | |
| - | - | - | 500 | - | 500 | - | - | - | - | - |
| Total Spending in AME | | | | | | | | | | |
| - | - | - | 500 | - | 500 | - | - | - | - | - |
| Total for Estimate | | | | | | | | | | |
| 53,942 | -5,000 | 48,942 | 500 | - | 500 | 1,500 | - | 1,500 | - | - |
| <i>Of which:</i> | | | | | | | | | | |
| Voted Expenditure | | | | | | | | | | |
| 53,942 | -5,000 | 48,942 | 500 | - | 500 | 1,500 | - | 1,500 | - | - |
| Non Voted Expenditure | | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - | - |

Part II: Resource to cash reconciliation

£'000

| | 2016-17 Plans | 2015-16 Provisions | 2014-15 Outturn |
|--|------------------|-----------------------|--------------------|
| Net Resource Requirement | 49,442 | - | 7,020 |
| Net Capital Requirement | 1,500 | - | - |
| Accruals to cash adjustments | -700 | - | - |
| <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 | -200 | - | - |
| New provisions and adjustments to previous provisions | -500 | - | - |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 50,242 | - | 7,020 |

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

£'000

| | 2016-17 Plans | 2015-16 Provisions | 2014-15 Outturn |
|---|------------------|-----------------------|--------------------|
| Gross Administration Costs | 53,942 | - | 7,020 |
| <i>Less:</i> | | | |
| Administration DEL Income | -5,000 | - | - |
| Net Administration Costs | 48,942 | - | 7,020 |
| Gross Programme Costs | 500 | - | - |
| <i>Less:</i> | | | |
| Programme DEL Income | - | - | - |
| Programme AME Income | - | - | - |
| Non-budget income | - | - | - |
| Net Programme Costs | 500 | - | - |
| Total Net Operating Costs | 49,442 | - | 7,020 |
| <i>Of which:</i> | | | |
| Resource DEL | 48,942 | - | 7,020 |
| 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 | - | - | - |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | - | - | - |
| Total Resource Budget | 49,442 | - | 7,020 |
| <i>Of which:</i> | | | |
| Resource DEL | 48,942 | - | 7,020 |
| Resource AME | 500 | - | - |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 49,442 | - | 7,020 |

Part III: Note B - Analysis of Departmental Income

£'000

| | 2016-17 Plans | 2015-16 Provision | 2014-15 Outturn |
|--|-------------------|----------------------|--------------------|
| Voted Resource DEL | -5,000 | - | - |
| <i>Of which:</i> | | | |
| Administration | | | |
| Sales of Goods and Services | -5,000 | - | - |
| <i>Of which:</i> | | | |
| A Exiting the European Union | -5,000 | - | - |
| Total Administration | -5,000 | - | - |
| Total Voted Resource Income | -5,000 | - | - |

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

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

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

| | |
|----------------------------|----------------|
| Accounting Officer: | Oliver Robbins |
|----------------------------|----------------|

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.

Oliver Robbins 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.

HM Treasury contacts

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